

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_78083
Title of the Manuscript:	Tax Revenue and Socio-economic Performance in Nigeria
Type of the Article	

General guideline for 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 guideline for Peer Review process, reviewers are requested to visit this link:

<https://www.journalajebo.com/index.php/AJEBA/editorial-policy>

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PART 1: Review Comments

	Reviewer's comment	Author's comment (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)
Compulsory REVISION comments		
Minor REVISION comments	<p>From my point of view, it is a very interesting topic and simultaneously it seems that to the best of my knowledge is an important empirical research which analyzed the effect of tax revenue on socio-economic performance in Nigeria between 1981 and 2020, using descriptive and broad econometric techniques. The analysis started with exploring the trends in each variable using line graphs after which descriptive statistics were used. Both the Autoregressive Distributive Lag (ARDL) and Dynamic Error-Correction Model (ECM) econometric models were estimated. The paper consists of the following sections: Introduction, Literature Issues, Methodology, Results and Discussions and Concluding Remark.</p> <p>However, I find some recommendations:</p> <ol style="list-style-type: none"> 1. The abstract must contains the main purpose of the paper, the research method used in the research and the main contributions. 2. It would be very useful to add in the "Introduction" section the purpose, objectives and hypothesis of the research. 3. We consider that the introduction should specify the novelty of the paper compared to other papers published in this area. <p>4. I think that descriptive perspective and the correlation matrix are crucial to understand the context of the problem to be analyzed.</p> <p>9. Also, we consider the literature is not enough and that is why, we recommend the authors to refer to other recent works indexed in Web of Science, Scopus, Emerald, Cambrige, and MDPI Journals. We suggest that the authors cite papers published in MDPI journals and Web of Science Journals such as:</p> <ol style="list-style-type: none"> a. Batrancea, I., Moscviciov, A., Sabau, C., Batrancea, L.M. (2013) Banking Crisis: Causes, Characteristic and Solutions, <i>Proceedings of DIEM</i>, 16-29. b. Batrancea, L., & Nichita, A. (2015). Which is the best government? Colligating tax compliance and citizens' insights regarding authorities' actions. <i>Transylvanian Review of Administrative Sciences</i>, 44E, pp.5-22. c. Batrancea, L.M., Nichita, R.A., Batrancea, I., Moldovan, B. A. (2012) Tax Compliance Models: From Economic to Behavioral Approaches, <i>Transylvanian Review of Administrative Sciences</i>, 2012, Issue 36E, pp.13-26. d. Nichita, A., Batrancea, L., Pop, C.M., Batrancea, I., Morar, I.D., Masca, E., Roux-Cesar, A.M., Forte, D., Formigoni, H., da Silva, A.A. (2019). „We Learn Not for School but for Life: Empirical Evidence of the Impact of Tax Literacy on Tax Compliance”. <i>Eastern European Economics</i> 57(5), 397–429; DOI: 10.1080/00128775.2019.1621183. e. Batrancea, L. (2021) An Econometric Approach Regarding the Impact of Fiscal Pressure on Equilibrium: Evidence from Electricity, Gas and Oil Companies Listed on the 	

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	<p>New York Stock Exchange, Mathematics 9, no. 6: 630.</p> <p>f. Nichita R.A., Batrancea L.M. (2012) The Implications of Tax Morale on Tax Compliance Behavior, <i>Annals of University of Oradea: Economic Science</i>, Tom XXI, no.1, pp.739-744.</p> <p>It should also be enhanced with a review of the literature adequate to the subject and a broader interpretation and commentary of the research results.</p>	
Optional/General comments		

PART 2:

	Reviewer's comment	Author's comment (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)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

Name:	Larissa Batrancea
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