

**Review Form 1.7**

Journal Name:	<b>South Asian Journal of Social Studies and Economics</b>
Manuscript Number:	<b>Ms_SAJSSSE_118784</b>
Title of the Manuscript:	<b>Skills of Heads of Schools on Unit Cost for Financing Students in Public Secondary Schools in Arumeru District, Tanzania</b>
Type of the Article	<b>Original Research Article</b>

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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><b>Compulsory REVISION comments</b></p> <ol style="list-style-type: none"> <li>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</li> <li>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</li> <li>3. <b>Is the abstract of the article comprehensive?</b></li> <li>4. <b>Are subsections and structure of the manuscript appropriate?</b></li> <li>5. <b>Do you think the manuscript is scientifically correct?</b></li> <li>6. <b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></li> </ol> <p><b><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></b></p>	<p><b>General Comments</b></p> <p>From my point of view, it is a very interesting topic and simultaneously it seems that to the best of my knowledge is an important study investigates the skills of heads of schools in managing unit costs for financing students in public secondary schools in the Arumeru District Council. Effective financial management is critical for optimizing the limited resources available to public schools, and the competence of school heads in handling unit costs plays a pivotal role in this regard. The research employs a mixed-methods approach, combining quantitative surveys and qualitative interviews with school heads, teachers, and district education officers. The findings reveal that while some heads of schools demonstrate proficient financial management skills, others lack the necessary expertise, leading to inefficiencies in resource allocation and utilization. Key factors influencing their financial management skills include professional training, experience, and support from district education authorities. The study underscores the need for targeted professional development programs to enhance the financial management capabilities of school heads. Recommendations include the implementation of continuous training workshops, peer learning opportunities, and stronger support mechanisms from the district education offices. By improving the financial management skills of school heads, public secondary schools in the Tanzania can better allocate resources, thereby enhancing educational outcomes and ensuring sustainable funding mechanisms.</p> <p><b>The paper consists of the sections:</b> Introduction, Materials and Method, Findings and Discussion, Conclusion and Recommendations.</p> <p><b>However, I find some recommendations:</b></p> <ol style="list-style-type: none"> <li>1. The abstract must contains the main purpose of the paper, the research method used in the research and the main contributions.</li> <li>2. It would be very useful to add in the "Introduction" section the purpose, objectives and hypothesis of the research.</li> <li>3. The Literature review section cannot be missing from the paper and must be presented separately from the Introduction section.</li> <li>4. The research is well based on science and the results are in agreement with the theoretical part. From my point of view, the paper is original and the topic addressed brings added value to the specialized literature regarding development. The paper is well written and easy to read.</li> <li>5. The research is well based on science and the results are in agreement with the theoretical part. The model applied to the analyzed data is correctly used in the analysis undertaken, it is a strength point of this paper.</li> <li>6. Also, we consider that the literature is not enough and we recommend the authors to refer to other recent works indexed in Web of Science, Scopus, Emerald and Cambridge. We suggest that the authors cite papers indexed in Web of Science Journals, such as:             <ol style="list-style-type: none"> <li>1. Batrancea L., Batrancea I., Moscviciov A. (2009), The Roots of the World Financial Crisis, Annals of Faculty of Economics, 3(1):57-62.</li> <li>2. Moscviciov, A., Bătrâncea, I., Bătrâncea, M., Bătrâncea, L.M. (2010) Financial Ratio Analysis Used In the It Enterprises, Annals of the University of Oradea: Economic Science, 19(2):600-603.</li> </ol> </li> </ol>	

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	<p>3. Batrancea LM, Nichita A, Balci MA, Akgüller Ö (2023) Empirical investigation on how wellbeing-related infrastructure shapes economic growth: Evidence from the European Union regions. PLoS ONE 18(4): e0283277. <a href="https://doi.org/10.1371/journal.pone.0283277">https://doi.org/10.1371/journal.pone.0283277</a>, ISSN:1932-6203.</p> <p>5. We also consider that an important cause that influences GDP is fiscal compliance and therefore even if this variable was not taken into account, the authors should refer to the works published on this topic, namely:</p> <p>4. Batrancea L.M., Nichita R.A., Batrancea I. (2012), Tax Non-Compliance Behavior in the Light of Tax Law Complexity and the Relationship between Authorities and Taxpayers, Annals of the Alexandru Ioan Cuza University-Economics, 59(1), pp.97–106.</p> <p>5. Nichita R.A., Batrancea L.M., (2012), The Implications of Tax Morale on Tax Compliance Behavior, Annals of University of Oradea: Economic Science, 21(1)1, 739–744.</p> <p>6. Batrancea, L.M., Kudła, J., Błaszczak, B., Kopyt, K. (2022) Differences in tax evasion attitudes between students and entrepreneurs under the slippery slope framework, Journal of Economic Behavior &amp; Organization, Volume 200, Pages 464-482,ISSN 0167-2681, <a href="https://doi.org/10.1016/j.jebo.2022.06.017">https://doi.org/10.1016/j.jebo.2022.06.017</a></p> <p>7. Kogler, C., Olsen, J., Kirchler, E., Batrancea, L.M., &amp; Nichita, A. (2022) Perceptions of trust and power are associated with tax compliance: A cross-cultural study, Economic and Political Studies, DOI: 10.1080/20954816.2022.2130501, Print ISSN: 2095-4816 Online ISSN: 2470-4024.</p> <p>8. Batrancea, L.M., Kudła,J., Błaszczak,B., Kopyt, M.(2023) A dataset on declared tax evasion attitudes of students and entrepreneurs from Poland under the slippery slope framework, Data in Brief,109183, ISSN 2352-3409, <a href="https://doi.org/10.1016/j.dib.2023.109183">https://doi.org/10.1016/j.dib.2023.109183</a>.</p> <p>7. Another important cause that must be mentioned in the paper is the link between GDP, fiscal compliance and shadow economy, as the independent variables fiscal compliance and shadow economy strongly influence GDP. In this sense, I recommend the authors to quote the paper:</p> <p>9. Batrancea L., Nichita A., Batrancea I., Gaban L. (2018). „The Strenght of the Relationship Between Shadow Economy and Corruption: Evidence from a Worldwide Country-Sample”. Social Indicators Research, 138(3), 1119-1143; DOI: 10.1007/s11205-017-1696-z</p> <p>We recommend the authors to number the paragraphs: 1. Introduction; 2. Literature Review; 3. Methods and Results, Discussions and Conclusions. In conclusion, the article should be thoroughly rebuilt (changes in structure recommended above). It should also be enhanced with a review of the literature adequate to the subject and a broader interpretation and commentary of the research results.</p>	
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<b>Minor</b> REVISION comments		
1. Is language/English quality of the article suitable for scholarly communications?	Yes	
<b>Optional/General</b> comments	The Manuscript needs careful English proofreading because there are some shortcomings. For instance, the article "the" is sometimes missing in front of nouns, the message in some paragraphs is not clear enough.	

**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (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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