

Sample of lack of coherence & logical structure

Sample #1

Title: SENIOR AUDITORS + WHISTLEBLOWING INTENTION

Candidate's remark:

In Research Methodology section:

Age	20-29	51	42.8
	30-39	52	43.7
	40-49	11	9.2
	Over 50	5	4.3
Number of years working experience	1-4 years	20	16.8
	5-10 years	65	54.6
	11-15 years	18	15.1
	16-20 years	12	10.1
	More than 20 years	4	3.4

My remarks:

Table 2 presented the demographic profiles of the 119 senior auditor as the respondents of the study. This is where I would find the data is awkward as whether the respondents are representative and matched with the sample of senior auditors' profile.

I wonder whether the selection process of the respondents for this study is reliable when examining these 2 characteristics of the study's demographic profile.

- Age - 42.8% of these respondents are from the range of 20 – 29 years.
- Years of working experience – 16.8% of them had worked between 1 – 4 years.

This would raise a question whether some of the senior auditors are that young and has just had a minimal number of working experiences.

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Sample #2

Title: Corporate Governance + Financial Reporting Quality

Candidate's remark:

3.0 Methodology

The study, which used the financials of all the quoted manufacturing (53) companies for the period 2013 to 2019, adopted the ex-post facto research design because the data used are already in existence. This study employed the panel 2SLS regression technique for estimation of the specified model.

My enquiries:

- The study has chosen 53 manufacturing firms in XX (Country). No further discussion or arguments were made concerning:
 - a. What was the population and types of industries of these XX manufacturing firms?
 - b. What are the unique traits or the main reasons for choosing these manufacturing firms as the study's sample?
 - c. Were there any major issues about the CG practices among manufacturing firms in XX?
- I believe the matter above is worth to be explained to justify the selection of target populations.