

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_119430
Title of the Manuscript:	Taxpayer Compliance: Can Accountant Commitment, Whistleblowing, and Tax System Modernization impact?
Type of the Article	Peer-review

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>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<ul style="list-style-type: none"> ✓ Theoretical frame work part is more appropriate to the manuscript. ✓ This paper explained about objective of the study, The purpose of this study is to examine the impact of Accountants' Professional Dedication, Whistleblowing Mechanism, and Modernization of Tax Administration System on Taxpayer Compliance among practicing accountants in Accounting Firms in Indonesia. ✓ The researcher given in clear manner Based on the information presented above, the researcher intends to conduct a study titled "The Influence of Professional Accountant Commitment, Whistleblowing System, and Modernization of the Tax Administration System on Taxpayer Compliance. ✓ Impact of Tax system on transformation with reference to tax payers. It may be suitable for this paper content. ✓ In the abstract it may be add identify factors or variables of the study. ✓ Yes, this manuscript shows that secondary data have been given. ✓ Yes, Correct but Add on some source were the data collected. ✓ Yes, note the recent review and enlarge the number of review of literature in this paper. ✓ To be extend the references, split the reference like Text book, Research Articles, Journals, News papers and Web sources. 	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<ul style="list-style-type: none"> ✓ Language and English quality is appropriate to the study and suitable in good manner. 	
<p>Optional/General comments</p>	<ul style="list-style-type: none"> ✓ Author should follow the conceptual frame work or theoretical frame work of the study page no 5 results and discussion Author have to put the Table Number on the table. ✓ Author should give the secondary data related source. ✓ Every content should give either footnote or end note. 	

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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