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Journal Name:	**British Journal of Economics, Management & Trade**
Manuscript Number:	**Ms_BJEMT_31537**
Title of the Manuscript:	**NIGERIA 2011 SECURITIES AND EXCHANGE COMMISSION CODE OF CORPORATE GOVERNANCE AND PERFORMANCE OF DEPOSIT MONEY BANKS**
Type of the Article	Original research paper

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	1. The definitions of some variables, such as board committee and board composition, are not clear. Moreover, the number of directors on the board is usually defined as board size in previous literature. However, the author seemed to name it as the board composition in this manuscript. To my knowledge, board composition is generally measured with the proportion of outside directors 2. The author should explain why only 7 banks are included in the sample. The sample size is too small to make the conclusion credible. In such a small sample size, it's better to include just one explanatory variable in one regression model except the control variables. In general, the sample size should be larger than 15 multiplied by the number of the explanatory variables. 3. It is better to combine Table 3 and 4 and reorganize them. The author should refer to the formal format of regression tables shown in most journal papers. **4.** In the prevailing literature, return on asset or return on equity is usually used to measure bank perform ance. Please consider these two variables for bank performance measurement.	Ok
Minor REVISION comments	The literature review is difficult to understand. To make the paper more readable, literature review should be reorganized.	

Optional/General comments	The research topic of this article is important in Nigeria. However, the sample size is too small to make the conclusion credible. Moreover, since all the coefficients of explanatory variables are insignificant, the conclusion, "the existence of positive relationship between these variables inter-alia and financial performance of the sample DMBs" shown in page 14, may be improper.	