

## Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_114577
Title of the Manuscript:	A Study on the Impact of GST on Financial Performance of the Service Sector: A Profitability Perspective
Type of the Article	Original Research 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><b>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</b></p>	<p>The author did not mention any contribution to the scientific community. The author did not try to use any limitations of previous research to be used in the research.</p> <p>Yes, it is suitable.</p> <p>Yes, the abstract tells all of the research parts from the introduction, the object of the research, the analysis methods and the conclusion. Yes, they are appropriate structured.</p> <p>The manuscript is scientifically correct.</p> <p>The references are not enough to build the arguments on the importance of why the research must be conducted. Besides that, the most of the references are from the last 5 years research.</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 is suitable for scholarly communications</p>	
<p><b>Optional/General</b> comments</p>	<p>The author should build the justifications on why the research must be done. The urgency needs to be build so that it can be scientifically contribute to the society. Besides that, the literature review must have the grand theory that based the research variables. The author needs to have strong justification on how GST can influence the profit changes, as the relationship is not a direct relationship. The samples can be extended so that it can be used as a generalization when the research is done already. For analysis method, it is fine, but still needs explanations and arguments to explain the results, can be from other research as references to support the arguments.</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>	

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