

List of Reviewers
(as per the published articles)
Year: 2025

Asian Journal of Economics, Finance and Management

2025 - Volume 7 [Issue 1]

Time Series Modeling and Forecasting of Monthly Average Exchange Rate of Nigerian- Naira and United States-dollar
DOI: 10.56557/ajefm/2025/v7i1249

Reviewers:

- (1) Muhammad Nouman Latif, Ibn Haldun University, Turkiye.
- (2) Vicente E. Montano, University of Mindanao, Philippines.
- (3) Remal Shafer Al-Gounmeein, Al-Hussein Bin Talal University, Jordan.

Additional Reviewers:

- (1) Khalid Ul Islam, India.
- (2) Abdallah Mahmoud Mohammad Badr, Al-Azher University, Egypt.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1798>

Tax Revenue and Economic Growth in Nigeria: A Theoretical and Empirical Review
DOI: 10.56557/ajefm/2025/v7i1250

Reviewers:

- (1) Kolawole Fijabi, Precious Cornerstone University, Nigeria.
- (2) Zia Ur Rehman, Woman University, Pakistan.

Additional Reviewers:

- (1) Bhavesh Kumar Rathod, University of the People, USA.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1747>

Budget Deficit, Budget Reform Index and Macroeconomic Performance in Nigeria
DOI: 10.56557/ajefm/2025/v7i1251

Reviewers:

- (1) Benjamin Wanger, Nigeria Police Academy, Nigeria.
- (2) Otieno Benard, University of Kerala, India.

Additional Reviewers:

- (1) Nuruddeen Muhammad Koko, Usmanu Danfodiyo University, Nigeria.
- (2) Saad A. Hammad, University of Anbar, College of Agriculture, Iraq.
- (3) Bello Ali, College of Education, Nigeria.
- (4) Lila Dhar Adhikari, Tribhuvan University, Nepal.
- (5) Mohammad Abd Alkareem Hamed Shatnawi, Universiti Utara Malaysia (UUM) , Jordan.
- (6) Riadh Kariem, QATAR.
- (7) Saad A. Hammad, University of Anbar, College of Agriculture, Iraq.
- (8) Sıtkı Selim Dolanay, Türkiye.
- (9) Talant Mukhanbetzhanqzy Kaliyeva, Eurasian National University, Republic of Kazakhstan.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1806>

Budget Deficit, Budget Reform and Economic Growth in Nigeria
DOI: 10.56557/ajefm/2025/v7i1252

Reviewers:

- (1) Ejime Herbert Aniemeke, Nile University of Nigeria, Nigeria.
- (2) Nay Myo Htun, Mangalore University, India.

Additional Reviewers:

- (1) Ebiziem Jude Ebiziem, Alvan Ikoku Federal University of Education, Nigeria.
- (2) Moyotole Daniel Ezuem, Federal University Wukari, Nigeria.
- (3) Poonam Malik, Baba Mastnath University, India.
- (4) V.N. Alok, Indian Institute of Public Administration, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1807>

Impact of Lease Financing on the Financial Performance of Listed Firms in Kenya
DOI: 10.56557/ajefm/2025/v7i1253

Reviewers:

- (1) Muhammad Ahmad, Management and Science University, Malaysia.
- (2) Mohammed Abdullah Ahmed, AL-Iraqia University, Iraq.
- (3) Siti Marsila Mhd Ruslan, Universiti Malaysia Terengganu, Malaysia.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1803>

Impact of Prudential Regulations on the Profitability of Commercial Banks Listed at the Nairobi Securities Exchange in Kenya
DOI: 10.56557/ajefm/2025/v7i1254

Reviewers:

- (1) Nasrin Jahan, Shanto-Mariam University of Creative Technology, Bangladesh.
- (2) Binti Nur Asiyah, UIN Sayyid Ali Rahmatullah Tulungagung, Indonesia.
- (3) Ashfaq Ali, Shri Ram Group of College, Dr APJ Abdul Kalam Technical University, India.

Additional Reviewers:

- (1) Chetan Shetty, Dayananda Sagar Institutions, India.
- (2) Herry Achmad Buchory, Widyatama University, Indonesia.
- (3) U M Gopal Krishna, VIT-AP University, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1820>

Supplier Relationship Management and Supply Chain Performance of Flour Milling Companies in Nairobi County, Kenya
DOI: 10.56557/ajefm/2025/v7i1255

Reviewers:

- (1) Abdulrasheed Bello, Nigeria.
- (2) Honest F Kimario, Tanzania Institute of Accountancy, United Republic of Tanzania.

Additional Reviewers:

- (1) Shathaboina Raju, REVA University, India.
- (2) Abdal Ahmed, Tula's Institute, India.
- (3) Aishwarya Fadnavis, University of Washington, United States of America.
- (4) Dini Verdana Latif, Istanbul Gelisim University, Turkey.
- (5) Hachalu Balcha Fufa, Ambo University, Ethiopia.
- (6) Ivan Kenny Raj L, Mepco Schlenk Engineering College Sivakasi, India.
- (7) Kingsley Nosakhare Edobor, University of Benin, Nigeria.
- (8) M.B.F. Mafasiya, University of Ruhuna, Sri Lanka.
- (9) Michael Aderemi Adegbite, William & Mary University, United States of America.
- (10) Seth Boahen, University of Mines and Technology, Ghana.
- (11) Sunday François Xavier, University of Rwanda, Rwanda.
- (12) Tejal Mahajan, Swayam Siddhi College of Management and Research, SSDNC, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1840>

Clean Energy, Economic Development and the Distortions in Nigeria's Petroleum Industry
DOI: 10.56557/ajefm/2025/v7i1256

Reviewers:

- (1) Muhammad Usman, Abban Gafai Education Resource Centre, Nigeria.
- (2) Rimamsitse Nuhu, College of Agriculture, Science and Technology, Nigeria.

Additional Reviewers:

- (1) Jacob Dut Chol Riak, University of Juba, South Sudan.
- (2) Waqar Khalid, National University of Sciences and Technology (NUST), Pakistan.
- (3) Wonders Ebimotimimowei Pibowei, Nigeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1833>

Growth Implications of Energy Use in Nigeria: Evidence from the Service Sector
DOI: 10.56557/ajefm/2025/v7i1257

Reviewers:

- (1) Mayur Anil Dande, Shri Sant Gajanan Maharaj College of Engineering, India.
- (2) Ruchi Tyagi, Asian Institute of Technology, Thailand.
- (3) Chinenye Lilian Okafor, Lagos State University, Nigeria.

Additional Reviewers:

- (1) Alexander Phuk Tjilen, Universitas Musamus, Indonesia.
- (2) Chinenye L. Okafor, Lagos State University, Nigeria.
- (3) Ifeoma Chinelo Amakor, Nnamdi Azikiwe University, Nigeria.
- (4) Raj Kumar Subedi, Gaurishankar Multiple Campus, Nepal.
- (5) Tagede Helore Lamore, University of Gondar, Ethiopia.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1844>

The State of Self-help Groups (SHGs) in Afghanistan: Evidence-based Analysis of the SHGs Situation and Implications for Social and Sustainable Development
DOI: 10.56557/ajefm/2025/v7i1258

Reviewers:

- (1) S. Saranya, Alagappa Institute of Management, Alagappa University, India.
- (2) Amit Kumar Bardhan, K.K.S. Women's College, Fakir Mohan University, India.

