

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.

This is an interesting topic, and I enjoyed reading the paper. However, I think this paper requires significant improvement.

The problematisation of the paper is not well articulated as to why this is a concern at this moment. Again, the authors should have defined stakeholders considering the broadness and multidimensionality of the term. The major task was to define who are the stakeholders in relation to schools and delineate which stakeholders this paper is talking about. It would help them define the accountability framework or hierarchy for this paper. The theoretical framework could be better described to fit the context of school audits. Indeed, the theory is about auditing, but that is in the context of corporations. A model could be produced for school accountability based on the definition of stakeholders.

The argument for choosing a qualitative research design that it makes things simpler is neither a solid nor a sound reason justifying the selection. The selection of three schools needs to be justified as well. What is the total population? Why would the researchers have thought that three of the whole population should be adequate for this research? Do these three schools represent the whole population?

What about the interview protocol? The paper does not talk about that.

How many codes were produced in the initial coding? How many codes eventually remained in the final version? What was the elimination procedure, if any? What about the reliability of coding i.e., inter-coder reliability?

What are the themes? Which codes are grouped under what theme? How were the themes developed?

In qualitative research, the rigour of research design is very important, if not the most important. This paper lacks many elements that could prove rigour. For example, the authors could have provided how long the total duration of the interviews, how many words were produced through transcription, and what type of case study they implemented (holistic or embedded).

Eventually, in the findings section, three themes are presented. However, the naming of themes could be much better. Once again, it should have been defined with the support of the collected data. There should be a justification for how the collected data helped to develop a particular theme. Without that, data does not speak well in qualitative research.

In the discussion segment, the authors could have identified how this paper contributes to practice and literature. They

missed this opportunity, and the discussion segment reads like a summary. Both segments 6 and 7 are poorly structured and require significant improvement.

Other issues

Before you use SGB in the introduction, you should have defined it.