**Review and Recommendation**

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| **No.** | **Title** | **Comments** | **Recommendation** |
| 1 | The Influence of The Family Environment on Student Learning Difficulties in Accounting Computer Lesson During Covid-19 Pandemic | The paper doesn’t have sufficient novelty to be published in an international journal. There is lack of hypothesis rationale. The literature review is limited. Small sampling size and limited population scope. The discussion of the findings is limited.  | ineligible |
| 2 | Does Project-Based Learning Affect the Motivation to Learn Accounting during Distance Learning at SMK Negeri 1 Makassar? | The paper doesn’t have sufficient novelty to be published in an international journal. There is lack of hypothesis rationale. The literature review is limited. Small sampling size and limited population scope. The discussion of the findings is limited. | ineligible |
| 3 | Learning Orientation, Performance Orientation and Customer Orientation Effect towards Salesforce Performance: Adaptive Selling as Mediator | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The sample was only collected from one company. The discussion of the findings is limited.  | ineligible |
| 4 | Levers of Control (LoC) Implementation as Management Control System on Tax Compliance Supervision Activity Related to Transfer Pricing | The novelty of the paper is limited. The previous studies were not evaluated critically. The literature review is limited. The key concepts were not discussed comprehensively. The sample was only collected from one organization. The explanation on the data collection and data validity assurance is limited. The discussion of the findings is limited.  | ineligible |
| 5 | Analysis Of Agro-Industry Development in Thailand | The paper doesn’t have sufficient novelty to be published in an international journal. The research positioning is not clear. The literature review is limited. The explanation on the data collection and data validity assurance is limited. The discussion of the findings is limited.  | ineligible |
| 6 | Analysis of the Development of the National Payment Gateway (GPN) as a Symbol of Domestic Retail Transaction Sovereignty in Indonesia | The paper doesn’t have sufficient novelty to be published in an international journal. The research positioning and objective are not clear. The literature review is limited. The theoretical framework is not clear. The discussion of the findings is limited.  | ineligible |
| 7 | Explanatory Study of Future Economics Teacher Readiness to Face Disruptive Education | The writing style and readability should be improved. The novelty of the paper is limited. The previous studies were not evaluated critically. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is limited. The explanation on the research method is not detail and comprehensive. The discussion of the findings is limited.  | ineligible |
| 8 | Investigating Women Leadership Construction in New Media: Indonesia’s Context | The novelty of the paper is limited. The research positioning is not clear. The literature review is limited. The key concepts were not discussed comprehensively. The discussion of the findings is limited.  | ineligible |
| 9 | The Impact of Tax Incentives on MSMES Survivability During Covid-19 Pandemic:Case Study in Semarang City | The novelty of the paper is limited. The previous studies were not evaluated critically. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is limited. The explanation on the research method is not detail and comprehensive. The research applied small sample size. The discussion of the findings is limited.  | ineligible |
| 10 | Development Of Office Management E-Modules with Telegram Bots as Supporting Online Learning in Pandemic Times | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The key concepts were not discussed clearly and comprehensively. The theoretical basis for the research method is not clear. The discussion of the findings is limited.  | ineligible |
| 11 | The Role of Auditor Switching on Going Concern Audit Opinion Acceptance | The writing style and readability should be improved. The novelty of the paper is limited. The previous studies were not evaluated critically. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of the hypotheses related to the moderating role of “Auditor switching” is limited. The data were limited to 2016. The discussion of the findings is limited.  | ineligible |
| 12 | Factors Affecting Generation Z Attitudes and Purchase Behavior Towards Buying Luxury Fashion Product | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is limited. The explanation on the data collection process is limited. The paper doesn’t describe the demographic profile of the sample. The discussion of the findings is limited.  | ineligible |
| 13 | The Influence of The Capital Adequacy Ratio, Net Interest Margin, Gross Domestic Product and Inflation on The Profitability of Islamic Banks in The Middle of The Pandemic Covid-19 | The novelty of the paper is limited. The previous studies were not evaluated critically. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is limited. | ineligible |