Additional Reviewers:

- (1) Amit Kumar Bardhan, K.K.S. Women's College, Fakir Mohan University, India.
- (2) Fahad Afzal, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1857>

Liquidity and Financial Performance in SACCOs: Evidence from Kiambu County, Kenya
DOI: 10.56557/ajefm/2025/v7i1259**Reviewers:**

- (1) Abdullah Bah, University of Sierra Leone, Sierra Leone.
- (2) Khoiriyatun Widyastuti, University of Diponegoro, Indonesia.

Additional Reviewers:

- (1) Lawan Garba, Abubakar Tafawa Balewa University, Nigeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1854>

Prudential Regulations and Profitability of Microfinance Banks in Kenya
DOI: 10.56557/ajefm/2025/v7i1260**Reviewers:**

- (1) Arachie Augustine Ebuka, Nnamdi Azikiwe University, Nigeria.
- (2) Manisha Kaushal Arora, Gitarattan International Business School, India.

Additional Reviewers:

- (1) Mushtaq Ahmad Darzi, University of Kashmir, India.
- (2) Rosemary Soetan, Obafemi Awolowo University, Nigeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1875>

Itax System Role in Tax Compliance for Residential Landlords in Kiambu County, Kenya
DOI: 10.56557/ajefm/2025/v7i1261**Reviewers:**

- (1) Andrianto., S.E., M. Ak, Muhammadiyah University of Lamongan, Indonesia.
- (2) Lam Weng Hoe, Universiti Tunku Abdul Rahman, Malaysia.

Additional Reviewers:

- (1) Burganov Rais Abrarovich, Kazan State Power Engineering University, Russia.
- (2) Novrida Qudsi Lutfillah, Politeknik Negeri Malang, Indonesia.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1868>

Debt Financing and Profitability of Listed Manufacturing Firms at the Nairobi Securities Exchange, Kenya: An Empirical Analysis
DOI: 10.56557/ajefm/2025/v7i1262**Reviewers:**

- (1) Shahid Rafiq, Emerson University Multan, Pakistan.
- (2) Ovbe Simon Akpadaka, Anan University Kwall, Nigeria.

Additional Reviewers:

- (1) Ignatius Roni Setyawan, Universitas Tarumanagara, Indonesia.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1882>

Governmental Inter-Agency Taxation Data Sharing Systems by Tax Laws in Myanmar and Republic of Korea: A Comparative Analysis
DOI: 10.56557/ajefm/2025/v7i1263**Reviewers:**

- (1) Hluf Hagos Shiqar, University of Lueneburg, Germany and Mekelle University, Ethiopia.
- (2) Anil Kumar Chikatimarla, A.G. & S.G. Siddhartha Degree College of Arts & Science, India.
- (3) Dilgasa Bedada Gonfa, University of International Business and Economics, China.
- (4) Claudia-Elena Grigoras-Ichim, Stefan Cel Mare University of Suceava, Romania.

Additional Reviewers:

- (1) Anna Liubchych, Ukraine.
- (2) Benjamin Kwakutsey Azinogo, University of South Africa, South Africa.
- (3) Claudia-Elena Grigoras-Ichim, Stefan Cel Mare University of Suceava, Romania.
- (4) Tem Sarom, Royal University of Phnom Penh, Cambodia.
- (5) Muthana Faaeq Almasooudi, University of Kerbala, Iraq and The Universiti Sains Malaysia, Malaysia.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1871>

Natural Gas Consumption in Africa: The Connection Between Gas, Electricity, Residential, Industrial Consumptions and Economic Growth

DOI: 10.56557/ajefm/2025/v7i1264

Reviewers:

- (1) Sani Damamisau Mohammed, Federal University Dutse, Nigeria.
- (2) Moses Adebayo, Miami University, USA.

Additional Reviewers:

- (1) Hadiza Nasir Iro, Kano State College of Education and Preliminary Studies, Nigeria.
- (2) Brian Jason H. Ponce, Philippines.
- (3) Hamza El Baraka, Mohamed V University Rabat, Morocco.
- (4) Mahloul Mansour, University of Tissemsilt, Algeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1885>

Impact of Inflation on Stock Market Returns: An Evidence from Banking Stocks of Nairobi Securities Exchange, Kenya

DOI: 10.56557/ajefm/2025/v7i1268

Reviewers:

- (1) Busari, Rasheed Ajibola, Lagos State University, Nigeria.
- (2) B Arun Kumkar, Kakaraparathi Bhavanarayana College (KBN), India.
- (3) Yeoh Wee Win, INTI International College Penang (IICP), Malaysia.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1889>

Internal Controls and Operational Efficiency of Human Rights Organizations in Nairobi City County, Kenya

DOI: 10.56557/ajefm/2025/v7i1269

Reviewers:

- (1) Kirubel Bruck Kassa, Addis Ababa University, Ethiopia.
- (2) K Arjun Goud, Vidya Jyothi Institute of Technology, India.
- (3) Akeem Olanrewaju Ajani, Lagos State University of Science and Technology, Nigeria.

Additional Reviewers:

- (1) Helena Mukli Grillo, University "Aleksander Moisiu" Durres, Albania.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1884>

Transformational Leadership and Operational Efficiency in Industry 4.0: The Mediating Role of Digitalization through the Lens of Dynamic Capabilities Theory

DOI: 10.56557/ajefm/2025/v7i1270

Reviewers:

- (1) Chintalapati Neelima Rani, Guru Kashi University, India.
- (2) Irwan Moridu, Muhammadiyah University of Luwuk, Indonesia.

Additional Reviewers:

- (1) Kanaka Rakesh Varma Kothapalli, United States of America.
- (2) Prasanna Pasam, USA.
- (3) Rahimoddin Mohammed, United States.
- (4) Renzitelo Alf P. Carpio, Misamis University, Philippines.
- (5) V.V. Manjula Kumari, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1899>

Strategic Alliances and Performance of Commercial State-owned Enterprises in Nairobi City County, Kenya

DOI: 10.56557/ajefm/2025/v7i1271

Reviewers:

- (1) Abdella Hussen Mudessir, Addis Ababa University, Ethiopia.
- (2) Naresh Charan, Slovenia.
- (3) Shivani Nigam, New Horizon College, India.

Additional Reviewers:

- (1) Leonard Rang'ala Lari, Former Lecturer at Catholic and KCA Universities, Kenya.
- (2) V. Sornaganesh, V.O. Chidambaram College, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1893>

Corporate Governance and Working Capital Management in Selected Manufacturing Firms in Nigeria

DOI: 10.56557/ajefm/2025/v7i1272

Reviewers:

- (1) Syed Noorul Shajar, India.
- (2) Okubokeme Derek Opudu, Nigeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1896>

Electronic Banking Channels and Financial Inclusion among Small and Medium-Sized Enterprises in Mogadishu, Somalia
DOI: 10.56557/ajefm/2025/v7i1273

Reviewers:

- (1) Uchenna Clems Ozegbe, Veritas University, Nigeria.
- (2) Ishaq-El-Mubarak Abdoul-Muqaddas Opeyemi, Universiti Sains Islam Malaysia (USIM), Nigeria.

