

# Review Report

## Reviewer A

### Comments to the Author:

I appreciate this article, which is essential in Indonesia's governance context. However, there are several things that writers must improve to improve the quality of their writing.

1. The abstract has been further refined because this study uses studies of official documents reported by the government, making it easier for readers to understand this article. It is necessary to explain the methodology used by the researcher. New knowledge also needs to be presented at the end of the abstract.
2. In the Introduction section, it is essential to provide the context of how provinces in Indonesia carry out their roles, including in the budget context. For this reason, it is necessary to provide a conceptual framework to readers that decentralization was Indonesia's new spirit of reform in 1998. Previously, the state took over everything, giving a significant role to each province. It is essential to reveal various dynamics and more critical aspects of this, including those related to social and political research in Indonesia.
3. At the end of the Introduction, the authors must clearly explain the research objectives and research questions because they will answer them in the results section. The novelty of this research also needs to be presented to attract readers to read the next section.
4. In the discussion section, each justification for the findings needs to be provided with more concrete evidence based on the findings. The authors must also compare the findings with other research findings to show that the discussion section is based on the findings. In the part that states that there is a need for a check and balance mechanism between the centre and the provinces, it is essential to support supervisors in taking a role. If not, what obstacles have been a problem between them?
5. The article needs to explain in depth how capital expenditure deviations are in the Indonesian context. It is essential to define the context because the complexity of governance in Indonesia can be different from other countries, especially in the region.

## **Reviewer B**

### **1. How do you rate the significance of the research (in a scale of 1 to 5 with 5 being the most significant)?**

Rating: 4

Reason: the research addresses a critical issue in public finance, specifically the budgeting dynamics in Indonesian regional and central governments. The focus on bargaining power and budget implementation is highly relevant to stakeholders in the field of public administration and finance. The findings can influence policy and practice in regional budget management, making the study significant.

### **2. How do you rate the originality (in a scale of 1 to 5 with 5 being the highest)?**

Rating: 3

Reason: While the study provides valuable insights, its originality is moderate. The concepts of bargaining power and budget implementation have been explored before, though this study's context within Indonesian regional governments adds a unique perspective. However, the methods and theoretical framework used are standard within the field.

### **3. How do you rate the experimental design and quality of data (in a scale of 1 to 5 with 5 being the highest)?**

Rating: 4

Reason: The use of panel data regression and additional test to validate the findings is robust. The data covers a significant period and includes a comprehensive sample of 34 provincial governments. This thorough ensures reliable results.

### **4. Is the organization of the article appropriate?**

Appropriate

Reason: The manuscript is well-organized, following a logical structure with clear section: introduction, theoretical framework, methodology, results, and conclusion. This organization helps in understanding the research flow and findings effectively.

### **5. Did you find any language problem?**

No major problems

### **6. Your decision for this manuscript: accept, minor, major or reject**

**Minor revision**

Reason: The manuscript is strong in its significance and data quality but requires some refinement in language and clarity of presentation. Addressing these minor issues will enhance its overall impact.

## **7. Comments to the Author:**

### **Clarity and Language:**

- Ensure that the language is clear and free of grammatical errors. Consider having the manuscript proofread by a native English speaker or a professional editor.
- Some sentences are complex and could be simplified for better readability.

### **Theoretical Framework**

- While the application of signaling and agency theory is appropriate, consider elaborating on how these theories specifically apply to your findings in the discussion section.

### **Data Presentation:**

- The tables and figures are useful but could benefit from more descriptive captions. Ensure that all data points are clearly explained in the text.

### **Methodology:**

- The methodology is strong but providing a brief rationale for choosing the specific test (Chow, Lagrange multiplier, Hausman) would enhance the readers' understanding of your approach.

### **Conclusion:**

- The conclusion is well-written but could be strengthened by explicitly stating the practical implications of your findings for policymakers.

### **Further Research:**

- Highlight potential areas for further research, especially given the limitations mentioned regarding the proxies used.

## **Reviewer C**

### **Comments to the Author:**

#### General Comments:

This article is interesting and provides an overview of the Indonesian context, but it is necessary to bring the context of this article to a global context. The English language and presentation of articles still need to be improved. More references should come from primary sources such as journals that have been published globally/internationally.

Some comments for improvement:

