



SDI Review Form 1.6

Journal Name:	Advances in Research
Manuscript Number:	Ms_AIR_41226
Title of the Manuscript:	Cash flows and Earnings in Predicting Future Cash flows: A Study of Deposit Money Banks in Nigeria
Type of the Article	

General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)

PART 1: Review Comments

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Compulsory REVISION comments	The research question is clearly stated. The theoretical framework is creative. The research question is explored in a way that is new, creative and important to the discipline. The methodology is clearly explained. The empirical data (quantitative data) are analyzed in appropriate ways, and written up in ways that are easy to understand. The study conclusions supported are by the analysis. The analysis adequately addresses the issues raised by the framework.	Thank you
Minor REVISION comments	REFERENCES 4. Lorek KS, Willinger GL. A multivariate time-series prediction model for cash flowdata. The 457 Accounting Review. 1996;71:81-101. and other	This had been amended on line 446
Optional/General comments		