Additional Reviewers:

- (1) Herry Achmad Buchory, Widyatama University, Indonesia.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1913>

Analysing the Role of Non-traditional Financial Disclosures in Enhancing Corporate Sustainability of High-risk Sectors in Iraq
DOI: 10.56557/ajefm/2025/v7i1274

Reviewers:

- (1) Muhammad Meraj, Mohammad Ali Jinnah University, Pakistan.
- (2) Ovbe Simon Akpadaka, College of Private Sector Accounting, ANAN University, Nigeria.

Additional Reviewers:

- (1) Titilayo Silifat Shehu, University of Ilorin, Nigeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1935>

Moderating Effect of Cost of Capital in the Investment Decisions–firm Value Nexus: Evidence from Nigeria's Manufacturing Sector
DOI: 10.56557/ajefm/2025/v7i1275

Reviewers:

- (1) Mira Falatifah, Matana University, Indonesia.
- (2) Jenson Jonathan, Accounting, University of Maiduguri, Nigeria.

Additional Reviewers:

- (1) Rachna Mahalwala, Bhagini Nivedita College (University of Delhi), India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1943>

Effect of Beauty on the Economic Opportunities: A Truth Hidden in our Subconscious
DOI: 10.56557/ajefm/2025/v7i1276

Reviewers:

- (1) Riweu Kenye, St. Joseph College (Autonomous), India.
- (2) Tinju Tom, Assumption College, India.
- (3) Rituparna Roy, Assam Down Town University, India.
- (4) Muktasha Deena Chowdhury, Asian University of Bangladesh, Bangladesh.

Additional Reviewers:

- (1) Adediran Ikuomola, Adekunle Ajasin University, Nigeria.
- (2) Ishita Datta Ray, ilead, Kolkata, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1928>

An Application of Stochastic Systems on Asset Price Changes for Capital Markets
DOI: 10.56557/ajefm/2025/v7i1277

Reviewers:

- (1) Maryna Iurchenko, Klaipeda Un, Lithuania.
- (2) Mohammed Rasheed, University of Technology, Iraq.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1947>

Application of Ito's Theorem on the Value of Economic Variables of Business Cycles
DOI: 10.56557/ajefm/2025/v7i1278

Reviewers:

- (1) Bhadrappa Haralayya, Lingaraj Appa Engineering College Bidar, India.
- (2) Kapkiyai Kiprono Collins, Moi University, Kenya.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1941>

European Put Option Valuation with Statistical Tests for Capital Market Investments
DOI: 10.56557/ajefm/2025/v7i1279

Reviewers:

- (1) Pardeep Kumar, Aryabhata College of Mgmt. & Tech, India.
- (2) Muiyiwa Ezekiel ALADE, Adekunle Ajasin University, Nigeria.

Additional Reviewers:

- (1) David Umoru, Edo State University Uzairue, Nigeria.
- (2) Mohammad Mohidul Islam, Bangladesh.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1942>

Determinants of Fraudulent Financial Reporting among Deposit Money Banks (DMB) in Nigeria: Using the Fraud Diamond Theory
DOI: 10.56557/ajefm/2025/v7i1280**Reviewers:**

- (1) Ali Khalaf Gatea, Southern Technical University, Iraq.
- (2) Audeh Ahmad Bani Ahmad, Alalbyt university, Jordan.
- (3) Kavita Arora, University of Delhi, India.

Additional Reviewers:

- (1) Caleb Bw'auuma Manyaga, Maasai Mara University, Kenya.
- (2) Walid Samir Abdel Azeim Elgabali, Coptic Girls College, Egypt.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1962>

Employees' Motivation and Its Impact on Public Servants' Productivity in Nnamdi Azikiwe University Teaching Hospital, Nnewi, Anambra State, Nigeria**DOI: 10.56557/ajefm/2025/v7i1282****Reviewers:**

- (1) Ayesha Ovais, Greenwich University, England.
- (2) Jerolet C. Sahagun, Philippines.
- (3) Subramanya Manjunath, University of Mysore, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1937>

Stochastic Pricing of European Options Using the Black-scholes Model on the Analysis of Share Prices for Capital Markets
DOI: 10.56557/ajefm/2025/v7i1283**Reviewers:**

- (1) Peter Oluwafemi Olatunji, Adekunle Ajasin University, Nigeria.
- (2) Mohammed Abdullah Ahmed, AL- Iraqla University, Iraq.

Additional Reviewers:

- (1) Evy Sulistianingsih, Universitas Tanjungpura, Indonesia.
- (2) Shiv Kumar, Ramgarh Engineering College, India.
- (3) V Lakshmi Suneetha, The Oxford College of Engineering, India.
- (4) Yeoh Wee Win, INTI International College Penang (IICP), Malaysia.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1946>

Financing Post-disaster Recovery Through Islamic Banking: Instruments, Case Studies and Policy Implications
DOI: 10.56557/ajefm/2025/v7i1285**Reviewers:**

- (1) El Kassimi Abdelkadir, Hassan 1st University, Morocco.
- (2) Arjun Hans, University of Jammu, India.
- (3) Monika Mishra, Lovely Professional University, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1965>

The Moderating Role of Board Independence on the Impact of Liquidity Risk on Bank Credit Ratings: Evidence from West Africa
DOI: 10.56557/ajefm/2025/v7i1286**Reviewers:**

- (1) Rabia Bashir, Management and Science University, Malaysia.
- (2) Muhammad Hidayat, Universitas Persada Bunda Indonesia, Indonesia.

Additional Reviewers:

- (1) Haruna Muhammed Musa, Ahmadu Bello University, Nigeria.
- (2) John Karanja, Kenya Institute for Public Policy Research and Analysis, Kenya.
- (3) Sateiba Fayama, USTA, Burkina Faso.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1968>

The Economic Impact of Government Intervention in Public Transport System: A Case Study of the Uduaghan Bus Scheme in Delta State, Nigeria**DOI: 10.56557/ajefm/2025/v7i1287****Reviewers:**

- (1) Amatullah Abdullah, Bayero University Kano, Nigeria.
- (2) ABHINANDA CHATTERJEE, INDIAN INSTITUTE OF ENGINEERING SCIENCE AND TECHNOLOGY, INDIA.
- (3) Raj Malhotra, Tezpur University Assam, India.

