

Review of: "Nigeria's Implementation of the Sustainable Development Goals"

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The work brings up an urgent topic not only for Nigeria, but globally. Congratulations. It is a very important way to call attention to “the local obstacles in the implementation of all the Sustainable Development Goals and to highlight the strong and weak points with a view to refocusing our efforts.”

There are some suggestions and recommendations to bring this essay closer to an academic paper format, in a way to reinforce its rigor.

Practical implications are clear. On the other hand, the introduction and discussion of the article could highlight gaps in the literature, to express its objectives for theoretical implications. Authors may consider that being more embedded in academic literature (gaps and status quo of the subject) might motivate more researchers to future investigations (with academic rigor to analyze empirically the initiatives engaged to contribute to SDG). Besides this, citing academic papers related to the challenges of the country context may increase emphasis on data references. For example, it may cite and discuss academic papers in education, ratifying the teaching capabilities necessity, as well as giving evidence for the local situation (and affirmed that “Many teachers do not have adequate content and pedagogy knowledge”). Papers from the economic situation of Nigeria may also reinforce the arguments. For example: Awe, A., & Rufus, O. O. (2012).

Determinants of income distribution in the Nigeria economy: 1977-2005. *International Business and Management*, 5(1), 126-137.

If we take a perspective of a reader to the Sustainability Report of an organization, ahead of initiatives (that are presented as committed to contribute to SDG), the governance on how those initiatives are followed and compliance subject could be present. As mentioned in the essence of obstacles and scenario of corruption and bribery, how initiatives could be evidenced by future researchers?

These are comments to improve the article.

Some theories like Stakeholder theory and the discussion related to voluntary perspectives from organizations, while (beyond public initiatives) private corporate global enterprises are discussing (and developing) the process of analysis of materiality impact to disclose their initiatives of sustainability and SDG relations. Then, enforcing transparency and accountability, as pointed by sustainability standard setters and frameworks. Halkos, G., & Nomikos, S. (2021). Corporate social responsibility: Trends in global reporting initiative standards. *Economic Analysis and Policy*, 69, 106-117.

