

**Review Form 3**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_122418</b>
Title of the Manuscript:	<b>Digital Transformation and Quality of Financial Reporting in Nairobi City County Government, Kenya</b>
Type of the Article	

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**PART 1: Review Comments**

Compulsory REVISION comments	Reviewer's comment	Author's Feedback <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>The study covers an interesting and modern area – however, does not apply a robust methodology. Review of literature is quite weak and superficial, and lacks a thorough analysis. Study also needs to improve its discussion section, making it more intellectual and insightful for the readers.</p>	
<p><b>Is the title of the article suitable? (If not please suggest an alternative title)</b></p>	<p>The title is suitable for the study.</p>	
<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>There are grammatical mistakes in the abstract – authors need to thoroughly proof-read the abstract, for example, “Although digital transformation plays in increasing financial reporting, extant empirical research suffers for conceptual, methodological and contextual gaps” – sentence should be “Although digital transformation plays in <b>IMPROVING</b> financial reporting, extant empirical research suffers <b>FROM</b> conceptual, methodological and contextual gaps.”</p> <p>Similarly, “...department from where as sample size of 105 respondents was purposively selected” should be “...department from where <b>A</b> sample size of 105 respondents was purposively selected”.</p> <p>The ‘p-values’, ‘r’, and ‘β’ values of the findings do not need to be reported in the abstract – readers can refer to the findings section for details.</p> <p>The abstract lacks originality/significance of the study and practical implications – authors may want to include these details in the abstract as well.</p>	
<p><b>Are subsections and structure of the manuscript appropriate?</b></p>	<p>The study is well-structured overall.</p>	
<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>The study needs to improve its robustness, although the study applies reliability check (through Cronbach’s alpha) – however, the validity of the data has not been checked (for example, convergent validity, discriminant validity, and nomological validity).</p> <p>It is advised that authors apply SEM (structured equation modelling) in the study to estimate outputs – this will ensure data validity and improve quality of the research.</p>	
<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>:</p>	<p>Although recent literature has been cited in the article – the overall literature review is quite weak. There is no coherence in the linking of theory to the hypotheses. Additionally, conceptual model, empirical model, hypotheses are not stated as well. This makes the overall study rather confusing or difficult to follow.</p> <p>It is highly advised that authors update literature review, make is more coherent and integrated, show a conceptual model arriving from past studies – and contribution of the study linked with the gap in current literature.</p> <p>Additionally, authors have listed theories, however, in a rather arbitrary fashion, where readers might not fully comprehend the logical reasoning in linking variables of the study. Authors might consider reducing the reference of base theories and integrated the theory, with variables, and the conceptual model.</p>	

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	Finally, the study does not provide any reference for “Diffusion of Innovation Theory” – and further states that “The agency theory, first proposed by Jensen and Meckling in 1976” – this statement is factually incorrect. Jensen and Meckling gave ‘theory of firm’ in their article of 1976 – and refer to Agency Theory in their article, so this theory predates the paper referred here. Kindly update this section.	
<u>Minor REVISION</u> comments  <b>Is the language/English quality of the article suitable for scholarly communications?</b>	The manuscript needs a thorough and professional proof-read, I have identified few instances in the abstract where authors need to make revisions for clarity – there are numerous other instances in the overall script with weak or improper sentence structuring.	
<u>Optional/General</u> comments	The study covers an interesting area – however, currently lacks robust methodology and has a very weak review of literature. The discussion section needs to be improved as well, as the study currently merely describes and comments on its findings, but does not perform an intellectual discussion of the findings. The conclusion lacks any theoretical and practical implications of the study as well.	

### **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)
<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:**

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