

Review Form 1.7

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

Review Form 1.7

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)
<p>Compulsory REVISION comments</p> <ol style="list-style-type: none"> Is the manuscript important for scientific community? (Please write few sentences on this manuscript) Is the title of the article suitable? (If not please suggest an alternative title) Is the abstract of the article comprehensive? Are subsections and structure of the manuscript appropriate? Do you think the manuscript is scientifically correct? Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>		
<p>Minor REVISION comments</p> <ol style="list-style-type: none"> Is language/English quality of the article suitable for scholarly communications? 		
<p>Optional/General comments</p>	<p>Here are some review comments and suggestions for improvement:</p> <ol style="list-style-type: none"> The conceptual framework is briefly mentioned, and it would be helpful to see a more detailed visual representation of the framework. A diagram could provide a clearer illustration of the relationships between the electronic billing system and revenue collection. While the theoretical frameworks are mentioned, there could be a more explicit explanation of how these theories guided the research questions and hypotheses. Connecting the theoretical frameworks to specific research objectives would enhance the study's theoretical foundation. Clarify the rationale behind choosing the Yamane (1973) formula for sample size determination. Discuss why this formula was deemed appropriate for the study and its advantages over other methods. Provide more details on the content of the questionnaires, including specific questions related to electronic billing and revenue collection. This will help readers understand the depth of information gathered. The descriptive analysis provides a good overview of respondents' perceptions. However, 	

Review Form 1.7

	<p>consider providing more context on the distribution of respondents across different departments within the county government.</p> <p>6. The linear regression model is well-presented, but consider including additional statistical measures such as the standard error of the coefficients and confidence intervals for a more comprehensive analysis.</p> <p>7. Elaborate on the practical implications of the findings. How can the positive impact of the electronic billing system be translated into tangible benefits for the County Government of Nandi?</p> <p>8. In the conclusion, restate the key findings concisely. Emphasize the practical implications and how the study contributes to existing knowledge.</p> <p>9. Consider providing a brief discussion on the external validity of the study's findings, acknowledging potential limitations in generalizing the results to other settings.</p> <p>10. Proofread the document for grammatical errors and ensure clarity in expression. This will enhance the readability of the study.</p> <p>11. Include a brief section on potential avenues for future research. This could involve exploring the sustainability of the electronic billing system over time or investigating the perspectives of different stakeholders in the revenue collection process.</p> <p>Addressing these comments would strengthen the study and provide a more nuanced understanding of the impact of electronic billing systems on revenue collection in county governments.</p>	
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PART 2:

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

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