



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2013_BJEMT_7736
Title of the Manuscript:	THE IMACT OF CEATIVE ACCOUNTING ON ORGANIZATIONAL EFFECTIVENESSIN NIGERIA'S MANUFACTURING ORGANIZATION
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 (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	Topic suggestion: Creative Accounting and Organisational Effectiveness: An Exploratory Study of Corporate Accountants Line 22 & 23: Consider the use of Financial Statements as against Income statement...shareholders or investors in decision-making process Line 56: Cite at least one supporting theory. The formulated hypotheses should test for relationship and not effect. In 3.0 the authors stated that the formulated hypotheses were addressed experimentally. Details of how the experiment need be disclosed...Otherwise it was exploratory in nature. The authors should include sample size figure more specifically. The authors claim the use of Pearson Product Moment Correlation Coefficient in testing the formulated hypotheses. However in 3.4 models were specified, a detailed explanation of the use of the models is needed.	The Topic is "Impact of creative accounting on organizational effectiveness: A study of manufacturing firms in Nigeria. Noted and corrected. Michael T and John F (1977)"theory of organizational ecology" It was an error. It is a survey study. The sample size is 140. PPMC explains the extent of relationship between the dependent and independent variables as outlined in 3.4



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	The reliability statistics showed a value of .995 however N showed 5 items, indicative of 5 questions only as against 140 in line 331. The following were not included in the reference list: Ashari et al. (1994); Amatorio (2005); Ezeani (2010) Griffiths (1981); Friedland and Pickle (1968); Richard et al. (2009); Burton and Manab (1995); Negandhi and Reirnann (1973); Maheshwari (1980); Cunningham (1977); Imoisili (1978); Veldsman (1982); Cameron (1978); Arnah (2006); Thompson and Strickland (2001); Daft (1998); Kotler and Armstrong (2001); Yoon and Miller (2002); Mulford and Comiskey (2002); Ronen and Sadan (1981); Lambert (1984); Czinkota et al. (1997); McNichols and Wilson (1998); ... The authors should include an attachment of the questionnaire used for the study.	Typing error. No of questions are 25 References included.
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<u>Minor</u> REVISION comments	The author(s) should check for proper grammatical sentences. Authors mostly use citations dated back to 70s or 80s consider the use of more recent scholarly publications.	Noted and correction made Noted and corrected
<u>Optional/General</u> comments	The introduction did not address specific manufacturing related issues in Nigeria. This study was exploratory in nature, therefore the author cannot conclude on the presence of creative accounting in Nigerian manufacturing organisations. Before such assertion can be made financial data of the companies need be obtained and used in testing for manipulations.	Corrected Financial statement were extracted and tested. See attached.