



SDI FINAL EVALUATION FORM 1.1

PART 1:

Journal Name:	Archives of Current Research International
Manuscript Number:	Ms_ACRI_24570
Title of the Manuscript:	The Impact Of Financial Structure On Firm Performance: A Study Of Nigeria Agricultural And Healthcare Sector
Type of Article:	Original Research Article

PART 2:

FINAL EVALUATOR'S comments on revised paper (if any)	Authors' response to final evaluator's comments
Modifications were adequate and acceptable. But I have some minor revision suggestions for the paper: 1. All models use same independent variables in the paper, suggests the author to discuss these variables in equation 3.1. It does not need to present separately. 2. Cite a source with three or more authors, we will use the first author's name followed by et al.. 3. In pager 16, Table 45d is spelled wrong ? 4. References and citations must correspond, that is, everything cited in the text must be referenced. For example, Grigore and Stefan-Duicu (2013) is not included in the reference list. The same happens in the texts.	1. $Y_{i,t}$ in equation 3.1 is performance indicator of the agricultural and healthcare firms was decomposed to include Return on Assets (ROA), Return on Equity (ROE), Earnings per Share (EPS) and Profit before Tax (PBT). $\beta_i X_{i,t}$ in equation 3.1 on the other hand reflects firm's financial structure and was disintegrated as Total Debt to Total Equity (TDTE), Short Term Debt to Total Equity (STDTE) and Total Debt to Total Assets (TDTA). Furthermore, $\beta_i X_{i,t}$ was also inputted to reflect the control variables which include tangibility, firm size, growth opportunities, risk and tax. See page 8. 2. This corrections have been effected in the whole text. 3. This has been corrected in page 16 as Table 4.3d 4. All the citations in the work have been adequately presented in the Reference