

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 <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<p>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.</p>	<p>The manuscript adds to the Internal Audits body of knowledge by empirically testing factors that influence internal audit effectiveness. The methodology used can be replicated and used to test internal audit effectiveness for other regions in Tanzania and outside Tanzania. The methodology used is so simple and straightforward that replication of the study becomes simple as well.</p>	
<p>Is the title of the article suitable? (If not please suggest an alternative title)</p>	<p>Yes, the title is suitable. However, I suggest that the abbreviation LGAs be removed. Good practice requires that a topic be at most 15 words long.</p>	
<p>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.</p>	<p>The abstract is really comprehensive. It had managed to touch on all essential aspects such as the major objective of the study, the methodology, results obtained as well as recommendations. However, there are two sentences which repetitively talk about the R-squared. These can be consolidated into one sentence which fully captures all the contents of the sentences. Alternatively, one of the sentence can simply be deleted. The author should also avoid the use of undefined abbreviations in the abstract.</p>	
<p>Are subsections and structure of the manuscript appropriate?</p>	<p>The structure of the manuscript is appropriate although improvements can be made. For instance, the introductory part may include subsections which clearly reveal the problem statement as well as research objectives. Also, the section on research findings is so long that it needs to have subsections for it to be well organised. A section on literature review could be necessary and this could then branch into theoretical literature review and empirical literature review. The theoretical framework has been given but no section gives a synopsis of empirical literature except the explanation of variables which included some elements of empirical literature review.</p>	
<p>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.</p>	<p>The manuscript is fairly scientifically correct because it includes the basic requirements of a scientific research. The background of the research has been included, the methodology has been articulated and the results have been presented in an acceptable manner. However, literature review could have been improved. The study's theoretical framework is solely based on the Agency Theory although other theories could also have been incorporated to cement the theoretical justification of some of the concepts used in the study. Not much has also been included in relation to empirical literature review except a few explanations on the variables used. The problem statement and objectives could also have been clearly singled out in the introduction of the manuscript. The problem statement should then clearly show the current situation (context), consequences of not addressing raised issues and how the study seeks to close the gap available. The manuscript is silent on how the variables used were measured. It would be helpful to know, for example, how competence of internal auditors was measured. Proxies used should be clearly disclosed, if any.</p>	
<p>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</p>	<p>The references are sufficient and most of them are recent. Some references are not recent but useful to the study. However, the reference list needs to be revised so that one style is used throughout.</p>	

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Minor REVISION comments Is the language/English quality of the article suitable for scholarly communications?	The language/English quality of the article is good although minor improvements can be made. For instance, the use of personal pronouns such as “we” need to be avoided in research work.	
Optional/General comments	The manuscript is good and I recommend it for publication after some thorough corrections. Data used should be clearly documented so that the study can be replicated by others. Descriptive statistics could also be included in the research findings so that we appreciate a build up into the model specification.	

PART 2:

	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)
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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