

**Review Form 1.7**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_113050</b>
Title of the Manuscript:	<b>ELECTRONIC BILLING SYSTEM'S IMPACT ON REVENUE COLLECTION IN THE COUNTY GOVERNMENT OF NANDI IN KENYA</b>
Type of the Article	

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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>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</p> <p>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</p> <p>3. <b>Is the abstract of the article comprehensive?</b></p> <p>4. <b>Are subsections and structure of the manuscript appropriate?</b></p> <p>5. <b>Do you think the manuscript is scientifically correct?</b></p> <p>6. <b>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>1. The manuscript appears to be important for the scientific community, particularly for those interested in public administration, local government finance, and the impact of technology on revenue collection.</p> <p>2. The title "The Effect of Electronic Billing System on Revenue Collection in the County Government of Nandi" is suitable as it succinctly conveys the focus and purpose of the study.</p> <p>3. Yes, the abstract provides a comprehensive overview of the study.</p> <p>4. Yes, the subsections and structure are generally appropriate. The author should consider a brief discussion section to enhance interpretation. Ensure concise sentences for clarity.</p> <p>5. The manuscript appears scientifically sound, employing appropriate research methods, statistical analyses, and theoretical frameworks to investigate the impact of electronic billing systems on revenue collection in Nandi County Government.</p> <p>6. The references provided in the manuscript are relevant, covering a variety of aspects related to electronic billing systems and revenue collection. However, to enhance the comprehensiveness of the literature review, the author should consider including recent studies or articles published within the last two to three years. This would contribute to a more up-to-date and well-rounded scholarly foundation.</p> <p>7. Integrate a brief discussion on the current status of electronic billing systems in Nandi County. Specify whether they are already in use, recently adopted, or if the study is proposing their implementation. This will provide readers with a clear context for the investigation.</p> <p>8. Likert scale was employed to display the answers" is not the most accurate way to describe the use of a Likert scale as stated in the manuscript. A more precise way to phrase it would be to say something like "A Likert scale was used to collect responses," or "Participants were asked to rate their agreement on a Likert scale." The Likert scale itself is a tool for collecting data, not for displaying answers.</p> <p>9. While the regression analysis is presented effectively, a brief discussion of the practical implications of the results would add value.</p> <p>10. Offer more nuanced interpretations of the findings, especially concerning the Likert scale responses and the practical implications of the electronic billing system's impact on revenue collection.</p> <p>11. Discuss potential limitations of the study, such as biases in self-reported data or limitations in the generalizability of findings.</p> <p>12. Conceptual Framework:</p> <ol style="list-style-type: none"> <li>Provide additional details and clarity regarding the theoretical underpinnings.</li> <li>Offer a more robust explanation, enhancing academic rigor.</li> <li>Ensure consistency in terminology and alignment with the objectives.</li> <li>Explicitly state the linkage between the conceptual framework, literature review, and empirical review.</li> <li>Clearly articulate how the conceptual framework informs the selection of theories in the literature review and guides the empirical review.</li> <li>Enhance the section by providing more details on the revenue diversification theory and the resource-based view theory.</li> <li>Explain how these theories inform the choice of variables and proposed relationships.</li> </ol>	
<p><b>Minor</b> REVISION comments</p> <p>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></p>	<p>The language and English quality of the article are suitable for scholarly communications; however, there are minor grammatical errors and typos present. The manuscript requires editorial work prior to publication to address these issues and ensure a polished presentation.</p>	

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<b>Optional/General</b> comments	The manuscript exhibits sound scientific methodology, but the conceptual framework lacks depth. The structure can be improved for clearer sub-sections in the problem statement. The literature review should logically lead to a more detailed conceptual framework. Additionally, provide context on the adoption status of electronic billing systems in Nandi County. Minor language edits are needed. Ensure a logical flow between sections, explicit linkages, and consistent terminology. Conduct a thorough plagiarism check before publication. Overall, valuable insights, but revisions are crucial for scholarly coherence and completeness.	

**PART 2:**

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

**Reviewer Details:**

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