

Editor's Comment:

The paper on 'Forensic Auditing and Fraud Management' is well-written and is sound on both theoretical and statistical grounds.

Two observations, though, may be in order:

- The Study recommends that in the private sector, forensic auditing should be conducted for its beneficial impacts.

In my view, the recommendation should apply to the public sector as well or reasons given why it will not apply to the public sector.

- The recommendations for the entire private sector are based on only one case study.

Though we do not see the recommendation changing with additional cases being studied, still research-wise, general recommendations on one case study seems a little inappropriate.

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