

Review Form 1.7

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

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>)

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)
Compulsory REVISION comments 1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript) 2. Is the title of the article suitable? (If not please suggest an alternative title) 3. Is the abstract of the article comprehensive? 4. Are subsections and structure of the manuscript appropriate? 5. Do you think the manuscript is scientifically correct? 6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u>	1. Articles about financial reports, are very important to be a reference for companies, especially those that are small scale and there are many of them in Indonesia. 2. Need to improve the title to improve suitability with the contents of the article. The title should bring up the human resource factor, because this article discusses a lot about the human resources owned by PT. SriWijaya Argo Sakti. 3. The purpose of the abstract is to emphasize the human resource factor in financial reports and the title should indicate the number of human resources appearing because the article discusses a lot about human resource factors. The mention of loci in the abstract is not abbreviated as PT. SAS should be clarified. Writing about the method used is shortened, don't repeat it. Research results are written based on the research objectives mentioned at the beginning of the abstract. 4. This article doesn't use a lot of subtitles, so there isn't much to judge 5. This article still needs to be improved, to follow the rules of scientific writing, in the method section, it is necessary to simplify the sentences and avoid repeating things. In the results it is not necessary to present a lot of interview results, it can be simplified or concluded so that this article does not impress a research report. Conclusions should be adjusted to the research objectives, and there is no need for further discussion in them. 6. There are many references used	
Minor REVISION comments 1. Is language/English quality of the article suitable for scholarly communications?	So far, the quality of the English language is still understandable	
Optional/General comments		

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)
Are there ethical issues in this manuscript?	(If yes, Kindly please write down the ethical issues here in details)	

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