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 | Research Article |

General guideline for Peer Review process:

This journal's peer review policy states that <u>NO</u> manuscript should be rejected only on the basis of '<u>lack of Novelty'</u>, 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:

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

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) |
|-------------------------------------|--|--|
| <u>Compulsory</u> REVISION comments | | , and the second |
| | - Chek the assumptions of Regression Analysis. One of assumptions of Regression Analysis is that the sampling technique is Probability Sampling. The accidental sampling used in this article is Non-Probability Sampling. | |
| | - The results of the regression model must be revealed, that is Y = -33.833 + 0.667 β_1 +etc | |
| | - The discussion of the findings shoud be revealed, not only results. | |
| | - The conclusions tends to a discussions | |
| Minor REVISION comments | - Туро | |
| Optional/General comments | | |

PART 2:

| | | 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? | (If yes, Kindly please write down the ethical issues here in details) | |

Reviewer Details:

| Name: | Leonardus Ricky Rengkung |
|----------------------------------|-------------------------------------|
| Department, University & Country | Sam Ratulangi University, Indonesia |

Created by: EA Checked by: ME Approved by: CEO Version: 1.6 (10-04-2018)