Additional Reviewers:

- (1) Elias M. Choueiri, USA.
- (2) Osuji, Joshua Nwachukwu, Southern Delta University, Nigeria.
- (3) P. Venkaiah Babu, Acharya Institute of Graduate Studies, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1934>

Firm-level Determinants of Deferred Taxation in Manufacturing Sector of Sub-Saharan Africa

DOI: 10.56557/ajefm/2025/v7i1288

Reviewers:

- (1) Sams Uddin Ahmed, BRAC University, Bangladesh.
- (2) Adetola Raman, The Oke-Ogun Polytechnic, Nigeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1958>

Strategic Positioning and Sustainable Competitive Advantage at Postal Corporation of Kenya, Nairobi City County

DOI: 10.56557/ajefm/2025/v7i1289

Reviewers:

- (1) Okan ERNUR, Dokuz Eylül Universitesi, Turkey.
- (2) Kanaka Rakesh Varma Kothapalli, United States Of America.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1974>

Strategic Management Practices and their Impact on Residential Construction Performance: A Case Study of Nairobi City County, Kenya

DOI: 10.56557/ajefm/2025/v7i1290

Reviewers:

- (1) Mihretu Erjino Ejamo, Ethiopian Civil Service University, Ethiopia
- (2) Saidu Minin Mohammed, Ahmadu Bello University, Nigeria

Additional Reviewers:

- (1) Evans Vidija Sagwa, Technical University of Kenya, Kenya.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1972>

Information Technology Investment and Tax Compliance in Nigerian Informal Sector

DOI: 10.56557/ajefm/2025/v7i1291

Reviewers:

- (1) Sahibpreet Singh, Guru Nanak Dev University, India.
- (2) Walter Nhundum, Zimbabwe Open University, Zimbabwe.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1957>

Contractor Capacity and Infrastructure Project Performance: Evidence from Road Construction Projects in Nairobi City County, Kenya

DOI: 10.56557/ajefm/2025/v7i1292

Reviewers:

- (1) Gaston Ngochembo, De Montfort University, UK.
- (2) Fiza Fathima, United Arab Emirates University, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1973>

Effect of Training and Development Programmes on the Job Performance of Lecturers: A Study of Federal Polytechnics Ado Ekiti, Nigeria

DOI: 10.56557/ajefm/2025/v7i1293

Reviewers:

- (1) Lateef Kolawole Fijabi, Christopher University, Nigeria.
- (2) Lalith Nimal Senaweera, Sri Lanka.

Additional Reviewers:

- (1) Amritpal kaur, University college Bahadurpur, India.
- (2) Bamenda Philip Chinda, Adamawa State University, Nigeria.
- (3) Benard Gisilanbe Vetbuje, Akdeniz Karpaz Universitesi (University of Mediterranean Karpasia), Cyprus.
- (4) Ibrian Caramidaru, University of Petrosani, Romania.
- (5) Lam Weng Hoe, Universiti Tunku Abdul Rahman, Malaysia.
- (6) Mequanint Birhan Alem, State University of Nizhny, Russia.
- (7) Mohammed Kerbouche, Mascara University, Algeria.
- (8) Rose May Cora P. Lagon, West Visayas State University-Calinog Campus, Philippines.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1970>

Assessing the Role of Digital Evidence in the Prosecution of Financial Fraud Cases in Nigeria
DOI: 10.56557/ajefm/2025/v7i1294

Reviewers:

- (1) Ruben Pop, Babeş-Bolyai University, Romania.
- (2) Ramon Arthur Ferry Tumiwa, Universitas Negeri Manado, Indonesia.

Additional Reviewers:

- (1) Bamenda Philip Chinda, Adamawa State University, Nigeria.
- (2) Frankline C.S.A. Okeke, Alex Ekwueme Federal University Ndufu Alike Ebonyi, Nigeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1990>

Internal Control Constraints and Performance of Revenue Collection in Marsabit County
DOI: 10.56557/ajefm/2025/v7i1295

Reviewers:

- (1) Ayapere Pere, Federal University of Uyo Akwa-Ibom State Uyo Nigeria, Nigeria.
- (2) Collin Chikwira, University of South Africa, South Africa.
- (3) Tale Geddafa, Ambo University, Ethiopia.
- (4) Omid Farhad Touski, Islamic Azad University, Iran.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1976>

Effect of Information Asymmetry, Institutional Ownership and Related Party Transaction on Real Earnings Management in Listed Companies in Nigeria
DOI: 10.56557/ajefm/2025/v7i1296

Reviewers:

- (1) Christian Kofi Sarpong, Kwame Nkrumah University of Science and Technology, Ghana.
- (2) Ali Abdulhussaein Khaleel Alfadhel, Economic & Administration Collage – Kufa University, Iraq.
- (3) Enrico Moch, GrandEdu Research School, Germany.

Additional Reviewers:

- (1) Srinivas H N, BMS Evening College of Arts and Commerce, India.
- (2) Mbatuegwu Christopher David, Anan University Kwall, Nigeria.
- (3) Odashev Iqboljon Mashrabjonovich, Uzbekistan.
- (4) S. Sivagnana Bharathi, KIT – Kalaignarkaranidhi Institute of Technology, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1997>

Forensic Accounting Techniques and Performance of Listed Deposit Money Banks in Nigeria: An Investigative Approach
DOI: 10.56557/ajefm/2025/v7i1297

Reviewers:

- (1) Bhavna Sharma, Christ University, India.
- (2) Ugwu Ikechukwu Virginus, Chukwuemeka Odumegwu Ojukwu University, Anambra State Nigeria.
- (3) I. A Amaefule, Imo State University, Nigeria.

Additional Reviewers:

- (1) Bamenda Philip Chinda, Adamawa State University, Nigeria.
- (2) Sangale Rakhi P, MIT Art, Design and Technology University, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2000>

Effects of Branding as A Tool to Increase Sales and Value of An Organisation: A Study of Nestle Food Nigeria, Plc, Lagos State, Nigeria
DOI: 10.56557/ajefm/2025/v7i1298

Reviewers:

- (1) Oyenuga Michael, Woxsen University, India.
- (2) Roslizawati Binti Ahmad, Univeristi Teknologi Mara, Malaysia.
- (3) Sodeke, Adewunmi Oluwakemi, Ogun State Institute of Technology, Nigeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1969>

Investing in Sub-Saharan Africa: The Role of Internal Macroeconomic Factors and Institutional Quality in FDI Growth
DOI: 10.56557/ajefm/2025/v7i1299

Reviewers:

- (1) Pooja Kumari, Jain Deemed To Be University, India.
- (2) Pallabi Mukherjee, IPS Academy, Institute of Business Management and Research, India.

Additional Reviewers:

- (1) Gunjan Kumari, Indian Institute of Foreign Trade, India.
- (2) Josephine C. Ene, Baze University Abuja, Nigeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2018>

Board Structure and Profitability of Microfinance Banks in Kenya
DOI: 10.56557/ajefm/2025/v7i1300

Reviewers:

- (1) Bharath Samishetti, Balaji Institute of Management Sciences, India.
- (2) Victor A. Umoh, Topfaith University, Nigeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2012>

Evaluating Change Management Practices and Their Impact on Organizational Performance: A Case Study of NCBA Bank Kenya Plc
DOI: 10.56557/ajefm/2025/v7i1301

Reviewers:

- (1) Baqer Khudair Al-Hadrawi, Al-Furat Al-Awsat Technical University, Iraq.
- (2) SU Chih-Seong, SEGI University, Malaysia.
- (3) Francis B. Banaag, Rizal Technological University, Philippines.

