

**Review Form 1.7**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_111078</b>
Title of the Manuscript:	<b>VALUE FOR MONEY: ANALYSIS OF FINANCIAL PERFORMANCE OF BEKASI REGENCY LOCAL GOVERNMENT</b>
Type of the Article	

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**PART 1: Review Comments**

	<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>
<p><b><u>Compulsory</u></b> REVISION comments</p> <ol style="list-style-type: none"> <li><b>1. Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</li> <li><b>2. Is the title of the article suitable?</b> (If not please suggest an alternative title)</li> <li><b>3. Is the abstract of the article comprehensive?</b></li> <li><b>4. Are subsections and structure of the manuscript appropriate?</b></li> <li><b>5. Do you think the manuscript is scientifically correct?</b></li> <li><b>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></li> </ol> <p><b><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></b></p>	<p>1. The importance of a manuscript for the scientific community depends on several factors, including the significance of the research question, the quality of the research design and methodology, the relevance of the findings, and the potential implications for practitioners, policymakers, or researchers in the field. The following factors which I have used to assess the manuscript are missing or not well articulated-something must be done--</p> <p>Relevance of the Topic: The relevance of the research topic, "Value for Money: Analysis of Financial Performance of Bekasi Regency Local Government," is crucial. If the financial performance of local governments is a pressing concern or if there is a gap in the existing literature that this manuscript addresses, it could be deemed important for the scientific community.</p> <p>Methodological Rigor: The robustness of the research design and methodology is essential. If the study employs sound quantitative methods, uses appropriate data sources, and provides a thorough analysis, it adds credibility to the research and enhances its importance.</p> <p>Contributions to Knowledge: Assess the manuscript's contributions to existing knowledge in the field. Does it offer new insights, challenge existing theories, or provide practical applications? Contributions to the scientific understanding of financial performance, particularly using the "Value for Money" approach, can enhance the manuscript's importance.</p> <p>Applicability and Generalizability: Consider whether the findings have practical implications for local governments, policymakers, or researchers beyond Bekasi Regency. If the results are applicable and have potential for generalizability, the manuscript may have broader significance.</p> <p>Clarity of Communication: The manuscript's importance is also influenced by how well the findings are communicated. Clear, concise, and well-organized writing increases the likelihood that other researchers can understand, interpret, and build upon the study.</p> <p>2. The title "Value for Money: Analysis of Financial Performance of Bekasi Regency Local Government" is generally suitable, as it provides a clear indication of the main focus of the research. However, here are a few considerations to enhance the title:</p> <p>Clarity and Specificity: Consider whether the title could be more specific. For instance, if there are particular aspects of financial performance or components of the value-for-money analysis that are the primary focus of the study, you might want to include them in the title. This could provide potential readers with a clearer understanding of the research scope.</p> <p>Inclusion of Time Frame: If the study covers a specific time period, it may be beneficial to include that information in the title. For example, if the analysis is based on financial data from 2020 to 2022, you could consider a title like "Value for Money: A 2020-2022 Analysis of Financial Performance in Bekasi Regency Local Government."</p> <p>Highlighting Methodology: If the value-for-money method used in the analysis is unique or noteworthy, you might want to include it in the title. This can attract readers interested in that specific methodology. For example, "Value for Money: A Comparative Analysis of Financial Performance Using [Specific Method] in Bekasi Regency Local Government."</p>	

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	<p>Remember, a good title not only captures the essence of the research but also sparks interest and provides readers with a clear idea of what to expect. Consider incorporating these suggestions based on the specifics of your research to make the title even more effective.</p> <p>3. The abstract provides a concise overview of the research study on the financial performance of the Bekasi Regency local government, using the value for money method. Overall, it contains key elements typically found in a professional abstract, including the research objective, methodology, data sources, and key findings. However, there are a few areas that could be improved for a more comprehensive and professional standard:</p> <p><b>Introduction of Key Terms and Concepts:</b> The abstract could benefit from a brief introduction or definition of key terms such as "value for money method," especially if the audience may not be familiar with the specific methodology used in the study.</p> <p><b>Research Gap or Rationale:</b> Including a sentence or two about the research gap or rationale behind the study would add depth to the abstract. What prompted the researchers to undertake this study? Is there a specific issue or question in the context of Bekasi Regency that the research addresses?</p> <p><b>Scope and Limitations:</b> It is essential to include information about the scope and limitations of the study. This could involve specifying the time frame covered, the specific elements of financial performance considered, and any constraints or challenges encountered during the research.</p> <p><b>Implications or Recommendations:</b> The abstract does not provide information on the potential implications of the findings or any recommendations for stakeholders. Including a sentence about the practical implications of the research can enhance the abstract's completeness.</p> <p><b>Clarity in Results Presentation:</b> The presentation of results could be clearer. For instance, instead of stating "considered good" or "considered not good," consider providing specific numerical values or ranges that define these categories. This would make the abstract more precise and allow readers to better understand the findings.</p> <p><b>Conclusion:</b> The abstract could conclude with a brief statement summarizing the overall assessment of Bekasi Regency's financial performance based on the value for money method.</p> <p>Remember, the abstract serves as a snapshot of the entire research paper, so providing enough information to generate interest and understanding among readers is crucial. Consider revisiting the abstract to address these suggestions and ensure that it aligns with professional standards for research abstracts.</p> <p>4.The subsections and structure of the manuscript are appropriate except, either research questions are hypothesis is missing</p> <p>5.The manuscript is scientifically correct if the above concerns are addressed comprehensively.</p> <p>6.provide the correct reference using APA style</p>	
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<b>Minor</b> REVISION comments		
1. Is language/English quality of the article suitable for scholarly communications?	The language, Grammer not for scholar need a lot of editing	
<b>Optional/General</b> comments	<ul style="list-style-type: none"><li>-The manuscript lack consistency and does not tell us the performance of local government from global perspective, national, regional and local perspective,</li><li>-does not paint a picture of how local governance should be performing from different scholars who have done previously brining out what has not been done</li><li>-The document is not synthesising a reader to continue reading more</li><li>-The gaps missing, why the study, or what is the problem with finance performance of BEKASI REGENCY LOCAL GOVERNMENT?</li></ul>	

## **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)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

## Reviewer Details:

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