

**Review Form 1.7**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_118724</b>
Title of the Manuscript:	<b>The Effect of Awareness on Big Data Adoption Readiness in Public Sector Auditing in Tanzania: Assessing TAM Model</b>
Type of the Article	<b>Original Research Article</b>

**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><b><u>Compulsory</u></b> REVISION comments</p> <ol style="list-style-type: none"> <li>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</li> <li>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</li> <li>3. <b>Is the abstract of the article comprehensive?</b></li> <li>4. <b>Are subsections and structure of the manuscript appropriate?</b></li> <li>5. <b>Do you think the manuscript is scientifically correct?</b></li> <li>6. <b>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>	<ol style="list-style-type: none"> <li>1. The manuscript addresses the critical issue of big data adoption readiness in public sector auditing in Tanzania, an area that remains underexplored. By focusing on the Technology Acceptance Model (TAM) and the influence of awareness on perceived ease of use and perceived usefulness, the study provides valuable insights into the factors that can enhance the adoption of big data technologies in auditing. This research is important for the scientific community as it fills a gap in the literature regarding the adoption of big data in public sector auditing, particularly in a developing country context. It also offers practical implications for policymakers and auditing professionals to enhance audit quality and efficiency through the adoption of advanced data analytics tools.</li> <li>2. The current title of the article is somewhat suitable but could be more precise. A more refined title might be: "Evaluating the Impact of Awareness on Big Data Adoption Readiness in Tanzanian Public Sector Auditing Using the Technology Acceptance Model (TAM)". This alternative title clearly specifies the focus on the Technology Acceptance Model (TAM) and highlights the study's geographical context and sector.</li> <li>3. The abstract provides a good overview of the study's objectives, methodology, and key findings. However, it could be more comprehensive by including specific details about the results and their implications.</li> <li>4. The subsections and structure of the manuscript are generally appropriate for a research article. The main sections, such as the Abstract, Introduction, Literature Review, Methodology, Results and Discussion, and Conclusion, are included.</li> <li>5. Based on the provided content, the manuscript appears to be scientifically correct in terms of its approach and methodology. However, a few key points need careful attention to ensure the robustness and accuracy of the research:             <ol style="list-style-type: none"> <li>i. <b>Conceptual Framework:</b> The use of the Technology Acceptance Model (TAM) is appropriate for this type of study. Ensure that the theoretical underpinnings are clearly explained and justified.</li> <li>ii. <b>Data Analysis:</b> The use of Partial Least Squares Structural Equation Modeling (PLS-SEM) is suitable for testing the hypothesized relationships. Ensure that the assumptions of PLS-SEM are met and properly addressed.</li> <li>iii. <b>Measurement Validity and Reliability:</b> The manuscript reports on factor loadings, composite reliability, and average variance extracted (AVE), which are crucial for validating the measurement model. Make sure these values meet the recommended thresholds.</li> <li>iv. <b>Clarification of Terms:</b> Ensure that all key terms (e.g., "big data," "awareness," "perceived ease of use," "perceived usefulness") are clearly defined early in the manuscript.</li> <li>v. <b>Addressing Biases:</b> The manuscript mentions non-response and common method biases. Ensure that these biases are thoroughly addressed and the methods used to</li> </ol> </li> </ol>	

**Review Form 1.7**

	<p>mitigate them are well-explained.</p> <p>vi. <b>Critical Analysis:</b> Include a critical analysis of the findings, discussing not only the strengths but also potential weaknesses or contradictory findings in the context of the broader literature.</p> <p>6. The references provided in the manuscript are generally sufficient and include both recent and foundational studies relevant to the topic.</p>	
<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 generally suitable for scholarly communication. However, there are a few areas where improvements can be made to enhance clarity, readability, and overall scholarly tone. Here are some suggestions:</p> <ol style="list-style-type: none"> <li>1. <b>Grammar and Syntax:</b> There are minor grammatical errors and awkward phrasings that should be corrected for smoother readability.</li> <li>2. <b>Consistency:</b> Ensure consistent use of terminology and abbreviations throughout the manuscript. For example, consistently using "TAM" after introducing it as the Technology Acceptance Model.</li> <li>3. <b>Clarity:</b> Some sentences are lengthy and complex, which can be broken down into shorter sentences for better comprehension.</li> <li>4. <b>Formal Tone:</b> While the manuscript generally maintains a formal scholarly tone, ensuring all sentences are concise and directly relevant to the argument can enhance this.</li> </ol>	
<p><b>Optional/General</b> comments</p>	N/A	

**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>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

**Reviewer Details:**

Name:	<b>Jonathan Muterera</b>
Department, University & Country	<b>School of Business, Nipissing University, Canada</b>