



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2014_BJEMT_14712
Title of the Manuscript:	The application and improvement of XBRL in China's retail industry in the era of big data
Type of the Article	Short Research 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.

To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)



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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 paper addresses how China's retail industry is using the transition to online stores to collect and process large quantities of data in order to transform such data into useful information for the retail business. As stated in the introduction, 'big data' is helpful for market segmentation, to simulate scenarios, to manage the relationship with the costumer, to optimize production, and at a series of other levels. Specifically, the authors characterize an instrument that allows for the treatment of large datasets, namely the eXtensible Business Reporting Language (XBRL). Overall, the paper is interesting, deals with a relevant theme and offers a few important ideas concerning information management and financial reporting. Nevertheless, in my opinion, there are a few items needing revision before the paper can be considered for publication (see below – optional / general comments).	
Minor REVISION comments	---	



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<u>Optional/General</u> comments	1. The English of the paper is very poor; there are too many grammatical errors. I advise the authors to search for someone who can help rewrite the paper in good English. As it stands, I do not advise publication. 2. I do not understand the definition of XBRL in lines 31-33. A clearer presentation of the concept should be provided (what does it mean to make the correlation between data more three-dimensional?). 3. The introduction is not completely clear on which is the exact contribute that the paper effectively offers. A paragraph pointing out objectively the goals of the analysis is required. 4. Data in tables 1 and 2 require further explanation. A detailed characterization of the element types (second column) and of the standards (third column) would be helpful.	
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Reviewer Details:

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