

**Review Form 3**

Journal Name:	<b>Asian Journal of Education and Social Studies</b>
Manuscript Number:	<b>Ms_AJESS_121813</b>
Title of the Manuscript:	<b>BEHIND THE SCREENS: DETERMINANTS OF DIGITAL TECHNOLOGY IN ACCOUNTING EDUCATION</b>
Type of the Article	

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**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>You have chosen a highly relevant and valuable topic—congratulations! Overall, this paper addresses a significant topic and I commend the author for his/her effort. The findings of this research could help policymakers design targeted interventions, allocate resources more effectively, and develop training programs that enhance digital literacy among educators, ultimately leading to improved educational outcomes and better alignment with the demands of the digital economy.</p>	
<p><b>Is the title of the article suitable? (If not please suggest an alternative title)</b></p>	<p>The title partially reflects the aim of the study but could be more specific to fully capture the focus on accounting educators' behavioral intentions and use behavior as per the UTAUT model. Please clearly reflects the focus on accounting educators, their behavioral intentions and usage pattern of digital technology, and all framed within the context of the UTAUT model. For example, the title that more precisely reflects the research aim might be: "Behind the Screens: Determinants of Accounting Educators' Intentions and Usage of Digital Technology Based on the UTAUT Model" or "Examining Accounting Educators' Intentions and Usage of Digital Technology: An Empirical Study Using the UTAUT Model" .... etc. Make sure it reflects what the paper is establishing.</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>Your abstract is comprehensive and well-structured, covering all the essential components. However, there are a few suggestions to enhance clarity. Consider emphasizing the specific gap that the study addresses to make the aim more compelling. For example: "This study aims to provide empirical evidence on the determinants of accounting educators' behavioral intention and use of digital technology, addressing a critical gap in the application of the Unified Theory of Acceptance and Use of Technology (UTAUT) within the accounting education context." In methodology section adding a note about the sample size or response rate could provide more context.</p>	
<p><b>Are subsections and structure of the manuscript appropriate?</b></p>	<p>The subsections and structure are likely appropriate.</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>This manuscript is scientifically robust and technically sound for several reasons. First, it employs the well-established Unified Theory of Acceptance and Use of Technology (UTAUT) model, a widely recognized framework in technology adoption research, ensuring theoretical rigor. The use of a quantitative approach with a structured online questionnaire allows for systematic data collection and analysis, contributing to the reliability of the findings. Furthermore, the relationships between key variables such as performance expectancy, effort expectancy, social influence, and behavioral intention are clearly defined and empirically tested, ensuring that the conclusions drawn are grounded in solid data.</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>Once you rewrite introduction section, you have to add more papers as reference.</p>	

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<p>Minor REVISION comments</p> <p><b>Is the language/English quality of the article suitable for scholarly communications?</b></p>	<p>The language and English quality of the article appear suitable for scholarly communications. The manuscript is written in clear, precise language, appropriate for an academic audience. Technical terms are used correctly, and the structure is logical, with each section addressing the necessary components of a scholarly article. However, a thorough proofreading might still be beneficial to catch any minor grammatical issues or to refine sentence structures for greater clarity and impact. Overall, the language is appropriate for conveying the research findings and contributions effectively in a scholarly context.</p>	
<p><b><u>Optional/General</u></b> comments</p>	<p>The introduction section of this article needs to be rewritten</p> <p>In the introduction section, incorporating these points will help better articulate the study's aim and significance, creating a more coherent and persuasive narrative: In the introduction, begin with an attention-grabbing statement, such as a relevant statistic or quote, to underscore the growing role of digital technology in education, particularly in accounting. Offer some context to help the reader understand the significance of the topic. Discuss the evolution of digital technology in education, with a specific focus on accounting education. Highlight the importance of this research in the broader context. Why is it important to understand the determinants of digital technology use in accounting education? What contributions will this study make to the field of education, especially in the post-pandemic era? Focus the potential impact of the research, such as contributing to more effective integration of technology in accounting education, improving teaching methods, or enhancing student outcomes. Explicitly mention what is unique about this study? For example, is there a lack of research on the use of digital technology specifically in accounting education? Or perhaps there is a gap in understanding how the factors in the UTAUT model influence behavioral intention in this context? A brief background on the context of accounting education, if not already included, could be beneficial. Provide more context about why accounting education is a unique or important field for studying technology adoption. Clearly articulate the problem that your study addresses. Explain why it is important to explore the determinants of digital technology in accounting education, and point out any gaps in existing research or practice that your study aims to fill. This could include challenges specific to accounting education that make the study particularly relevant. Highlight how this study will contribute to the existing body of knowledge, particularly in the context of accounting education. In the last paragraph in introduction section, after showing clear research gap, directly include a statement outlining that the study aims to provide empirical evidence on the determinants of accounting educators' behavioral intention and use behavior of digital technology, grounded in the UTAUT model. This helps the reader quickly grasp the study's primary focus. Ideas flow logically from one to the next, enhancing readability.</p>	

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**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:**

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