

Review Form 1.7

Journal Name:	Advances in Research
Manuscript Number:	Ms_AIR_111158
Title of the Manuscript:	Audit Committee Effectiveness and Earnings Quality: perception based evidence from Uganda
Type of the Article	Original Research 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> <p>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<p>yes</p> <p>yes</p> <p>yes</p> <p>yes</p> <p>yes</p> <p>to some extent, in the above comments I explain important corrective actions</p> <p>yes</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>yes</p>	
<p>Optional/General comments</p>	<p>Dear Sir,</p> <p>Thank you for choosing me as a peer reviewer for this manuscript and to the benefit of the author and the scientific community worldwide, I tried my best knowledge to make my comments that may improve this study. Here I can summarize my comments as the in the following points:</p> <ol style="list-style-type: none"> 1. The subject that this manuscript is searched is important for many corporate stakeholders, so I express my support for the author and his research. 2. Regarding the introduction, the author should highlight the study gap more clearly through the literature but this overlooked to great extent. The study gap is the problem that the researcher must address. 3. In the descriptive analysis, I observed that the SD standard deviation is too high, implying that the study values have high dispersion from its mean, indicating that the studied data have no homogeneity. This comment has to be mentioned by the author and so the study results may apply to some of the study population but not all(generalization of the results). 4. Regarding to the control variables, the author has entered these variables without any past theoretical basis that rationalize selecting them in the regression models. Any control variable the author wants to enter in his study should have the scientific logic based on theoretical basis. However, if the author has the reasonable view in choosing any control variable, he needs to justify that through depending on supported literature which forms as a precedent evident to conduct his study. Moreover, the author needs to justify his selection the control variables that are relevant to the current study in the same way he justifies the independent variables in the hypothesis development. 5. Importantly, regarding the <i>regression models</i>, the first hypothesis was set to test the impact of the ACE (audit committee effectiveness) on the EQ, based on the variables measurement definition, this independent variable represented and operationalized in five dimensions as independence, financial expertise, resources, authority and diligence; so what are the values used in the third regression model to test? The author used the acronym ACEFF, but this variable only can be measured and tested through its five 	

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	<p>dimensions as in regression model 2 stated. Therefore, I think the last regression model (model 3) has no reasonable explanation and also there is no need for the first regression model test the impact of the control variables on the EQ unless the author wants to test their individual impact on the dependent variable but this doesn't make sense since model 2 can produce their impact on the EQ. Another issue I want to highlight in this concern. The regression results in model 2 show that only the Financial expertise among the ACE attributes has a significant and positive impact on the EQ while the other attributes have no impact. May the author test each impact of the ACE attributes (dimensions) individually associated with the same control variables in one single regression model to see if there results will change(each ACE attribute to be tested with same control variables individually). This step is necessary to check the robustness of the study and to mitigate the collective impact of the ACE attributes together in one regression.</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>	

Reviewer Details:

Name:	Samih Sowaity
Department, University & Country	Palestine