

**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	

**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><b>Compulsory</b> REVISION comments</p> <p>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</p> <p>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</p> <p>3. <b>Is the abstract of the article comprehensive?</b></p> <p>4. <b>Are subsections and structure of the manuscript appropriate?</b></p> <p>5. <b>Do you think the manuscript is scientifically correct?</b></p> <p>6. <b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></p> <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>1. <b>Yes manuscript is important for scientific community as it has added to the knowledge of academia, management and Tax payers.</b></p> <p>2. <b>The article is suitable for intended purpose.</b></p> <p>3. <b>Yes, the abstract is comprehensive enough.</b></p> <p>4. <b>Yes, subsections and structure of the manuscript are appropriate.</b></p> <p>5. <b>Yes, the manuscript is scientifically correct.</b></p> <p>6. <b>The references are not sufficient and about 29% of the references are older than five years which may make the ideas in them obsolete as new events would have been discovered.</b></p> <p><b>ADDITIONAL SUGGESTION</b></p> <p>1. <b>Author only cited one authority in the body of the work and did not cited the source of many definitions and ideas which increase the level of plagiarism in the work.</b></p> <p>2. <b>Furthermore, author is expected to cite examples in the report of the hypothesis most especially towards the last paragraph of Hypothesis 3.</b></p> <p>3. <b>The referencing style used is not known but definitely author do not use 'APA 7' style.</b></p>	
<p><b>Minor</b> REVISION comments</p> <p>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></p>	<p>Yes, the English quality of the article is suitable for scholarly communications.</p>	
<p><b>Optional/General</b> comments</p>		

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**PART 2:**

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

**Reviewer Details:**

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