Additional Reviewers:

- (1) Biqila Hirpa Bedasa, Ethiopia.
- (2) Siva kumar, KL University, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2011>

Impact Assessment of Carbon Management Accounting on Performance of Listed Manufacturing Firms in Nigeria
DOI: 10.56557/ajefm/2025/v7i1302

Reviewers:

- (1) Mira Falatifah, Matana University, Indonesia.
- (2) Xuan Feng, EDHEC Business School, France.
- (3) Suraj E S, KCT Business School, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2042>

Analysing the Impact of Global Market Indicators on Nifty 50: Evidence from Quantile Regression
DOI: 10.56557/ajefm/2025/v7i1303

Reviewers:

- (1) A. Kamaruniza, University of Madras, India.
- (2) Ricky Chia Chee Jiun, Universiti Malaysia Sabah, Malaysia.
- (3) Raden Parianom, Universitas Pembangunan Nasional Veteran Jakarta, Indonesia.

Additional Reviewers:

- (1) khaleel Radhi Hasan Alzly, Iraq.
- (2) Owolabi Adesegun, Nigeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2047>

Board Gender Diversity and Its Effect on Environmental Accounting Disclosures: Evidence from Nigerian Commercial Banks
DOI: 10.56557/ajefm/2025/v7i1304

Reviewers:

- (1) Madelyn N. Nay-ud, Ifugao State University, Philippines.
- (2) Beatrice Atta Mensah, Accra Technical University, Ghana.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2051>

Capital Lifecycle and Financial Stability of Women Table Banking Groups in Nakuru County, Kenya
DOI: 10.56557/ajefm/2025/v7i1305

Reviewers:

- (1) Odiase Bernard Osahon, University Of Benin, Nigeria.
- (2) Charul Verma, Teerthanker Mahaveer University, India.

Additional Reviewers:

- (1) Vaishali Sharma, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2036>

Sustainable Supply Chain Management in Southeast Asian Manufacturing: Practices, Barriers, and Opportunities
DOI: 10.56557/ajefm/2025/v7i1306

Reviewers:

- (1) Asif Gandhi, India.
- (2) Arwa Mukhtar Makki, Sudan.
- (3) Ephrem Negash, Ethiopia.

Additional Reviewers:

- (1) Anubhuti Sharma, St. Paul Institute of Professional Studies, Indore (DAVV Affiliated), India.
- (2) Najwan Jadallah, Palestine technical university Kadoorie, Palestine.
- (3) Rokibul Hasan, Gannon University, USA.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2055>

Cooperative Farming for Agricultural Produce Export in the Southeast Region of Nigeria: Problems and Prospects
DOI: 10.56557/ajefm/2025/v7i1307**Reviewers:**

- (1) Gopala Bhua, Sambalpur University, India.
- (2) Haikal Rahman, State University of Medan, Indonesia.
- (3) Guoming Du, Northeast Agricultural University, China.

Additional Reviewers:

- (1) Ashish Gupta, D.A.V.(P.G.) College, Kurukshetra University, India.
- (2) Josephine Diana S. Campos, Bulacan State University, Philippines.
- (3) Renjith Kumar. R, University of Technology and Applied Sciences, Sultanate of Oman.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2074>

Big Five Personality Traits and Entrepreneurial Intention of University Lecturers in Nigeria
DOI: 10.56557/ajefm/2025/v7i1308**Reviewers:**

- (1) D Somasekhar, Gitam University, India.
- (2) R. Yasodha, Nehru Institute of Engineering and Technology, India.
- (3) Pornchai Jedaman, Rajabath Mahasarakham University, Thailand.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2067>

Impact of Going Concern Uncertainty on Financial Statement Quality: Management vs. Auditors' Perspectives
DOI: 10.56557/ajefm/2025/v7i1309**Reviewers:**

- (1) Saunah Zainon, Universiti Teknologi Mara Cawangan Johor, Malaysia.
- (2) Nurlinda., S.E. Ak., Politeknik Negeri Medan, Indonesia.

Additional Reviewers:

- (1) Audeh Ahmad Bani Ahmad, AL Albiet University, Jordan.
- (2) Bamenda Philip Chinda, Adamawa State University Mubi, Nigeria.
- (3) Caleb Bw'Auma Manyaga, Maasai Mara University, Kenya.
- (4) Ssonko Muhammedi, Islamic Call University College, Uganda.
- (5) Walid Samir Abdel Azeim Elgabali, Coptic Girls College, Egypt.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2080>

Inter-Relationship between Corporate Governance and the Financial Performance of Commercial Banks in Kenya
DOI: 10.56557/ajefm/2025/v7i1310**Reviewers:**

- (1) Degu Kefale Chanie, Debre Markos University, Ethiopia.
- (2) S. M. Akber, R. P. Shaha University, Bangladesh.

Additional Reviewers:

- (1) Ramakrishna Vuppuluri, Institute of Chartered Accountants Of India, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2078>

The Role of Growth Strategies in Enhancing the Performance of Commercial Banks in Busia County, Kenya
DOI: 10.56557/ajefm/2025/v7i1311**Reviewers:**

- (1) P. Sindhu, SRM Trichy Arts and Science College, India.
- (2) Hayder Ali Kadhim ALfatlawi, University of Karabuk, Iraq.
- (3) Shaikh Masrick Hasan, Jagannath University, Bangladesh.

Additional Reviewers:

- (1) Lokeshwari DV, Dayananda Sagar College of Arts Science and Commerce, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2073>

Integration of Enterprise Resource Planning Systems and Supply Chain Efficiency at National Medical Stores
DOI: 10.56557/ajefm/2025/v7i1312

Reviewers:

- (1) Shubham Kushwaha, B.B.S College of Engineering and Technology, India.
- (2) Jane Nasimiyu Were, International United States International University- AFRICA, Kenya.

Additional Reviewers:

- (1) S Debnath, Swinburne University of Technology, Australia.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2089>

User Training about Enterprise Resource Planning Systems on Supply Chain Efficiency at National Medical Stores
DOI: 10.56557/ajefm/2025/v7i1313

Reviewers:

- (1) Ammar Avdic, University of Zagreb, Croatia.
- (2) Nokonwaba Andiswa Gcume, South Africa.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2088>

Operational Internal Controls and Financial Performance Efficiency in Selected Non-Governmental Organizations: Evidence from Nairobi City County, Kenya
DOI: 10.56557/ajefm/2025/v7i1314

Reviewers:

- (1) Iryna Mihus, Estonia.
- (2) Gopala Bhua, Sambalpur University, India.
- (3) Poojan Parikh, Gujarat University, India.

