

## REVIEWER'S REPORT

Manuscript No.: IJAR-51557

Date: 15-05-2025

**Title: The effect of financial management practices on financial performance of Church of Uganda founded private secondary schools in Greater Ankole Dioceses.**

### Recommendation:

**Accept as it is.....YES.....**

Accept after minor revision.....

Accept after major revision .....

Do not accept (*Reasons below*) .....

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

**Reviewer's Name:** Mr Bilal Mir

**Reviewer's Decision about Paper:** **Recommended for Publication.**

**Comments** (*Use additional pages, if required*)

### **Reviewer's Comment / Report**

#### Abstract Review:

The abstract is thorough and effectively summarizes the key components of the study. It clearly identifies the research problem—persistent financial challenges faced by Church of Uganda-founded private secondary schools—and links it to the investigation of financial management practices. Theoretical grounding in the Resource-Based View, Incremental Budgeting, and Systems Management Theory provides a strong conceptual framework. The methodological description is balanced, with clear mention of the mixed-methods approach, including sample size, data collection tools, and analytical techniques such as Structural Equation Modeling and thematic analysis. Notably, the abstract presents a significant yet counterintuitive finding—a negative relationship between financial management practices and financial performance—adding depth and originality to the study. The abstract concludes with relevance to policy and practice, highlighting its contribution to both academic and applied domains.

## **REVIEWER'S REPORT**

### **Introduction Review:**

The introduction establishes the context and importance of financial sustainability in educational institutions, particularly within the framework of private religious schools in Uganda. It effectively outlines the operational and financial pressures faced by Church of Uganda-founded secondary schools. The rationale for the study is clearly presented, situating the problem within national and institutional realities. The writing is coherent and purposeful, and the link between financial performance and the quality of education is clearly articulated. The introduction sets the stage for deeper inquiry and provides a seamless transition into the body of the research.

### **Theoretical and Conceptual Foundation:**

The study is grounded in three relevant and complementary theories: Resource-Based View, Incremental Budgeting Theory, and Systems Management Theory. Each provides a useful lens for examining how financial management practices influence institutional performance. The theoretical foundation supports the research design and enhances the study's analytical depth.

### **Methodology:**

The adoption of a mixed-methods approach is appropriate for the study's objectives. Quantitative and qualitative data collection methods are clearly described. The use of Structural Equation Modeling (SEM) for quantitative analysis and thematic analysis for qualitative data suggests a robust analytical framework. The sample sizes—365 for the survey and 14 for interviews—indicate adequate data representation across different stakeholder groups. The integration of diverse perspectives from administrators, financial officers, and other key stakeholders strengthens the reliability and comprehensiveness of the findings.

### **Findings:**

The finding of a statistically significant negative relationship between financial management practices and financial performance is unexpected and noteworthy. The presentation of a path coefficient ( $-0.3888$ ,  $p = 0.022$ ) adds specificity and empirical weight. This result raises important considerations about the effectiveness or misalignment of existing financial management strategies in the schools under study. The linkage between effective implementation of financial practices and improved budget performance and liquidity underscores the complexity of financial management within these institutions.

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## **REVIEWER'S REPORT**

### **Language and Style:**

The language is formal, academic, and well-suited to a scholarly audience. The terminology is precise, and the narrative remains clear and logically organized throughout. Concepts are well-explained without being overly technical, and the writing maintains a professional tone.

### **Structure and Organization:**

The abstract, introduction, and conceptual elements are clearly structured and logically developed. The flow of ideas is consistent and easy to follow. The progression from problem statement to theoretical framework and methodology is smooth and well-articulated.

### **Overall Assessment:**

The study presents a well-researched and methodologically sound investigation into the relationship between financial management practices and financial performance in a specific, under-researched context. The empirical findings, theoretical grounding, and contextual relevance combine to make this a meaningful contribution to literature on financial management in educational institutions. The focus on religious-founded schools adds a valuable dimension to the discourse, particularly within the context of developing countries.

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