



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	2014_BJEMT_10123
Title of the Manuscript:	Embracing Continuous Auditing for Public Sector in Kenya
Type of the Article	Original Research 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:

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)



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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	<i>The subject/domain of the paper is of current interest to researchers, auditors & public sector managers. However, there is need to revise the manuscript in line with the suggested 3 compulsory and 3 minor revision comments viz:-</i> 1. Update Literature Review with empirical studies in the area highlighting methodology adopted & findings, and establishing the gap in literature which this work targets to fill. References need to be updated as the most recent works cited date 2007 (7yrs ago). Include year of publication after each author's surname in lines 70, 81, 96, & 105, and the subheadings in Table 1. 2. Methodology should briefly explain and justify the research design used, and provide evidence on the validity and reliability of the data collection instrument (Questionnaire). Details of the ACL (shown in lines 138 – 146) may be deleted as Results and Discussion in lines 147 – 180 do not contain/ show the outcome of the demonstration of the software on the database as claimed. 3. Results and Discussion for Tables 2 and 3 need be properly checked. In Table 2, the high support of 64.4% for data in auditable format appears unrelated with responses for the other variables – lowly automated business systems/processes, low availability of data extraction/analysis tools, low IT infrastructure, and where the respondents (auditors)	1. Significant update of the literature has been done. Author names have been included as suggested 2. The Method Section 3 has been substantially revised. Reference to ACL has been deleted 3. The Results and Discussion Section 4 has been rewritten to address suggestions made.



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	possess low data analysis knowledge and skill. Also, the proportion of responses under “Neutral” in Table 3 appears too large and gives impression that the respondents (auditors) are uninformed about the items in the questionnaire or that the structure of the questions need to be made more clearer & understandable (eg “Business systems and processes are automated; Data is in auditable format; Data extraction and Analysis Tools are available; Auditor possesses data analysis knowledge and skills; and IT infrastructure for continuous auditing exits” could be used to replace the statements in Table 2 line 152, with Table 3 similarly adjusted). Discussion of results should be related to findings in previous studies and/or with <i>a priori</i> expectations; highlighting the implications of the findings. All tables must have indications of SOURCE under each.	
<u>Minor</u> REVISION comments	1. Strengthen the Abstract by removing the sub-headings and paragraphs, and briefly presenting the topic, the objective(s) and research methodology; pointing out major findings and summarizing your conclusions and recommendations. 2. Increase the number of keywords to 5 -7. 3. Ensure that all works cited in the body of the manuscript are listed under References (eg Hanli, <i>et al</i>, 2007 was omitted). Arrange the references in alphabetical order of the surnames of the authors.	1. The sub-heading were provided by the journal template. Abstract has been revised 2. Number of key words have been increased to 5 3. Citation have been reviewed and updated
<u>Optional/General</u> comments	NA	