

Review of: "Evaluation of Expenditure Control Measures on State Spending in Nigeria: An Empirical Approach with Internal Auditors of Ministries, Departments, and Agencies"

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Potential competing interests: No potential competing interests to declare.

1. Good hypothesis and literature section
2. The research methodology provides relevant details, but the mixed methods research section lacks clarity. Need to provide clear research methods with details for each of them.
3. Samples are also not clear for both approaches
4. Method of data analysis is confusing. PLS-SEM requires variables and a proper conceptual framework, which is missing.
5. Results are provided but do not align with PLS-SEM.
6. Quantitative results are provided, but qualitative results are missing.
7. Discussion is missing.
8. Weak conclusion