| 14 | Intrinsic and Extrinsic Motivation from Unified Theory of Acceptance and Use of Technology Model Mediating Innovation Diffusion Theory for Intention to Use E-learning | The novelty of the paper is limited. The previous studies were not evaluated critically. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of the model is limited. The discussion of the findings is limited.  | ineligible |
| 15 | Is There Any Relation Between Human Development and Poverty in Eastern Indonesia? | The paper doesn’t have sufficient novelty to be published in an international journal. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of the model is limited. | ineligible |
| 16 | Determining Determinants and Barriers that Influence Smart Home Appliances Adoption Intention Using the Behavioral Reasoning Theory Method | The paper doesn’t have sufficient novelty to be published in an international journal. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is limited. The explanation on the research method is limited | ineligible |
| 17 | Readiness of Job Training Institutions and Labor Market Information Systems for Implementation of The Job Loss Guarantee Program | The paper doesn’t have sufficient novelty to be published in an international journal. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The explanation on the research method is limited. The discussion of the findings is limited.  | ineligible |
| 18 | Analysis of Financial Management on Business of Entrepreneur Students Faculty of Engineering Unnes | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The explanation on the research method is limited. The discussion of the findings is limited.  | ineligible |
| 19 | A Review of MSME’s Competitiveness in Indonesia | The novelty of the paper is limited. There is no explanation on the literature review methodology. The implication of the review result is not practically and theoretically significant. | ineligible |
| 20 | Governing the mining industry in Indonesia: a return of resources nationalism? | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The explanation on the research method is limited. The discussion of the findings is limited.  | ineligible |
| 21 | Circular economy and Indonesia’s MSMEs | The novelty of the paper is limited. Two papers are not sufficient for a literature review paper to be published in an international journal.  | ineligible |
| 22 | Sustainable Competitive Advantage Strategies of Tourist Destination: A Case Study of Souraja Cultural Heritage in Palu-Indonesia | The paper doesn’t have sufficient novelty to be published in an international journal. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The explanation on the research method is limited. The discussion of the findings is limited.  | ineligible |
| 23 | Socio-Economic Impact Assessment of Tourism In Lake Toba Area (Lesson Learned from the existence of BPODT) | The paper doesn’t have sufficient novelty to be published in an international journal. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The explanation on the research method is limited. The discussion of the findings is limited.  | ineligible |
| 24 | Determinants of Capital Structure and Financial Performance in Indonesian Manufacturing Company(Empirical Study on Companies Listed on the Indonesia Stock Exchange 2010 – 2019) | The novelty of the paper is limited. The key concepts were not discussed clearly and comprehensively. The discussion of the findings is limited.  | ineligible |
| 25 | Sewa~In Application as An Effort to Improve Financial Inclusion in Samarinda City Through Sharia Union | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The theoretical background explanation on the research method is limited. The discussion of the findings is limited.  | ineligible |
| 26 | Sharia Companies’ Islamic Social Reporting PracticeAnd Its Determining Factors in Indonesia | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The discussion of the findings is limited.  | ineligible |
| 27 | The Determinant of Sustainability Report Disclosure with GCG as a Moderating Variable(Asian Companies Participating in ASRA 2017-2018) | The novelty of the paper is limited. The previous studies were not evaluated critically. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is not supported by sufficient literature. The research has small sample size. The discussion of the findings is limited.  | ineligible |
| 28 | Green Port Concept and its Impact on Port Cost Efficiency and Green Performance Indicator in Tanjung Perak Port | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The implication of the findings is limited | ineligible |
