



SDI Review Form 1.6

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_36662
Title of the Manuscript:	ACCOUNTANTS' PERCEPTIONS OF IPSAS APPLICATION IN NIGERIAN PUBLIC SECTOR FINANCIAL MANAGEMENT AND REPORTING
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>)



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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)
<u>Compulsory</u> REVISION comments	This is a potentially interesting paper, although it is flawed in some important ways which must be rectified before publication could be possible. The first issue to address is the length: this is presumably the text of a graduate level dissertation and so is far too long and unfocused for publication in an academic journal. The author should seek ways to reduce the length, particularly of the first two sections which are quite slackly written. The review of empirical work, for example, could more usefully presented as a table. Next, there is the problem of the sample size. If the researcher calculated a specific sample size, then that author must justify why s/he distributed exactly that number of questionnaires, since it is very obvious that some would not be completed. Either the author finds a way to justify this approach or more data must be collected. The contribution to knowledge (this section is particularly weak) should be included in the discussion section. The conclusion should contain a statement about limitations to the research and suggestions for future research.	The majority of the pages in the study were occupied by data analysis. The population of the study was carefully determined. The sample size of 283 was determined using Taro Yamane from the population size of 972; for a definite population Taro Yamane is one of the scientific methods that can be adopted to determine the sample size. The remaining questionnaires not collected were due to factor beyond the control of the researchers. Out of 283 questionnaires distributed 256 was collected this is more than 80%. Discussion of findings is different from contribution, Please note that discussion shows where your results or findings is similar or deviate from other scholars or researchers' findings; which form the basis of writing your conclusion and recommendations.
<u>Minor</u> REVISION comments		
<u>Optional/General</u> comments		