

Review Form 1.7

Journal Name:	South Asian Journal of Social Studies and Economics
Manuscript Number:	Ms_SAJ SSE_105660
Title of the Manuscript:	Fostering a Culture of Voluntary Tax Compliance among the Construction Contractors; Drivers and Barriers at Firm and Policy
Type of the 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:

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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>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>This manuscript can contribute in taxation problems that accordance tax compliance.</p> <p>There is relevant in the title</p> <p>The abstract is comprehensive</p> <p>There are appropriate subsections and structure</p> <p>This manuscripts has theoretical and empirical aspect, so this manuscripts has scientifically correct</p> <p>There are relevant references, uptodate. Author must complete the references below :</p> <p>Hamm, J.L. (1995) 'by Submitted to the Graduate Faculty'.</p> <p>Helena Putong, I., Laksmana, A. and Made Narsa, I. (2017) 'The Effect of Vertical and Horizontal Trust on Voluntary Tax Compliance (An Experimental Study)', 84(Iconeg 2016), pp. 15–19.</p> <p>Matt Grudnoff, Richard Denniss and David Richardson (2021) 'Principles of a Good Tax: Evaluating Our Taxation Choices', (August), p. 1.</p> <p>du Preez, H. (2015) 'A construction of the fundamental principles of taxation', (November), pp. 1–258.</p> <p>Vickneswaran, A. (2014) 'Advanced Business Taxation: Principles and Practices', (August).</p> <p>Waidyasekara, A. and Sirimewan, D. (2021) 'The Impact of Frequent Tax Reforms on Construction Industry in Sri Lanka, Sri Lankan Journal of Banking and Finance', (September).</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly</p>	<p>yes</p>	

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communications?		
Optional/General comments	Please author, improve in the explanation with relevant theory and relevant research result	

PART 2:

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

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