

Review Form 1.6

Journal Name:	Asian Research Journal of Arts & Social Sciences
Manuscript Number:	Ms_ARJASS_93652
Title of the Manuscript:	THE EXTENT OF ACCOUNTING INFORMATION DISCLOSURE TO PUBLIC ACCOUNTS COMMITTEE: EMPIRICAL EVIDENCE IN TANZANIA PUBLIC CORPORATIONS.
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	The article approaches the systematic study of the accounting information present in the integrated report. A topic very conducive to auditing, accounting and stakeholders. In this context, such information was studied in Tanzania. A structural equation method was used to use Cronbach's alpha, However, I did not itemize the model used within the article, nor was the profile of the respondents in the sample used clearly described.	
Minor REVISION comments	it is important to carry out a literature review with more up-to-date articles, with a minimum of 5 years, in the literature, I suggest you do a bibliometrics to use more current articles to validate the research foundation.	
Optional/General comments	It is important in the table presented to oppose the research question: The question that guides the study is; What kind of accounting information is provided by public companies to Public Accounts Committee members for use to improve oversight? and also point out the two constructs to be answered in the forms I identified: identified two (2) factors that affect the perceived usefulness of users' knowledge (i.e., usefulness, relevance, timeliness, accessibility, and ease of use) and the perceived credibility of the provider (i.e., perceived trustworthiness, authority, trustworthiness, and bias) . It is still important to point out that accounting information generates trust, credibility and minimizes uncertainties, generating a satisfactory environment for stakeholders and shareholders. Further explore and discuss CSR corporate social responsibility and its importance in companies' decision-making to make any business environment safe and effective. in this case public spending In order to improve, I suggest that you place the model, describe the constructs pointing out the authors who supported them and explore them better in the foundation. Also point out in what context the reports can change the mindset of the people who read the information. I think it is pertinent to use that awareness can lead to a breakdown of this paradigm, that is, the lack of understanding of the information. In other words, the most transparent and clear information becomes safe, timely and confident for stakeholders.	

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PART 2:

	<u>Reviewer's comment</u>	<u>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)</u>
<u>Are there ethical issues in this manuscript?</u>	<u>(If yes, Kindly please write down the ethical issues here in details)</u>	

Reviewer Details:

<u>Name:</u>	Leonardo Soares Francisco de Almeida
<u>Department, University & Country</u>	Universidade Federal Fluminense, Brasil