

ESJ Manuscript Evaluation Form

This form is designed to summarize the manuscript review that you have completed and to ensure that you have considered all appropriate criteria in your review. Your review should provide a clear statement, to the authors and editors, of the modifications necessary before the paper can be published or the specific reasons for rejection.

Please respond within the appointed time so that we can give the authors timely responses and feedback.

NOTE: ESJ promotes review procedure based on scientific validity and technical quality of the paper (not perceived the impact). You are also not required to do proofreading of the paper. It could be recommend as part of the revision.

ESJ editorial office would like to express its special gratitude for your time and efforts. Our editorial team is a substantial reason that stands ESJ out from the crowd!

Reviewer Name:	Email:
Date Manuscript Received: 24-01-2017	Date Manuscript Review Submitted: 28-01-2017
Manuscript Title: AUDIT COMMITTEE AND EARNINGS MANAGEMENT IN MOROCCO	
ESJ Manuscript Number: 0184/17	

Evaluation Criteria:

Please give each evaluation item a numeric rating on a 5-point scale, along with a brief explanation for each 3-less point rating.

<i>Questions</i>	<i>Rating Result</i> [Poor] 1-5 [Excellent]
1. The title is clear and it is adequate to the content of the article. <i>(a brief explanation is recommendable)</i> I suggest to specify the research hypothesis in the title. Eg. THE EFFECT OF THE PRESENCE OF AUDIT COMMITTEES ON EARNINGS MANAGEMENT IN MOROCCO	3
2. The abstract clearly presents objects, methods and results. <i>(a brief explanation is recommendable)</i> The abstract is clear and gives brief information about whole paper.	4
3. There are few grammatical errors and spelling mistakes in this article. <i>(a brief explanation is recommendable)</i> There are few grammatical errors.	3

4. The study methods are explained clearly.	4
<i>(a brief explanation is recommendable)</i> The study method is well explained.	
5. The body of the paper is clear and does not contain errors.	3
<i>(a brief explanation is recommendable)</i> The paper is understandable.	
6. The conclusions or summary are accurate and supported by the content.	3
<i>(a brief explanation is recommendable)</i> In my opinion the conclusion is good enough. However I suggest to indicate areas for further research.	
7. The references are comprehensive and appropriate.	3
<i>(a brief explanation is recommendable)</i> References are appropriate but I suggest to deepen literature review.	

Overall Recommendation (mark an X with your recommendation) :

Accepted, no revision needed	
Accepted, minor revisions needed	x
Return for major revision and resubmission	
Reject	

Comments and Suggestions to the Author(s):

The paper studies the effect of the presence of audit committees on earnings management in the Moroccan context.

I think the paper deals with a very interesting topic and is a good attempt to further the research in this area. However, the small number of companies analyzed and the lack of data in the year 2016 limit the relevance of the study.

I suggest to deepen the literature review in order to provide background information to understand the study. I also suggest to indicate areas for further research so as to highlight possible alternatives research fields to overcome the limitations of the study.

My overall evaluation of the paper is positive; however, I think the paper needs some further small revisions.

Comments and Suggestions to the Editors Only:

European Scientific Journal
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