

Request to review submission for MAJ – Assurance, Management Performance and Governance (MAJ-05-2016-1374.R1)

Dari: Managerial Auditing Journal (onbehalfof+steven.dellaportas+rmit.edu.au@manuscriptcentral.com)

Kepada: indira_ppa@yahoo.com

Tanggal: Rabu, 9 November 2016 09:09 GMT+7

09-Nov-2016

Dear Indira,

We hope you are keeping well.

The Guest Editor of MAJ – Assurance, Management Performance and Governance Prof. Steven Dellaportas, seek your kind assistance in reviewing a submission that we recently received.

Given your expertise with the subject matter investigated by the submitted manuscript, we would be grateful if you could review the submission on behalf of MAJ. The abstract is included below for your perusal:

Manuscript number: (MAJ-05-2016-1374.R1)

Title: IFRS adoption challenges in developing economies: an Indian perspective

ABSTRACT:

This study examines perceptions of accounting practitioners and users about implementation challenges with International Financial Reporting Standards (IFRS) at the pre-implementation stage. It specifically explores the responses of accounting professionals and the banking industry in India to challenges in IFRS implementation, rather than more widely researched dimensions of IFRS implementation.

A quantitative research approach is employed. The research method was a questionnaire survey method using 192 respondents of accounting and banking practitioners working in India.

The findings convey IFRS implementation preparedness perceptions of participants with respect to education, training and information technology (IT) infrastructure, rather than the intricacies of applying new accounting standards. Respondents acknowledged the efforts and capability of the accounting body, the Institute of Chartered Accountants of India, but expressed reservations about training, cost, interpretation, IT infrastructure and staffing.

The observation of the study assures of transit management capabilities of the accounting bodies that have history of initiatives on upbringing their accounting standards with rest of the world. We suggest that the IASB along with jurisdiction that are in transit towards IFRS should implement learning from the implementation experience of the past to eliminate difficulties faced by implementation participants

The study highlights the challenges of accounting globalisation, particularly in the context of fast-developing economies. Most jurisdictions have adopted IFRS or begun the process of adoption; however, there is a lack of research on challenges in the proposed implementation of the IFRS.

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MAJ upholds high standards and attracts a wide international audience, with in excess of 300,000 articles downloaded in 2015, predominantly from the United States, the UK, Malaysia and Australia. The journal's impact factor (ISI) has progressively increased and this success is in part attributed to the high quality of reviews that we have had the privilege of receiving. Your assistance in reviewing the submission would be very much appreciated and valued.

We are hoping for the review to be completed and returned within 35 days. If you are able to undertake the review, you will be notified via e-mail about how to access Manuscript Central, our online manuscript submission and review system. You will then have access to a blind copy of the submission and reviewer instructions in your Reviewer Centre.

We would be very grateful if you could review the submission for MAJ and if you could kindly respond to this email within 3 days by clicking on the appropriate link below to automatically register your response on our online manuscript submission and review system.

If you are unable to review this submission, we would appreciate it if you could recommend any colleagues who may be suitable to review the article.

Agreed: https://mc.manuscriptcentral.com/maj?URL_MASK=f9ab628ffb3042dea126f153c238b263

Declined: https://mc.manuscriptcentral.com/maj?URL_MASK=c293c6db079344ed8268f581e0818053

Thank you for considering our request and we look forward to hearing from you. Reviewer Resources are available here: <http://www.emeraldgroupublishing.com/reviewers/index.htm>

Kind regards,

Prof. Steven Dellaportas

Guest Editor, MAJ – Assurance, Management Performance and Governance

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Ann Bisch

Editorial Assistant

MAJ – Assurance, Management Performance and Governance

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Manuscript ID MAJ-05-2016-1374.R1 now in your Reviewer Centre - Managerial Auditing Journal

Dari: Managerial Auditing Journal (onbehalfof+steven.dellaportas+rmit.edu.au@manuscriptcentral.com)

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Cc: steven.dellaportas@rmit.edu.au

Tanggal: Kamis, 10 November 2016 09.05 GMT+7

10-Nov-2016

Dear Indira,

Thank you very much for your kind acceptance to review the submission entitled "IFRS adoption challenges in developing economies: an Indian perspective" (MAJ-05-2016-1374.R1).

To access the manuscript, please click on the following link:

https://mc.manuscriptcentral.com/maj?URL_MASK=a8c19c4041924c0bab75ad045857b1bf

In your review, please respond to all questions on the Reviewer Scoresheet. On the review page, there is a space for "Comments to Editor" and a space for "Comments to the Author." Please be sure to put your comments to the author in the appropriate space.

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All communications regarding this manuscript are privileged. Any conflict of interest, suspicion of duplicate publication, fabrication of data or plagiarism must be immediately reported to the editors of MAJ.

To assist in your review, please refer to the journal's scope and objectives at <http://emeraldgroupublishing.com/products/journals/journals.htm?id=maj>.

We would be very grateful if you could return your completed reviewer report within 35 days.

Should you have any queries or concerns, please do not hesitate to contact us at any time.

Once again, thank you.

Kind regards,
Prof. Steven Dellaportas

Guest Editor, MAJ – Assurance, Management Performance and Governance
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Ann Bisch
Editorial Assistant

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Reminder: Managerial Auditing Journal

Dari: Managerial Auditing Journal (onbehalfof+steven.dellaportas+rmit.edu.au@manuscriptcentral.com)

Kepada: indira_ppa@yahoo.com

Tanggal: Kamis, 24 November 2016 15.38 GMT+7

24-Nov-2016

Dear Indira,

Just a friendly reminder that your review of "IFRS adoption challenges in developing economies: an Indian perspective" (MAJ-05-2016-1374.R1) is due in 7 days.

We look forward to your constructive and insightful remarks to this article, and thank you once again for your time and assistance in reviewing this paper for the journal.

Kind regards,
Prof. Steven Dellaportas
Guest Editor, MAJ – Assurance, Management Performance and Governance
steven.dellaportas@rmit.edu.au

Ann Bisch
Editorial Assistant

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Thank you for submitting your review of Manuscript ID MAJ-05-2016-1374.R1 to MAJ

Dari: Managerial Auditing Journal (onbehalfof+steven.dellaportas+rmit.edu.au@manuscriptcentral.com)

Kepada: indira_ppa@yahoo.com

Tanggal: Kamis, 1 Desember 2016 09.59 GMT+7

01-Dec-2016

Dear Indira,

Thank you very much for submitting your review of MAJ-05-2016-1374.R1 for Managerial Auditing Journal. Your comments and constructive criticism will greatly assist the editors in their decision-making and help the author(s) improve their article.

We wish you the very best in your coming endeavours, and look forward to future collaborations with you.

Yours sincerely,

Ann

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Ann Bisch
Editorial Assistant

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