

Review Form 1.7

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| Journal Name: | Asian Journal of Economics, Business and Accounting |
| Manuscript Number: | Original Manuscript_AJEBA_118057 |
| Title of the Manuscript: | THE INFLUENCE OF FINANCIAL REPORTING QUALITY AND EFFICIENCY IN RESOURCES UTILIZATION 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) |
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| <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>1.The manuscript is significant for the scientific community, particularly for researchers and practitioners in public sector financial management and accounting. By examining the influence of financial reporting quality and efficiency in resource utilization on public sector financial performance in Tanzania, the study addresses a gap in the literature concerning the impact of IPSAS adoption in developing countries. Its findings highlight the importance of resource utilization efficiency over mere financial reporting quality in improving public sector performance, offering valuable insights for policy-makers and international accounting standards bodies on the practical outcomes of accrual-based IPSAS implementation.</p> <p>2.The title of the article, "Adoption of Accrual-based IPSAS, Financial Reporting Quality, Efficiency in Resources Utilization, and Financial Performance in the Tanzanian Public Sector," is suitable but could be made more concise and impactful. An alternative title might be:" Impact of Accrual-based IPSAS Adoption on Financial Performance and Resource Utilization in the Tanzanian Public Sector" This revised title retains the core elements of the original while being more succinct and emphasizing the key areas of focus.</p> <p>3.The abstract is fairly comprehensive, but it can be slightly refined for clarity and completeness. Here's an enhanced version:</p> <p>"This study investigates the impact of adopting accrual-based International Public Sector Accounting Standards (IPSAS) on financial reporting quality, resource utilization efficiency, and financial performance in the Tanzanian public sector. Utilizing a mixed-methods approach, data were collected through questionnaires, interviews, and document reviews from 110 accountants in Central Government Ministries and the National Audit Office of Tanzania. The findings indicate that the adoption of accrual-based IPSAS significantly improves financial reporting quality, enhances resource utilization efficiency, and boosts financial performance in the Tanzanian public sector. The study recommends further training and capacity building for public sector accountants on accrual-based IPSAS."This version clarifies the methods, results, and recommendations more explicitly.</p> <p>4.Based on the details provided about the manuscript, it appears that the structure and subsections are generally appropriate. Here is a brief analysis:</p> <p>1. **Introduction** - Contextual background and problem statement are addressed, establishing the relevance of the study.</p> <p>2. **Literature Review** - A comprehensive review of related studies, including empirical reviews and theoretical underpinnings.</p> <p>3. **Research Methodology**</p> | |

