

Review Form 1.6

Journal Name:	Current Journal of Applied Science and Technology
Manuscript Number:	Ms_CJAST_74277
Title of the Manuscript:	THE IMPACT OF INTERNAL CONTROLS ON REVENUE COLLECTION: The Case of Tanzania Official Seed Certification Institute (TOSCI) in Morogoro Municipality
Type of the 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.
To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<http://peerreviewcentral.com/page/manuscript-withdrawal-policy>)

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PART 1: Review Comments

	Reviewer's comment	Author's comment (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)
Compulsory REVISION comments	<p>The article is worthy of publication mainly because of its application aspects. The investigation is interesting and has been conducted with the correct methods. The conclusions are also useful, even if they are only hinted at.</p> <p>Unfortunately, the positive aspects associated with the development and its results are not adequately supported by a solid theoretical basis, and thus the introduction, literature review, discussion, and conclusions are lacking.</p> <p>In advance, the article was subjected to anti-plagiarism software which, unfortunately, identified high similarity rates with some sources.</p> <p>The primary sources are as follows:</p> <ul style="list-style-type: none">Submitted to Kwame Nkrumah University of Science and Technology (Student paper);chss.uonbi.ac.ke (Internet source);pdfs.semanticscholar.org (Internet Source);www.scribd.com (Internet source). <p>The anti-plagiarism software shows that the first theoretical part was often obtained by a composition of sentences cut from some sources and simply pasted together. The first necessary advice to be given to authors is therefore to paraphrase the sources by expressing the same concepts in their own words, adding original arguments and considerations. This will also benefit the phraseology, which currently appears as an aggregation of different styles: it must necessarily be made more homogeneous.</p> <p>Besides the absolute necessity of lowering the similarity rates, further advice can be given, especially concerning the conceptual basis on which the empirical research must be built.</p> <p>It is absolutely necessary to strengthen the bibliographical references, which are generally lacking. The same contributions are repeatedly referred to, but they are few in number.</p> <p>All the paragraphs indicating the main theories have serious bibliographical gaps: it is absolutely necessary for the author to indicate further sources, indicating the contribution that the best doctrine has made to the various themes.</p> <p>The paragraph on methodology could also be better developed because it merely indicates correctly the procedure used. This paragraph should also be enriched with considerations related to the advantages and disadvantages of the method used, with possible references to similar applications. In any case, the elaboration methodology certainly has some bibliographical references that must necessarily be cited.</p> <p>Having completed the presentation of the results, there is no real discussion and the conclusions are consequently lacking. It is necessary to emphasize what increase in science the study proposes, developing a critical comparison with other studies on the</p>	Modified as suggestion

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	<p>subject. This part distinguishes a scientific article from reports with purely professional content.</p> <p>The conclusions should also be enriched with the practical implications of the article, which should be more clearly specified, the issues that prompted the study being well outlined in the introductory paragraph.</p> <p>The conclusions should also indicate the limitations of the research and what might be desirable future developments.</p> <p>I had a suspicion of plagiarism. I have subjected the article to a plagiarism prevention system. High indices of similarity were found. Previously I have already indicated the sources and the need to paraphrase the text, which is too similar to the sources.</p>	
Minor REVISION comments	Nothing	
Optional/General comments	Nothing	

As per the guideline of editorial office we have followed VANCOUVER reference style for our paper.

Kindly see the following link:

<http://sciencedomain.org/archives/20>

PART 2:

	Reviewer's comment	Author's comment (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)
Are there ethical issues in this manuscript?	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p> <p>Relatively marginal. They do not require particular comments.</p>	