

Review Form 3

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| Journal Name: | Asian Journal of Economics, Business and Accounting |
| Manuscript Number: | Ms_AJEBA_123161 |
| Title of the Manuscript: | 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 |
| 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

| 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> |
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| 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. | | |
| Is the title of the article suitable? (If not please suggest an alternative title) | | |
| 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. | | |
| Are subsections and structure of the manuscript appropriate? | | |
| 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. | | |
| Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. | | |

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| <p>Minor REVISION comments</p> <p>Is the language/English quality of the article suitable for scholarly communications?</p> | | |
| <p>Optional/General comments</p> | <p>Peer- Review Report Manuscript Number: 2024_AJEBA_123161</p> <p>Overview: This manuscript presents a study on the effects of tax awareness, tax understanding, and tax morals on taxpayer compliance among MSME entrepreneurs in the Tanah Abang Market in Jakarta, Indonesia, with a focus on gender differences. The study uses a quantitative approach with survey data analyzed using PLS-SEM.</p> <p>Strengths:</p> <ol style="list-style-type: none"> 1. The study addresses an important and relevant topic of taxpayer compliance, particularly for MSMEs which are a significant part of Indonesia's economy. 2. The research design incorporating gender analysis provides interesting insights into differences between male and female taxpayers. 3. The use of PLS-SEM for data analysis is appropriate for the research questions and hypotheses. 4. The sample size (270 respondents) is adequate for the analytical approach used. 5. The discussion section provides some useful interpretations of the findings in relation to existing literature and theory. <p>Weaknesses and Suggestions for Improvement:</p> <ol style="list-style-type: none"> 1. Literature Review: <ul style="list-style-type: none"> o The literature review could be more comprehensive and critical. More recent studies (past 2-3 years) should be included. o The theoretical framework could be strengthened by more explicitly connecting the chosen variables to underlying theories. 2. Methodology: <ul style="list-style-type: none"> o More details on the questionnaire development and validation process should be provided. o The rationale for choosing the Tanah Abang Market as the study location should be explained. o Information on ethical considerations and how informed consent was obtained is missing. 3. Results: <ul style="list-style-type: none"> o The presentation of results could be improved with more clarity and detail in the tables and figures. o Statistical significance levels should be clearly indicated for all reported results. 4. Discussion: <ul style="list-style-type: none"> o The discussion of gender differences could be more nuanced and contextualized within the broader literature on gender and taxation. o The limitations of the study should be more explicitly addressed, particularly potential biases in self-reported data. 5. Conclusion: <ul style="list-style-type: none"> o The conclusion could be strengthened by more explicitly stating the implications of the findings for policy and practice. o Suggestions for future research could be more specific and substantive. 6. Language and Structure: <ul style="list-style-type: none"> o The manuscript would benefit from thorough proofreading and editing for grammar, syntax, and clarity. o The structure could be improved by more clearly delineating the different sections (e.g., clear headings for literature review, methodology, results, discussion). 7. References: <ul style="list-style-type: none"> o The reference list should be checked for consistency in formatting and completeness of information. <p>Overall Recommendation: The manuscript addresses an important topic and provides some interesting insights. However, it requires moderate to major revisions before it can be considered for publication.</p> | |

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| | The authors should address the weaknesses identified above, particularly in strengthening the theoretical framework, improving the presentation of results, and enhancing the discussion of findings. With these improvements, the study has the potential to make a valuable contribution to the literature on taxpayer compliance in the context of MSMEs in developing economies. | |
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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> | |

Reviewer Details:

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