

Review Form 3

Journal Name:	South Asian Journal of Social Studies and Economics
Manuscript Number:	Ms_SAJSSSE_123350
Title of the Manuscript:	Tax System Automation, Obligation Cost, and Value Added Tax Compliance
Type of the Article	

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This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guidelines for the Peer Review process, reviewers are requested to visit this link:

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PART 1: Review Comments

<u>Compulsory</u> REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. authors must write his/her feedback here)</i>
<p>Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.</p>	<p>The manuscript is important based on its contributions to revenue generation. The article explains briefly the need for system automation that impacts VAT compliance. The paper further dictates the importance of minimizing the obligation cost that attracts more taxpayers to pay VAT voluntarily. To this end, the manuscript is acceptable</p>	
<p>Is the title of the article suitable? (If not please suggest an alternative title)</p>	<p>The title is not suitable. The suggested title should be “The Moderating Effect of Obligation Cost on the Relationship Between Tax System Automation and Value-Added Tax Compliance” The suggested title is also indicated in the manuscript.</p>	
<p>Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.</p>	<p>The Abstract is suitable. However, consistency in reporting sample size needs to be revised.</p>	
<p>Are subsections and structure of the manuscript appropriate?</p>	<p>Are appropriate</p>	
<p>Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.</p>	<p>The manuscript is scientifically sound. Scientifically sound because it involves theories and appropriate statistical methods of testing hypotheses (inferential analysis of data). Although the paper lists some theories, I have not seen how these theories were tested. The author should show how these theories were used and why more than one theory was used.</p>	
<p>Are the references sufficient and recent? If you have suggestions for additional references, please mention them in the review form.</p>	<p>References are current. However, in formulating the hypothesis, particularly moderating the hypothesis more literature should be added</p>	
<p><u>Minor</u> REVISION comments</p> <p>Is the language/English quality of the article suitable for scholarly communications?</p>	<p>The article is communicating. The provided comments are minor though need to be worked on seriously to improve the manuscript</p>	
<p><u>Optional/General</u> comments</p>		

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PART 2:

	Reviewer's comment	Author's comment <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>
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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