

ReviewForm3

JournalName:	AsianJournalofEconomics,BusinessandAccounting
ManuscriptNumber:	Ms_AJEBA_122418
Titleof theManuscript:	DigitalTransformationandQualityofFinancialReportinginNairobiCityCountyGovernment,Kenya
Type oftheArticle	OriginalResearch

[ReviewForm3](#)

PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<p>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.</p>	<p>This manuscript offers valuable insights into how digital transformation affects financial reporting quality in Nairobi City County Government. It explores the impact of technologies like big data and blockchain, filling a significant gap in the literature on public financial management. The study's robust methodology and inclusion of a moderating variable provide a nuanced understanding that is useful for both academics and practitioners.</p>	
<p>Is the title of the article suitable? (If not please suggest an alternative title)</p>	<p>Alternative or suggestion title: Evaluating the Effects of Digital Transformation on Public Financial Reporting in Nairobi City, Kenya</p>	
<p>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.</p>	<p>To enhance its comprehensiveness and clarity, consider the following suggestions:</p> <ul style="list-style-type: none"> • Clarify Key Findings: The abstract should more clearly summarize the specific effects of each digital technology (big data, blockchain, cloud computing, and robotic process automation) on financial reporting quality. • Enhance Context: Briefly mention why this research is particularly relevant for Nairobi City County Government. This could involve a short note on past issues with financial reporting in this context or the strategic importance of digital transformation for public governance. • Methodological Details: While the methodology is mentioned, specifying the type of statistical analysis (e.g., regression, correlation) in the abstract could provide readers with a better understanding of the analytical depth from the outset. • Conclude with Implications: Add a sentence on the practical implications of the findings for policymakers and public administration officials in Nairobi City County, which could increase the abstract's appeal to a broader audience. 	
<p>Are subsections and structure of the manuscript appropriate?</p>	<p>Ok</p>	
<p>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.</p>	<p>The manuscript is scientifically robust due to its methodical approach, utilizing descriptive and inferential statistics to analyze data from a purposefully selected sample. It rigorously examines the effects of multiple digital technologies on financial reporting, enhancing empirical validity. The inclusion of a moderating variable, readiness to innovation, further strengthens the study's technical soundness.</p>	
<p>Are there references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</p>	<p>There are references in the manuscript that appear to cover a range of relevant sources, reflecting both foundational theories and recent research which helps in establishing credibility and relevance.</p>	
<p>Minor REVISION comments</p> <p>Is the language/English quality of the article suitable for scholarly communications?</p>	<p>The language and English quality of the manuscript are generally suitable for scholarly communication, with a structured presentation of ideas and technical terms well-utilized throughout.</p>	

ReviewForm3

Optional/General comments	<ul style="list-style-type: none">• Please adjust the display position of the tables to fit within the existing margins to enhance readability and maintain a professional layout throughout the manuscript.• Overall, the manuscript makes a significant contribution to the field by investigating the impact of digital transformation on financial reporting quality within Nairobi City County Government. The study's methodological rigor, including its use of both descriptive and inferential statistics, enhances the reliability of its findings.	
----------------------------------	--	--

PART 2:

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

Reviewer Details:

Name:	Hisar Pangaribuan
Department, University & Country	Universitas Advent Indonesia, Indonesia