



SDI Review Form 1.6

Journal Name:	<u>British Journal of Economics, Management & Trade</u>
Manuscript Number:	Ms_BJEMT_20158
Title of the Manuscript:	AN ANALYSIS OF FACTORS INFLUENCING FINANCIAL CONTROL PRACTICES IN COMMUNITY BASED ORGANIZATIONS IN BARINGO COUNTY, KENYA
Type of the Article	Original Research Article

General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound.

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(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)



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PART 1: Review Comments

	Reviewer's comment	Author's comment <i>(if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<u>Compulsory</u> REVISION comments	A brief literature review of major financial controls in CBOs is required. The research hypotheses should be explicitly stated and the reject/accept criteria clearly spelt.	Agreed. 1. The authors have revised and added relevant literature seen in yellow colour. 2. The Hypotheses have been included and criteria for rejecting or accepting the claim included.
<u>Minor</u> REVISION comments	Financial reporting practices of CBOs are largely informed by the sources of funding. Project or specific reports are usually prepared as per dictates of the funding organisation. Acknowledge all sources for example lines 32 and 36 Be consistent in your in text citations.	Agreed by all authors and considered in the repaired document.
<u>Optional/General</u> comments	A document analysis was necessary to get some insight into the financial control challenges faced by CBOs. A gleaning of the audit reports and some of the year end accounts would have enhanced the research.	The authors treat this as optional.