

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_91193
Title of the Manuscript:	AUDIT COMMITTEES' EFFECTIVENESS IN TANZANIA: THE CASE OF SELECTED PUBLIC AUTHORITIES IN TANZANIA
Type of the Article	Original Research 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>The study is relevant. However, there is need for the author(s) to clearly outline the problem statement which oscillates around the audit committee effectiveness. This issue did not come out clearly in the study neither was this variable prominently explained. The Author(s) failed to explain how Audit effectiveness was measured in this study.</p> <p>The independent variables of the study are confusing. On one hand the Authors are talking about the attributes of the respondents (age, gender and education level) and on the other factors that affect Audit committee effectiveness. This is confusing the reader. All independent variables must relate to the Dependent variable.</p> <p>The author(s) did not specify the tool that was used to collect secondary data. Another striking issue is the deliberate omission by the Author(s) to explain how the questionnaires were checked for reliability and validity prior to administering to the respondents to establish its robustness.</p>	
Minor REVISION comments	The study period was not specified. The study used very old citations in some instances. Recommendations of the study needs to be improved.	
Optional/General comments	Expunge the word household head in the first three Independent variables in the variable description table. Explain how audit effectiveness will be measured. Consider treating age, gender and education level as attributes of audit committee members.	

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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

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