- 1) Line 53: no need for the word "below".
- 2) Line 57: why does it have to be 35%? Whether it should be? If so, what is the basis?
- 3) Line 59: The sentence "These findings suggest that" should be replaced because this sentence describes Table 1, not the results of the analysis.
- 4) Line 73 – 76: revise this sentence (for example, made into 2 sentences) so that the meaning is clearer.
- 5) Line 83 -84: revise the way of writing references base on journal template.
- 6) Theoretical framework: Literature review to be made shorter and concise with the support of more references from international/globally reputable journals.
- 7) A conceptual framework needs to be created in the theoretical framework section, in the form of a chart that describes the research conceptual framework.
- 8) Line 404: [www.djpk.kemenkeu.go.id](http://www.djpk.kemenkeu.go.id) should be included in the "References" section
- 9) Line 405: This sentence should be corrected, ending with the sign "."
- 10) Line 408: Remove the sentence "Table 2 shows 34 provinces in Indonesia" because it is already in the next sentence.
- 11) Line 423 – 426. Revise the sentence. The reference to Rakhman 2019 does not appear in every sentence.
- 12) Line 461: Revise the sentence, end with a "."
- 13) Line 463: remove the words "by researchers".
- 14) Line 473 – 479: moved to the top of Table 5.
- 15) Line 480 – 486: moved to the top of Table 6.
- 16) Line 487: Table 4. Under the Province, Year row should be given a line below it. Tables should be together. If you have to disconnect, pay attention to the Table header.
- 17) Line 488: remove the words "by researchers".
- 18) Lines 489 – 498: moved below Table 4
- 19) Table 499: Table 5. Under the Province, Year row should be given a line below it. Tables should be together. If you have to disconnect, pay attention to the Table header.
- 20) Line 500: remove the words "by researchers".
- 21) Line 504: fix D.I. Yogyakarta.
- 22) Line 510: fix D.K.I. Jakarta.
- 23) Line 513: Table 6. Under the Province, Year row should be given a line below it. Tables should be together. If you have to disconnect, pay attention to the Table header.
- 24) Line 514: remove the words "by researchers".
- 25) Line 517 – 518: delete the sentence "The data reveals that some provinces fall below and above the mean 518 value. For example,".

- 26) Line 530: remove the words "by researchers".
- 27) Line 536: revise the sentence "Therefore, Models I and II's panel data regression hypothesis test yields 537 random effects".
- 28) Line 541: remove the words "by researchers".
- 29) Line 543: revise into "The hypothesis H1".

## Reviewer D

### 1. Did you find any language problem?

Yes I suggestion must proof reading by professional english editing

### 2. Comments to the Author:

This research will provide benefits for stakeholders but many things need to be improved. i suggestions for improvement of this article include the following:

1. Quality of english I suggestion must proof reading by professional english editing because many sentences do not use good English standards.

2. Abstract too long max 250 words with the order of research objectives, methods used qualitative / quantitative or mix method, output of research, benefits for anyone mentioned and implications for whom?

3. The introduction is too long and does not show research gaps, this research reinforces what previous research and where are the gaps? Many statement sentences have no citation, such as lines 32-41, there is only 1 citation, as well as other lines, please makesure the statement sentence must use citation. citation format improved with standard APA 7th edition.

Line 47-48 not standard sentence for article, pls check.

Line 56-68 pls check and makesure use citation

Line 69-151 pls check sentence and Make it shorter but rich in meaning. Introduction too long.

4. Theoretical framework too long and not focus to objective research, no citation properly (example line 155-168), etc

Agency theory no pls makesure citation properly and make it shorter.

Budget implementation pls makesure citation properly and make it shorter

What significantly bargaining power to support this objective research ?

5. Methodology

Methodology does not describe how this research is carried out in structured steps, Methology should consist of methods and materials not only materials that are described systematically. Whether this uses secondary data, please write in the methodology. The measurement method should be in theoretical not in methodology, pls revision.

6. The results of this study must answer the purpose of the study, it is good that there are research questions that are solved from this study or which hypothesis will be used. Results are

distinguished between qualitative analysis and quantitative analysis which is also not in methodology so it is confusing

7. The discussion should discuss the purpose of the research can use hypotheses and research questions so as to ensure the research objectives are achieved in this research. In this discussion, it is not clear what order to be achieved due to weak research methodology. The discussion must also compare the findings of previous research with the findings of this research. Here there is no visible e.g. Line 595-625, Line 558-592. pls makesure comparison with previous research.

8. Conclusion should answer the purpose of the research and be conveyed in clear points or fifths. Implication is delivered by citation from previous research, strengthening the findings of previous research then comparing it with what happens in countries similar to Indonesia how budgets are managed.

9. For reputable journals the use of references is very minimal and 25% more than 10 years pls check and makesure about citation and refference



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Dear Authors,

Good day to you. We are pleased to inform you that the following paper has been officially accepted for publication:

Manuscript ID: JIPD-6355

Title: An Accounting Review of Regional and Central Budgeting Dynamics in Indonesia

Author: Eva Herianti, Amor Marundha, Haryanto Haryanto

**Please note that once the manuscript is accepted, only typographical and grammatical changes are allowed.**

We will now make the final preparations for publication, then return it to you for proofreading as soon as possible. When there is any update, I will contact you.

**JIPD Acceptance Letter of 6355.pdf**

606K

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**Eva Herianti** <eva.herianti@umj.ac.id>

5 Juni 2024 pukul 00.37

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Dear Ms. Polaris Lau,

We extend our sincerest gratitude for the official acceptance confirmation of our manuscript submission. Your assistance is greatly appreciated, and we are eagerly anticipating the final format for our forthcoming proofreading.

Best regards,

Dr. Eva Herianti

Corresponding Author

[Kutipan teks disembunyikan]