

## Review Form 1.6

Journal Name:	<a href="#">Journal of Economics, Management and Trade</a>
Manuscript Number:	Ms_JEMT_89446
Title of the Manuscript:	EFFECT OF ACCOUNTING SOFTWARE ON TRANSPARENCY IN THE NIGERIAN PUBLIC SECTOR
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 '**lac k of N o velt y**', 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:

(<https://www.journaljemt.com/index.php/JEMT/editorial-policy> )

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**PART 1: Review Comments**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (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)
<b>Compulsory</b> REVISION comments	<ol style="list-style-type: none"> <li>1. The author should specify the extent of the originality in the contribution of this paper. Is this paper the first to investigate the effect of accounting software on transparency in the Nigerian public sector?</li> <li>2. The results for reliability test (Cronbach's alpha) for each construct/instrument should be disclosed clearly.</li> <li>3. Similarly, present the VIF results for all variables.</li> <li>4. The discussion section is missing; thus, the reviewer could not appreciate the results of this study. Kindly add this section with the detailed discussions as follows:               <ol style="list-style-type: none"> <li>i. Compare and contrast the regression result(s) with prior studies (literatures) for both significant and insignificant variables.</li> <li>ii. Please include some explanations or possible reasons why there is no significant relationship between GIFMIS software and the transparency of organizations. The candidate should provide more convincing thoughts as to the insignificant influence on organisations' transparency.</li> </ol> </li> <li>5. The recommendation section could be combined with conclusion.</li> <li>6. The author perhaps, could suggest some avenues for future research under conclusion section.</li> </ol>	
<b>Minor</b> REVISION comments		
<b>Optional/General</b> comments	The general area of this paper is topical and interesting. I would recommend the publication of this paper provided that all the aforementioned comments are	

**PART 2:**

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

**Reviewer Details:**

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