

## Review Form 1.7

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| Journal Name:            | <b>South Asian Journal of Social Studies and Economics</b>  |
| Manuscript Number:       | <b>Ms_SAJSSSE_96561</b>   |
| Title of the Manuscript: | <b>Analysis of Financial Statement Preparation and Fiscal Reconciliation on Corporate Income Tax of One of the Companies in Indonesia</b> |
| Type of the Article      | <b>Original Research Article</b>  |

### **General guideline for Peer Review process:**

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<https://www.journalsajsse.com/index.php/SAJSSE/editorial-policy> )

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### PART 1: Review Comments

|   | Reviewer's comment  | Author's comment (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) |
|---|---|---|
| <p><b>Compulsory</b> REVISION comments</p> <p>1. <b>Is the manuscript important for scientific community?</b><br/>(Please write few sentences on this manuscript)</p> <p>2. <b>Is the title of the article suitable?</b><br/>(If not please suggest an alternative title)</p> <p>3. <b>Is the abstract of the article comprehensive?</b></p> <p>4. <b>Are subsections and structure of the manuscript appropriate?</b></p> <p>5. <b>Do you think the manuscript is scientifically correct?</b></p> <p>6. <b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></p> <p><b><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></b></p> | <ol style="list-style-type: none"> <li>This article is one way to identify, including conducting an internal audit of an organization or company, whether the tax and finance department is doing its job properly and correctly, or not. The results obtained from this article can be used as an internal evaluation material for the company and can be used as an example for other companies to do the same thing.</li> <li>If the article clearly states that who is being discussed is PT Sriwijaya Argo Sakti, it is better if the company named is written in the title.<br/>Suggestion: "Analysis of Financial Statement Preparation and Fiscal Reconciliation on Corporate Income Tax of Sriwijaya Argo Sakti, Indonesia."</li> <li>There are some things that need to be fixed in the abstract: <ol style="list-style-type: none"> <li>At the results section should answer the conclusions on the points asked to stakeholders, starting from understanding, skill, negligence, suitability, and other points that the author write into conclusions from.</li> <li>At the conclusion section should answer the research objectives, so it cannot be written that way. The title clearly states "Analysis of Financial Statement Preparation and Fiscal Reconciliation", so what should be written is the point on how the company is doing with regard to fiscal reconciliation. What is written here is a suggestion for the company, not a research conclusion. Suggestions for companies are sufficiently described in the conclusion section, but not in the abstract.</li> </ol> </li> <li>The writing structure can still be improved. In the conclusion section, the author explains the nominal tax, its causes, etc. This should be included in the discussion section, because the review of related empirical literatures section also describes this matter. In the concluding section, it is better to review more briefly by answering the questions and objectives in the introduction section.</li> <li>Yes, in terms of procedures of research, this manuscript can be said scientific to be a source of research for other researchers.</li> <li>Yes, the references are sufficient, suitable, and recent.</li> <li>The theory of Hutapea and Thoha is not explained explicitly how the statement. It is necessary to add theory when the author writes "...the author makes observations based on the HR competency component proposed by Hutapea and Thoha". After that sentence, a reference can be given regarding how Hutapea and Thoha view accounting, including sources as well.</li> </ol> |   |
| <p><b>Minor</b> REVISION comments</p> <p>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></p>  | <ol style="list-style-type: none"> <li>The English used is good, simple, and in accordance with the concept of storytelling through scientific articles.</li> <li>What ideas can the author give to relevant stakeholders to increase knowledge and skills related to fiscal reconciliation apart from training and workshops? please also consider that companies need their employees to understand this quickly, accurately, and inexpensively.</li> </ol>   |   |
| <p><b>Optional/General</b> comments</p>   | <ol style="list-style-type: none"> <li>I want to know how the author responds to MSME (Micro, Small and Medium Enterprises) whose income is not large enough, but already has to pay taxes to the government. Do these MSMEs need to implement fiscal reconciliation.</li> </ol>  |   |

### PART 2:

|  | Reviewer's comment  | Author's comment (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) |
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| <p><b>Are there ethical issues in this manuscript?</b></p> | <p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p> |   |

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**Reviewer Details:**

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|----------------------------------|--|
| Name:                            | <b>Alvin Noor Fitrian</b>                                    |
| Department, University & Country | <b>University of Pembangunan Nasional Veteran, Indonesia</b> |