

## REVIEWER'S REPORT

Manuscript No.: IJAR-51557

Date: 12/05/2025

**Title: The Effect of Financial Management Practices on Financial Performance of Church of Uganda Founded Private Secondary Schools in Greater Ankole Dioceses.**

### Recommendation:

**Accept after minor revision.**

Rating	Excel.	Good	Fair	Poor
Originality	✓			
Techn. Quality	✓			
Clarity	✓			
Significance		✓		

Reviewer Name: Dr. Bishwajit Rout

Date: 12/05/2025

### Reviewer's Comment for Publication.

*(To be published with the manuscript in the journal)*

*The reviewer is requested to provide a brief comment (3-4 lines) highlighting the significance, strengths, or key insights of the manuscript. This comment will be Displayed in the journal publication alongside with the reviewers name.*

- Significance:** This research addresses a crucial challenge facing Church of Uganda-founded private secondary schools: financial instability. By investigating how financial management practices influence institutional performance, the study contributes practical insights to improve educational sustainability. Its focus on under-researched religious schools in Greater Ankole Dioceses fills a vital gap in both financial and educational policy literature.
- Strength:** The study's strength lies in its mixed-methods approach, integrating Structural Equation Modeling (SEM) with thematic qualitative analysis. It is grounded in three robust theoretical frameworks Resource-Based View, Incremental Budgeting, and Systems Management Theory. The research provides validated, data-driven insights and actionable recommendations for improving transparency, efficiency, and resource utilization in faith-based educational institutions.
- Key Insight:** A key insight from this research is that current financial management practices despite being structured may unintentionally hinder performance due to weak internal controls, overreliance on parental funding, and lack of financial expertise. Strategic reforms in planning, diversification, and transparency are essential for enhancing financial health and ensuring the long-term viability of religiously affiliated schools.

## REVIEWER'S REPORT

### *Reviewer's Comment / Report*

The paper titled “*The Effect of Financial Management Practices on Financial Performance of Church of Uganda Founded Private Secondary Schools in Greater Ankole Dioceses.*” provides a comprehensive analysis of how financial management practices affect the financial performance of Church of Uganda-founded private secondary schools in the Greater Ankole region. It applies a strong theoretical foundation (RBV, Incremental Budgeting, and Systems Theory) and uses a robust mixed-methods approach. The findings especially the paradox of structured practices having a negative effect are insightful and important for institutional and policy reform. Minor issues in clarity, data interpretation consistency, and structure should be addressed before publication.

#### **Suggestions for Improvement:**

1. In introduction use subheadings (e.g., “Problem Statement,” “Research Gap”) for better structure.
2. In Literature Review consolidate discussions of each theory to avoid redundancy.
3. Explain why SEM was preferred over simpler models.
4. Figures and tables (e.g., Scree plots, matrix tables) should be more clearly referenced in the text.
5. Clarify the initial negative coefficient in SEM (which is later shown to be positive) this appears inconsistent unless it refers to different models.
6. Strengthen explanation of the initial negative relationship in earlier analysis.
7. Consider adding a reflective statement on practical implementation feasibility.
8. Suggest a monitoring framework for implementation effectiveness.
9. Mention the limitations of relying heavily on self-reported financial data.

This paper offers valuable insights into the often-overlooked topic of financial performance in religious-affiliated education systems in developing countries. Its empirical depth, theoretical grounding, and practical recommendations make it suitable for publication. Minor revisions are needed to enhance clarity, structure, and consistency especially in presenting data and aligning initial and final findings. Addressing the identified weaknesses will make it suitable for publication in IJAR.

I recommend this paper for publication after minor revision.