



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 revised manuscript has improved significantly. Good work by author, however, if, equations in the paper are written as models (model: 1, 2, 3, 4, 5) will be more appropriate. 2. Theory must be a relevant one. Check work related to bank performance/profitability. 3. Ratios calculated for each sample bank must be represented in terms of line graph (one sample bank – five ratios – one graph). 4. All the Nigerian banks taken as sample must be ranked individually based on the level of difference created (z value) after the implementation of 2011 SEC code of corporate governance in Nigeria. 5. It is imperative to highlight the percentage change in performance levels of sample banks before as well as after the implementation of the new code in 2011. 6. Support with proper references from literature the empirical analyses used in the study (most recent references of quality research papers are required).	

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