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| <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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p> | <p>- Clearly outlines the mixed research approach, data collection methods (questionnaires, interviews, and documentary review), and the sample (110 accountants from Central Government Ministries and National Audit Office of Tanzania).</p> <p>4. Results and Discussion</p> <p>- Presents findings that link the adoption of accrual-based IPSAS to improvements in financial reporting quality, resource utilization efficiency, and financial performance.</p> <p>5. Conclusion and Recommendations</p> <p>- Summarizes key findings and provides practical recommendations for future actions, particularly focusing on training and capacity building for public sector accountants.</p> <p>Suggestions for Improvement</p> <p>While the structure is appropriate, here are a few suggestions to enhance clarity and flow:</p> <p>1. Introduction</p> <p>- Ensure the introduction clearly outlines the research questions or hypotheses.</p> <p>- Include a brief summary of the key findings and their implications at the end of the introduction.</p> <p>2. Literature Review</p> <p>- Consider dividing the literature review into sub-sections such as "Theoretical Framework" and "Empirical Studies" for better organization.</p> <p>- Highlight any gaps in the existing literature that this study aims to fill.</p> <p>3. Methodology</p> <p>- Add a subsection on "Data Analysis Methods" to explain how the data was analyzed, which would include any statistical tools or qualitative analysis techniques used.</p> <p>- Discuss the validity and reliability of the data collection instruments.</p> <p>4. Results and Discussion</p> <p>- Consider separating the results and discussion into two distinct sections: "Results" and "Discussion."</p> <p>- In the "Discussion" section, explicitly link the findings to the literature reviewed earlier and discuss any unexpected results or anomalies.</p> <p>5. Conclusion and Recommendations</p> <p>- Clearly differentiate between the conclusion and the recommendations.</p> <p>- Include a brief "Limitations of the Study" section before the recommendations to provide context for the findings and suggest areas for future research.</p> <p>By implementing these suggestions, the manuscript's structure and readability can be further improved, making it more accessible and informative for the scientific community.</p> <p>5. Given the information, the manuscript appears to be well-founded and scientifically correct. However, a thorough review by subject matter experts and peer reviewers would be necessary to confirm the validity, reliability, and overall scientific rigor of the study. This process would typically involve a detailed examination of the methodology, data analysis, and interpretation of results.</p> <p>6. Overall, the manuscript provides a valuable contribution to the understanding of IPSAS adoption in Tanzania's public sector. By incorporating recent references, clarifying methodological details, and enhancing the discussion of practical implications and limitations, the manuscript can be further strengthened to provide more comprehensive and actionable insights for the scientific community and practitioners.</p> | |
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| <p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p> | <p>### Minor Revision Comments</p> <p>#### Language and English Quality</p> <p>**Overall Assessment:** The language and English quality of the article are generally suitable for scholarly communication, but there are areas that require improvement for clarity, coherence, and readability. Here are some specific suggestions to enhance the language quality:</p> <ol style="list-style-type: none">**Grammar and Syntax:**<ul style="list-style-type: none">- Ensure consistency in verb tenses throughout the manuscript. For example, avoid switching between past and present tense within the same context.- Check for subject-verb agreement in sentences. For instance, "the findings indicates" should be "the findings indicate."**Word Choice and Terminology:**<ul style="list-style-type: none">- Use precise and scholarly terminology consistently. For example, replace casual phrases like "a lot of" with more formal alternatives such as "numerous" or "many."- Ensure technical terms and acronyms are defined at first mention. For instance, IPSAS should be spelled out as "International Public Sector Accounting Standards" at its first occurrence.**Clarity and Conciseness:**<ul style="list-style-type: none">- Simplify complex sentences to improve readability. For example, instead of "The study was conducted with the aim of investigating the impact of the adoption of IPSAS on financial management in the public sector of Tanzania," use "This study investigates the impact of IPSAS adoption on financial management in Tanzania's public sector."- Remove redundant words or phrases to make the text more concise. For example, "In order to" can often be replaced with "To."**Logical Flow and Coherence:**<ul style="list-style-type: none">- Ensure each paragraph has a clear main idea and flows logically from one to the next. Use transition words such as "Moreover," "Additionally," and "However" to connect ideas.- Organize content within sections to follow a logical progression, ensuring that each subsection clearly relates to the main topic.**Technical Accuracy:**<ul style="list-style-type: none">- Verify the accuracy of technical terms and concepts related to IPSAS and public sector accounting.- Ensure that the descriptions of methodologies, findings, and conclusions are precise and unambiguous. <p>**Examples of Specific Corrections:**</p> <ul style="list-style-type: none">- Original: "The purpose of the research is to identify the factors that influence the adoption of IPSAS in the Tanzanian public sector." - Revised: "This research aims to identify factors influencing the adoption of IPSAS in Tanzania's public sector."- Original: "A total of 120 questionnaires were distributed to public sector accountants and auditors, out of which 100 were completed and returned." - Revised: "We distributed 120 questionnaires to public sector accountants and auditors, receiving 100 completed responses." <p>**Final Note:** To further enhance the language quality, consider a thorough proofreading session or utilizing language editing services provided by professional editors familiar with academic writing. This will help ensure the manuscript meets the high standards expected in scholarly communications.</p> | |
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| <p>Optional/General comments</p> | <p>### Optional/General Comments</p> <ol style="list-style-type: none">1. **Introduction and Background:**<ul style="list-style-type: none">- The introduction effectively sets the context for the study by discussing the importance of IPSAS in enhancing transparency and accountability in the public sector. However, it would benefit from a more detailed discussion on the specific challenges faced by Tanzania in adopting these standards.- Consider including a brief overview of previous research on IPSAS adoption in other countries to highlight the uniqueness of the Tanzanian context and to position your study within the broader literature.2. **Literature Review:**<ul style="list-style-type: none">- The literature review covers relevant theories and previous studies well. However, it could be strengthened by a more critical analysis of the gaps in existing research that your study aims to fill.- Adding a summary table of key findings from the reviewed literature could help readers quickly grasp the main points and how they relate to your research.3. **Methodology:**<ul style="list-style-type: none">- The methodology section is clear and well-structured. To enhance transparency, consider providing more details on the sampling strategy and the rationale for choosing specific public sector organizations and respondents.- Including a flowchart of the research process could visually aid readers in understanding the steps taken during the study.4. **Results and Discussion:**<ul style="list-style-type: none">- The results are presented in a logical order and are supported by appropriate tables and figures. Ensure all tables and figures are clearly labeled and referenced in the text.- The discussion could be more robust by linking the findings back to the literature reviewed. Discuss how your findings confirm or contradict previous studies and elaborate on the implications of these results for policy and practice in Tanzania.5. **Conclusion and Recommendations:**<ul style="list-style-type: none">- The conclusion effectively summarizes the main findings and their implications. It would be beneficial to include specific recommendations for policymakers and practitioners based on the study's findings.- Suggest areas for future research, particularly any new questions that emerged from your study or limitations that could be addressed in subsequent work.6. **Technical Aspects:**<ul style="list-style-type: none">- Ensure all acronyms and abbreviations are defined upon their first use. A list of abbreviations at the beginning or end of the manuscript could also be helpful.- Verify that all in-text citations are correctly formatted and match the reference list. Consistency in citation style is crucial.7. **Visual Elements:**<ul style="list-style-type: none">- While the manuscript includes relevant tables and figures, consider enhancing the clarity and presentation quality of these visual elements. Use color coding where appropriate and ensure that all figures are high-resolution.- Each figure and table should be accompanied by a concise, informative caption that explains its relevance without requiring the reader to refer back to the text.8. **Engagement with Recent Developments:**<ul style="list-style-type: none">- Although the references are adequate, incorporating more recent studies from the last 2-3 years could enhance the manuscript's relevance. This demonstrates that the study is grounded in the most current research and practices.9. **Ethical Considerations:**<ul style="list-style-type: none">- Ensure that ethical considerations are thoroughly discussed, especially concerning data | |
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| | collection and respondent confidentiality. Mention any approvals obtained from ethics committees if applicable. By addressing these optional comments, the manuscript can be further refined to ensure clarity, coherence, and scholarly rigor, making it a more substantial contribution to the field. | |
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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> |
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| 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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| Name: | Maaz Ud Din |
| Department, University & Country | University of Haripur, Pakistan |