

Review of: "Auditing public schools' financial records: A study of financial management from the eyes of relevant stakeholders"

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Potential competing interests: No potential competing interests to declare.

The article has interesting and new ideas about the practices in auditing in education sector. However, the following are my comments:

- 1) The contribution is not clear. The author should state something like: "the article provides several contributions to the current literature" and clearly indicate how their findings provide contributions to auditing in the education sector and how the findings could be used in education sector management.
- 2) The author should develop propositions in their research. Currently, after the theoretical sections, there are no propositions. The authors should use a new section "proposition developments" after the theoretical framework for guiding the readers what they are exploring.
- 3) The author should indicate when the interviews were started and finished so that the readers could understand whether the data were updated.
- 4) Discussion section should be expanded and compared with prior literature.

I would recommend a major revision for this paper.