

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_108901
Title of the Manuscript:	TAXATION IN THE DIGITAL AGE: AN EXAMINATION OF THE NECESSITY, FEASIBILITY, AND IMPLICATIONS OF TAXING VIRTUAL INFRASTRUCTURES
Type of the Article	

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>Compulsory REVISION comments</p> <p>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>The study discusses a very important topic, which has implications for the business world, as well as being of interest to the government as it addresses a relevant topic which is taxation on virtual platforms. The authors make a great effort to make it clear that the topic is relevant, which is evident in the literature review and discussion.</p> <p>However, there are some points that must be improved: a) the hypotheses lack theoretical discussion, the discussion that links each hypothesis is not mentioned in the review, that is, the theory must incorporate which theoretical discussion relates to each hypothesis. At this point, it is considered that the hypotheses only appear in the results, without being mentioned in the theory; b) there is a need to expand the discussion of the results. The authors highlight the importance of the study when using a quantitative approach to verify the effect of taxation. However, in the discussion, in all cases, the values of r are mentioned (which appears to be the coefficient of determination. It is not very clear in the tables), for example = hypothesis 1, $r=.785$. It would be important to analyze the effect in a ceteris paribus condition of the regression betas, and thus, discuss the practical implications.</p> <p>Regarding the methodology, it is necessary to incorporate the estimated regression equation, as well as the description of the results. Furthermore, the theory that involves a regression model is discussed, although it is understood that this is a simple regression.</p>	
<p>Minor REVISION comments</p> <p>Is language/English quality of the article suitable for scholarly communications?</p>	<p>Yes, the quality is adequate, however the article needs formatting in accordance with that required for a scientific text.</p>	
<p>Optional/General comments</p>	<p>Hypotheses must be aligned between theory and discussion. Furthermore, the discussion of the methodology, description of the method and procedures need to be further discussed.</p>	

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

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