

**Review Form 1.7**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_109617</b>
Title of the Manuscript:	<b>Can Superiors' Reputation Mitigate Budget Gap Behavior in Conditions of Information Asymmetry? Experimental Approach</b>
Type of the Article	<b>Method Article</b>

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**PART 1: Review Comments**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (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)
<p><b>Compulsory</b> REVISION comments</p> <p><b>1. Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</p> <p><b>2. Is the title of the article suitable?</b> (If not please suggest an alternative title)</p> <p><b>3. Is the abstract of the article comprehensive?</b></p> <p><b>4. Are subsections and structure of the manuscript appropriate?</b></p> <p><b>5. Do you think the manuscript is scientifically correct?</b></p> <p><b>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></p> <p><b>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</b></p>	<p>The manuscript appears to be focused on a relevant and specific topic within the context of local government budgeting, exploring the impact of superiors' reputation on mitigating budgetary gaps in the presence of information asymmetry. The use of experimental research design and the inclusion of accounting students as participate from the University of Muhammadiyah Jakarta lend a practical dimension to the study. The manuscript could be deemed important for the scientific community, particularly for scholars and practitioners interested in local government budgeting, agency conflicts and the role of reputation in financial decision-making.</p> <p>The title clearly conveys the main focus of the study. However, a slight modification in the title will enhance the clarity and succinctness.  <b>"Mitigating Budget Gap Behavior: An Experimental Study on the Role of Superiors' Reputation in Information Asymmetry".</b></p> <p>Yes. <b>To enhance the abstract, the author might consider providing a brief sentence on the practical implications of the findings and the broader significance of the research.</b></p> <p>Yes, it is found appropriate</p> <p>Yes</p> <p>Yes</p>	
<p><b>Minor</b> REVISION comments</p> <p><b>1. Is language/English quality of the article suitable for scholarly communications?</b></p>	<p>Yes</p>	
<p><b>Optional/General</b> comments</p>		

**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (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)
<p><b>Are there ethical issues in this manuscript?</b></p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

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**Reviewer Details:**

Name:	<b>V. Muthulakshmi</b>
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