



SDI FINAL EVALUATION FORM 1.1

PART 1:

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 Article:	Original Research Paper

PART 2:

FINAL EVALUATOR'S comments on revised paper (if any)	Authors' response to final evaluator's comments
1. The author can't convince the reviewer why he/she cannot revise the original paper. Compared with the original paper, the author totally changes the objective of the revised manuscript. Therefore, it's better to resubmit the revised manuscript as a new paper. 2. The new manuscript just find that "there was significant difference in the performance indices of banks in Nigeria as compared to their performance prior to the implementation of the 2011 SEC code of corporate governance", and didn't provide any policy implication. In my opinion, the economic contribution of the new manuscript is insignificance.	

Reviewer Details:

Name:	<i>Pi-Hui Ting</i>
Department, University & Country	<i>Department of Business Administration, Chang Jung Christian University, Taiwan</i>