

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

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

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First of all, I would like to appreciate and say thank you to the authors for their painstaking effort in a very worthy topic of interest. Studies on financial management of schools and auditing of their financial records are worthy, especially when one considers their implications and immense roles in assisting the core business, teaching and learning process of schools. Thus, the authors deserved my special recognition on this regard. Though the paper provides important insights about the topic in concern, I feel that there are some flaws which need reconsideration to improve the qualities of it. **For better understanding of my concerns, I organized the comments this way as presented below.**

1. Title, Abstract and Introduction

A. **Title:** Observed independently, the title seems attractive and sound. However when it is linked with the very purpose of the paper, it creates some confusion. On which topic the participants' view is taken? Is it to know the **relevant stakeholders view** about "Auditing public schools' financial records **or** on the practice of the schools financial management, **or** both? For me, as evidenced in the research questions/objectives and throughout the whole body of the paper, authors tried to examine the **auditing of public schools' financial records** from the perspective of the 'relevant stakeholders'. Thus, I recommend if the authors reconsider the title of the paper to overcome that confusion.

B. **Abstract:** The overall organization of the abstract section is somewhat good. However it needs some reconsiderations:

- **Problem of logical order/coherence/:** In line 5, the abstract states about approach of the study and followed by data collection instrument and then design of the study. It is better if authors communicate their design along with the approach before the data collection instrument.
- From line 1 to 3, points from the review literature part are included, which I do not consider them as relevant in the abstract section unless exclusively requested by a specific journal.
- Under line 8 of the abstract section, it says... All the participants demonstrated limited knowledge and understanding...

I think this is the result section of the abstract. If so, it is better if it is remarked by important terms such as...the study/finding/result... indicates that... all the participants demonstrated limited knowledge and understanding... communicating this way is very important for your reader to easily catch up/ identify where your findings are.

- Placement of keywords: it will be good if the keywords are immediately placed right after/end of/ the abstract than the name of the authors.
- **C. Introduction:** The introduction section is generally well done. However, there are some problems that need improvement. For example, in specifying the 'relevant stakeholders', I obtained the following two different statements:
 - i. In the context of this study, financial management stakeholders in schools include SGB and the school principal as ex officio (introduction lines 3-4)
 - ii. In the South African context, the SGBs are the school's relevant stakeholders consisting of the principal (ex officio), teachers and a non-teaching staff member, learners from Grades 8 to 12, as well as the parents and community representatives (lines 14-16).
- The problem here is, in the first case, there are **two bodies** of financial management stakeholders (**SGB and the principal**). But in the second case, members of the SGBs were elaborated in list and the **principal** is one of them. In addition, in the method section, one can understand that data was collected from three groups (principals, finance officers, and finance committee chairperson). So, who are the relevant stakeholders? As the study was carried on from the "eyes of relevant stakeholders", it needs to clearly delineate those stakeholders (**question of operationalization**). Are they taken in the first case... In the context of this study...or in the second case... In the South African context..., or something different?
- The flow of the organization lacks some coherence (start by general idea and goes to empirical studies and the rational of the study and then goes to concept and role of auditing and finally come back to the need/rational of the study. Thus, it is better if the authors revisit the follow of the introduction section.
- More importantly, I recommend if the authors provide some more and strong justifications/rationales for the study.
- **2. Objective/Questions:** The questions/objectives are worth stated.
- **3. Review literature and conceptual framework**

The review literature and conceptual framework section are sound with some minor modifications (**for the use of outdated sources and some typographical errors**).

4. Methodology/Materials and Methods: The method section is general sound. Nevertheless, there are some minor concerns than need to be corrected or justified.

- The sampling technique to select the participants is not explicitly mentioned. It rather was implied.
- I thought this study used one data collection instrument, semi-structured interview. However, in the last paragraph of the method section, the paper talks about document analysis and field notes. Were they the data collection instruments? If so, additional information is needed on that "what type of documents were analyzed? For what purpose? How field notes were taken? Have you conducted observation?

- **5. Findings/Data Analysis:** Generally, the data analysis/finding section is well written. However, there are some but serious flaws in the usage of direct and indirect quotations. As far as most guidelines concerned, a persons' expression more than 40 words never directly quoted rather indented and italicized. But, in this paper, all the participants' expressions were directly quoted and at the same time indented and italicized (*regardless of the number of words*). Why? I think this needs serious revision and/or evidence supported justification.
- **6. Interpretation/Discussion:** The authors provide somewhat a good discussion of the finding. However, I feel it lacks some depth particularly in placing the finding within the context of previous works (*national*) and in showing the implication of the finding. Particularly, the paper lacks the implication aspect of the paper.
- **7. Conclusions and recommendations:** The conclusion and recommendation sections are sound.
- **8. References:** I have two concern regarding the reference section.

a. Now is 2023! In this regard authors used some outdated sources (especially research articles).

b. In referencing internet sources, very long expression of the source is used. E.g.

Aina A. 2017. Financial management decision-making processes in public primary schools. MEd dissertation.

PretoriaSouth Africa: University of Pretoria. Available at

https://repository.up.ac.za/bitstream/handle/2263/65455/Aina_Financial_2017.pdf?sequence=1&isAll owed=y. Accessed 22 April 2022.

- Authors can shorten the colored part using shortening techniques and avoid unnecessary lengthy of the reference section.
- **9. Compliance with Ethical Standards:** I am much impressed with the ethical compliance of the authors. That sounds good consideration of the authors to ethical standards in research.
- **10. Writing/language issues:** The paper will be much benefited if authors consider some typological errors (which include missed words/letters, unspecified acronyms, quotation and indentation, coherence of paragraphs etc.)
- **11. Overall comment to the authors:** Dear authors, I would like to thank you again for your valuable research work. As you know qualitative study by its very nature does not follow a very hard and fast rules. Despite this, you come up with an important research work with rigorous effort and procedures. You did your best on this part. Your work will be more benefited too if you consider my concerns and improvement comments.

Thank you once again and good luck!