

### Review Form 3

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_123161
Title of the Manuscript:	<b>The Effect of Tax Awareness, Tax Understanding, and Tax Morals on Taxpayer Compliance from the Gender Perspective of MSME Entrepreneurs in the Tanah Abang Market</b>
Type of the Article	

#### **General guidelines for the Peer Review process:**

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**

<b>Compulsory</b> REVISION comments	<b>Reviewer's comment</b>	<b>Author's Feedback</b> (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<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>This article is pertinent because it sheds light on the ways that morality, knowledge, and tax awareness affect taxpayer compliance, which is essential for enhancing MSME entrepreneurs' tax collecting tactics. The study exposes potential disparities in tax compliance behavior between male and female entrepreneurs by adopting a gender perspective, which can guide more focused and successful policy initiatives. Furthermore, concentrating on the Tanah Abang Market provides a particular case study that deepens comprehension of these dynamics in an actual setting, immediately applying the findings to other situations.</p>	
<p><b>Is the title of the article suitable? (If not please suggest an alternative title)</b></p>	<p>The study is well-defined and concentrates on the MSME enterprises in the Tanah Abang market as a particular category. This focused method enables an in-depth investigation of taxpayer compliance factors in a particular regional and demographic context. The study's specificity increases its applicability to tax authorities and policymakers that want to raise compliance rates in comparable company sectors.</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</b></p>	
<p><b>Are subsections and structure of the manuscript appropriate?</b></p>	<p>Yes, the manuscript structure and subsections are appropriate, clearly defined, and contributing to the research goal.</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>The manuscript explores tax compliance behaviors among MSME entrepreneurs, focusing on gender differences. It offers a nuanced understanding of compliance dynamics, enabling more effective policy interventions. The research evaluates multiple factors, including tax awareness, understanding, and morals, influencing compliance. This comprehensive approach provides detailed insights into how these factors interact and affect compliance behavior among MSME entrepreneurs. The study uses empirical data collected directly from MSME entrepreneurs in the Tanah Abang market, enhancing the validity and reliability of the findings. This empirical research is valuable in understanding real-world phenomena, such as tax compliance. The paper contributes to the academic literature by integrating a gender perspective into tax compliance, a less explored area in similar research. This novel approach could stimulate further research and debate on the topic.</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>The reference are sufficient and recent.</b></p>	

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Minor REVISION comments		
<b>Is the language/English quality of the article suitable for scholarly communications?</b>	Yes	
<b>Optional/General</b> comments	<p>The paper "The Effect of Tax Awareness, Tax Understanding, and Tax Morals on Taxpayer Compliance from the Gender Perspective of MSME Entrepreneurs in the Tanah Abang Market" has several notable strengths, including its focused topic, incorporation of a gender perspective, multi-factor analysis, empirical approach, and contribution to the literature. However, the study also has areas for improvement related to limited generalizability, potential sample size limitations, scope of variables, risk of bias, insufficient consideration of contextual factors, and reliance on cross-sectional data.</p> <p>To enhance the robustness and applicability of the research, future studies could consider expanding the scope to include a broader range of variables, increasing the sample size, incorporating longitudinal data, and addressing potential biases more rigorously. These improvements would provide a more comprehensive understanding of taxpayer compliance and contribute more significantly to both academic knowledge and practical policy development.</p>	

### **PART 2:**

	<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)
<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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