

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_114310
Title of the Manuscript:	THE EFFECT OF TAX SERVICES AND TAX INCENTIVES ON TAX COMPLIANCE WITH TAX KNOWLEDGE AS A MODERATION VARIABLE
Type of the Article	Original Research Article

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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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>1. In the research well reviewed to the topic oriented it should to be on Relevance to Current Issues, Tax compliance is a critical issue for governments worldwide, and understanding the factors that influence it, especially among MSMEs, is of significant interest. With the focus on tax services and tax incentives, the research addresses real-world concerns regarding the effectiveness of these measures in promoting compliance.</p> <p>2. I suggest the title: Assessing the Role of Services, Incentives, and Tax Knowledge Moderation"</p> <p>3. This research investigates the influence of tax services and tax incentive policies on tax compliance among Micro, Small, and Medium Enterprises (MSMEs) specializing in the sale of used cars in the Tangerang area and its surroundings. Utilizing a quantitative approach, surveys were distributed to 250 used car entrepreneurs in the designated region during 2024. Non-probability sampling, specifically convenience sampling, was employed for data collection. Structural Equation Modelling (SEM) techniques using smart PLS 3 software were utilized for data analysis. The findings reveal that tax services do not exhibit a positive association with tax compliance among MSMEs in the studied context. Conversely, tax incentives demonstrate a significant impact on the willingness of MSMEs to comply with tax obligations. Furthermore, the study examines the moderating role of tax knowledge on the relationships between tax services, tax incentives, and tax compliance. It concludes that while understanding taxes does not directly influence the relationship between tax services or tax incentives and tax compliance, it serves as an essential aspect to consider in comprehensively understanding tax compliance behaviors among MSMEs.</p> <p>Overall, this research contributes to the understanding of factors affecting tax compliance within the MSME sector, highlighting the nuanced interplay between tax services, incentives, and tax knowledge. The findings have implications for policymakers and tax authorities in designing effective strategies to promote tax compliance among MSMEs.</p> <p>4. Yes</p> <p>5. Overall, the manuscript provides a clear and concise overview of the research, adhering to scientific standards in presenting the objectives, methodology, findings, and implications of the study.</p> <p>6. In the research overall the reference was mostly relevant, there is no more additional reference needed.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>Scholar's clearly use in English Quality.</p>	

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Optional/General comments		
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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>	

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