| 29 | The Effects of Accelerator’s Network, Entrepreneurial Orientation, And Environmental Dynamism on Startup Performance | This paper should evaluate the previous studies critically and stated the research positioning clearly. The key concepts that involved in the model should be discussed clearly and comprehensively. The sample size is too small.  | This paper has an opportunity to be published in an international journal if the weaknesses identified in the comment column are improved  |
| 30 | Tourism Development and Economic Growth: An Empirical Investigation for Indonesia | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The implication of the findings is limited | ineligible |
| 31 | Can Audit Committee Quality in Moderating Effect of Ownership Structure on Accounting Prudence? | The writing style and readability should be improved. The key concepts that involved in the model should be discussed clearly and comprehensively. The rationale of the hypotheses should be supported by additional literature. The managerial and theoretical implications should be discussed clearly and comprehensively.  | This paper has an opportunity to be published in an international journal if the weaknesses identified in the comment column are improved  |
| 32 | Model Of Literacy and Environmental Support System University to Enhancing Sustainable Entrepreneurial Intention | The writing style and readability should be improved. The novelty of the paper is limited. The previous studies were not evaluated critically. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is limited. There is no explanation on the indicators of the variables. The discussion of the findings is limited.  | ineligible |
| 33 | Can Environmental Performance Improve Disclosure of Carbon Emissions in Mining Companies in Indonesia? | The novelty of the paper is limited. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is limited. The discussion of the findings is limited. | ineligible |
| 34 | Online Recruitment: Does Social Networks Characteristic Matter? A Systematic Review of Literature | The writing style and readability should be improved. The novelty of the paper is limited. The key concepts were not discussed clearly and comprehensively. The implication of the findings is limited. | ineligible |
| 35 | Pengembangan Model Arsip Digital Unnes Dalam Rangka Menuju Unnes “Smart Campus” | The paper doesn’t have sufficient novelty to be published in an international journal. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The explanation on the research method is limited. The discussion of the findings is limited.  | ineligible |
| 36 | Fraud Pentagon Model to Detect Financial Statements Fraud: Evidence From Indonesia Stock Exchange | The paper doesn’t have sufficient novelty to be published in an international journal. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is limited. The explanation on the data analysis method is limited. The discussion of the findings is limited.  | ineligible |
| 37 | Can Coping Strategy Play a Role on Students' Online Test Anxiety in Higher Education? | The paper doesn’t have sufficient novelty to be published in an international journal. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is limited. The explanation on the indicators of the variables is limited. The discussion of the findings is limited.  | ineligible |
| 38 | Development Of Local Potentials Through Efficiency of Aloe Vera Farming in Sleman | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is limited. The explanation on the research method is limited. The discussion of the findings is limited.  | ineligible |
| 39 | Village-Owned Enterprises Performance and Rural Entrepreneurship Development in Central Java | The novelty of the paper is limited. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The implication of the findings is limited.  | ineligible |
| 40 | The Role of Learning Culture in Supporting Individual Readiness to Change in Bureaucratic Simplification Initiatives | The novelty of the paper is limited. The research positioning is not clear. The key concepts were not discussed clearly and comprehensively. The discussion of the findings is limited.  | ineligible |
| 41 | The Impact of Risk Management on Integrated Reporting Disclosure in Indonesia | The novelty of the paper is limited. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is limited. The explanation on the research method is limited. The discussion of the findings is limited.  | ineligible |
| 42 | Nurses’ life and work condition during the Covid-19 pandemic: a study on perceived organizational support, emotional exhaustion, and organizational citizenship behavior in Covid-19 referral hospital | The previous studies were not evaluated critically. The research positioning is not clear. The key concepts were not discussed clearly and comprehensively. The sample size and the demographics profile of the respondents are not clear. The implication of the findings that relate with Covid-19 is not described.  | This paper has an opportunity to be published in an international journal if the weaknesses identified in the comment column are improved  |
