

### Review Form 3

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_126155
Title of the Manuscript:	Efficacy of Big Data in Accounting information systems; Accountant's functions
Type of the Article	

#### **General guidelines for the Peer Review process:**

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guidelines for the Peer Review process, reviewers are requested to visit this link:

<https://r1.reviewerhub.org/general-editorial-policy/>

#### **Important Policies Regarding Peer Review**

Peer review Comments Approval Policy: <https://r1.reviewerhub.org/peer-review-comments-approval-policy/>

Benefits for Reviewers: <https://r1.reviewerhub.org/benefits-for-reviewers>

**Review Form 3**

**PART 1: Review Comments**

<b>Compulsory</b> REVISION comments	<b>Reviewer's comment</b>	<b>Author's Feedback</b> <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<p><b>Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.</b></p>	<p><b>THE IMPORTANCE OF THE MANUSCRIPT TO THE SCIENTIFIC COMMUNITY</b></p> <p>Big Data improves the accuracy and timeliness of financial reporting and has the potential to detect fraud in addition to identifying unusual patterns and anomalies. The research community can use this knowledge to help institutions to detect fraud with ease.</p> <p>The study underscores the role of continuous learning and adaptation in ensuring accountants leverage the full potential of big data. Continuous learning helps in forecasting future trends and making informed strategic decisions in addition to encouraging lifelong learning. The findings propose a need for regulatory bodies to regularly update their accounting guidelines, standards, and procedures to reflect the growing importance of big data in financial reporting and analysis. In research, continuous improvement is highly encouraged as it promotes innovation and creativity.</p> <p><b>Why do I like the Manuscript?</b></p> <p>The Manuscript is highly topical as it addresses key issues related to Dig data and data-driven insights which enhance operational efficiency. The use of Big Data is a key concern and a topic of interest in the modern workplace.</p> <p>Further, the Manuscript underscores the importance of regulatory practices, data analysis, compliance, and efficiency in operations. These enhance decision-making and are critical in strategic planning and decision-making.</p> <p>Data-driven insights are more accurate and reliable and hence, businesses can leverage data to mitigate risks, enhance growth, and improve operational efficiency.</p> <p>The Manuscript, is, therefore, relevant to the scientific community. It is aligned with the demands of the modern workplace characterized by accelerated change.</p>	
<p><b>Is the title of the article suitable? (If not please suggest an alternative title)</b></p>	<p><b>The title is suitable. However, the Author may consider exploring the alternatives outlined below:</b></p> <ol style="list-style-type: none"> <li>1. Harnessing Big Data: Transforming and Redefining Accounting Information Systems and Accountant Roles.</li> <li>2. Data-Driven Accounting: The Impact of Big Data on AIS and Professional Practices.</li> <li>3. Big Data's Influence on AIS and Modern Accounting Systems.</li> <li>4. The Future of Accounting: Big Data's Influence on AIS and Accountant Responsibilities.</li> </ol>	
<p><b>Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.</b></p>	<p><b>The abstract of the article is comprehensive and well-articulated.</b></p> <p><b>For continuous improvement, the Author may consider reviewing the following areas enhance clarity and completeness:</b></p> <p><b>Summary of Recommendations</b></p> <p>The general objective of the study (Essentially, this is the Title), Introduction/Background (Consider the funnel approach that addresses global Regional, and Local perspectives), objectives of the study, scope of the study, the population of the study (unit of observation and unit of analysis), Research Theory(s) or model(s), method of data collection, analysis and techniques, research design, results findings, theoretical implications, conclusion, and recommendations, interpretations, impact, and recommendations for future research.</p>	
<p><b>Are subsections and structure of the manuscript appropriate?</b></p>	<p><b>The subsections and structure of the Manuscript are appropriate.</b></p> <p><b>Further recommendations:</b></p> <ol style="list-style-type: none"> <li>1. Start strong to capture the attention of the reader. For instance, outline the contextual Background and mention the context or background of Big Data in accounting. Underscore the importance of Big Data technologies in various sectors. Emphasize that the accounting profession must also observe the paradigm shift.</li> </ol>	

