

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_88223
Title of the Manuscript:	DETERMINANTS OF E-GOVERNMENT IMPLEMENTATION IN INDONESIA
Type of the Article	Original Research Article

General guideline for Peer Review process:

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:

(<https://www.journalajebo.com/index.php/AJEBA/editorial-policy>)

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)
<u>Compulsory</u> REVISION comments	This study aimed to determine the effect of local revenue, general allocation funds, capital expenditures, audit opinions, and the level of public education on the implementation of e-Government in local governments in Indonesia. This goal has been achieved. Author/authors used the secondary data and quantitative methods using 347 local governments as a sample. The purposive sampling method and multiple regression analysis were used in this study and used the SPSS 25 analysis tool. Before running the regression test, the data was first tested using the classical assumption test. The data derived from local government financial reports (LKPD) and audit opinions about the area whose information can be seen in the Supreme Audit Agency (BPK), as well as the level of public education using the Average Years of School (RLS) new method from the Central Statistics Agency (BPS) representative of each province from 2018 to 2020. The population in this study is the BPK has audited all local governments whose financial reports for 2018 - 2020. I find methods and tests correct, in my opinion results are reliable and conclusions correct and justified. References are sufficient and actual.	Noted and corrected
<u>Minor</u> REVISION comments		
<u>Optional/General</u> comments	In my opinion, it would raise the quality of the article if the author/authors indicated further research directions/areas.	Noted

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)	