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| Journal Name: | [Asian Research Journal of Current Science](https://jofscience.com/index.php/ARJOCS) |
| Manuscript Number: | **Ms\_ARJOCS\_1873** |
| Title of the Manuscript:  | **ENVIRONMENTAL RISK MANAGEMENT CONTROL AND THE QUALITY OF FINANCIAL STATEMENTS IN THE NIGERIAN NON-FINANCIAL FIRMS** |
| Type of the Article |  |

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| **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.** | **A quality of financial statements will lead to correct decisions from stakeholders (banks, investors, etc.). Given the pressure from stakeholders regarding sustainability, companies will try to distort financial statements to their own advantage. This study supports stakeholders in noticing the importance of environmental risk management in order to distort the quality of financial statements.** |  |
| **Is the title of the article suitable?****(If not please suggest an alternative title)** | **Given that management risk control had no discernible effect on financial statement quality, I would change the title. Suggestion: Environmental Risk and Financial Statement Quality in the Nigerian Non-Financial Firms. (I would highlight the statistically significant result)** |  |
| **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.** | **In addition to those mentioned in the abstract, I would mention the users to whom the manuscript is relevant.** |  |
| **Is the manuscript scientifically, correct? Please write here.** | **I believe the manuscript is scientifically correct.** |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.** | **I believe that the references are sufficient and recent for outlining this manuscript.** |  |
| **Is the language/English quality of the article suitable for scholarly communications?** | **Yes.** |  |
| **Optional/General** comments | **For the discussion part, I would strengthen the results of the manuscript with more articles. The conclusions part requires more development.****In the discussion section there is this error: "Falana et al., 202"** |  |

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| **PART 2:**  |
|  | **Reviewer’s comment** | **Author’s comment** *(if agreed with the 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 detail)* |  |

**Reviewer Details:**

**Pop Ruben, Babes-Bolyai University, Romania**