

Review Form 3

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	Research Article

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PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<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 provides valuable insights into the potential of Artificial Intelligence (AI) and blockchain technology in transforming tax compliance and revenue generation within public finance. The integration of these technologies could address key issues in financial transparency, efficiency, and fraud detection, which are crucial for public finance management. By offering a comprehensive qualitative review and recommendations, this study holds significant relevance for policymakers, particularly in light of the evolving digital economy. I appreciate the detailed exploration of both the technical benefits and the challenges associated with AI and blockchain implementation in public finance, as it provides a balanced and practical perspective.</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," accurately reflects the focus and purpose of the study. It clearly conveys the primary themes—AI, blockchain, tax compliance, and revenue generation—while highlighting the goal of enhancing public finance. This title is suitable and effectively captures the manuscript's core contributions to the scientific community.</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, summarizing the focus of the study, including the potential of AI and blockchain to improve tax compliance and revenue generation, the methodology used, and key findings related to the benefits and challenges of implementing these technologies.</p> <p>Suggested Revision: Consider including a sentence like: "The study highlights practical steps for policymakers, including the need for pilot programs, regulatory frameworks, and workforce training, to facilitate the integration of AI and blockchain in public finance." This addition would reinforce the study's real-world applicability.</p>	
<p>Are subsections and structure of the manuscript appropriate?</p>	<p>The manuscript's structure is well-organized, with appropriate subsections that guide the reader through the research process and findings in a logical manner. Each section provides a comprehensive overview of relevant aspects, from the introduction and literature review to theoretical framework, methodology, applications, case studies, discussion, and recommendations. This structure aligns with standard academic practices and helps in building a coherent narrative.</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 correctness and rigor through its well-founded exploration of the potential of AI and blockchain technologies in public finance, particularly for enhancing tax compliance and revenue generation. It is scientifically robust due to its comprehensive literature review, which draws on a range of recent studies and case examples, providing a strong theoretical basis for the claims made. The methodology, involving qualitative analysis of secondary data, is appropriate for the study's exploratory nature and effectively allows for an in-depth examination of current implementations, challenges, and opportunities within public finance. Additionally, the manuscript addresses both the technical benefits and limitations of AI and blockchain, adding a balanced perspective that enhances its technical soundness and practical relevance for policymakers and researchers alike.</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 in the manuscript are generally sufficient, and the majority are recent, with many sources from 2023 and 2024, which enhances the study's relevance and alignment with current developments in AI, blockchain, and public finance. The inclusion of a variety of sources, including academic journals, government reports, and industry analyses, also provides a comprehensive foundation for the study's claims and discussions.</p> <p>However, the manuscript could benefit from additional references in a few areas: Comparative Studies: The manuscript mentions the importance of comparative studies but lacks specific references. Including recent comparative analyses of AI and blockchain applications in public finance across different countries would support this point and give readers insight into variations in implementation and success.</p>	

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Minor REVISION comments Is the language/English quality of the article suitable for scholarly communications?	Yes, the language and English quality of the article are generally suitable for scholarly communication. The manuscript employs clear, formal, and precise language, which is appropriate for an academic audience and facilitates the effective communication of complex ideas. The terminology used is specific to the fields of AI, blockchain, and public finance, demonstrating a strong grasp of the subject matter.	
Optional/General comments	Overall, this manuscript is of a great quality and worthy of publication and a good read. However, please do consider the minor suggestion on the references.	

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

Reviewer Details:

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