

Review Form 1.6

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| Title of the Manuscript: | DETERMINANTS OF E-GOVERNMENT IMPLEMENTATION IN INDONESIA |
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This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

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PART 1: Review Comments

| | 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) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Compulsory REVISION comments | <div>1. In the methodology section local revenue as, independent variable is missing. Instead, the authors have mentioned regional original income. This is contradicting.</div> <div>2. The authors argued that “The independent variables in this study consisted of Regional Original Income (PAD), General Allocation Funds (DAU), Capital Expenditures, Audit Opinions, and Community Education Levels”. Regional original income and local revenue is not clear. Refer the above no. 1 comment.</div> <div>3. The authors use local revenue and sometimes regional original income to represent the same variable. This should be clarified. Refer the comment [d10] and comment [d11] in the manuscript.</div> <div>4. The analysis includes 347 provinces for 3 years (2018 – 2020). By its nature, the study might have used panel data although it is not mentioned. However, the time coverage of 3 years I suggest it is not sufficient to provide a meaningful analysis with an ability to proper forecasting the future performance of e-Government in Indonesia. Otherwise, if the data are monthly also should be explained. I once again suggest that the authors should clearly explain this matter.</div> <div>5. The whole descriptive statistics results (Table 1) are not clear.<div>(i) The methodology section specifies the uses of 347 provinces; but this table presents N=694. Please provide explanation for this analysis.</div><div>(ii) The decimal places are not clear.</div><div>(iii) The uses of commas (,) instead of (.) to represent decimal places.</div><div>(iv) The language used to describe the variables is not clear.</div></div> <div>6. As it is in Table 1; the following are observed in Table 2;<div>(i) The decimal places are not clear.</div><div>(ii) The uses of commas (,) instead of (.) to represent decimal places.</div><div>(iii) The language used to describe the variables is not clear.</div></div> <div><div>1. This study aimed to determine the effect of Regional Original Income, general allocation funds, capital expenditures, audit opinions, and the level of public education on the implementation of e-Government in local governments in Indonesia.</div><div>2. Results: The independent variables in this study consisted of Regional Original Income (PAD), General Allocation Funds (DAU), Capital Expenditures, Audit Opinions, and Community Education Levels.</div><div>3. Feedback: already repaired Used is Regional Original Income</div><div>4. The population in this study is the BPK has audited all local governments whose financial reports for 2018 – 2020, but because the 2020 research data on the e-Government implementation variable measured using the SPBE Index, there is no data for 2020 yet, so in this study only 2018 and 2019 data are used. The sampling technique used is purposive sampling with the criteria of local governments reporting financial reports to the BPK for 2018 - 2019, regional governments with the SPBE index for 2018 - 2019, and regional governments providing complete information according to research needs. This resulted in a total of 347 samples which were divided into two groups, namely 27 for provincial samples and 320 for level II local governments. Then because the period used is two years, namely 2018-2019, the total sample used is (347 x 2) = 694 samples.</div><div>5. Description of Research Variables Table 1 Descriptive Statistics<table><tr><th>Variable</th><th>N</th><th>Minimum</th><th>Maximum</th><th>Mean</th></tr><tr><td>Regional Original Income (PAD)</td><td>694</td><td>15,266,635,341</td><td>45,707,400,003,802</td><td>753,666,282,031.65</td></tr><tr><td>General Allocation Funds (DAU)</td><td>694</td><td>0</td><td>4,973,031,004,727</td><td>844,734,313,924.33</td></tr><tr><td>Capital Expenditures</td><td>694</td><td>5,085,563,527</td><td>14,118,608,087,643</td><td>453,482,424,425.14</td></tr><tr><td>Audit Opinions</td><td>694</td><td>0</td><td>1</td><td>0.93</td></tr><tr><td>Community Education Levels</td><td>694</td><td>4.36</td><td>12.64</td><td>8.30</td></tr><tr><td>Implementation of e-Government</td><td>694</td><td>1</td><td>3.85</td><td>2.17</td></tr></table><div>Source: SPSS Output Results, Appendix 3.