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Journal Name:	**British Journal of Economics, Management & Trade**
Manuscript Number:	**Ms_BJEMT_22479**
Title of the Manuscript:	**HORIZONTAL MERGERS AND ITS EFFECTS ON OVERALL CORPORATE PERFORMANCE.** **EVIDENCE FROM GHANA REVENUE AUTHORITY (GRA)**
Type of the Article	**Original Research 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.
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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		
Minor REVISION comments	-Modify the topic to, 'HORIZONTAL MERGERS AND CORPORATE PERFORMANCE: EVIDENCE FROM GHANA REVENUE AUTHORITY (GRA)' -The abstract should be written in continuous pros i.e. as a continuous one paragraph. -et al citations should be in APA format. Instead of '{Maquieiraet.al, 1998}' as in line 67, it should be '{Maquieira et al., 1998). -When citing it's only one name of author which should be cited. Correct line 73-74 from' Gray, John, and Emma Chapman (2001)' to 'Gray, John and Chapman (2001)' -In line 80-83, edit the paragraph to 'Hindriks et al (1999) observed that Canada and New Zealand employ a similar approach, and significant areas of government whose diversity range from film classification to advertising standards are being run by agencies, rather than traditional ministries of government.' -Line 99-100 should end as follows, 'government and independence from standard public service policies {Cunningham and Bert, 2004).' -Line 205-206 should end as, 'being run by agencies, rather than traditional ministries of government (Kidd and Crandall, 2006)' -Remove comma after citation in line 232 -Line 327-329 should be as, 'organizations have led to the merging of previously separate revenue departments, except for customs (Delay, Devas and Hubbard, 1999) -For all references in text avoid putting a comma before	

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	the reference. Again, text references coming after the statement should have the both the author (s)'s name and year in bracket separated by a comma. Correct for line 338-339 There should not be any conclusions in the literature review part. Modify that to be Summary as a heading instead of conclusions in 2.5 -The heading of section three should be 'Methodology' only, remove the other words i.e. 'scope and'. The section should start at 3.2 as 3.1, the whole write up in 3.1 should be removed. -In section 4 edit, the numbering of tables is wrong. Correct for all tables in this section. For instance, in line 466, the researcher (s) is/are referring to figure 4.3 instead of referring to figure 4.2 -All references in the reference page should be written in APA style of referencing and the researcher (s) should review all references for correctness	
Optional/General comments		

Reviewer Details:

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