**Review Form 3**

	<ol style="list-style-type: none"> <li>2. Demonstrate carefully the main argument that the research seeks to address. That is; articulate the Problem Statement.</li> <li>3. Clearly state the primary objective or research question of the study.</li> <li>4. Articulate the objectives. Use the objectives to guide the Literature Review and hypothesis development, data analysis, conclusions, and findings.</li> <li>5. Provide more specific information about the methodology used including the sampling technique data analysis and statistical methods used in the study, for instance, regression analysis.</li> <li>6. Highlight the key findings more clearly. For example, "The study found that while Big Data technologies such as prescriptive analytics, predictive analytics, machine learning, and the Hadoop ecosystem are influential, however, they have a significant but negative impact on accountants' functions."</li> <li>7. Discuss the inferences of the findings in a detailed manner. For example, "These findings propose that the integration of Big Data technologies may require substantive changes in accountants' roles and competencies which may have the risk of resistance from the accountants.</li> <li>8. The author may refine the recommendations and specify them further. For example, "It is recommended that organizations invest in comprehensive training and development programs which focus on Big Data tools and techniques in addition to change management strategies for better integration."</li> <li>9. Articulate any limitations of this study and put forward areas for future research. For example, "This study is limited to accountants in Nigeria, and future research could consider exploring similar impacts in different geographical contexts, industries or countries.</li> <li>10. Edit carefully. Check the grammar.</li> <li>11. Explain any theoretical applications of the research findings or implications for future research. Finish strong.</li> <li>12. Consider any limitations and delimitations of the research.</li> </ol>	
<p><b>Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.</b></p>	<p><b>The Manuscript is Scientifically correct, robust, and technically sound.</b>  <b>The author can consider the following recommendations to improve the document further:</b></p> <ol style="list-style-type: none"> <li>1. Introduction/Background: The author may consider enhancing the background by using statistics and information to support the statements.</li> <li>2. The Author may consider enhancing the background by demonstrating the global, regional, and local perspective of the use of Big Data in various regions across the world.</li> <li>3. Customize the Research to address a specific Country/department/place/discipline or place in Nigeria. For example, the use of Big Data in (Place? /where? /when? /How?) ..... in Nigeria. This information should be brought out in the background/introduction.</li> <li>4. Address the problem statement by answering the following research questions; What is the problem? why is it a problem? when did it become a problem, and how is it a problem? who is affected by the problem? Use credible statistics to support your arguments/statements.</li> <li>5. The Summary and the Conclusions should be anchored on the data and analysis. The findings should be well supported by addressing each of the research questions/objectives. Base your discussion and recommendations as per each variable/sub-variable.</li> </ol>	
<p><b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b>          =</p>	<p><b>The references are recent and sufficient</b></p> <ol style="list-style-type: none"> <li>1. The references are recent and in most cases less than 5 (Five) years old. Prioritizing recent references ensures that the research is relevant, credible, and aligned with current changes, standards, and practices.</li> <li>2. Address any reference that is <b>more than 5 years old except in the theories.</b></li> <li>3. The Author may consider ensuring that at least each paragraph is supported by a reference to make it more efficient.</li> <li>4. The Author has used various statements. However, in some paragraphs, some statements have not been supported by credible sources. For instance;2.1.3.2., 2.13.3.,2.1.3.4. Failure to use references/citations may affect the credibility of the study. All sources should be properly cited to give credit and context.</li> </ol>	

### Review Form 3

<b>Minor REVISION</b> comments  <b>Is the language/English quality of the article suitable for scholarly communications?</b>	The language/English quality of the article is suitable for scholarly communications.  <ol style="list-style-type: none"><li>1. Set the stage with a Strong Introduction.</li><li>2. Insightful Discussion: Highlight the significance and implications of the findings.</li><li>3. End strong.</li><li>4. Proof and edit the manuscript carefully and ensure that it is free of typographical and grammatical errors.</li></ol>	
<b>Optional/General</b> comments	The Manuscript is well-researched and well-written.  The author can review the Manuscript and make any necessary corrections for continuous improvement.  Approve the Manuscript upon satisfactory revision.	

### **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:**

Name:	<b>Jane Njeri Njenga</b>
Department, University & Country	<b>The Co-operative University of Kenya, Kenya</b>