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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.** |  |
| **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.** |  |
| **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).** |  |
| **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.**
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| **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.** |  |
| **Is the language/English quality of the article suitable for scholarly communications?** | **The English used is quite good.** |  |
| **Optional/General** comments | **Accepted with minor revision** |  |

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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)* |  |

**Reviewer details:**

Wiralestari., Universitas Jambi, Indonesia