



SDI FINAL EVALUATION FORM 1.1

PART 1:

Journal Name:	British Journal of Economics, Management & Trade
Manuscript Number:	2013_BJEMT_4758
Title of the Manuscript:	The agency theory: the main foundational base to explain the auditing

PART 2:

FINAL EVALUATOR'S comments on revised paper (if any)	Authors' response to final evaluator's comments
Clearly, the authors have not take in consideration the previous comments or the review has been very hasty. The paper continues being the same. The only changes included are several paragraphs where the author mentions two of the three theories that I comment in the review. However, this one does not solve the initial problems since the paper continues being the same. For instance, the author's answer to the first comment was "we have opted for suggestion B" in relation to develop the empirical analysis, and to leave the theoretical analysis; however, in page 2, line 16 of new version, we can read how this proposal is not true since he declares to track again the target A. In relation to the second comment, the authors explain that "having followed the suggestions of the referee are now more explicit". Yes, this is true; He includes their names in new paragraph along the paper, but the effort in integrate and solve the initial criticisms is low.	The paper, to the best opinion, can't be considered the same, because it incorporates the suggestions of the 6 reviewers. Given the suggestions of the referee we added 3 theories, i.e. the approach by behavioral approach, the institutional approach and the stakeholder approach (pages 3, 4 and 6 respectively). Therefore, to say that only two were added isn't, to the best opinion, correct. Furthermore, according to the suggestion made in the first review, we opted for approach B, which consisted, by the referee words By keeping the empirical analysis, but developing a new theoretical background that explains the professionals knowledge in this field". For this, we developed in pages 7 and 8 - Non-theoretical approach - to support the questionnaires made to audit professionals and that, to the best opinion, reflects the thinking of the Referee. It was exactly the action we have achieved, meanwhile the Referee, is now saying that the suggestion was B "to leave the theoretical analysis", this statement is in disagreement with the first review, a situation that leaves us confused and bewildered, and with virtually no guidance. With regard to page 2, line 16, of the new version, we changed the fundamental objective of the work to give it a better consistency.