



SDI Review Form 1.6

PART 1:

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2013_BJEMT_4758
Title of the Manuscript:	The agency theory: the main foundational base to explain the auditing
Type of the Article	Research paper

General guideline for Peer Review process is available in this link:

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

- This form has total 7 parts. Kindly note that you should use all the parts of this review form.



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PART 2: 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)
<u>Compulsory</u> REVISION comments	It is inferred from the tables and figures in specifically theoretical part of the study that all tables and figures are created by the author. However, similar illustrations are found in audit literature. It would be a wise decision to include references to original ones that these figures and tables derived from.	
<u>Minor</u> REVISION comments	In the implementation part of the study, emphasis is mostly put on performers of audit procedures such as statutory, internal and court auditors and instructors like higher education teachers. I could not understand why you include teachers instead of opposite side namely audited supervised institutions or their personnel exposed to audit procedures. It would deepen this articles aspect to include position of audited sides towards mentioned theories and prospect downsides/advantages.	
<u>Optional/General</u> comments	Generally this article is acceptable with minor revisions and it would contribute to literature. However, references pertain to text, tables and figures should be shown in detail or further quotes may be linked to originals. About the implementation part, it can be developed by taking account of other interest groups citing positions of different sides	

Note: Anonymous Reviewer