</div><div>6. Table 6. Hypothesis test<table><tr><th>Variable</th><th>Coefficients</th><th>t-hitung</th><th>t-tabel</th><th>Sig</th><th>Conclusion</th></tr><tr><td>(Constant)</td><td>-3.782</td><td>-4.660</td><td>-4.660</td><td>0.000</td><td></td></tr><tr><td>Regional Original Income (PAD)</td><td>0.043</td><td>3.194</td><td>3.194</td><td>0.001</td><td>Accepted</td></tr><tr><td>General Allocation Funds (DAU)</td><td>0.071</td><td>1.989</td><td>1.989</td><td>0.047</td><td>Accepted</td></tr><tr><td>Capital Expenditures</td><td>0.036</td><td>1.523</td><td>1.523</td><td>0.128</td><td>Rejected</td></tr><tr><td>Audit Opinions</td><td>0.156</td><td>2.813</td><td>2.813</td><td>0.005</td><td>Accepted</td></tr><tr><td>Community Education Levels</td><td>0.170</td><td>2.434</td><td>2.434</td><td>0.015</td><td>Accepted</td></tr><tr><td>Fhitung</td><td>23.285</td><td></td><td></td><td></td><td rowspan="2">Model Fit</td></tr><tr><td>Ftabel</td><td>2.01</td><td></td><td></td><td></td></tr><tr><td>R</td><td>0.380</td><td>R²</td><td>0.145</td><td>Adjusted R²</td><td>0.139</td></tr></table><div>Source: Appendix Data. 2021.</div></div></div></div> | Variable | N | Minimum | Maximum | Mean | Regional Original Income (PAD) | 694 | 15,266,635,341 | 45,707,400,003,802 | 753,666,282,031.65 | General Allocation Funds (DAU) | 694 | 0 | 4,973,031,004,727 | 844,734,313,924.33 | Capital Expenditures | 694 | 5,085,563,527 | 14,118,608,087,643 | 453,482,424,425.14 | Audit Opinions | 694 | 0 | 1 | 0.93 | Community Education Levels | 694 | 4.36 | 12.64 | 8.30 | Implementation of e-Government | 694 | 1 | 3.85 | 2.17 | Variable | Coefficients | t-hitung | t-tabel | Sig | Conclusion | (Constant) | -3.782 | -4.660 | -4.660 | 0.000 | | Regional Original Income (PAD) | 0.043 | 3.194 | 3.194 | 0.001 | Accepted | General Allocation Funds (DAU) | 0.071 | 1.989 | 1.989 | 0.047 | Accepted | Capital Expenditures | 0.036 | 1.523 | 1.523 | 0.128 | Rejected | Audit Opinions | 0.156 | 2.813 | 2.813 | 0.005 | Accepted | Community Education Levels | 0.170 | 2.434 | 2.434 | 0.015 | Accepted | Fhitung | 23.285 | | | | Model Fit | Ftabel | 2.01 | | | | R | 0.380 | R ² | 0.145 | Adjusted R ² | 0.139 |
| Variable | N | Minimum | Maximum | Mean | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Regional Original Income (PAD) | 694 | 15,266,635,341 | 45,707,400,003,802 | 753,666,282,031.65 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Allocation Funds (DAU) | 694 | 0 | 4,973,031,004,727 | 844,734,313,924.33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Expenditures | 694 | 5,085,563,527 | 14,118,608,087,643 | 453,482,424,425.14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Audit Opinions | 694 | 0 | 1 | 0.93 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Community Education Levels | 694 | 4.36 | 12.64 | 8.30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Implementation of e-Government | 694 | 1 | 3.85 | 2.17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Variable | Coefficients | t-hitung | t-tabel | Sig | Conclusion | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (Constant) | -3.782 | -4.660 | -4.660 | 0.000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Regional Original Income (PAD) | 0.043 | 3.194 | 3.194 | 0.001 | Accepted | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Allocation Funds (DAU) | 0.071 | 1.989 | 1.989 | 0.047 | Accepted | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Expenditures | 0.036 | 1.523 | 1.523 | 0.128 | Rejected | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Audit Opinions | 0.156 | 2.813 | 2.813 | 0.005 | Accepted | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Community Education Levels | 0.170 | 2.434 | 2.434 | 0.015 | Accepted | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fhitung | 23.285 | | | | Model Fit | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ftabel | 2.01 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| R | 0.380 | R ² | 0.145 | Adjusted R ² | 0.139 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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7. In the analysis section we would expect to see also the following;
- (i) Panel unit root test
 - (ii) Panel cointegration test
 - (iii) Causality test
- The absence of these analyses invites the question whether the results can be used to predict future e-Government of Indonesia.
8. The method for data analysis is not clearly explained. For instance, how the authors circumvent the possible problem of endogeneity?
9. The recommendation based on the findings is missing.

