



SDI Review Form 1.6

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_47686
Title of the Manuscript:	EXPLORATION OF THE SPIRITUALITY VALUES IN ACCOUNTABILITY OF ISLAMIC ORGANIZATIONS
Type of the Article	

General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)

PART 1: Review Comments

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Compulsory REVISION comments	While this is a very well-crafted paper, well written and documented, I think it is imperative to identify where BMT Abada Cooperative is from. It is assumed the reader knows, perhaps, but that may not be the case.	The office of Airlangga Bakti Persada (Abada) Baitul Maal Wat Tamwil (BMT) at Airlangga University, Surabaya-East Java.
Minor REVISION comments		
Optional/General comments	In particular, the notion of "sky management" is a new one to this reader. I loved it.	

PART 2:

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Are there ethical issues in this manuscript?	(If yes, Kindly please write down the ethical issues here in details)	