

**Review Form 3**

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_124047
Title of the Manuscript:	<b>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</b>
Type of the Article	<b>Original Research Article</b>

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**PART 1: Review Comments**

<b>Compulsory</b> 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>
<p><b>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.</b></p>	<p>The manuscript is a novel contribution in the existing literature by examining the moderated mediation of social value orientation and government trust in the relationship between tax service quality and tax compliance among small and medium enterprises (SMEs). However, it needs some revisions properly before acceptance.</p>	
<p><b>Is the title of the article suitable? (If not please suggest an alternative title)</b></p>	<p><b>Yes</b></p>	
<p><b>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.</b></p>	<p><b>Yes there is a need to restructure the abstract properly</b></p>	
<p><b>Are subsections and structure of the manuscript appropriate?</b></p>	<p><b>Yes</b></p>	
<p><b>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.</b></p>	<p><b>This manuscript will contribute in the existing literature and will be helpful in understanding the moderated mediation of social value orientation and government trust in the relationship between tax service quality and tax compliance among small and medium enterprises (SMEs).</b></p>	
<p><b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b></p>	<p><b>No, there is need for revision. The author fails in citing scientific literature properly.</b></p>	

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<p>Minor REVISION comments</p> <p><b>Is the language/English quality of the article suitable for scholarly communications?</b></p>	<p>Yes</p>	
<p><b>Optional/General</b> comments</p>	<p>Decision: <b>Revision</b></p> <p>The manuscript is a novel contribution in the existing literature by examining the moderated mediation of social value orientation and government trust in the relationship between tax service quality and tax compliance among small and medium enterprises (SMEs).</p> <p>Observation:</p> <ol style="list-style-type: none"> <li>1. The abstract should be made robust. The headings should be purpose, methodology, findings, practical implications and originality. Unnecessary headings should be removed and abstract should be concise as much as possible (Max. 250 words).</li> <li>2. There is no need to report statistical results (i.e. (<math>\beta = .541, p &lt; .001</math>) in abstract section. The findings should be reported in a concise manner with basically focusing on what the results of the study interpret.</li> <li>3. I did not see any well contribution of this study in the existing literature. The literature section of the study is too much weak and the author fails to cite the academic work at a number of place properly. The author fails in citing recent literature and a number of valuable studies conducted in this context i.e. Goods and Service Tax and its implications on revenue efficiency of sub-national governments in India: an empirical analysis Determinants of compliance behavior of GST taxpayers: A conceptual model via review Application of Theory of Planned Behavior on Determinants of GST Compliance Behavior of GST Taxpayers: An Empirical Study from India Tax compliance and enforcement. Investigating the compliance behavior of GST taxpayers: An extension to theory of planned behavior Tax compliance and administration Building the Empirical Puzzle on Impact of Macroeconomic Determinants on GST Revenue: An Empirical Investigation via ARDL Bound Test Perspective Tax compliance</li> </ol> <p>Moreover, the author needs to justify the application of social contract theory in contrast to theory of planned behavior. All these articles published in high quality journals must be properly cited.</p> <li>4. The author fails in providing citations at a number of places where it should be e.g. "Tax compliance refers to how well taxpayers meet their obligations, including accurate income reporting, timely filing of returns, and paying taxes by the due dates. Conversely, tax non-compliance involves actions such as late filings, underreporting income, overstating deductions, and failing to pay taxes on time." "The target population consisted of 21,232 SMEs within the North Rift Economic Bloc in Kenya, segmented into retail trade (6,655), wholesale trade (1,421), service sector (12,367), and manufacturing sector (789).</li>	

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	<p>(Provide data source).</p> <p>5. Provide equation number properly and mentioned them in text to make it understandable for readers.</p> <p>6. Provide justification for "None of the correlation coefficients exceeded 0.8, indicating that multicollinearity was not an issue." You may see "Navigating GST revenue efficiency challenges: a solution to dilemma of policy makers for enhancing revenue efficiency".</p> <p>7. There is a need to reframe the introduction section align with the results of the study. Moreover, the policy implications are not presented in the paper without which there are no implications of current study in this research paradigm.</p> <p>8. There is a need to justify the research gap properly and what the present will study will contribute in the existing literature at the end of the introduction section.</p> <p>9. Literature review is too much thin and therefore, it seems that author needs to revise research topic adequately.</p> <p>This article can be accepted for publication if the above recommendations can be implemented properly in the revised version.</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>	

### Reviewer Details:

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