



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	<p>Please we do not use sub headings in abstract, Merge them in single paragraphs</p> <p>This paper examines the abilities of past cash flows and past earnings in predicting future operating cash flows of Nigerian Money deposit banks. Ex-post facto design is used in conducting the study while sampling 13 out of the 14 deposit money bank listed on the Nigerian Stock Exchange from 2011 to 2016.</p> <p>The study employed Descriptive statistics, Pearson correlation and OLS regression techniques; where key findings revealed that past earnings has ability in predicting future operating cash flows than past cash flows. In addition the study reveals that disaggregation of earnings into net income and other comprehensive income generate superior explanatory power compared to total comprehensive income with regard to predicting future operating cash flows.</p> <p>Overall, this study provides evidence on the usefulness of earnings computed under IFRS to predict future cash flows of quoted deposit money banks in Nigeria.</p>	I have merged the Abstract into one paragraph. See lines 5-14.
Minor REVISION comments	<p>Correctly specify implicit and explicit form of the model based on theoretical underpinings.</p> <p>USE MLA OR APA STYLE OF REFERENCE 6TH EDITION</p>	<p>The model has been explained in line with the theoretical underpinnings on lines 271 to 305.</p> <p>As per the guideline of editorial office we have followed VANCOUVER reference style for our paper</p>
Optional/General comments	Satisfactory	Thank you



SCIENCEDOMAIN *international*
www.sciencedomain.org

[SDI Review Form 1.6](#)