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REVIEWER'S REPORT

Manuscript No.: IJAR-55091

Title: INFLUENCE OF MANAGEMENT CONTROL ON THE FINANCIAL PERFORMANCE OF SMEs IN COTED IVOIRE

Recommendation:

Accept as it is

Accept after minor revision.....

Accept after major revision

Do not accept (*Reasons below*)

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

Reviewer Name: Dr M Devaki

Detailed Reviewer's Report

Overall Evaluation

The manuscript explores the influence of management control tools—dashboards, target costing, and budgeting on the financial performance of SMEs in Côte d'Ivoire. The subject is relevant and timely, especially for developing economies where SMEs contribute significantly to employment and economic growth. The paper provides a rich theoretical background and uses statistical tests (Chi-square and Cramer's V) to validate its hypotheses.

The research is meaningful; however, the paper requires structural refinement, methodological clarity, and improved academic writing to enhance readability and rigor. Strengthening these areas will significantly improve the overall quality of the manuscript.

Strengths

1. Relevant and Important Topic

The focus on SMEs in Côte d'Ivoire addresses a real gap in the literature and contributes to policy discussions on SME financial sustainability.

2. Comprehensive Literature Review

The manuscript includes a wide range of academic sources, covering:

SME definitions, Performance concepts and indicators, Management control theories, Empirical studies. This demonstrates strong background work and understanding of the topic.

3. Strong Theoretical Framework

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The integration of agency theory and contingency theory provides a clear conceptual basis for the study and its hypotheses.

4. Use of Quantitative Tools

Applying **Chi-square** and **Cramer's V** to measure associations between management tools and financial performance is appropriate and supports empirical validation.

5. Clear Managerial Implications

The study offers practical advice for SME leaders, especially related to training, tool adaptation, and institutional support.

Areas for Improvement

1. Structural and Organizational Issues

Some sections (especially the literature review) are too long and merge multiple ideas without clear transitions. Repetitive explanations weaken clarity. Tables and figures need better placement and explanation.

2. Methodological Clarity

The sample size is inconsistent (mention of 149, 140, and 31 respondents). The sampling method ("convenience" and "purposive") needs proper justification. Details of the questionnaire structure and reliability are missing. The data collection process needs clearer description.

3. Statistical Interpretation Issues

Some statistics appear questionable (e.g., negative likelihood ratios). The interpretation of Cramer's V needs more depth (e.g., what a value of 0.88 or 1.03 means practically). Descriptive statistics are only briefly explained.

4. Language and Style

Several sentences are long, difficult to read, or grammatically incorrect. Terminology is sometimes inconsistent. The writing needs tightening for academic clarity and conciseness.

5. Discussion Needs More Depth

The discussion mainly restates results rather than critically analysing them. Connections to literature are not deeply explored. The implications could be expanded in relation to existing theoretical frameworks.

6. Conclusion Can Be More Concise

The conclusion is descriptive rather than analytical. Future research suggestions are too general.