

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_80313
Title of the Manuscript:	TREASURY SINGLE ACCOUNT: TOOL FOR RESOURCE CONTROL AND FRAUD MITIGATION
Type of the Article	Research

General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

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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)
Compulsory REVISION comments	<p>This article presents the results of research on a topical issue for the Nigeria on the data of the southern regions of this large country. The treasury single account has been introduced in almost all countries of the world and is considered a necessary tool for controlling public finances. However, judging by the publications cited in this article and the independent literature review, only researchers in some African countries show increased interest in the extent of the impact of TSA on the proper use of public funds. Nigerian researchers are discussing this issue particularly hotly. We must think that this is due to the peculiarities of the introduction of TAS in the practice of public finance control of this country. Given that there is currently no single generally accepted theory of the role of TSA, the emergence of studies that empirically try to assess the impact of TSA on the control of public funds can be considered quite understandable. Based on the materials presented in this article, the authors claim the strong positive impact of the introduction of TAS on the use of public funds in the southern regions of Nigeria. We can agree with this, because such a conclusion does not contradict global practice. However, there are questions about the validity of this conclusion. The authors base their research on the methodology of a questionnaire survey of a large group of civil servants in the southern regions of Nigeria. Next, the authors subject the results of the survey to statistical processing. After that, based on the results of this processing, it is concluded that the TSA has a strong positive impact on the use of public funds. This is where the questions arise. In fact, the authors base their conclusion on the opinion of many civil servants. This is a very serious argument, but not enough. The authors do not provide any data that would show an improvement in the use of public funds, such as reducing the level of misuse of public funds and reducing fraud. Therefore, it is unclear where the regression dependencies given in the text of the article come from. But Nigeria has a public audit service and a financial intelligence service where that data should be. Comparison of such data with the results of the survey significantly improved the quality of the presented article.</p>	
Minor REVISION comments	<p>Give the format of the questionnaire, which would be generally accepted scale at least three levels. Provide data on indicators of misuse of funds and the level of fraud before the introduction of TSA.</p>	
Optional/General comments	<p>Show how regression dependences were obtained.</p>	

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

Reviewer Details:

Name:	Leonid Galchynsky
Department, University & Country	Igor Sikorsky National Technical University of Ukraine "KPI", Ukraine