



SDI FINAL EVALUATION FORM 1.1

PART 1:

Journal Name:	British Journal of Economics, Management & Trade
Manuscript Number:	2015_BJEMT_16879
Title of the Manuscript:	Investigation on XBRL adoption Based on TOE model
Type of the Article	Original Research Article

PART 2:

FINAL EVALUATOR'S comments on revised paper (if any)	Authors' response to final evaluator's comments
The article should entirely comply with the presentation requirements on the website of the British Journal of Economics, Management & Trade. So, attention must be paid: - when writing the title of the article – the author must begin with uppercase letters the words in the title (except the articles, coordinate conjunctions or prepositions existing here); - when writing the word “Keywords:” – the author must not use the “Bold” function; - when writing second and third level headings (e.g. the author should write “2.1 Research History” instead of “2.1. RESEARCH HISTORY”, “3.3.1 T-values” instead of “3.3.1. T-VALUES” etc.); - when presenting information in the references list (order of sources, spelling errors – the manner of using uppercase and lowercase letters in the titles of papers or the journals they were published – and punctuation errors). 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. 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. Other two sources in the references list must be eliminated if not cited in the article (see sources number “17” and “19”). Also, there is a source cited, but not mentioned at the end of the paper (“Carolyn et al.”) When indicating the names of the authors cited, it is not sufficient to mention two of them (see citation “Alshamaila and Papagiannidis” on page 1, citation for source number “29” on page 2 and citation for sources number “21” and “27” on page 5) without letting the readers understand that those assertions were also made by some other authors (for example, the author could say “Alshamaila et al”, “Yoon et al”, “Wang et al”, “Salwany et al.”). Attention that the journal name for source “26” in references list is missing. Concerning the structure of the paper: - there are situations where transitions need to be made between sections or the author should insert at least an informative sentence (for example, some sections have at the beginning or at the end a table or a figure, a text should be inserted between sections “2.” and “2.1” and between sections “3.” and “3.1”); - every table and every figure in the article should have a number and the author should make reference to them in the text using that numbers (Attention that the content of one figure can not be entirely seen!). Also, the content of some sentences need to be reviewed in order to: - increase the clarity of presentation (“...lack of familiarity with measurement indices of financial instruments and the success of organizations and organizations for key decisions by all users is of the disadvantages of traditional reporting that will be resolved with the use of the Internet and Internet dissemination and analysis”; “information ... can be easily ... decided”; “the organizations need to gather business information, reviews and ready and	



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analyze to impart...”; “...to do these activities in the best way, they have to mention to these issues.”; “is an understandable picture ... to effect on the activities of the value chain ...”; “...and after obtaining experts' opinion and knowledgeable people...”);

- correct some errors (the author says in the text of the paper “Golkar and Nikbakht (2012)”, but mentions in the references list the year “2011”; “the author says “the most important question in accepting XBRL is that which factors could affect” instead of “the most important question in accepting XBRL is which factors could affect”; the author says “According to the TOE model, three organizational factors can alter the course of the implementation of innovation” instead of “According to the TOE model, three categories of factors can alter the course of the implementation of innovation”; the author says “Also 37 percent of experts were female and 81 percent were male” and, so, the percentage of 100% is exceeded).

Concerning the **grammar and mechanics**, we can find:

- *grammar errors* (“this data ... waste much time”; “information ... they will be more understandable for browsers”; “Lack of ... and lack of ... decreases”; “The use of Internet platforms and integrated frameworks increases...”; “costs and time ... is”; “use the information ... change or analyze them”; “information ... that have been”);
- *punctuation errors* – the absence of commas in one sentence makes information difficult to understand (the author says “The analysis results showed that the factors of TOE model as the affecting factors on new technology can affect an organization” instead of “The analysis results showed that the factors of TOE model, as the affecting factors on new technology, can affect an organization”);
- *spelling errors* – one of them being repeated – (“Mark-up Language” instead of “Markup Language”; “Cordery and Fowler & Mustafa” instead of “Cordery, Fowler and Mustafa” or “Cordery et al.”; “Henderson and Sheetz & Trinkle” instead of “Henderson, Sheetz and Trinkle” or “Henderson et al.”; “factors on XBRL Adoption” instead of “factors on XBRL adoption”; “Html” instead of “HTML”; “Nel ,G.F.” instead of “Nel, G.F.”; “south Africa” instead of “South Africa”; “International journal of accounting information systems” instead of “International Journal of Accounting Information Systems”; “A solution Looking” instead of “A solution looking”; “Troshani, I and Lymer, A” instead of “Troshani, I. and Lymer, A.”; “firm-specific characteristic” instead of “firm-specific characteristics”; “Hao, L.,Zhang, J.H., Fang, J.” instead of “Hao, L., Zhang, J.H., Fang, J.B.”; “Wiarda, Depietro & Fleischer” instead of “DePietro, Wiarda and Fleischer”; “Also, Minimum work” instead of “Also, minimum work”; “Peng, J., & Janie Chang, C.” instead of “Peng J, Chang CJ.”; “The electronic Library” instead of “The Electronic Library”; “Wiarda, E., Depietro, R., & Fleischer, M.” instead of “DePietro R, Wiarda E, Fleischer M.”).

Reviewer Details:

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