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**

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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.
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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)*
Compulsory REVISION comments	1. In the methodology section local revenue as independent variable is missing. Instead, the authors have mentioned regional original income. This is contradicting. 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. 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. 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 perfomance 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. 5. The whole descriptive statistics results (Table 1) are not clear. (i) The methodology section specifies the uses of 347 provinces; but this table presents N=694. Please provide explanation for this analysis. (ii) The decimal places are not clear. (iii) The uses of commas (,) instead of (.) to represent decimal places. (iv) The language used to describe the variables is not clear. 6. As it is in Table 1; the following are observed in Table 2; (i) The decimal places are not clear. (ii) The uses of commas (,) instead of (.) to represent decimal places. (iii) The language used to describe the variables is not clear. 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.	
Minor REVISION comments	1. Given these results and conclusion, what are the recommendations? 2. 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. 3. 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. 4. There is unnecesary repitition of sentences. Rephrase them. Refer comment [d6] in the manuscript. 5. Beginning a sentence by a numeral sounds awkward. Better use sixty percent instead of 60% as it is. See comment [d7] in the manuscript. 6. 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". 7. The authors wrote R^2 (R^2) is 0.145. This statement should be rephrased. 8. Indicate the page numbers. 9. Avoid unnecessary uses of bold typeface.	
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.**	

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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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