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| Journal Name: | [**Asian Journal of Economics, Business and Accounting**](https://journalajeba.com/index.php/AJEBA) |
| Manuscript Number: | **Ms\_AJEBA\_140137** |
| Title of the Manuscript: | **The Influence of Tax Knowledge and Perception of Taxation on the Voluntary Disclosure Program and Its Implications for Taxpayer Reporting (An Empirical Study on Individual Taxpayers Registered at KPP Pratama Kuningan)** |
| Type of the Article | **Original Research Article** |

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| **PART 1: Comments** | | |
|  | **Reviewer’s comment**  **Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer review.** | **Author’s Feedback** (It is mandatory that authors should write his/her feedback here) |
| **Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.** | **This study contributes to knowledge related to taxation, specifically voluntary tax reporting in the Kuningan region of Indonesia. It describes the state of tax reporting awareness in Indonesia as a developing country. The results of this study reinforce the arguments of similar studies that have been conducted previously. This study has linked planned behavior theory and attribution theory to voluntary tax reporting.** | We believe that this manuscript provides meaningful contributions to the field of taxation, particularly in the area of voluntary tax compliance. By focusing on individual taxpayers in a developing country context, this study offers empirical evidence on how tax knowledge and perceptions influence reporting behavior, both directly and through the Voluntary Disclosure Program. Additionally, the integration of the Theory of Planned Behavior and Attribution Theory provides a robust theoretical foundation for understanding taxpayer behavior. We hope that the findings of this research will support policymakers and tax authorities in designing more effective strategies to enhance tax compliance. |
| **Is the title of the article suitable?**  **(If not please suggest an alternative title)** | **The title of the research is consistent with the content of the research.** | Thank you for your positive remark. We are pleased to know that the title of our manuscript is considered consistent with the content and accurately reflects the focus of the research. We have retained the original title as it effectively captures the key variables and scope of the study. |
| **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 describes the elements that must be disclosed in a research abstract (research objectives, methods, results).** | Thank you for your kind feedback. We appreciate your confirmation that the abstract sufficiently presents the key elements of the research, including the objectives, methods, and results. We have retained the structure while ensuring clarity and conciseness to maintain its effectiveness in summarizing the study. |
| **Is the manuscript scientifically, correct? Please write here.** | **The article is well written, incorporating scientific elements based on the latest theories and research results, and reinforced with sufficient phenomena and methods. However, several items need to be added/improved to make the article easier to understand and clearer for readers:**   1. **The description and data in Table 1 are inconsistent. In Table 1, Indonesia is listed at 10.9%, but in the description below the table, Indonesia is listed at 10.08%. Which one is correct?** 2. **The introduction does not clearly identify the research gap.** 3. **For recommendations, include suggestions related to the practical/operational world, not just academic ones. Include recommendations for taxpayers, the government, and other relevant regulators.** 4. **Describe the sample selection method using the Slovin formula.** 5. **Operationalize the variables both descriptively and in table form so that the indicators and measurement scales of the variables are clear.** 6. **State the limitations of the research.** | Thank you for the constructive feedback. Below is the author's response to the reviewer's comments:   1. Regarding the discrepancy between the figures in the table and the description, we confirm that the correct figure is 10.9%, as shown in Table 1. The 10.08% mentioned in the description was a typographical error on our part. We have corrected this section to ensure consistency and avoid confusion. Once again, we sincerely appreciate your attention and correction. 2. Thank you for the suggestion. In response to the comment that the introduction does not clearly identify the research gap, we have revised this section by providing a more detailed explanation of the identified gap. Additionally, we have included several references from previous studies that show variations in research findings, as part of strengthening the argument for the urgency and novelty of this study. 3. Thank you for the valuable suggestion regarding the recommendations in our article. As a follow-up, we have added practical and applicable recommendations aimed not only at academics, but also at taxpayers, the government, and other relevant regulators. This addition is intended to ensure that the research findings can make a tangible contribution to tax practices, particularly in improving compliance and policy effectiveness. 4. Thank you for the suggestion related to the explanation of the sample selection method. In response, we have added a more detailed explanation of the use of the Slovin formula, including the formula itself and the sample size calculation based on the population and the determined margin of error. We hope this addition provides clarity to the readers regarding the basis for determining the number of respondents in this study. 5. Thank you for your input regarding the clarity of variable operationalization. As a follow-up, we have added a table of variable operationalization that includes definitions of each variable, the indicators used, and the measurement scales applied. 6. As a follow-up, we have added a section on the limitations of the study in the conclusion. This section was developed based on the research findings and the empirical context. |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention**  **them in the review form.** | **The references used are fairly recent.** | Thank you for your positive comment. We are glad to know that the references used in the manuscript are considered sufficiently recent. We have reviewed the reference list to ensure continued relevance and have made minor updates where necessary to further strengthen the literature base. |
| **Is the language/English quality of the article suitable for scholarly communications?** | **The English used is quite good.** | Thank you for your kind feedback. |
| **Optional/General** comments | **Accepted with minor revision** | Thank you for your positive overall evaluation and recommendation for acceptance with minor revision. We have carefully addressed all the comments and suggestions provided, and the revised sections have been highlighted in the manuscript. We truly appreciate your constructive feedback, which has helped us improve the quality of this paper. |

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| **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?** | *(If yes, Kindly please write down the ethical issues here in details)* | There are no ethical issues identified in this manuscript. All procedures involving human respondents were carried out in accordance with ethical research standards, including voluntary participation and confidentiality of data. |