

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	

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	The topic of the paper is interesting. The innovativeness of the paper derives from the investigation of the influence of Treasury Single Account (TSA), on public sector resources management in Nigeria. The article is adequately structured, although the aim is not defined directly. The logical structure of the paper is coherent. All calculations seem to be correct. However, authors should justify these two hypotheses formulated from the literature review Also paper's argument doesn't build on an appropriate base of theory, concepts, or other ideas, therefore should justify the model in Methodology section.	
Minor REVISION comments	Authors don't use references from ranking journals. I think they should add more references.	
Optional/General comments		

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:

Name:	SACI Fateh
Department, University & Country	Institut Paul Bocuse, France