Additional Reviewers:

- (1) Brendan Nicholas Basse, University of Uyo, Nigeria.
- (2) Mohammed Abdullah Ahmed, University of Iraq, Iraq.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2094>

Change Management in Enterprise Resource Planning Systems and Supply Chain Efficiency at National Medical Stores
DOI: 10.56557/ajefm/2025/v7i1315

Reviewers:

- (1) Shivam Singh, IIT Delhi, India.
- (2) Vo Phuc Thinh, University of Northern Philippines, Vietnam.
- (3) Anisha Arora, Chandigarh University, India

Additional Reviewers:

- (1) Emmanuel Ampong Afoakwah, Sunyani Technical University, Ghana.
- (2) Neethu Ann Georgie, India.
- (3) Tical George, "Andrei Şaguna" University, Romania.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2087>

Imported Capital Goods and Economic Growth in Sub-Saharan Africa
DOI: 10.56557/ajefm/2025/v7i1316

Reviewers:

- (1) Keith Mupambi, Sainos-Enginas Zion Industrial Training College, Zimbabwe.
- (2) Ayushi Vashistha, IIS deemed to be University, India.
- (3) Ifzal Manhas, Central University of Kerala, India.

Additional Reviewers:

- (1) Johnbest Churchill Ologhodo, National Open University of Nigeria, Nigeria.
- (2) Elegbede A. Ganiy, University of Ilorin, Nigeria.
- (3) Kashinath Pati, Kalinga College of Commerce, India.
- (4) Maryem Jmahri, Chouaib Doukkali University, Morocco.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2096>

Impact of Working Capital Management Practices on Firm Value: Evidence from Manufacturing Companies Listed on the Nairobi Securities Exchange, Kenya
DOI: 10.56557/ajefm/2025/v7i1317

Reviewers:

- (1) Ovbe Simon Akpadaka, Nigeria.
- (2) Pravata Kumar Jena, D.K.N. College, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2097>

Strategic Management Practices and Operational Performance of Selected Supermarkets in Nairobi City County, Kenya
DOI: 10.56557/ajefm/2025/v7i1318

Reviewers:

- (1) Smrita Jain, Moradabad Institute of Technology, India.
- (2) K. Umadevi, University of Madras, India.
- (3) Omary Swallehe, Mzumbe University, Tanzania.

Additional Reviewers:

- (1) Hsiu-Jung Chou, Cheng Shiu University, Taiwan.
- (2) Julius Cesar O. Mamaril, Pangasinan State University, Philippines.
- (3) Rakotozandry Ignace, University of Antananarivo, Madagascar.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2083>

Evaluating the Role of ERP, Cloud, and Blockchain Systems in Improving Financial Efficiency of NGOs in Kenya
DOI: 10.56557/ajefm/2025/v7i1319

Reviewers:

- (1) S. Kanagasankari, ST. Xavier's College, India.
- (2) Sanjay Vijay Mhaskey, USA.
- (3) Francis B. Banaag, Rizal Technological University, Philippines.

Additional Reviewers:

- (1) Muhangi Wakabi Bernard, Mountains of the Moon University, Uganda.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2062>

Application of Markov Chain Movements in Finite State on Monetary Policy Shocks of Economic Variables
DOI: 10.56557/ajefm/2025/v7i1320

Reviewers:

- (1) Yeoh Wee Win, Malaysia.
- (2) Muhammad Meraj, Pakistan.

Additional Reviewers:

- (1) Jensen ryan t. Lim, Philippine Normal University, Philippines.
- (2) Pramod Dahal, Tribhuvan University, Nepal.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2061>

Sentiment Index and Stock Return in the Nigerian Capital Market
DOI: 10.56557/ajefm/2025/v7i1321

Reviewers:

- (1) Chandramani P Singh, India.
- (2) Mohamed Elshawarby, El-Gadida University, Egypt.
- (3) Joshua Wafula Chesoli, Kenya.

Additional Reviewers:

- (1) Joshua Wafula Chesoli, Kisii University, Kenya.
- (2) Kabir Md Ahsan, Zheijiang Gongshang University, China.
- (3) Mustafa Bin Dakian, UNIRAZAK, Malaysia.
- (4) Rusilawati, S.T, Lambung Mangkurat University, Indonesia.
- (5) Sourav Kumar Das, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2057>

Financial Resilience and Educational Recovery Post-COVID-19: A Logistic Regression Analysis of Household Determinants in Kenya
DOI: 10.56557/ajefm/2025/v7i1322

Reviewers:

- (1) Muhammad Kamran Rafique, Humdard University, Pakistan.
- (2) Nipapan Jensantikul, Thailand.
- (3) Hairul Azman Bin Mohd Hata, Malaysia.

Additional Reviewers:

- (1) Hikma Niar, Indonesia.
- (2) Lateef Kolawole Fijabi, Christopher University, Nigeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2117>

Firm Characteristics and Financial Stability of Commercial and Service Firms Listed at the Nairobi Securities Exchange, Kenya
DOI: 10.56557/ajefm/2025/v7i1323

Reviewers:

- (1) Elvin P. Rosario, Mountain Province State University, Philippines.
- (2) Mohammed Abdullah Ahmed, University of Iraq, Iraq.
- (3) Tsegay Gebremedhin Berhe, Ethiopia.

Additional Reviewers:

- (1) Babagana Zannah Audu, Umar IBN Ibrahim El-Kanemi College Of Education, Science And Technology Bama, Nigeria.
 - (2) Feysisayo Ogunyemi Michael, Eastern Illinois University, United State Of America.
 - (3) Haruna Tanimu Mohammed, The Federal Polytechnic, Bida, Nigeria.
 - (4) Leonard Rang'ala Lari, Kenya.
 - (5) Liaqat Ali, The University of Agriculture Peshawar, Pakistan.
 - (6) Michael Carcoo Mensah, Ghana.
 - (7) Mohammadali Khadimhussain Momin, Veer Narmad South Gujarat University, India.
- Shankar Prasad Upadhyay, Nepal.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2127>

Working Capital Management and Financial Sustainability of Micro and Small Cleaning Enterprises in Kakamega County, Kenya
DOI: 10.56557/ajefm/2025/v7i1324**Reviewers:**

- (1) Rayees Ahmad Hajam, Aligarh Muslim University, India.
- (2) S. M. Akber, R. P. Shaha University, Bangladesh.

Additional Reviewers:

- (1) Nguyễn Hoàng Giang, University of Cừu long, Việt Nam.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2109>

Leadership style and Employees' Performance in Local Government Administration: The Case of Ughelli, South LGA in Delta State, Nigeria**DOI: 10.56557/ajefm/2025/v7i1325****Reviewers:**

- (1) Biqila Hirpa Bedasa, Ethiopia.
- (2) Hafza Arshad, University of Management and Technology, Lahore, Pakistan.
- (3) Awwal Muhammad Shafiu, National Board for Arabic and Islamic Studies (NBAIS), Nigeria.

Additional Reviewers:

- (1) Solomon Kiawa, Kenya.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2105>

Artificial Intelligence and Profitability in East Africa. A Case of Bank of Kigali, Rwanda**DOI: 10.56557/ajefm/2025/v7i1326****Reviewers:**

- (1) Rajeev Kumar, India.
- (2) Tirngo Dinku Abeje, Bahir Dar University, Ethiopia.
- (3) Renjith Kumar. R, University of Technology and Applied Sciences, Nizwa.
- (4) Elina Kanungo, B.J.B Autonomous College, Bhubaneswar, India.

