



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	Ms_BJEMT_20575
Title of the Manuscript:	Do International Financial Reporting Standards Influence Malaysian and Nigerian Banks Earnings Management Goals?
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.

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 <i>(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)</i>
<u>Compulsory</u> REVISION comments	Please see the article referenced as: "International Financial Reporting Standards and the quality of financial statement information" Firstly, the author was incorrectly listed as George, I. The author's surname is Iatridis (his name is George). Secondly, please note that the aforementioned study used two years only. For a period of five years (2008 to 2013) please clarify what were compared in the formulas used from the aforementioned study (for example, from year to year or were there two sets of financial statements available compiled in accordance with both GAAP and IFRS). In addition, consider including a better explanation of how the information was derived from the audited financial statements.	Thanks for the thorough review. The study period used for this study is 6 years (2008-2013 inclusive). This study period is further subdivided into the pre (2008, 2009, 2010) and post (2011, 2012 and 2013) periods. Thanks once again.
<u>Minor</u> REVISION comments	Please see minor comments on the electronic version of the PDF file.	
<u>Optional/General</u> comments		