Reviewer Comments to Author:

Reviewer: 2

See below comments

1. Originality: Does the paper contain new and significant information adequate to justify publication?
   The subject of the paper looks interesting.

2. Relationship to Literature: Does the paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources? Is any significant work ignored?
   More interpretation and recommendations should be included to the discussion area.

3. Methodology: Is the paper's argument built on an appropriate base of theory, concepts, or other ideas? Has the research or equivalent intellectual work on which the paper is based been well designed? Are the methods employed appropriate?
   The methodology of the research is well-defined.

4. Results: Are results presented clearly and analysed appropriately? Do the conclusions adequately tie together the other elements of the paper?
   The case is already clear enough but please note to add limitations regarding the study setting which is only in Indonesia n Malaysia, because there is a covid issue, handling policies differ between countries, and the results will also be different if applied in other countries.

5. Implications for research, practice and/or society: Does the paper identify clearly any implications for research, practice and/or society? Does the paper bridge the gap between theory and practice? How can the research be used in practice (economic and commercial impact), in teaching, to influence public policy, in research (contributing to the body of knowledge)? What is the impact upon society (influencing public attitudes, affecting quality of life)? Are these implications consistent with the findings and conclusions of the paper?

   Overall, this is an excellent article.

6. Quality of Communication: Does the paper clearly express its case, measured against the technical language of the field and the expected knowledge of the journal's readership? Has attention been paid to the clarity of expression and readability, such as sentence structure, jargon use, acronyms, etc.
   Please cheque some minor corrections can be made to several typo mistakes that were found in the paper.