Additional Reviewers:

- (1) Jyoti Verma, Chitkara University, India.
- (2) Prashant Bansal, USA.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2110>

The Impact of Macroeconomic Variables on Bank Profitability: Empirical Evidence from Selected Private Commercial Banks in Bangladesh**DOI: 10.56557/ajefm/2025/v7i1327****Reviewers:**

- (1) Ruhollah Nasiri, Iran.
- (2) Tsegay Gebremedhin Berhe, Ethiopia.
- (3) Charles Ndede, JKUAT, Kenya.

Additional Reviewers:

- (1) Jim Hoy Yam, Universitas Islam Syekh Yusuf, Indonesia.
- (2) K. Kannan, Sree Saraswathi Thyagaraja College Pollachi, India.
- (3) Swapan Sarkar, University Of Calcutta, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2149>

Cybersecurity Challenges and Technopublic Auditing: Safeguarding Digital Accountability Mechanisms in the Nigerian Public Institutions**DOI: 10.56557/ajefm/2025/v7i1328****Reviewers:**

- (1) Ramesh Rawat, India.
- (2) Prashant Bansal, USA.
- (3) Ravirajan Karunanithi, United States.

Additional Reviewers:

- (1) Ayorinde P. Oduroye, Caleb University, Nigeria.
- (2) Bragadeesh S A, Garden City University, India.
- (3) Jose Calasanz Julysses D. Tabia, St. Vincent's College Incorporated, Philippines.
- (4) Junny Kumari, Amity University Patna, India.
- (5) Leonard Rang'ala Lari, Kenya.
- (6) Ravirajan Karunanithi, United States.
- (7) Ruthwinnie Munene, Mount Kenya University, Kenya.
- (8) Santanu Purohit, India.
- (9) Sunday Abayomi Joseph, Ottawa University, United States.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2146>

Youth Empowerment through Entrepreneurship Management: A Pathway to Sustainable Job Creation in Kenya
DOI: 10.56557/ajefm/2025/v7i1329**Reviewers:**

- (1) Rinki Mishra, Parul University, India.
- (2) V. Sundararaman, Manonmaniam Sundaranar University, India.

Additional Reviewers:

- (1) Antony Paul Espiritu Martinez, Daniel Alcides Carrion National University, Peru.
- (2) Joko Suryono, Universitas of Veteran Bangun Nusantara, Indonesia.
- (3) Kolade Akinpelu Ayobami, Nigeria Maritime University, Nigeria.
- (4) Mohamed Bangura, University of Sierra Leone, Sierra Leone.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2145>

The Impact of Monitoring and Evaluation Systems on the Implementation of Strategic Plans in Public Corporations in Nairobi, Kenya
DOI: 10.56557/ajefm/2025/v7i1330**Reviewers:**

- (1) Dhahir Habib Bahedh, National Center for Occupational Health and Safety, Iraq.
- (2) Valentyna Yasyshena, West Ukrainian National University, Ukraine.
- (3) Fita Dwi Lestari, Mercu Buana University, Indonesia.

Additional Reviewers:

- (1) Dogo Simeon, Kaduna State University, Nigeria.
- (2) Hayder Jasim Obaid, University of Kufa, Iraq.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2151>

The Impact of Debt Financing on the Financial Performance of Construction and Allied Firms Listed on the Nairobi Securities Exchange, Kenya
DOI: 10.56557/ajefm/2025/v7i1331**Reviewers:**

- (1) Francis Ikapel Omete, Kenya.
- (2) Sams Uddin Ahmed, Bangladesh.

Additional Reviewers:

- (1) John Mpande, Uganda Management Institute, Uganda.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2159>

Firm Characteristics on the Financial Performance of Pension Funds Schemes with Moderating Role of Regulatory Frameworks in Kenya
DOI: 10.56557/ajefm/2025/v7i1332**Reviewers:**

- (1) Estu Widarwati, Indonesia.
- (2) Ignatius Roni Setyawan, Indonesia.
- (3) Mustafa Bin Dakian, Malaysia.

Additional Reviewers:

- (1) Abdul Rahman, Muhammadiyah University of Palu, Indonesia.
- (2) Badamasi Sani Mohammed, AL-Qalam university Katsina, Nigeria.
- (3) Olatunbosun Monsuru Alani, D.S. Adegbenro ICT Polytechnic, Nigeria.
- (4) Robb Shawe, Capitol Technology University, USA.
- (5) Veena Ishwarappa Bhavikatti, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2147>

Risk Management Committee Practices on Sustainability Accounting Practices among Listed Nigerian Non-Financial Companies
DOI: 10.56557/ajefm/2025/v7i1333**Reviewers:**

- (1) Seyed Hossein Ahmadi Langari, Sari Municipality, Iran.
- (2) Uchechi Chinazom Ekejiuba, Nile University of Nigeria, Nigeria.

Additional Reviewers:

- (1) Opuđu Derek Okubokeme, University of Africa Toru-Orua, Nigeria.
- (2) Sandya Rani Padala, Vaagdevi Degree and PG College, India.
- (3) Sundara Ram, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2176>

The Asymmetric Effect of Fiscal Deficit on Macroeconomic Variables in Sub Saharan Africa

DOI: 10.56557/ajefm/2025/v7i11334

Reviewers:

- (1) Yohannis Bekele Kemiso, Addis Ababa University, Ethiopia.
- (2) Ezeala George, Nnamdi Azikiwe University, Nigeria.

Additional Reviewers:

- (1) Nay Myo Htun, Mangalore University, India.
- (2) Majid Nelson, University of Hebron, Malawi.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/1978>

The Effect of Access to Credit on Standard of Living among the Beneficiaries of Selected Groups: A Case of Iringa Municipality

DOI: 10.56557/ajefm/2025/v7i11335

Reviewers:

- (1) Mandisi Matyana, University of Zululand, South Africa.
- (2) Anayatullah Nayaji, Ch. B. P. Government Engineering College, India.

Additional Reviewers:

- (1) Nura Ibrahim Mukhtar, Usmanu Danfodiyo University, Nigeria.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2178>

Reward Practices and Academic Staff Performance in Private Universities in Nairobi City County, Kenya

DOI: 10.56557/ajefm/2025/v7i11336

Reviewers:

- (1) Habsah Muda, Universiti Sultan Zainal Abidin (UniSZA), Malaysia.
- (2) Ronald Reagan T. Alonzo, Bulacan Agricultural State College, Philippines.

Additional Reviewers:

- (1) Dra Mg Vivian Minnaard, UFASTA, Argentina.
- (1) Muhammad Hashim, Government College of Management Sciences, Pakistan.
- (1) Nicholas Waterman, UK.
- (1) Suneel Kumar, Sardar Patel University, Mandi. H.P., India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2193>

Business Taxation and Profitability of Agrochemical Dealers in Nairobi City County, Kenya

DOI: 10.56557/ajefm/2025/v7i11337

Reviewers:

- (1) Ashish Patel, Gujarat Technological University, India.
- (2) Fikiru Habtamu Abebe, Ambo University, Ethiopia.

