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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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|  | **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.** | Taxpayer reporting is a vital tool for the government to maximize tax collection. This article provides valuable insights for tax stakeholders to enhance tax knowledge and improve perceptions of taxation through the Voluntary Disclosure Program. | Thank you very much for your positive and encouraging feedback. We truly appreciate your recognition of the importance and relevance of our research topic. We hope that the findings of this study can indeed contribute valuable insights for tax stakeholders in improving tax knowledge and perception, particularly through the implementation of the Voluntary Disclosure Program. Your comments motivate us to continue enhancing the quality and practical impact of our research. |
| **Is the title of the article suitable?**  **(If not please suggest an alternative title)** | Yes | Thank you for your kind confirmation. We are glad that the title of the manuscript is considered appropriate and aligned with the content 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.** | For research methodology, it is necessary to explain the methods used, the research approach, the data sources  (samples), and the procedures for data analysis. | Thank you for the helpful suggestion. In response to the reviewer’s comment regarding the need for a more detailed explanation of the research methodology, we have revised and improved this section. Specifically, we have clearly described:   * The research method and quantitative approach used, * The data source and sampling technique (including population size, Slovin formula, and sample size), * As well as the data analysis procedures, including PLS-SEM and the Sobel test for mediation analysis.   These revisions have been made to ensure greater clarity and completeness in the methodology section. The revised parts have been highlighted in the manuscript.Bottom of Form |
| **Is the manuscript scientifically, correct? Please write here.** | Yes. This manuscript includes a research background, literature review, methodology, results, discussion, and conclusions. | Thank you for your positive assessment. We appreciate your recognition of the scientific structure and completeness of the manuscript. |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.** | References are still limited. It is important to include at least 70 percent of references from reputable journals. There are still references without DOI codes. | Thank you for the valuable input regarding the references. In response to the suggestion, we have updated the reference list by ensuring that at least 70% of the sources are from reputable journals. Additionally, we have added DOI codes to the relevant references to improve accuracy and traceability. We have also replaced or supplemented older sources with more recent and relevant publications to strengthen the literature review. |
| **Is the language/English quality of the article suitable for scholarly communications?** | In terms of language, this still needs proofreading. | Thank you for your helpful suggestion. We acknowledge that certain parts of the manuscript required language refinement. Accordingly, we have carefully proofread and edited the entire manuscript to improve the grammar, clarity, and overall readability to meet scholarly communication standards. |
| **Optional/General** comments |  | Thank you for reviewing our manuscript. We appreciate your time and consideration, and we are grateful for your constructive feedback throughout the review process. |

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| **PART 2:** | | |
|  | **Reviewer’s comment** | **Author’s Feedback** (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)* |  |