| 43 | Knowledge Management (LMX as The Enabler and Knowledge Creation as The Process) to Innovative Behaviour in Public Sector | The novelty of the paper is limited. The research positioning is not clear. The key concepts were not discussed clearly and comprehensively. The sample size and the demographics profile of the respondents are not clear. The indicators of the variables are not clear. The discussion of the findings is limited.  | ineligible |
| 44 | The Role of Government, Resources, Political Instability and Dynamic Capabilities on Batam's Competitiveness | The previous studies were not evaluated critically. The research positioning is not clear. The key concepts were not discussed clearly and comprehensively. The indicators of the variables are not clear. The validity and reliability of the instruments are not clear.  | This paper has an opportunity to be published in an international journal if the weaknesses identified in the comment column are improved  |
| 45 | Inducing Small Business Performance in The Food and Beverage Sector During the Covid-19: The Role of Entrepreneurial Marketing and Marketing Capability | The previous studies were not evaluated critically. The objectives of this research are not explicitly stated. The key concepts were not discussed clearly and comprehensively. The indicators of the variables are not clear.  | This paper has an opportunity to be published in an international journal if the weaknesses identified in the comment column are improved  |
| 46 | Bitcoin Price Dynamics in Countries with Different Capital Control Regimes | The previous studies on cryptocurrency were not evaluated critically. The research positioning & objectives should be more explicit. The managerial implications should be deeper discussed.  | This paper has an opportunity to be published in an international journal if the weaknesses identified in the comment column are improved  |
| 47 | Archives Management at Semarang City Vocational High School | The paper doesn’t have sufficient novelty to be published in an international journal. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The explanation on the research method is limited. The implication of the findings is limited.  | ineligible |
| 48 | The Joint Influence of Financial and Non-Financial Information on Investment – Relevant Decisions | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is limited. The explanation on the research method is limited. The discussion of the findings is limited.  | ineligible |
| 49 | What Are The Factors That Differentiate Environmental Quality? Evidence From The Island Of Java And Non-Java In Indonesia | The novelty of the paper is limited. The previous studies were not evaluated critically. The key concepts were not discussed clearly and comprehensively. The discussion of the findings is limited.  | ineligible |
| 50 | Consistent Investment Criteria For Sovereign Wealth Fund A Case Study Of Indonesia | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The explanation on the research method is limited. The discussion of the findings is limited.  | ineligible |
| 51 | The Study On Generation Z’s Purchase Intention Towards Sustainable Fashion Products | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of hypotheses is limited. The explanation on the data collection process is limited. The paper doesn’t describe the demographic profile of the sample. The discussion of the findings is limited.  | ineligible |
| 52 | Evaluation of Online Student Learning During the Covid-19 Pandemic (Case Study in Development Economics Study Program, Faculty of Economics, UNNES). | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The explanation on the data collection process is limited. The discussion of the findings is limited.  | ineligible |
| 53 | Impact Of University Conservation Value On Competence Development And Employee Performance | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of the model is limited. The discussion of the findings is limited.  | ineligible |
| 54 | Contribution On Space Technology To Suistainable Development During Pandemi Covid19: Case Indonesia | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The explanation on the research method is limited. The discussion of the findings is limited.  | ineligible |
| 55 | A Study Of The Influence Of Information Quality And System Quality On User Intention Towards Self-Service Technology (SST) | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The rationale of the model is limited. The explanation of the instrument is limited.  | ineligible |
| 56 | Factors Contributing to Employee Workplace Deviant Behaviors in Public Sector Organizations | The research model and hypotheses are not clearly described. The explanation of the instrument is limited. | This paper has an opportunity to be published in an international journal if the weaknesses identified in the comment column are improved  |
| 57 | Conceptual Study On Moderating Effect Of Inflation Rate On The Relationship Between Determinants Of Dividend And Dividend Pay-Outs Of Public Listed Companies In Emerging Market Particularly Malaysia | The novelty of the paper is limited. | ineligible |
