



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2015_BJEMT_18444
Title of the Manuscript:	The use of Information Technology (IT) among Small and Medium Enterprises (SMEs) In Financial Reporting: Evidence from Ghana.
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)
<u>Compulsory</u> REVISION comments	-The introduction is more developed and there is a theoretical development on the introduction (L 60-L73: development of the research of another author zezhong xio) - The author must developed the objectives of his research _ the conclusion can be more developed and the authors can develop the limits of his research - The discussion of results should be developed with statistical analysis after the presentation of result - The authors use of regression analysis and of tow hypothesis: what is the conceptual model?? - L 256-L259/ this is the same idea , and the author has not indicates the dependent and independents variables used in his research (empirical studies) - On the tables and equations used on statistical analysis, (the variables cited are not explained : BEA? CC?) The statistical results presented in this paper are not clear and not justified - L 218 , the authors test Cronbach alpha , he must indicate if he has used the factorial analysis and develop the items used in order to determine each variable.	The first part of the reviewer's comment has been modified, however the subsequence comments was well addressed in the manuscript (dependent and independent variables)



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Minor REVISION comments		
Optional/General comments	- SMEs must be explained before the use of this abbreviation.	Over here the caption gives a clear definition of SMEs as Small and Medium Enterprises (SMEs) , unless the reviewer is asking for more elaboration as to what goes into SMEs in Ghana. This has been addressed.