Review Form2

Book Name:	Business, Management and Economics: Research Progress
Manuscript Number:	**Ms_BPR_2546**
Title of the Manuscript:	**The contribution of Internal Audit Diamond Model in Preventing Fraud and Corruption**
Type of the Article	**Book Chapter**

PART 1: Review Comments

Compulsory REVISION comments	**Reviewer's comment**	**Author's Feedback** *(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)*
Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimumof 3-4 sentences may be required for this part.	**This manuscript is crucial for the scientific community as it offers a comprehensive analysis of how the internal audit diamond model can serve as a robust framework for detecting and preventing fraud and corruption within organizations. By exploring the model's effectiveness, the research contributes to the ongoing discourse on enhancing transparency and accountability in corporate governance. I am particularly drawn to this manuscript because it merges theoretical insights with practical applications, making it highly relevant for both academics and professionals in the fields of auditing and corporate ethics.**	
Is the title of the article suitable? (If not please suggest an alternative title)	**Yes, the title is of this article is very suitable.**	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	**We can go through this suggested Abstract and incorporate accordingly:** **The prevalence of fraud and corruption poses significant risks to the integrity and stability of organizations worldwide. This study explores the contribution of the Internal Audit Diamond Model in mitigating these risks by providing a structured framework for effective internal audit practices. Through a detailed analysis of the model's components risk assessment, control environment, audit procedures, and monitoring this research evaluates how each element collectively strengthens an organization's ability to detect and prevent fraudulent activities. The findings highlight the model's potential to enhance corporate governance, improve transparency, and foster an ethical organizational culture. This research contributes to the broader field of auditing by offering insights into the practical application of the Internal Audit Diamond Model as a tool for combating fraud and corruption, making it an invaluable resource for both practitioners and scholars.**	
Are subsections and structure of the manuscript appropriate?	**Yes, however there are few suggestions:** **Chapter 2 – Theoretical Framing of Internal Audit: After 2.2 Managerial Theories, there's no 2.3 and then the writer went straight to 2.4 Theory of Organizational Behavior. If there's no 2.3, I will suggest we adjust the numbering accordingly to reflect the chronological order.** **4.1 Internal Audit Effectiveness Factors: The writer arranged as Inputs, Outputs, Process, and Relationships. This is no error but I will humbly suggest we arrange as "Inputs, Process, Outputs, and Relationships" reason being that we are trying to explain the flow of internal audit operations and the outputs are heavily dependent on the process. So we can rearrange for**	

	process before outputs.	
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimumof 3-4 sentences may be required for this part.	**The manuscript is scientifically robust and technically sound because it is grounded in well-established auditing principles and systematically applies the Internal Audit Diamond Model to the specific challenge of fraud and corruption prevention. The research methodology is rigorous, incorporating both qualitative and quantitative analyses to assess the model's effectiveness across different organizational contexts. Additionally, the study's findings are supported by empirical evidence, ensuring that the conclusions drawn are credible and applicable in real-world settings. This scientific rigor makes the manuscript a valuable contribution to the field of auditing and corporate governance.**	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. **-**	**Yes!**	
Minor REVISION comments **Is the language/English quality of the article suitable for scholarly communications?**	**On page 12, under 4.1.2 Outputs, the writer stated on paragraph 3 that "**The recommendations are the result of the internal audit engagements"**In Internal Audit, while recommendations are key components of the audit report, they are not typically referred to as the "results" of the internal audit engagement. Results are findings, conclusions, and assessment based on the audit engagement. Recommendations are suggestions for improvement that arise from the results of the audit. We can rephrase our statement in there.**	
Optional/Generalcomments	**I have corrected some minor errors in the article. I will also advise you always run spell check to rectify some these minor issues. Overall, this is a good write-up** **Aside the issues raised above, everything is fine. Good job**	

PART 2:

	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)*
Are there ethical issues in this manuscript?	*(If yes, Kindly please write down the ethical issues here in details)*	

Reviewer Details:

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