



SDI FINAL EVALUATION FORM 1.1

PART 1:

Journal Name:	British Journal of Economics, Management & Trade
Manuscript Number:	2014_BJEMT_13198
Title of the Manuscript:	The significance of International Financial Reporting Standards to Emerging Economy of Nigeria
Type of the Article	Short Research Article

PART 2:

FINAL EVALUATOR'S comments on revised paper (if any)	Authors' response to final evaluator's comments
In a general manner, the mandatory suggestions were properly implemented, however, the last compulsory revision comment, namely the one referring to the insertion of the research's limitation, was not taken into consideration. Due to the fact that the section tackling the issue of limitations exposed by the research represents a healthy academic approach – each research has its own limitations, there is no exhaustive article/study/research- I kindly recommend the Author to take this aspect into consideration. Thus, if this suggestion is not appropriate from the Author's point of view, the researcher will presume his article has no drawbacks.	

Reviewer Details:

Name:	Andra Gajevszky
Department, University & Country	The Bucharest University of Economic Studies, The Institute of Doctoral Studies, Department of Accounting, Bucharest, Romania