

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_124047
Title of the Manuscript:	Tax Service Quality and Tax Compliance among Small and Medium Enterprises in North Rift Economic Block, Kenya: A Moderated Mediation Model of Government Trust and Social Value Orientation
Type of the Article	Original Research Article

PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
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.	Obviously, the author has done sufficient work on this topic. The manuscript will add a new knowledge to the scientific community. Over all the research article is good.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title is not short and clear, the title must specific and reflects the main ideas of the article	
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.	The abstract is the essence of the full text. Before the main body, the purpose of the abstract is to let readers understand the full text briefly. The abstract clearly presents the research objective, methods and results.	
Are subsections and structure of the manuscript appropriate?	Overall the research structure is good, however the conceptual framework must reorganized and (it is best using of SmartArt chart)	
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.	The research study methods are sound and appropriate; the result is Satisfactorily presented in the article. The conclusions or summary are accurate and supported by the content.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	References are up-dated, adequate and correctly cited. However the in-text citations should be numbered and marked in the corresponding position of the main body in the normal text form of [] (such as [1], [2], [3] ...) instead of (1), (2)	
Minor REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	It's okay	
Optional/General comments	The author is advised to go through the paper and do a quick check on probable grammatical errors and existing spelling mistakes.	

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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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