

**Review Form 1.7**

Journal Name:	<b>Journal of Economics, Management and Trade</b>
Manuscript Number:	<b>Ms_JEMT_116548</b>
Title of the Manuscript:	<b>THE IMPACT OF SERVICE QUALITY AND TAX SOCIALIZATION ON TAXPAYER AWARENESS PERFORMANCE (OPTIMIZATION OF REGIONAL TAX REVENUE IN MIMIKA DISTRICT, CENTRAL PAPUA PROVINCE)</b>
Type of the Article	<b>Original Research Article</b>

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**PART 1: Review Comments**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (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> <ol style="list-style-type: none"> <li>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</li> <li>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</li> <li>3. <b>Is the abstract of the article comprehensive?</b></li> <li>4. <b>Are subsections and structure of the manuscript appropriate?</b></li> <li>5. <b>Do you think the manuscript is scientifically correct?</b></li> <li>6. <b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></li> </ol> <p><b><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></b></p>	<p>Yes, the manuscript appears to address an important topic with potential significance for both the scientific community and policymakers. Understanding the impact of service quality and tax socialization on taxpayer awareness performance can offer valuable insights into strategies for optimizing regional tax revenue, which is crucial for the sustainable development of the region. Additionally, focusing on Mimika District in Central Papua Province provides specific context to the study, which can aid in understanding the dynamics of tax compliance and revenue generation in that particular area. Overall, the manuscript has the potential to contribute to the body of knowledge on tax policy, public administration, and regional development, making it relevant to the scientific community.</p> <p>Title seems suitable as it accurately reflects the main focus and scope of the study. It effectively communicates the key variables being investigated (service quality, tax socialization, taxpayer awareness, taxpayer compliance, and service performance) as well as the specific context of the research (optimization of regional tax revenue in Mimika District, Central Papua Province). Overall, the title provides a clear indication of what readers can expect to learn from the study.</p> <p>Yes, the abstract of the article appears to be comprehensive. It succinctly summarizes the research context, objectives, methodology, key findings, and implications. It introduces the importance of taxation for government revenue, particularly at the local level in Mimika Regency, Papua Province, and outlines the relevance of studying the impact of tax socialization, taxpayer compliance and awareness, and service quality on taxpayer service performance. The abstract also provides essential details about the sample size, research method (Structural Equation Modeling – Partial Least Square), and main results, including the relationships between the variables tested. Furthermore, it discusses the theoretical implications for future research and the practical implications for policymakers. Overall, the abstract effectively encapsulates the main points of the study, making it comprehensive for readers seeking an overview of the research.</p> <p>The use of Structural Equation Modeling (SEM-PLS) for hypothesis testing with a sample size of 100 taxpayer respondents suggests a quantitative research design suitable for the study's objectives. The reported results indicating positive influences of service quality, tax socialization, and taxpayer awareness on taxpayer compliance and service performance align with theoretical expectations and contribute to the understanding of these relationships.</p> <p>However, to assess the scientific correctness of the entire manuscript, it would be necessary to review the full text, including the methodology, data analysis procedures, results, and discussion sections. These sections would provide more detailed information about the research design, data collection methods, statistical analyses, interpretation of findings, and potential limitations of the study. A thorough review of these components would be required to determine the overall scientific rigor and validity of the manuscript.</p>	
<p><b>Minor</b> REVISION comments</p> <ol style="list-style-type: none"> <li>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></li> </ol>	<p>Yes</p>	

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<b>Optional/General</b> comments		
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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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