



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2013_BJEMT_8639
Title of the Manuscript:	Effects of Reputation and Economic Dependence on Auditor Strategic Interactions
Type of the Article	

General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound.

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PART 1: Review Comments

	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)
Compulsory REVISION comments	The author (s) have not included sufficient literature and this drawback makes the scope of the paper quite unsupported. The results section requires a significant improvement. It seems author (s) discuss the main findings in a hurry with no justification of why some of the result contradict or consistent with previous literature. Further, the results needs to better connected to regulation in Twain in order to extract some useful policy implication for regulation Another major issue which requires significant improvement is the research design. It is not clear the sample size and period of the study need to be determined. Author (s) should re-edit the paper to syntax and grammatical mistakes throughout the paper	Thank you very much for the comments. We have added 8 appropriate related studies in the introduction section (p. 3) and the literature review section (p. 4 - p. 6). Please refer to the revised manuscript. This should give the paper enough support. We have rephrased the “results” section of the paper. In fact, it is titled as the “equilibrium analysis between Big 4 firms and non-Big 4 firms” on page 9 and it comprises of almost 8 pages (p. 9 – p. 16). Since it is the major part of the study, we believe it is quite well-explained. Since this is a theoretical model, not an empirical model, the institutional regulation does not seem to matter a lot here. In fact, we have cited some related Taiwan literature in the study. This should provide enough background for the study. Please refer to page 6 of the revised manuscript. About the sample size and period of the study, since it is a study conducted through a theoretical modelling, there is no sample size and no time period for the study. Thank you very much for the understanding. We have re-edited and double-checked for the syntax and grammatical mistakes. Hopefully, we could reduce the mistakes as much as possible. Thank you very much.



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<u>Minor</u> REVISION comments	On Page 17, Yang and Guan (2006), Vol. not available On page 16, Chang and Wu (2005), Vol. not available On page 5, Pae and Yoo (2003) or Pae and Yoo (2001) in page 16	Yang and Guan (2006) is from the International Journal of Accounting Studies which has no issue number. Chang and Wu (2005) is from the International Journal of Accounting Studies as well and it has no issue number. The Pae and Yoo paper should be published in 2001. So, we changed the year in the citation on page 5 and it is correct in the references on page 18. Thank you very much.
<u>Optional/General</u> comments		