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| Journal Name:  | [Asian Research Journal of Current Science](https://jofscience.com/index.php/ARJOCS)  |
| Manuscript Number:  | **Ms\_ARJOCS\_1848**  |
| Title of the Manuscript:  | **CORPORATE GOVERNANCE DETERMINANTS OF INTERNATIONAL FINANCIAL REPORTING STANDARD (IFRS) 10 AND CONSOLIDATION ACCOUNTING PRACTICES IN NIGERIA FIRMS**  |
| Type of the Article  |  |

**PART 1: Comments**

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|  | **Reviewer’s comment**

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| **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.**  | **The manuscript is good but it has lost some scientific contexts.**  |   |
| **Is the title of the article suitable?** **(If not please suggest an alternative title)**  | **yes**  |   |
| **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 good but it should start with the aims**  |   |
| **Is the manuscript scientifically, correct? Please write here.**  | Yes, to some extent, but it lacks the status of the problem, also the presentation of Literature Review and development of hypotheses was inappropriate  |   |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.**  | There is a significant repetition of citing sources from a single researcher or a specific group of researchers (e.g. Yahaya, Lawal, etc.) in several parts of the paper. This repetition may suggest bias or excessive self-citation, which may violate academic ethical standards.  |   |
| **Is the language/English quality of the article suitable for scholarly communications?**   | I can't give a definitive opinion. I think it's pretty good.  |   |
| **Optional/General** comments   |  |   |

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| **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)* |  |

**Reviewer details:**

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