



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2013_BJEMT_6799
Title of the Manuscript:	Investigating the Effect of Auditor Partner Rotation and Auditor Size and Tenure on Investors Expected Rate of Return
Type of the Article	Case Study

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		
Minor REVISION comments	TOPIC= the topic need to be reframe so that to look like a research topic not a mere statement e.g. An investigation on the Effect of Auditor Partner Rotation, Auditor Size and Tenure on Investors Expected Rate of Return. OR Investigating the Effect of Auditor Partner Rotation and Auditor Size and Tenure on Investors Expected Rate of Return: A case of some selected companies. Abstract= this is a case study research which is an aspect of qualitative research not a quantitative research. Therefore, the wording should reflect qualitative research not a quantitative research words, for example as you wrote: This research investigates the relationship (you don't investigate a relationship in a case study research rather you go for details, equally you don't formulate hypothesis in a case study research rather you develop proposition) Introduction: the introduction need to highlight the reasons behind the under taking of this kind of research (Why the research?, why the selected variables?: Auditor Partner Rotation, Auditor Size and Tenure on Investors Expected Rate of Return. And what will make it different from other previous study). The two paragraph from the introduction need justification from the previous studies not just mere discussion (citation). Each section of the articles should be given number e.g. 1.0, 2.0, 2.1, 3.1 etc. Research literature and background= this section should be title: LITERATURE REVIEW. Audit role: Avoid too much discussion without citation. E.g. Audit plays three crucial roles: supervision on management actions	The title was changed. This article is a quantitative research. The correction was applied. \



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	(theory of supervision), creation of better informational environment (theory of information) and providing security for companies against risks (insurance theory). If audit operation lacks a desirable quality and is not able to properly determine reliability of the published information, at micro-economic level, many people lose their capitals and few people will earn immense profit. In addition, decrease of audit quality may be a threat to auditor's credit, reputation and requested commission fee and legitimacy of audit profession. In the Agency Theory, it is argued that audit helps reduce conflict of interest between management and investors. Audit size: Need some additional literature. The one written is too small to justify the issue of audit size. Partner rotation and audit size: Avoid too much discussion without citation. Because the citation will definitely show how deep you are in the literature of this kind of research. Similarly it will support your findings. The same with the next section 'Audit quality and investors' expected rate of return' You cannot formulate hypothesis in case study research rather you formulate proposition. E.g First proposition: size of audit firm contribute more to investors expected rate of return Second proposition: audit firm tenure improve investors expected rate of return Third proposition: the auditor partner tenure has some roles to play in investors' expected rate of return. Methodology: Research methodology, statistical population and sample = this section should be title research methodology only and thereby explain the statistical population and sample under the same heading. Kind of contradiction under the research methodology (as either qualitative or quantitative research) for example you cited under research methodology that (the required quantitative data and information have been extracted from financial statements and other financial reports of the audited companies) you equally cited under the first independent variable (The most important	The correction was applied.
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	quantitative indicators for measurement of audit quality are audit quality) try to be consistent as I started earlier that case study research is a qualitative not quantitative research but your wording are all quantitative in nature. Research Variables The most important quantitative indicators for measurement of audit quality are audit quality, audit firm size, audit institutes in membership of the Chartered Accountants Association and auditor partner tenure (Who say so?) (You should put justification) you should explain where you adopt all the measurement of the variables Control variable: No control variable in a case study research. Results of research hypotheses statistical tests; this article should not be case study research but rather quantitative research. Suggestions: it is prep arable to used the term Implication of the studies rather than suggestion so that to explain the managerial implication of the studies. Citation: Used APA latest edition, for example all this citation are wrong at the starting; (Malone et al, 1993, Chen et al (2004), Mansi et al (2004), Fernandez et al (2010), Namazi et al (2011) etc) You have to mentioned the surname of all the authors first, then after use et al, except in a case where the authors exceed six authors then you mention et al at the beginning. References Most of the authors cited in the reference are not in the main work (e.g. Badri A. 2011., Carcello JV, Nagy AL .2004 etc) used a consistent format for referencing.	This article is a quantitative research.
<u>Optional/General</u> comments		