

Review Form 1.7

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_120049
Title of the Manuscript:	THE INFLUENCE OF TRANSPARENCY AND ACCOUNTABILITY ON PUBLIC SECTOR FINANCIAL PERFORMANCE: EVIDENCE FROM TANZANIA
Type of the Article	

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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)
<p>Compulsory REVISION comments</p> <ol style="list-style-type: none"> Is the manuscript important for scientific community? (Please write few sentences on this manuscript) Is the title of the article suitable? (If not please suggest an alternative title) Is the abstract of the article comprehensive? Are subsections and structure of the manuscript appropriate? Do you think the manuscript is scientifically correct? Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<ol style="list-style-type: none"> Yes, The manuscript tackles the crucial topic of public sector financial performance, which is a key concern for governments, international organizations, and citizens alike. It specifically focuses on the impact of transparency and accountability – two fundamental principles of good governance – on financial performance in the context of developing countries. May I suggest to change the title to "Transparency, Accountability, and Public Sector Financial Performance: Exploring the Impact of Accrual-based IPSAS Adoption in Tanzania". Very Comprehensive Research Abstract. Yes, the structure is appropriate. Based on my assessment, the manuscript is generally scientifically correct in its approach and analysis. The reference list contains a decent number of sources, with a mix of older foundational references and more recent publications. However, there's room for improvement to enhance the depth and currency of the literature review <p>The article is a valuable contribution to the literature on public sector financial management in developing countries. However, the limitations and unexpected findings warrant further investigation. With some revisions and additional exploration, this research could be even more impactful.</p> <p>Check the spelling in yellow color in your abstract: ABSTRACT The current study intended to examine the direct influence of accountability and transparency on public sector financial performance, as the results of adoption of accrual based IPSAS in Tanzania. Guided with New Public Management Theory (NPMT), a cross sectional-survey design was applied in collecting data from 178 public sector entities in Tanzania. This was achieved by the application of a drop and pick approach. Partial Least Squares-Structural Equations Models (PLS-SEM) was employed in determining the relationship between hypothesized constructs. It was found that, accountability has a positive and significant influence on financial performance while transparency has an insignificant. Since accountability and transparency affects the livelihood of the Tanzanian communities and others, findings of the current study create social-implications related with accountability and transparency, on the way public officials use public resources in the provision of various social services.</p>	
<p>Minor REVISION comments</p> <ol style="list-style-type: none"> Is language/English quality of the article suitable for scholarly communications? 	<p>The language and English quality of the article are generally suitable for scholarly communication. The authors demonstrate a good command of English grammar and vocabulary, and the writing is clear and understandable. The article adheres to academic writing conventions, including the use of formal language, appropriate terminology, and proper citation formatting.</p>	
<p>Optional/General comments</p>	<p>None</p>	

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PART 2:

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

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