

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.

This paper presents an approach on:

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

Although the proposed approach may have some merits, there are some problems in the present version. I just have several rather major comments:

1. *The authors should make a more convincing case for research motivation. I find the current introduction lacks clarity into why someone would be excited to read the paper. I would suggest that the authors clearly spell out why this study is important and how this study intends to contribute to the literature. Adding some real-world examples in the introduction to support the need for developing a new model would be helpful. Provide research implications and limitations to the present study.*
2. *The literature review should be improved. At the moment, the analysis of the literature review is very general and not very informative. The authors should be more critically engaged with the literature. I would suggest the authors enhance their theoretical discussion and arrive at their debate or argument. Then answer why the topic is important? What are the gaps in the existing literature? What are the differences between your model and other similar work in the existing literature?*
3. *I also have a concern about the practicability of the proposed model. It is not clear how the research is relevant to the improvement of practices in the managerial. The authors should discuss in more detail the managerial implications of the study.*
4. *In addition, limitations of the research should be more critically discussed in the conclusion. I encourage the authors to expand this discussion a bit to give the readers a better understanding of the drawbacks of their models and to outline how they can be remedied via future research.*
5. *The introduction of the paper needs real modifications. I am not clearly providing a rationale for the work.*

Audiences will find it difficult to understand the present state of art and the contributions of this work.

6. *Sensitivity analysis needs to be discussed.*