

Paper: **“Impact of corporate strategy on the digitalization of management control: evidence from Moroccan companies”**

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Peer review:

Reviewer 1: Blinded

Reviewer 2: Blinded

Reviewer A:

Recommendation: Revisions Required

The TITLE is clear and it is adequate to the content of the article.

The title is clear and adequate to the content of the article

The ABSTRACT clearly presents objects, methods, and results.

The abstract is clearly presents objects, But briefly the findings of the study should be presented within a few words in the abstract in order to facilitate understanding process of the paper to readers and researchers who want to develop the study and doing research.

There are a few grammatical errors and spelling mistakes in this article.

According to the review process, no grammatical errors and spelling mistakes. But, it is necessary to recheck them again in case if these are spelling mistakes or errors were not revealed through the review process.

The study METHODS are explained clearly.

The study methods are explained clearly and well prepared.

The body of the paper is clear and does not contain errors.

The body of the paper is clear

The CONCLUSION or summary is accurate and supported by the content.

The conclusion is accurate and supported by the content

The list of REFERENCES is comprehensive and appropriate.

References are clear and most of them are new and align with the new ideas. On the other hand, the old references should be supported by new references.

Please rate the TITLE of this paper.

[Poor] 1-5 [Excellent]

4

Please rate the ABSTRACT of this paper.

[Poor] 1-5 [Excellent]

4

Please rate the LANGUAGE of this paper.

[Poor] 1-5 [Excellent]

4

Please rate the METHODS of this paper.

[Poor] 1-5 [Excellent]

5

Please rate the BODY of this paper.

[Poor] 1-5 [Excellent]

5

Please rate the CONCLUSION of this paper.

[Poor] 1-5 [Excellent]

5

Please rate the REFERENCES of this paper.

[Poor] **1-5** [Excellent]

4

Overall Recommendation!!!

Accepted, minor revision needed

Comments and Suggestions to the Author(s):

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|---|---|
| Date Manuscript Received: 08/11/2024 | Date Review Report Submitted: 13/11/2024 |
| Manuscript Title: Impact of Corporate Strategy on the Digitalization of Management Control; Evidence from Moroccan Companies | |
| ESJ Manuscript Number: | |
| You agree your name is revealed to the author of the paper: No | |
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Please give each evaluation item a numeric rating on a 5-point scale, along with a thorough explanation for each 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. | 4 |
| <i>The title is clear and appropriately reflects the content of the study, effectively conveying the idea that the digitalisation of companies is influenced by their corporate strategy. It accurately encapsulates the core focus of the research, providing a direct link between the two key concepts.</i> | |
| 2. The abstract presents objects, methods, and results. | 2 |
| <i>The abstract of this work does not meet the required standards, as it omits several crucial elements of the methodology. These missing aspects are essential for providing a clear overview of the research approach and should be included to ensure the abstract accurately reflects the study's structure and methods.</i> | |
| 3. There are a few grammatical errors and spelling mistakes in this article. | 2 |

| | |
|---|----------|
| <i>The manuscript contains several grammatical errors that need to be addressed. Additionally, the use of bullet points or point forms in the introduction, as observed in this study, is inappropriate for academic writing. Furthermore, the language should consistently adhere to either British or American English, rather than mixing the two styles, to maintain clarity and professionalism.</i> | |
| 4. The study methods are explained clearly. | 2 |
| <i>The study's methodology, as presented in this manuscript, is inadequately discussed, with several critical components conspicuously absent. Key aspects of the methodological framework, which are essential for ensuring the study's rigour and reproducibility, have not been addressed or elaborated upon.</i> | |
| 5. The results are clear and do not contain errors. | 2 |
| <i>Results of this study are not clear at all</i> | |
| 6. The conclusions or summary are accurate and supported by the content. | 2 |
| <i>The conclusions are not accurate and supported by the content</i> | |
| 7. The references are comprehensive and appropriate. | 2 |
| <i>Certain in-text citations in the study are improperly formatted and require adjustments to adhere to the appropriate referencing style. For instance, citations such as (Elhamma and El-Moumane, 2023) need to be reviewed and corrected to ensure consistency and accuracy throughout the text.</i> | |

Overall Recommendation (mark an X with your recommendation) :

| | |
|--|--|
| Accepted, no revision needed | |
| Accepted, minor revision needed | |
| Return for major revision and resubmission | |
| Reject | |

Comments and Suggestions to the Author(s):

The abstract of this study necessitates substantial revisions because it omits crucial methodological details. For instance, there is no mention of the specific research design implemented, the origin and nature of the data collected, the population targeted in the study, or the sampling technique applied to gather data. Additionally, the abstract fails to specify the methods employed for analysing the data, which are vital for providing readers with a comprehensive understanding of the study's approach and ensuring its credibility.

With regard to the study's content, the research aimed to examine the impact of corporate strategy on the digitalisation of management control. However, the study deviated at certain points by exploring the influence of digitalisation on management control instruments, which falls outside the primary focus of the research.

In terms of methodology, the study provides no information regarding the research design, which should serve as the blueprint outlining the methods and techniques employed. Furthermore, the nature and source of the data are not specified, raising the question: on what basis were the results derived? The study also fails to identify the target population, leaving it unclear how a sample was selected, especially given that the sampling technique is not mentioned. To compound these issues, there is no

mention of the methods of data analysis used. This omission begs the question of how the study's results were obtained and interpreted.

Regarding the conclusion, the claim that corporate strategy significantly influences the degree of digitalisation in management control is not well-supported, as there is no evidence or explanation of how this assertion was tested. Notably, such a claim would typically require quantitative testing to establish its validity, yet no indication of such an approach is provided in the study.

Comments and Suggestions to the Editors Only: