

Review Form 3

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| Journal Name: | Asian Journal of Economics, Business and Accounting |
| Manuscript Number: | Ms_AJEBA_126797 |
| Title of the Manuscript: | Leveraging Artificial Intelligence (AI) and Blockchain for Enhanced Tax Compliance and Revenue Generation in Public Finance |
| Type of the Article | |

Review Form 3

PART 1: Review Comments

| Compulsory REVISION comments | Reviewer's comment | Author's Feedback (Please 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>Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.</p> | <p>This manuscript represents a significant contribution to the field of public finance by comprehensively analyzing the integration of AI and blockchain technologies for tax compliance and revenue generation¹</p> <p>. The research is particularly valuable as it bridges the gap between theoretical technological capabilities and practical public sector applications. The systematic examination of both opportunities and challenges provides actionable insights for policymakers and researchers alike¹</p> <p>. The manuscript's thorough analysis of synergistic effects between AI and blockchain technologies offers novel perspectives on improving public finance systems</p> | |
| <p>Is the title of the article suitable? (If not please suggest an alternative title)</p> | <p>The title "Leveraging Artificial Intelligence (AI) and Blockchain for Enhanced Tax Compliance and Revenue Generation in Public Finance" is appropriate and accurately reflects the content and scope of the research¹</p> <p>. It clearly communicates the main technologies being studied (AI and blockchain) and their intended application (tax compliance and revenue generation) within the specific context (public finance).</p> | |
| <p>Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.</p> | <p>The abstract is well-structured and comprehensive, covering all key elements including purpose, methodology, findings, and recommendations¹</p> <p>. However, it could be enhanced by:</p> <ul style="list-style-type: none"> • Adding specific quantitative outcomes or metrics from the findings • Including more detail about the geographical scope of the study • Mentioning the time period covered in the research | |
| <p>Are subsections and structure of the manuscript appropriate?</p> | <p>The manuscript follows a logical and appropriate academic structure with well-organized sections including Introduction, Literature Review, Methodology, Applications, Discussion, and Conclusions¹</p> <p>. The subsections effectively break down complex topics into manageable segments, facilitating clear understanding of the research¹</p> | |
| <p>Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.</p> | <p>The manuscript demonstrates scientific robustness through its systematic qualitative methodology and comprehensive analysis of secondary data¹</p> <p>. The theoretical framework is well-grounded in existing literature, and the findings are supported by multiple credible sources¹</p> <p>. The research methodology is clearly explained and follows established academic protocols for qualitative research¹</p> | |
| <p>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</p> | <p>The references are recent and sufficient, with most citations from 2023-2024¹</p> <p>. The bibliography includes a diverse range of sources including academic journals, government reports, and industry analyses¹</p> | |

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| Minor REVISION comments Is the language/English quality of the articles suitable for scholarly communications? | The manuscript exhibits high-quality scholarly writing with clear, precise, and professional language throughout. Technical terms are appropriately used and well-explained. | |
| 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) |
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| Are there ethical issues in this manuscript? | <i>(If yes, Kindly please write down the ethical issues here in details)</i> | |

Reviewer Details:

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|----------------------------------|---------------------|
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| Department, University & Country | USA |