

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_122995
Title of the Manuscript:	DETERMINANTS OF INTERNAL AUDIT EFFECTIVENESS IN LOCAL GOVERNMENT AUTHORITIES (LGAs): EVIDENCE FROM MOROGORO REGION OF TANZANIA
Type of the Article	

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PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	This manuscript can be valuable to the science database as it provides a solution to a key area of public sector management namely internal audit effectiveness in LGAs. Thus, by identifying the factors that define audit effectiveness, the study provides useful insights that can aid policy and practice and, therefore help to increase accountability and transparency regarding governmental activities. However, I still find some issues in writing that I do not prefer in the manuscript- The literature review is not extensive and the qualitative results of the research are not introduced systematically. A couple of limitations affect its impact and scientific credibility, which would be greatly improved should those limitations be addressed.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title accurately reflects the study's objectives and scope, making it suitable for an academic audience.	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	The abstract is generally comprehensive, providing a clear overview of the study's purpose, methodology, key findings, and recommendations. However, here are some suggestions for improvement: 1. While the mixed-method approach is noted, specifying the qualitative components (e.g., interviews or document reviews) could enrich the methodological description. 2. Consider breaking up longer sentences for improved readability. 3. A major issue is the use of a "descriptive research design." Given the nature of the study, an explanatory research design would be more appropriate. Explanatory research is better suited for exploring the relationships between variables and understanding the underlying factors that contribute to internal audit effectiveness.	
Are subsections and structure of the manuscript appropriate?	No problem about the structure but I recommend using "acronyms" instead of "abbreviations"	
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.	The manuscript lacks a robust literature review, which undermines its scientific credibility and depth. A more comprehensive exploration of existing research on internal audit effectiveness is needed to establish a solid theoretical foundation. Additionally, while the study employs a mixed-methods approach, the qualitative aspect is not adequately presented, leaving a gap in understanding how qualitative data contributed to the findings. Strengthening the literature review and clearly articulating the qualitative methods used would significantly enhance the manuscript's overall scientific robustness.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. =	The references provided in the manuscript include some recent studies, which is positive; however, I recommend incorporating additional recent literature on audit effectiveness 1. Kasper, M., & Alm, J. (2022). Audits, audit effectiveness, and post-audit tax compliance. Journal of Economic Behavior & Organization, 195, 87-102. 2. Lema, A. A., Gobena, G., & Tekle, K. C. (2024) Determinants of Tax Audit Effectiveness: The Case of Addis Ababa City Administration Number One Medium Tax Payer Branch Office. " International Journal of Academic Management Science Research (IJAMSR) Vol 8 (2024): 1-18. 3. Chalu, H., & Mzee, H. (2018). Determinants of tax audit effectiveness in Tanzania. Managerial Auditing Journal, 33(1), 35-63.	

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<p>Minor REVISION comments</p> <p>Is the language/English quality of the article suitable for scholarly communications?</p>	<p>The language is very suitable no comment at all.</p>	
<p>Optional/General comments</p>	<p>General Comment The subject matter of the manuscript is relevant to the current state of research pertaining to the factors that may influence the internal audit effectiveness in Local Government Authorities (LGAs) and therefore, fills a gap in literature on the topic of governance and accountability in public sector. Nevertheless, there are certain aspects which should be improved to deal with the quality of the work. First of all, the literature review should be more detailed – as it is at the moment, it is rather weak in terms of the number of resources included and the depth of analysis; this weakness diminishes the scientific credibility of the study. This leads to the conclusion that there must be adequate literature analysis that revolves around internal audit efficiency concept and scholarly work accordingly. Secondly, and again with regard to the use of the mixed-methods approach, the qualitative part under-discussed in the manuscript. One of the recommendations that would help in improving the quality of the report is to explain how the research collected and incorporated the qualitative data into the report for improved results. Furthermore, the authors should also include a specific hypothesis that was tested in the study as well as the use of a conceptual framework in the preparation of the manuscript. A clear hypothesis would give an appropriate channel beside this a conceptual framework would help a reader in understanding the study headlines and outcomes better.</p>	

PART 2:

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

Reviewer Details:

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