



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:

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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	<p>At the preeliminary / introduction</p> <p>It is not clear what problems you want to solve in this article. Even if the accountability problems referred to in this article, data support or phenomena related to the problem of accountability in Islamic organizations have not been revealed strongly enough as a basis for raising problems.</p> <p>Research gap support or phenomena are not yet strong enough to raise accountability problems, thus the novelty that wants to be achieved in this research is unclear.</p> <p>Perhaps the basic question to raise this problem is what is the problem of accountability in the Islamic Organization so that Islamic values must be explored? and what the effect of these Islamic values will be on the accountability of Islamic organizations</p> <p>From the title of this research, EXPLORATION OF THE SPIRITUALITY OF VALUES IN ACCOUNTABILITY OF ISLAMIC ORGANIZATIONS can be perceived as the value of Islam extracted from many Islamic organizations, whereas the content of the article refers to Islamic values extracted from an Islamic organization, BMT Abada. The title does not reflect the contents. This article is a case study, it would be better if the title reflects this.</p> <p>Discussion</p> <p>This research has used interviews, observation and documentation. It might be better to use n-vivo applications to analyze the qualitative data collected. Explored Islamic values can emerge following the implications of their application to BMT Abada's accountability</p> <p>References:</p> <p>Sky management construction which is the subject of this article is not built from a strong review literature, it only refers to one reference, namely Amin (2006), where the reference list itself does not appear. So that the concept of sky management cannot be traced.</p> <p>The references used are mostly Indonesian references. Meanwhile, this is an international journal, it is a good idea to use international-language references so that readers from other countries can also trace the referenced references. It will be better untuk memperkaya referensi dan pembahasan penelitian ini, penulis dapat menelusuri nilai-nilai islam lebih lanjut melalui artikel 1) Measuring islamic business ethics within indonesian islamic Banks , Global Journal al Thaqafah Vol (number) : 4 (2), 2014; 2) Exploring the impact of Islamic Business Ethics and realtionship marketing orientation on business performance : the islamic banking experience Journal asian academy of management journal vo. 20 No.1. 2015</p>	
Minor REVISION comments		
Optional/General comments	<p>This research is unique because it explores sky management in an Islamic organization. But the values of Islam in sky management have not been elaborated in depth so that it can become a clear construct.</p>	

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)	

Reviewer Details:

Name:	Besse Wediawati
Department, University & Country	University of Jambi, Indonesia