| 58 | Factors And Implications Management Discussion And Analysis | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The discussion of the findings is limited.  | ineligible |
| 59 | The Role of Profitability to Moderate the Factors Affecting on Sustainability Reports Disclosure | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The implication of the findings is limited.  | ineligible |
| 60 | The Impact of Management Turnover and Audit Opinion on Auditor Change | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The discussion of the findings is limited.  | ineligible |
| 61 | Efficiency Of Local Government Capital Expenditure | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The discussion of the findings is limited.  | ineligible |
| 62 | Moderating Effects of Socially Responsible Purchase and Disposal in The Relationship of Corporate Social Responsibility with Customer Loyalty at Kedai Kopi Kenangan during Covid-19 Pandemic | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. The literature review is limited. The key concepts were not discussed clearly and comprehensively. The rationale of the model is limited. The discussion of the findings is limited.  | ineligible |
| 63 | Examining Luxury Hotels’ Social Media Marketing on Customer Engagement Using Big Data Analytics and Natural Language Processing | The novelty of the paper is limited. The previous studies were not evaluated critically. The research positioning is not clear. he discussion of the findings is limited.  | ineligible |
| 64 (46) | THE TRUTH THEORY AND DETERMINANT CONTINGENT FACTORS: FOR TEACHING IMPLEMENTATION FOR COURSE OF INTEGRATED REPORTING SYSTEM <IR>: A SYSTEMATIC LITERATURE REVIEW | Abstract: It seems to follow the Emerald Publisher style. If so, please format it accordingly. (not in one single paragraph)“With using 100 (one hundred) articles as reference, which classified into 50 (fifty) articles with education theme and/or accounting education research themes, and 50 (fifty) articles from <IR> research themes.” 🡪This classification seems to be not being used in the analysis. What is that classification significance this paper, and in the analysis?Graphs: It would be better to use simple graphs instead of 3D styled ones. And, it is advised to use pattern instead of colours to anticipate printing in B/W. Inconsistent paragraph indentations. (e.g.; 4. Discussion initial paragraph has different margins with 5. Conclusions. “Clarity of roles in the process” 🡪 This section forward is not the part of the pointers above, yet it shares the same formatting as the pointers. Some typos: “knowlledge” . Turn on style and spelling correction on your word processor (MSWord); install Grammarly for additional help. Improper punctuations, e.g.; “this study. show” At the very end of the document; there are remnants of notes in Bahasa Indonesia.  | Ineligible.However, if this paper is majorly revised, it could be accepted in Q4 tier journal for its considerably large sample. (100) |
| 65 (96) | CONFIRMATORY FACTOR ANALYSIS OF LEARNING ACTIVENESS IN E-LEARNING | Typo: “the necessary necessary necessary facilities.“ The paper title is too general. It needs some empirical links to the findings. E.g. add: a study in semarang state universityPicture 1 and 2 are still in Bahasa IndonesiaConclusion:- First paragraph: that conclusion is correct IF the whole paper is discussing the instrument research for the betterment of research instrument in the future. - Second paragraph: This conclusion should be elaborated more in the discussion for a journal that requires more lengthy discussion. Reference is inadequate for international journal | Ineligible for international journal. For local journal, it is possible |
| 66 (139) | Prediction of Financial Distress in the Pandemic Period with Accounting Conservatism as a Mediation Variable | The novelty for the global reader of the paper seems non-existent. I have read similar papers from Indonesian writers as well, albeit different cases discussed. The paper title is too general. It needs some empirical links to the findings. E.g.; add: case of IDX in 2017 – 2019Since at this time is already in the middle of 2021, is it possible to extend the analysis to 2020? | Ineligible for international journal. For local journal, it is possible |
| 67 (171) | THE EFFECTIVENESS OF THE CASE METHOD LEARNING MODEL TO IMPROVE CRITICAL THINKING SKILL | The paper title is too general. It needs some empirical links to the findings. E.g.; add: case of accounting education students in…(???)Intuitively, anyone knows that case method will improve critical thinking. This study would be more interesting if it can find any unique findings with *different case methods* in affecting critical thinking? For example: comparison between Case Method A to Case Method B in student’s critical thinking. “. The population in this study is all accounting education students who studied accounting information systems.” 🡪 Which students of which educational institution? What year? Typo: Quasy  | Ineligible.  |
