SDI Review Form 1.6

Journal Name:	**British Journal of Economics, Management & Trade**
Manuscript Number:	**Ms_BJEMT_30106**
Title of the Manuscript:	**Financial Derivatives and Firm Performance: Empirical Evidence from Financial and Non-Financial Firms**
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.
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)

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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	In the equation related to the return on assets there are some explanatory variables that are not significant at the 5% level such as FXDEV, OPT and SWP . the same are also in the second equation the return on capital: LROCE,FUT. OPT, and SWP. You might make another estimation without one or more of these variables and see in there is an improvement in the results. You may be able to find which one of these has no effect and which one is a good determinant of the return on assets and return on capital	
Optional/General comments		

Reviewer Details:

Name:	**Suleiman M. Abbadi**
Department, University & Country	**Finance, Arab American University, Palestine**