



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2014_BJEMT_9682
Title of the Manuscript:	The Impact of Accounting Ethics in Improving Managers' Behavior and Decision Making In the Jordanian Business Environment.
Type of the Article	Original Research 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	Generally, the paper needs serious editing as this paper is lacking of fundamental elements for a good research article to meet your esteem journal quality requirements. 1. The abstract needs to be revised to represent the general view of the study according in in terms of the aims, method, findings and implications 2. The introduction of the study is too broad. It needs to be focused on the nature of the study 3. The problem statement and the importance of the study can be incorporated at the introduction. This is important as it provides the fundamental element why this study is conducted. 4. The literatures are lack of empirical findings that could support the existence of relationship between studies variables. This is crucial as LR is the pillar for the development of conceptual framework. 5. The total of questionnaires analysed (100) and total participants (92) are not tally. Please rectify the difference. 6. The newly develop questionnaire needs a serious measurement to ensure the questionnaire is valid and reliable to be used in the study. Even though the study has indicated that AVE (AVE>0.5), composite reliability (>0.7), cronbach's alpha (>0.7) were measured, but the factor loadings values to follow suit with the said analyses was not included. This is also important	1. The abstract has been thoroughly checked and revised. 2. A paragraph about the nature of the study has been added to the introduction. 3. The problem statement and the importance of the study has been incorporated at the introduction. 4. The ethics literature is wide but it almost covering the same scope of this research literature. 5. The accepted and valid questionnaires were 92, and it was mentioned and modified. 6. Another table-5 has been added. Discriminate validity is established through examining the cross-loadings comparisons between constructs . 7. The path coefficient for each studied variables has been included in table-6 8. The demographic variables are the respondent of my analysis outcomes as ethics issues are built



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	as the r needs to be measured to ensure the multicollinearity is non-existence ($r < 0.90$). The construct measurement section also needs to be explained before the structural measurement section. - The path coefficient or β for each studied variables are not included in the paper. - The author also needs to consider the element of common method bias. Thus, it is suggested for the author to analyse the demographic factor in mediating analysis to ensure this factors does not jeopardize the findings and generalization if the results. - The discussion, conclusion and recommendations are shallow. These sections need to be revised and refocused on the studied variables. For the discussion section, the author should relate the current study with the previous studies for its consistency.	in the nature of accountants or managers. Conclusion has been modified.
<u>Minor</u> REVISION comments		
<u>Optional/General</u> comments	Formatting and citation need to according to APA.	