| 68 (210) | Debt Sustainability Measurement Model in Indonesia using Fiscal Diagnostics | The study could be more interesting if focusing on the pandemic effect to Indonesia and its debt. More like a projection as an alert for the decision makers will be more impactful. For example: modelling to the next five years with pandemic effect as the variables. Also including other major creditor institutions stance on pandemic. If only discussing the debt sustainability which already happening, it is not so interesting for global reader. Table 1: confusion between dot and comma in indicating numbers (Indonesia vs USA spelling on comma and dots) | Ineligible, But with major shift of study, it could be interesting |
| 69 (226) | WHAT ARE THE FACTORS THAT DIFFERENTIATE ENVIRONMENTAL QUALITY? EVIDENCE FROM THE ISLAND OF JAVA AND NON-JAVA IN INDONESIA | The paper would be more interesting if it extends its analysis on the anomaly. It will need more data. But that is what makes it worthy for global reader. Also, further analysis will add more words and pages to fit the international journal standards.  | Ineligible, Unless it can further the analysis on the anomaly, it could be interesting.  |
| 70 (239) | THE MODEL OF SELF DIRECTED LEARNING AMONG ACCOUNTING EDUCATION STUDENTS IN PANDEMIC COVID-19 | Lack of novelty.Abstract is too long, make it 200 words at most.Variables in Statistical tables are still in Bahasa IndonesiaLots of missing spaces between words. Do not copy and paste tables from statistical software, rewrite them all by yourself.  | ineligible |
| 71 (244) | EXPLORING CONSUMER PURCHASE INTENTIONTOWARDS FRESH BEEF | Title is too general, It needs some empirical links to the findings. E.g.; … case in …. Or, also add the mixed-method , it could add interesting value of the paperThe findings are just common knowledge. However, due to large sample (394), there could be another data or interesting findings that could be explored. For example: is there any data on economic and social status , and does it affect on beef consumption? If it does not, then, there could be a shift attitude from lower economic class towards beef consumption. They perceive it as something important. Or any similar analysis that offers new and interesting conclusion. Lack of explanation on sampling method. FGD participant age range is quite wide: 19-51. Is there any difference among the age cohorts? Lots of extra spaces between words. e.g.; “( Badan Pusat Statistik )Table 2.1 could be in better format for easier reading (balanced row Variables and Indicator; etc)Lack of explanation where and who are the research subject for the FGD and questionnaireGrammatical error, e.g.; “it is confirm” 🡪 confirmingInconsistent upper and lowercases, e.g.; “cues and Create activities” ; etc.  | Ineligible, However, due to large sample , more interesting findings could be explored.  |
| 72 (265) | BPR-BKK EFFICIENCY POST MERGER IN JAWA TENGAH | Jawa tengah in the title should be translated into EnglishUnclear: no explanation on the explication of BPR-BKK . You should translate it into English first. Lack of explanation on:- Organizational profiles of the merging BPR-BKK- what is the scale of those BPR-BKK in terms of capital, loans, profit, etc. - Is there any categories among them in terms of the capital, workers, etc. ?- “two regulations from local governments and banks” 🡪 This could be an interesting point to highlight- before and after condition of those BPR-BKK 🡪 This could be an interesting point to highlightFigure 1: the content is in Bahasa IndonesiaParagraph indentation could be betterReference: lack of recent studies or theories. (studies or theories no older than five years) | IneligiblePotential interesting issues could be explored more.  |
| 73 (52) | Measuring central bank's policy effectiveness in affecting intention to use new payment platform during COVID-19 pandemic | Interesting new variables introduced. Could have added new discourse on the UTAUTAbstract is very ineffective. it lacks clarity of objective and result. Too much background within abstract. For the result; “several theoretical and practical implications” are not exposed in abstract.Need proof reading, e.g. “Insert Figure 1 here” | Eligible for Q3 - Q4  |
| 74 (89) | The State of Creative Economy Actors Through Three New Literacy’s in the Face of The Digital Era: Result of The Pandemic Issues | Timely study for the policy makers especially whose nation’s economic structure is heavy on SMEs actors. Abstract lacks clarity of objective and result. Too much background within abstractNeeds proof reading, e.g.: inconsistencies between “literacy” vs “literation” which have different meaning.  | Eligible for Q3 - Q4 |
| 75 (127) | ATTRIBUTES OF SHARIA SUPERVISORY BOARD AND SHARIA COMPLIANCE RISK | A good argument for IBFIs to choose competent SSB members. The conclusions in the abstract and the first paragraph of conclusion are somehow difficult to understand. Use proper and similar wording is advised.  | Eligible for Q4 |
