|  |  |
| --- | --- |
| Journal Name: | [Asian Basic and Applied Research Journal](https://jofresearch.com/index.php/ABAARJ) |
| Manuscript Number: | **Ms\_ABAARJ\_1860** |
| Title of the Manuscript: | **GOVERNMENT ACCOUNTING PRACTICES AND SUSTAINABLE DEVELOPMENT GOALS (SDGs): EVIDENCE IN NIGERIA** |
| Type of the Article | Original Research Article |

|  |  |  |
| --- | --- | --- |
| **PART 1: Comments** | | |
|  | **Reviewer’s comment**  **Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer review.** | **Author’s Feedback** *(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)* |
| **Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.** | Budgetary compliance can limit extravagant spending as expenditure efficiency in a decrease in government spending and increases overall sustainable development goals |  |
| **Is the title of the article suitable?**  **(If not please suggest an alternative title)** | **HARMONISING FINANCIAL REPORTING WITH INTERNATIONAL OBJECTIVES** is not suitable to  become title because this type of research is quantitative research.  The reviewer suggest to change the title of the paper article to **GOVERNMENT ACCOUNTING PRACTICES AND SUSTAINABLE DEVELOPMENT GOALS (SDGs): EVIDENCE IN NIGERIA** | Authors agreed with the suggested title: **GOVERNMENT ACCOUNTING PRACTICES AND SUSTAINABLE DEVELOPMENT GOALS (SDGs): EVIDENCE IN NIGERIA** |
| **Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.** | The abstract is quite comprehensive, but the author needs to add the state of the art and data collection or sample selection method. | It has been stated in the Abstract and the methodology already |
| **Is the manuscript scientifically, correct? Please write here.** | For empirical review, the author need to state the hypothesis, theory statement, and previous research to link the  relationship between dependent and independent variables. The theory and practical explanation of hypothesis test result need to be stated in discussion section | Done. (Thank you, all these observations have already been stated before) |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention**  **them in the review form.** | The additional references can be added to state the previous research in background to the study and hypothesis test interpretation in discussion | Done. (Thank you, all these observations have already been stated before) |
| **Is the language/English quality of the article suitable for scholarly communications?** | The English language quality of this paper article is good enough |  |
| **Optional/General** comments | The reviewer suggests to change the title of the paper article because it can mislead the reader to conclude the type of this research is qualitative research |  |

|  |  |  |
| --- | --- | --- |
| **PART 2:** | | |
|  | **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)* |
| **Are there ethical issues in this manuscript?** | *(If yes, Kindly please write down the ethical issues here in details)* |  |