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REVIEWER'S REPORT

Manuscript No.: IJAR-56825

Title: Influence of adoption of financial competency practices by Boards of management on governance of early years education centres in Kisumu Central Sub- County Kenya.

Recommendation:

Accept after minor revision.

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

Reviewer Name: Dr. Bishwajit Rout

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.

1. **Significance**: This research highlights the role of financial competency practices among boards of management in strengthening governance within early years education centres. The study contributes to understanding how financial management capabilities influence accountability, transparency, and decision-making in educational institutions. Its findings are particularly valuable for policymakers, administrators, and educational stakeholders seeking to improve governance and financial sustainability in early childhood education systems.

2. **Strength**: The study demonstrates strength through its focus on governance practices within early childhood education institutions, an area often under-researched in developing contexts. The use of a concurrent triangulation design allows integration of quantitative and qualitative insights, enhancing analytical depth. Additionally, grounding the study within External Reporting Theory provides a useful theoretical perspective for examining financial competency practices and governance effectiveness.

3. **Key Insight**: A central insight of this research is that adoption of financial competency practices by boards of management significantly influences governance outcomes in early years education centres. Effective financial knowledge, accountability practices, and reporting systems contribute to improved transparency and institutional management. The findings emphasize that strengthening financial competencies among education stakeholders can directly enhance governance quality and organizational performance.

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Reviewer's Comment / Report

The paper titled *"Influence of adoption of financial competency practices by Boards of management on governance of early years education centres in Kisumu Central Sub- County Kenya"* examines how financial competency practices adopted by Boards of Management influence governance in early years education (EYE) centres in Kisumu Central Sub-County, Kenya. Anchored on External Reporting Theory (Akintoye, 2012), it uses a concurrent triangulation design, stratified and simple random sampling (89 centres; 178 teacher respondents), and mixed data collection (questionnaires and interviews). Findings show most boards struggle with budget preparation, monitoring, and staff involvement, leading to weak financial transparency. The study recommends targeted training and inclusive decision-making. While locally relevant and practically oriented, its modest sample size and self-reported data limit broader generalisability. A useful contribution to EYE governance in Kenya.

Suggestions for Improvement:

1. Provide clearer background on governance challenges affecting early years education centres.
2. Explicitly state research gap within global and Kenyan educational governance literature.
3. Expand discussion on policy frameworks such as Kenya National Financial Inclusion Strategy and their relevance to governance of early childhood institutions.
4. Clearly articulate study objectives, research questions, and expected contributions to educational governance and financial management scholarship.
5. Strengthen theoretical linkage between External Reporting Theory and governance practices within early years education institutions to improve conceptual clarity.
6. Provide a more coherent synthesis of prior research highlighting methodological gaps, inconsistent findings, and areas requiring further empirical investigation.
7. Clearly justify the choice of concurrent triangulation research design.
8. Explain sampling procedures and respondent selection criteria more transparently.
9. Present tables and figures more clearly to enhance readability.
10. Interpret statistical findings in relation to research objectives and hypotheses.
11. Provide specific policy recommendations for improving governance practices in education centres.

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The manuscript addresses an important issue concerning financial competency practices and governance of early years education centres in Kenya. The study contributes useful empirical insights; however, several sections require clearer organization, stronger theoretical integration, and deeper interpretation of results. Improving methodological transparency and strengthening literature synthesis would significantly enhance the paper's academic rigor. With minor revisions focusing on clarity, structure, and analytical depth, the manuscript can make a meaningful contribution to educational governance research. Addressing the identified weaknesses will make it suitable for publication in IJAR.

I recommend this paper for publication after minor revision.