| 76 (168) | FISHERS RESILIENCE IN TEGAL CITY DURING THE COVID 19 PANDEMIC | Good descriptive case of fishery affected by pandemic. The journal that could accept this would be focusing on: empirical findings instead of theoretical discussion; coastal economy; fishery. Needs proofreading, e.g.; “cantrang”; “factors is” ; inconsistent font type; etc | Eligible for Q3 - Q4  |
| 77 (174) | Narrative of Lecturer Performance During a Pandemic: Preparation of a Post-Pandemic Work and Learning System | The finding is novel since WFH seems to nullify the effect of leadership. Journal that could accept this should be focusing on: working condition, teaching, leadership,  | Eligible for Q4 |
| 78 (185) | Optimization of the Knowledge Management System through a Task-Technology Conformity Approach to Encouraging Employee Performance: The Moderating Role of Outcomes Expectations | The study clearly states to fill the gap of previous study by providing evidence on mechanisms of mediation and moderation. The study could become another piece of the KMS greater puzzle.  | Eligible for Q4 |
| 79 (213) | Consumption Preferences of Indonesian Millennials Muslim; Case Study in Food Sector | The sampling is too skewed to women (why?). No information on: educational level status; social and/or economic status. Lack of contemporary English-language (or international) reference.  | ineligible |
| 80 (29) | The Impact of Covid-19 on People's Purchasing Power in Rote Island Nusa Tenggara Timur (NTT) | The conclusion is intuitive: pandemic has negatively affected the purchasing power of the people. Sub-par formatting quality It would be interesting to explore the coping mechanisms of local people to the pandemic condition. Their coping mechanisms could be different from other places. Also, what is the role of the local Government in this pandemic?  | ineligible |
| 81 (196) | Implementation of Unexpected Expenditure (BTT) Due To Impact Of Covid 19: Government Phenomenlogical Study Sragen Region | Sub-par formatting quality Needs proofreading To increase quality: 1. Try to find a good quality journal, at least in Q2.2. Follow its format from abstract to conclusion3. To add significance: try to compare at least five regions in terms of its BTT. Find similarity and difference among them.  | ineligible |
| 82 (217) | Moderating Effects of Socially Responsible Purchase and Disposal in The Relationship of Corporate Social Responsibility with Customer Loyalty at Kedai Kopi Kenangan during Covid-19 Pandemic | The novelty is only at the new case, while the theoretical approach is not a breakthrough. Suitable journal would be journal that focusing on new cases, not in new theoretical discussion. Journals on CSR. Needs more exposition on quantitative data of Kopi Kenangan. Why does kopi kenangan matter? How is it significant in numbers (other than capital injection)? Capital injection number should be in US dollar.  | Eligible for Q4 |
| 83 (107)(SINTA) | Tourism Development and Economic Growth: An Empirical Investigation for Indonesia | While the conclusion is intuitively clear, the most important finding is the number. “. On average, the increase of 1 percent of stock capital” ; etc 🡪 This finding should have been effectively translated into captivating title. Needs improvement on tense consistency | eligible |
| 84 (122)(SINTA) | THE CAUSAL RELATIONSHIP BETWEEN TRADING VOLUME AND RETURN VOLATILITY WITH INTEREST RATE AND EXCHANGE RATE AS EXOGENOUS VARIABLES | Good variety in terms of analysed countries (four countries), and years (seven years)Title lacks year coverage | eligible |
| 85(225)(SINTA) | TIME-VARYING CORRELATION BETWEEN STOCK AND GOVERNMENT BOND IN ASIA: FLIGHT-TO-QUALITY | Good variety in terms of analysed countries (seven countries), and years (fifteen years)Abstract is very ineffectiveTitle lacks year coverageFigure 4 contents are just too small to readThere should be another table similar to Table 3 but with the content of the qualitative comparison  | eligible |
| 86 | THE EFFECT OF ENTREPRENEURIAL LEARNING TO ENHANCE ENTREPRENEURIAL INTENTION FOR STUDENTS UNIVERSITY: THE MEDIATING ROLE OF ONLINE SOCIAL NETWORK | Albeit the paper is well-structured, but the relation among the variables is not offering a breakthrough. It could be considered to be accepted only for a journal that focuses on new cases, or for development of new variables.  | IneligibleBut you can try for Q4 |
| 87 (106) | DEVELOPMENT OF E-MODULE OF TEACHER PROFESSIONAL ETHICS BASED ON TEAM BASED PROJECT WITH ONENOTE OFFICE 365 AS A SUPPORT OF ONLINE LEARNING DURING THE COVID-19 PANDEMIC | Sub-par formatting. However, the issue is quite interesting. The use of particular software product in online learning during pandemic. This study could be interesting for the competitor. References are still too few. Needs proofreading, e.g.; “massuk” ; “Aspek”; “Indikator” “maximah” ; irrelevant titles, e.g.; “S.Pd.” “M.Pd.” | IneligibleBut could be improved |