

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.

The reviewer recognizes the paper's intellectual value but suggests that the manuscript be revised and resubmitted after addressing the following inquiries/comments.

* Abstract:

1. Please revisit the format of the abstract with the subheadings in it. Please make sure that the format of the abstract matches the format of the journal requirements.
2. The purpose of the research, please clarify.

* Introduction:

3. The introduction section is too short. It needs to be improved so the readers have a better understanding of the problem.
5. The reviewer suggests that the authors should present a brief about the previous research in this area, then present the gap that they are trying to address.
6. The authors should clearly state the novelty of their research and highlight the contribution of the proposed study.
7. There are several short paragraphs. The authors are requested to revisit the paragraphs' structure and format.

* Research objectives & methodology:

8. The reviewer suggests that the methodology section should be moved after the literature review section.
9. The reviewer recommends that the authors should include a figure or a diagram that depicts the authors' methodology.

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10. There are several short paragraphs. The authors are requested to revisit the paragraphs' structure and format. The reviewers suggest grouping the paragraphs based on their areas of research and include the authors' comments or analysis.