



**SDI FINAL EVALUATION FORM 1.1**

**PART 1:**

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| Journal Name:            | <a href="#">British Journal of Economics, Management &amp; Trade</a>                                                |
| 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 Article:         | Original Research Paper                                                                                             |

**PART 2:**

| FINAL EVALUATOR'S comments on revised paper (if any)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Authors' response to final evaluator's comments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| <p>1. The author doesn't provide a point-by-point response to the reviewer's comments.</p> <p>2. Basically, the revised paper is totally different from the original paper. The original paper examines how the Directors Remuneration (DRM) and Board Committee (BCOMT) affect banks' performance. However, the revised paper just examine whether there is a significant difference in performance indices of banks (return on assets, return on equity, liquidity, capital adequacy and tangibility) before and after the implementation of the 2011 SEC CCG in Nigeria. Why the author doesn't examine the impact of DRM and BCOMT in the revised paper? Please explain it.</p> | <p>1. Author disagrees, because the revised manuscript objective which is now the examination of the significance differences in related and relevant performance proxies (i.e. Return on Asset, Return on Equity, Bank Liquidity, Capital Adequacy Ratio, Firm Tangibility) among DMBs before and after the implementation of 2011 SEC CCG in Nigeria is different from how only directors' remuneration (DRM) and board committee (BCOMT) affect DMBs performance. DRM and BCOMT as performance indices applies to all public companies but retoa, retoa, casht, eqtta and fasta are specifically more related and relevant performance proxies among DMBs. Because of this, it was no longer necessary to provide point-by-point response to the reviewer's comment on DRM and BCOMT as performance indices which is no longer the objective of the revised manuscript.</p> <p>2. The author agrees with reviewer's comment 2. Explanation No. 1 above also applies here. The author did not examine further the effect of DRM and BCOMT in the revised manuscript because it is no longer the objective of the revised manuscript. Furthermore, retoa, retoa, casht, eqtta and fasta are more relevant performance proxies than DRM and BCOMT among DMBs in Nigeria</p> |