



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2015_BJEMT_16879
Title of the Manuscript:	Investigation on XBRL adoption Based on TOE model
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:

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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	The article should entirely comply with the presentation requirements on the website of the British Journal of Economics, Management & Trade (attention must be paid: when writing the title of the article, the word "Keywords" and second level headings; when presenting the title of a figure and when presenting information in the references list). Concerning the references list, the author must use the complete title of a book (see source number "3"), correct almost every information describing a source (see source number "20"), indicate the title of the paper he refers (see source number "17") and solve other problems of this nature. The author asserts on page 2 that "Many researchers consider factors such as environmental, organizational and technological factors to be effective in implementing this type of innovation" and that "According to the researchers, XBRL is associated with easy observation of standards of accounting and finance, encoding, publishing and editable information by users", but does not give examples of researchers. There are opinions cited in the article without including in the references list the names of those authors (see "Yonn", "Wang and Yang", "DePietro"). If some of these opinions are not extracted from the original source, their manner of presentation must be reconsidered. Also, the author says on page 2 that "In other words, XBRL is a dynamic format that enables electronic changes of organization's information", but don't cite the original source.	



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	When citing Dedrick and West, the author mentions source number "9", but we can find these names at source number "7" in the references list. So, if source number "9" is not cited in the article this should not appear in the references list. When indicating the names of authors cited, it is not sufficient to mention the first author (see citations for source number "14" and source number "17" on page 2) or the first two authors (see citation for source number "18" on page 4) without letting the readers understand that those assertions were also made by some other authors. A special attention should be paid to the manner of citing different sources in order not to distort the ideas found there. Also, the author should verify if every citation in the article has assigned the appropriate number in the references list and decide how to present information for making readers understand what part of different paragraphs refers to the ideas of others. Concerning the structure of the paper: - the author should not create a separate section for information on the use of Internet in financial reporting ("3. INTERNET FINANCIAL REPORTING"), but present this information in section "2. RESEARCH BACKGROUND"; so, the next sections and subsections of the article should be renumbered; - the figure on page 5 should be inserted in the section named "The research model" after the sentence "...the following model has been used." which should contain the number of the figure (Attention that the content of this figure can not be seen!); - the section which contains the conclusions should be named using the plural; - the section "DEFINITIONS AND ABBREVIATIONS" should be eliminated because it contains only two terms defined	
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	in very few words and one of these terms ("XBRL") is extensively explained in the content of the article. Referring to the content of the paper: - the aim of the research should be more clearly presented in the abstract of the article; - the author should offer more information on the manner of selecting the elements included in analysis (specify what kind of experts expressed their opinion), make at least a brief description of questionnaire respondents (categories, number, provenance etc.), present the period analyzed if this is representative etc.; - the author says two times that "...environmental factors with 0.95%, technological factors with 0.90% and organizational factors whit 0.85% had the greatest importance, respectively", but only these three categories of factors were analyzed in the article, so the word "greatest" should not be used in this context; - when talking about XBRL language the author uses sometimes the plural ("these initiatives", "these innovations", "these technological innovations", "these patterns"), but the singular should be used; - the author should be more attentive when using the words "institution", "company" and "organization", at singular or plural; we consider that companies and institutions are types of organizations; - the excessive use of "and" in different sentences makes information difficult to understand. Also, the content of some sentences need to be reviewed in order to: - increase the clarity of presentation ("...and after obtaining experts' opinion and knowledgeable people..." - this being said two times; "Although the progress of these initiatives will be done quickly, but it is essential to consider a number of issues in order to implement and do	
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	it in the best way and it can be improved and grown in the next steps”; “In other words, this type of financial reporting doesn't have the capabilities of the new financial reporting formats and cannot be easily compared and waste much time”; “...to be easily compared, analyzed and decided”; “According to the researchers, XBRL is associated with easy observation of standards of accounting and finance, encoding, publishing and editable information by users”; “Labels can be used for a word or a group of key words to relate users with the information of financial reports and in this way, they will be more understandable for browsers”; “...reiterated that this model is a comprehensive picture for the users of a specific technology that can improve implementation of an innovation, the facing challenges, effects on the activities of the value chain, promotion of the inter-organization adoption, decision-making based on adaptation with innovation and organization's capabilities in using innovation and put a more appropriate way forward for the organization”; “Technological factors that investigate...”; “The results of the statistical analysis and the related analyses showed that the factors of TOE model as the factors affecting the adoption of a new technology and innovation can affect an organization”; “This is extensible markup language for information produce, save and transfer”); - avoid repeating words or ideas (“XBRL has created a structure for organizations to reports their activities in order to emit their informational reports through internet”; “Internet has changed the distribution and distribution of all kinds of information and financial reporting”; “Baker said that this model is a part of the process of implementing an innovation of how a specific content can affect the implementation of an organizational innovation”);	
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	- correct some errors (“In many countries, implementation of XBRL is bot still regarded as necessity”; “According to the TOE model, three organizational factors can alter the course of the implementation of innovation”) or be consistent (the author says “Technological factors and ease of understanding” instead of “Technological factors and, especially, ease of understanding” which is more appropriate because he presents “easy understanding of system” in the category of technological factors). Concerning the grammar and mechanics, we can find: • <i>grammar errors</i> (“indicators was selected” instead of “indicators were selected”; “financial information are” instead of “financial information is”; “to reports” instead of “to report”; “by raise” instead of “by raising”; “factors that gives meaning to the environment” instead of “factors that give meaning to the environment”; “is that which of the model's” instead of “is which of the model's”; “focusing on...are considered” instead of “focusing on...is considered”; “Paying attention...affect” instead of “Paying attention...affects” etc.); • <i>punctuation errors</i> – the absence of commas in different sentences makes information difficult to understand; • <i>spelling errors</i> – some of them being repeated – (“Extensible business reporting language”, “extensible business reporting language”, “Extensible reporting language”, “Extensible language” or “language of financial reporting” instead of “eXtensible Business Reporting Language”, “Extensible Business Reporting Language” or “XBRL”; “extensible markup language” or “Extensible Mark-up Language” instead of “eXtensible Markup Language” or “Extensible Markup Language”; “Html” instead of “HTML”; “In 2011, Baker” instead of “In 2012, Baker”; “PENG” instead of “Peng”; “Accounting Perspective” instead of “Accounting Perspectives”;	
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	“Electronic Library, the” instead of “The Electronic Library”). Also, we can find other punctuation and spelling errors in the references list.	
Minor REVISION comments	-	
Optional/General comments	-	

Reviewer Details:

Name:	Anonymous
Department, University & Country	Romania