7 & 8. Table 2. Normality Test Score

| Description | Score |
|------------------------|-------|
| Kolmogorov-Smirnov Z | 1,217 |
| Asymp. Sig. (2-tailed) | 0,103 |

Source: Output resourch by SPSS, Lampiran 3

Table 2 shows that the Kolmogorov-Smirnov sig value shows that the normality test results have a significance value (p-value) greater than the 0.05 significance level, so it can be stated that the data in this study were normally distributed.

Tabel 3. Multicollinearities Test Score

| Variables | Tolerance | VIF |
|--------------------------------|-----------|-------|
| Regional Original Income (PAD) | 0,373 | 2,683 |
| General Allocation Funds (DAU) | 0,419 | 2,388 |
| Capital Expenditures | 0,438 | 2,281 |
| Audit Opinions | 0,965 | 1,036 |
| Community Education Levels | 0,819 | 1,221 |

Source: Output resourch by SPSS, 2022.

Based on the multicollinearity test in Table 3 above, it can be seen that the results of the calculation of the tolerance value more than 0.10 or 10% and the VIF value is less than 10, then in testing the data there is no correlation between the independent variables or there is no multicollinearity.

Tabel 4. Heteroscedasticities Test Score

| Variables | Sig |
|--------------------------------|-------|
| (Constant) | 0,006 |
| Regional Original Income (PAD) | 0,064 |
| General Allocation Funds (DAU) | 0,124 |
| Capital Expenditures | 0,130 |
| Audit Opinions | 0,774 |
| Community Education Levels | 0,526 |

Source: Output resourch by SPSS, 2022.

Based on the output in table 4 above, it is known that the sig value for all variables has a sig value > 0.05, it can be concluded that the research model used is free from heteroscedasticity problems.

Tabel 5. Autocorrelation Test Score

| Du _{tabel} | Durbin-Watson | 4-dU |
|---------------------|---------------|-------|
| 1,725 | 1,864 | 2,275 |

Source: processed data, 2022.

Based on the results of the Durbin-Watson test in table 5 above, it can be seen that the data is free from autocorrelation because the dU value of 1.725 is smaller than the dW value of 1.864 and the dW value is smaller than 4-dU of $4 - 1.725 = 2.275$ or an equation can be made such as $1.725 < 1.864 < 2.275$.

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|----------------------------------|--|--|
| Minor REVISION comments | <ol style="list-style-type: none"> Given these results and conclusion, what are the recommendations? The authors argued that "In Indonesia itself, the development of e-Government has existed since 2003. Although the results have not been as expected, they are considered not optimal because they did not produce a significant increase, only 0.1 compared to the first year 2003 2018". Which year, 2003 or 2018? Please specify. Explanation to support Figure 1 is missing. Also, the language used "Perkembangan Implementasi E-Government pada Pemerintah Daerah di Indonesia" may not be familiar to everyone. There is unnecessary repetition of sentences. Rephrase them. Refer comment [d6] in the manuscript. Beginning a sentence by a numeral sounds awkward. Better use sixty percent instead of 60% as it is. See comment [d7] in the manuscript. There are mixture of language/words. The author has uses the symbol (%) and sometimes uses the word "percent" to represent the same meaning. I suggest that the author should be specific on whether to use the symbol (%) or using the word "percent". The authors wrote R^2 (R^2) is 0.145. This statement should be rephrased. Indicate the page numbers. Avoid unnecessary uses of bold typeface. | <ol style="list-style-type: none"> 1) For local governments in Indonesia to pay attention to the level of PAD obtained, because one of the determining factors for the implementation of e-Government is PAD. 2. Further research is expected to be able to increase the period and research samples so that the research time span is longer, and the research object being studied becomes wider. 3. Further research can add or replace other variables that have not been included in this study that have an influence on the implementation of e-Government. <p>2. Although the results have not been as expected, they are considered not optimal because they did not produce a significant increase, only 0.1 compared to the first year 2003 to 2018</p> <p>3. Feedback: deleted, because there is no explanation</p> <p>4 Feedback: already repaired As part of the 2020 e-Government Survey, the United Nations has announced how countries have accepted e-Government systems. Based on the results, Indonesia is ranked 88th out of 193 countries to implement an electronic-based government system (SPBE). (https://www.kominfo.go.id/).</p> <p>5. Sixty percent of ministries, fifty percent of provincial governments, and twenty three percent of district/city governments have achieved good ratings.</p> <p>6. The results obtained by the district/city government of only twenty three percent should be in the spotlight more than the government.</p> <p>7. Based on Table 6 above, the value of R^2 is 0.145. This means that 14.5% of e-Government practices in Indonesia are influenced by the level of variables PAD, DAU, capital expenditure, audit opinion, and public education.</p> <p>8. Feedback: already repaired.</p> <p>9. Feedback: already repaired.</p> |
| Optional/General comments | The subject (e-Government) is very interesting. It has a lot to learn once the authors manage to revise it for publication. | |

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) | NO |