

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	Leveraging Artificial Intelligence (AI) and Blockchain for Enhanced Tax Compliance and Revenue Generation in Public Finance

Review Form 3

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 is highly significant for the scientific community as it addresses a critical area in public finance—enhancing tax compliance and revenue generation through innovative technologies like AI and blockchain. By presenting a detailed examination of these technologies' potential, the study provides a foundation for future research and practical policy applications, offering valuable insights into modernizing financial systems for greater transparency and efficiency. The manuscript's thorough literature review and structured analysis make it a solid resource for both academics and policymakers interested in leveraging digital tools to address persistent challenges in tax administration. I appreciate the paper's relevance and timeliness, as well as its forward-thinking recommendations for implementing these technologies in public finance.</p>	
<p>Is the title of the article suitable? (If not please suggest an alternative title)</p>	<p>Yes, the title of the article, "Leveraging Artificial Intelligence (AI) and Blockchain for Enhanced Tax Compliance and Revenue Generation in Public Finance," is suitable. It accurately reflects the core focus of the manuscript by clearly stating the technologies involved (AI and blockchain) and their intended impact on tax compliance and revenue generation within public finance. The title is concise yet comprehensive, effectively capturing the essence of the study and making it easy for readers to understand the scope and relevance of the research.</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 comprehensive, covering the main objectives, methods, findings, and recommendations of the study. It successfully highlights the potential of AI and blockchain to improve tax compliance and revenue generation in public finance, along with key applications like compliance monitoring, fraud detection, and secure transaction processing. However, there are a few suggestions to enhance its clarity and impact:</p> <ol style="list-style-type: none"> Clarify Methodology: While the abstract mentions a "qualitative review of secondary data," adding a phrase to specify the types of sources analyzed (e.g., academic journals, government reports) would improve transparency. Highlight Key Findings with Examples: Including a brief mention of specific findings, such as how AI improves compliance monitoring or how blockchain enhances transparency, would strengthen the reader's understanding of the study's practical implications. Mention Limitations or Challenges: A brief note on challenges, such as data security or regulatory hurdles, could add balance and provide context for the recommendations. Revise for Conciseness: Some phrases, such as "the transformative potential of AI and blockchain," could be simplified to maintain focus on the core findings and applications. <p>In summary, the abstract is effective but could be refined by adding details on data sources, highlighting key findings, mentioning challenges, and simplifying language for greater clarity.</p>	
<p>Are subsections and structure of the manuscript appropriate?</p>	<p>Yes, the subsections and structure of the manuscript are appropriate. The manuscript is well-organized, with a clear and logical flow that guides the reader through the various components of the study. The structure effectively supports the development of the paper's arguments and findings. Here's a breakdown of how the structure works:</p> <ol style="list-style-type: none"> Abstract: Provides a succinct overview of the key aspects of the study, including the objective, methodology, findings, and recommendations. 	

Review Form 3

	<p>2. Introduction: Sets up the context and relevance of the study, providing a solid foundation for the exploration of AI and blockchain in public finance.</p> <p>3. Literature Review: Offers a comprehensive overview of existing research, helping to position the current study within the broader academic discourse. This section is essential for framing the theoretical and empirical basis for the manuscript.</p> <p>4. Theoretical Framework: Clearly defines the key concepts (AI and blockchain), which is necessary for the reader to understand the application of these technologies within the scope of public finance.</p> <p>5. Methodology: The methodology section is clearly articulated, outlining the research approach, data sources, and data analysis techniques used in the study. The qualitative approach is well-suited for exploring the potential of emerging technologies.</p> <p>6. Results and Applications: Focuses on the practical applications of AI and blockchain, which is the core contribution of the paper. It includes case studies and examples to demonstrate the real-world relevance of the study.</p> <p>7. Discussion and Summary of Findings: Effectively synthesizes the results and discusses their implications, making connections to the broader field of public finance.</p> <p>8. Implications for Policymakers and Future Research: These sections provide actionable recommendations and highlight areas for further investigation, which add significant value to the study.</p> <p>9. Conclusion: Summarizes the study's key findings and reiterates its importance, providing a clear and concise closing to the paper.</p> <p>### Suggestions for Improvement:</p> <ul style="list-style-type: none"> - More Subheadings in the Methodology Section: The methodology section could benefit from additional subheadings to break down the detailed analysis steps, such as "Data Sources," "Data Analysis Methods," and "Ethical Considerations," for easier navigation. - Results and Applications: Consider breaking down the case studies into smaller subsections or bullet points to make them more digestible for readers. This will enhance clarity, particularly when discussing complex real-world examples. <p>Overall, the manuscript's structure is appropriate for the subject matter, and the subsections provide a clear and organized way to present the research. The suggested improvements would primarily enhance readability and navigation.</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 is scientifically robust and technically sound, demonstrating a thorough understanding of the potential of AI and blockchain technologies in public finance. Its scientific correctness is evident in the well-structured literature review, which accurately situates the study within the broader context of emerging technologies in tax compliance and revenue generation. The qualitative methodology is appropriate for the study's exploratory nature, using a systematic approach to analyze secondary data from reputable sources, including academic journals and government reports. Additionally, the manuscript effectively addresses both the advantages and challenges of integrating AI and blockchain, presenting a balanced view that enhances the credibility and relevance of its recommendations for policymakers.</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 both sufficient and recent, covering a range of relevant sources from the last few years. The cited studies include a mix of peer-reviewed journal articles, government reports, and industry analyses, which strengthens the scientific foundation and ensures the work reflects the latest developments in AI and blockchain technology within public finance.</p>	

Review Form 3

	<p>### Suggestions for Additional References: To further strengthen the manuscript, the following types of references could be beneficial: 1. **Case Studies on AI and Blockchain in Public Sector Finance**: Adding specific case studies that have documented the impact of AI or blockchain in tax compliance or financial transparency (e.g., pilot programs or government initiatives) would provide practical, real-world evidence. 2. **Current Regulatory Frameworks for Blockchain**: Recent studies on the legal and regulatory challenges surrounding blockchain use in finance, especially in tax administration, would add depth to the section on policy recommendations.</p> <p>Overall, the references are appropriate, but adding examples of recent applications or regulatory insights could further enhance the paper's impact.</p>	
<p><u>Minor REVISION</u> comments</p> <p>Is the language/English quality of the article suitable for scholarly communications?</p>		
<p><u>Optional/General</u> comments</p>		

PART 2:

	<p>Reviewer's comment</p>	<p>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></p>
<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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