

Detecting earnings management: use of dechow and dichews model, beneish model and...

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PEER REVIEW al Affiliation) Paragraph One This is the introductory paragraph. The format is properly structured; however, the information provided appears too general on models of financial reporting rather than providing direct information that describes the topic under discussion. In relation to readability, the paragraph has been presented in a comprehensible language, except for a few spelling errors such as; “ameans” among others.

Paragraph Two

It is quite challenging to determine whether the second paragraph is a continuation of the introduction or the discussion section. This is because, there is a space between the first and the second paragraph, added the fact that there is not heading. Some sentences are also not clear i. e. “... probability of earnings thought a range of ratios...” However, the overall structure and flow of information is quite comprehensible.

Paragraph Three

This is a short paragraph with clear information, although it appears to contain several grammatical errors just from the beginning where the author starts the first sentence by “ most recent...” Another sentence that appears grammatically incorrect is the sentence that reads “...organization is statistically significantly different...” The overall information flow is readable and the paragraph seems to focus on the topic under discussion.

Paragraph Four

This is an important paragraph to the overall information flow of the paper. Seemingly, it gives a case study that attempts to explicate the models used to detect earnings and financial management as indicated in the topic. It is

quite simple, thus easy to understand as it is also properly structured. The only problem with is what appears to a grammatical error in the last sentence, which is, "... Identify reasons of those..."

Paragraph Five

Perhaps this is the shortest paragraph. It describes Benford's Law Measure. It has several grammatical mistakes for instance: The author appears to have repeated some ideologies such as "... fairly easy process without complex information collection.." He has also began the last sentence with the word 'also'.

Paragraph Six

This paragraph appears to hang within the essay without indicating properly flow in relation to the overall essay. The author, out of nowhere begins discussing traditional earnings management methods and its relationship with the Benford's method. It is seems it is a continuation of paragraph five, thus reduces the quality of the overall flow of this essay.

Paragraph Seven

It seems that this is a concluding paragraph as indicated by the general description of the purposes of the models within the discussion topic. It is a readable paragraph with proper flow of information. However, it does not have a heading to indicate that, indeed it is the conclusion.

References

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