Additional Reviewers:

- (1) Rosdiana, Nuku University, Indonesia.
- (2) Rosdiana, Universitas Nuku, Indonesia.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2181>

Strategic Implementation and Financial Performance of Deposit Taking Savings and Credit Cooperative Societies in Nairobi City, Kenya

DOI: 10.56557/ajefm/2025/v7i11338

Reviewers:

- (1) Glenn M. Demillo, MBA, University of Southern Mindanao, Philippines.
- (2) Saptarshi Mukherjee, KLEs IMSR, India.
- (3) V. Andal, Vels Institute of Science, Technology and Advanced studies, India.

Additional Reviewers:

- (1) Leonard Rang'ala Lari, Office of Auditor General Kenya, Kenya.
- (2) Seema G Hariramani, Gujarat University, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2207>

Valuing Hard-to-value Intangibles: A Review of Methods, Challenges and Emerging Trends
DOI: 10.56557/ajefm/2025/v7i1339

Reviewers:

- (1) Dereje Biru Kitila, Ethiopian Institution of the Ombudsman, Ethiopia.
- (2) Marco I. Bonelli, Ca'Foscari, University of Venice, Italy.

Additional Reviewers:

- (1) Ali Nuhu Abubakar, Maryam Abacha American University of Nigeria, Nigeria.
- (2) Odashev Iqboljon Mashrabjonovich, Uzbekistan.
- (3) Ratnaningrum, Indonesia.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2167>

Corporate Compensations and Financial Performance of Multinational Firms in Nigeria

DOI: 10.56557/ajefm/2025/v7i1340

Reviewers:

- (1) Gopala Bhua, Sambalpur University, India.
- (2) Monther Eldaia, Palestine.
- (3) Ali Azhdari, Iran.

Additional Reviewers:

- (1) Bamenda Philip Chinda, Adamawa State University Mubi, Nigeria.
- (2) Kalavathi Ramesh, Vivekananda Institute of Management, India.
- (3) Manpreet Kaur, Chandigarh University, India.
- (4) Saptarshi Mukherjee, KLEs IMSR, India.
- (5) Seema Gopichand Hariramani, Gujarat University, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2184>

Impact of Job Characteristics and Social-demographic Factors on Employee Pay and Retention: An Empirical Study at Five-Star Hotels in Nairobi, Kenya

DOI: 10.56557/ajefm/2025/v7i1341

Reviewers:

- (1) Abhishek Majhi, Birsha University, India.
- (2) Amrita Sidhu, India.

Additional Reviewers:

- (1) Venkata Bhardwaj Komaragiri, Ciena, Maryland, USA.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2208>

Comparative Profitability Assessment of Major Agricultural Commodities in Jose Abad Santos, Davao Occidental

DOI: 10.56557/ajefm/2025/v7i1342

Reviewers:

- (1) Mama Julius, Innovative Institute of Agriculture, Business and Capacity Building (IABC), Uganda.
- (2) Saikat Pande, Gujarat University, India.

Additional Reviewers:

- (1) Nay Myo Htun, Mangalore University, India.
- (2) Nino Mikiashvili, Ivane Javakishvili Tbilisi State University, Georgia.
- (3) Shashi Kr Shaw, Kazi Nazrul University, Asansol (West Bengal), India.
- (4) Smeeth Bista, Tribhuvan University, Nepal.
- (5) Tanveer Ahmed, Government Degree College Kilhotran, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2216>

Detecting Financial Statement Fraud Using Beneish M-Score and Financial Ratio Analysis: Evidence from Nigeria's Consumer Goods Sector

DOI: 10.56557/ajefm/2025/v7i1343

Reviewers:

- (1) Kirubi Mwangi A., KCA University, Kenya.
- (2) Poojan Parikh, Gujarat University, India.
- (3) Iryna Mihus, Estonia.
- (4) Fita Dwi Lestari, Mercu Buana University, Indonesia.

Additional Reviewers:

- (1) Aon waqas, pakistan.
- (2) Kanchan Devi, Rajiv Gandhi University, India.
- (3) William Pirela Espina, Universidad del Zulia, Venezuela.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2225>

Tax Policies and Financial Performance of Selected Registered Manufacturing Firms in Kenya
DOI: 10.56557/ajefm/2025/v7i1344

Reviewers:

- (1) Valentine Ojong Oben, University of Buea, Cameroon.
- (2) Dilgasa Bedada Gonfa, Bule Hora University, Ethiopia.
- (3) Leonard Rang'ala Lari, Kenya.
- (4) R. Vijayalakshmi, SRM Institute of Science and Technology, India.

Additional Reviewers:

- (1) Gabriel Kamau, Mount Kigali University, Rwanda.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2231>

Do Electricity Generation and Consumption Reduce Unemployment in Nigeria? A Nonlinear Autoregressive Distributed Lag (NARDL) Investigation

DOI: 10.56557/ajefm/2025/v7i1345

Reviewers:

- (1) Beatrice Michael, Arusha Technical College, Tanzania.
- (2) Maribel Ocampo-Gaspar, UNAM Renewable Energy Institute (IER-UNAM), Mexico.
- (3) Ali Ahmad El-Amin, Lebanon.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2236>

Quantifying the Effects of Queuing on Customer Satisfaction in Commercial Banks

DOI: 10.56557/ajefm/2025/v7i1346

Reviewers:

- (1) Hsiu-Jung Chou, Taiwan.
- (2) Kailash B. Goswami, University of Ladakh, India.

Additional Reviewers:

- (1) Afees Oluwashina Noah, North-West University, South Africa.
- (2) Emmanuel Assifuah-Nunoo, Florida Atlantic University, United States of America.
- (3) Kamrul Bari FIPA FFA, UCSI University, Bangladesh.
- (4) Moses Adebayo, Northern Illinois University, USA.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2197>

Resource-Use Efficiency in the Coconut Cultivation: A Comparative Analysis of PM KISAN Beneficiaries and Non-Beneficiaries

DOI: 10.56557/ajefm/2025/v7i1347

Reviewers:

- (1) Imran Arshad, United Arab Emirates.
- (2) Prashant Shrivastava, Jawaharlal Nehru Agriculture University, India.
- (3) Jyotish Joshi, Himalayan College of Agriculture Science and Technology, Nepal.
- (4) Irwan Moridu, Muhammadiyah University of Luwuk, Indonesia.

Additional Reviewers:

- (1) Ali Nuhu Abubakar, Maryam Abacha American University of Nigeria (MAAUN), Nigeria.
- (2) Hazhar Omer Mohammed, Lebanese French University- Erbil, Iraq.
- (3) S Mathurahan, Sri Lanka.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2239>

Government Expenditure, Infrastructure and Economic Growth in West Africa (2004- 2024)

DOI: 10.56557/ajefm/2025/v7i1348

Reviewers:

- (1) Bolatito Adewumi Oluwole, Nigeria.
- (2) Stephen Alaba John, Nigeria.
- (3) Poulomi Khasnobis, P.B Sidhhartha College Of Arts And Science, India.

Complete Peer Review History: <https://prh.globalpresshub.com/review-history/2206>
