



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	Original Research Paper

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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 <i>(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)</i>
<u>Compulsory</u> REVISION comments		
<u>Minor</u> REVISION comments	1. Please change all of the tenses in the text to the current one.	Ok
<u>Optional/General</u> comments	Theoretical and practical research topics are very novel. In addition, the development of the thesis and the method of empirical analysis are considered to be very appropriate and systematic for this empirical analysis. The communication effect of the paper is also shown to be easy for readers to understand based on the scientific research methodology. Finally, the empirical results of this study show that the difference between the accounting profits under the accrual accounting system and the accounting profits under the cash state accounting system has increased overall compared to the past. The results of this empirical analysis suggest that new discussions on accrual and cash account accounting adopted by countries around the world including Korea are needed. I reviewed the above evaluation items and decide the result of the examination of this paper as ' Minor Revision '. I would like to applaud the efforts of the researchers and endeavour to make the research to the end of the research through the additional confirmation of the typos.	Thank You