|  |  |
| --- | --- |
| Journal Name: | [Asian Journal of Economics, Finance and Management](https://www.journaleconomics.org/index.php/AJEFM) |
| Manuscript Number: | **Ms\_AJEFM\_2051** |
| Title of the Manuscript: | **EFFECT OF BOARD GENDER DIVERSITY ON ENVIRONMENTAL ACCOUNTING DISCLOSURES IN NIGERIAN COMMERCIAL BANKS** |
| Type of the Article | **Original Research Article** |

**PART 1: Comments**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Reviewer’s comment** | | | | **Author’s Feedback** (It is mandatory that authors should write his/her feedback here) |
|  | **Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer** | |  |
| **review.** |  | |
| **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.** | This paper tackles a significant and timely topic on gender diversity, corporate governance and sustainability particularly in a developing economy like Nigeria. Further, it incorporates various aspects of gender diversity across board-level committees using a thorough empirical methodology. Though the paper is well-structured and well-written, there are few things that need to be improved. | | | | Agreed.  Improvement made. See highlights in the revised paper version |
| **Is the title of the article suitable?**  **(If not please suggest an alternative title)** | The title itself provides the independent and dependent variable and the relevant keywords that are useful for indexing. However, the use of the term “Effect” is designed to establish causality but was not presented in the paper. | | | | **Key words**: Board Gender Diversity, Environmental Accounting Disclosures, sub-Committees, Stakeholder Theory, Agency Theory (See highlight in the revised paper version 1)    The relationship between ESG Disclosure and Gender diversity is presented under Interpretation and Regression results and also under Summary of Findings. |
| **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 may draw readers if the abstract may be improved to include the study’s novelty and how the study fills or addresses a gap in the literature**.** | | | | **Addition to the abstract:**  The study fills important research gaps and highlights the underexplored effect of gender diversity in the risk, remuneration and nomination committees on corporate sustainability disclosures (see highlight in the revised paper version 1) |
| **Is the manuscript scientifically, correct? Please write here.** | Yes, the manuscript is scientifically correct because the author applies accepted theories and employed appropriate statistical methods and the results was interpreted. | | | | Satisfactory. |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.** | Though the references cover some of the key foundational theories, I felt the references lacked sufficient coverage and recency. Some empirical references came from 2010 to 2019 and from emerging economies. | | | | Empirical studies from 2020-2025 have been added (See highlighjts in the revised paper version 1) |
| **Is the language/English quality of the article suitable for scholarly communications?** | Yes. | | | | Satisfactory. |
| **Optional/General** comments |  | | | |  |

|  |  |  |
| --- | --- | --- |
| **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)* |  |