

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 publication submitted for review, entitled: „Evaluation of Expenditure Control Measures on State Spending in Nigeria: An Empirical Approach with Internal Auditors of Ministries, Departments, and Agencies,” by Kabir Yusuf Bakori, Muhammad Aminu Isa, Rabi'u Saminu Jibril, and Olutuase Samuel Oladipo, consists of an introduction, four chapters, a conclusion, and a bibliography. The layout, sequence of the chapters, and the chapters included are well thought out, logical, and prepared with due diligence to the argument, including the main research axis. The introduction and conclusion are important formal and substantive complements and include information relevant to this type of study.

The bibliographic lists in the individual chapters of the assessed publication were made correctly and take into account the required types of sources used, representing a reliable reference to the literature. I assess the selection of sources and the use of literature positively, in particular the numerous references to publications whose authors are classics and precursors of the given genre and the studied topic. The references presented by the authors provide an important terminological but also problematic background for the subject matter undertaken.

The authors also included graphic elements with an appropriate title and description of the source. They are the authors' own work, which, from the point of view of formal evaluation, deserves appreciation, inter alia, due to the fact that the authors did not "take shortcuts" and did not tempt themselves to include scans of the above-mentioned graphic elements without thinking. The numbering of figures, tables, and graphs within individual chapters is correct and maintains the so-called logical continuity.

I positively assess the correctness of the wording of the titles of the articles and the reviewed publication. I also positively assess the formulation of research problems and hypotheses, the method of research and analysis presented by the authors.

The linguistic correctness of the publication does not raise any doubts either. Although it is not entirely free of various shortcomings, they do not, however, affect the context, the level of content, or the overall assessment of the publication.

On the one hand, the publication is distinguished by a competent and reasonable arrangement of the subject matter in the field of social sciences; while on the other hand, the issues taken up in the publication are of an interdisciplinary nature, significant from the point of view of the contemporary heterogeneous and multithreaded subject of research, diversification

of various scientific approaches, and heterogeneity of examples referring to economic practice.

In summary, the content of the individual chapters fulfils the semantic scope of the chapter titles, the thematic block, and the publication. In terms of the logic of the argument, the order of the chapters is correct, while the precise characterisation of each of the concepts discussed in the chapters and the references to examples from economic practice is justified. The number of chapters has also been rightly balanced in relation to the scope of the content, the comprehensiveness of the themes, and the thoroughness with which the authors of the publication have analysed the formulated subject of the study.

On the content side, the considerations included in the publication are characterised by a high scientific level. The subject matter of each article included in the publication is important for business practice.