

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_126796
Title of the Manuscript:	Transforming Tax Compliance with Machine Learning: Reducing Fraud and Enhancing Revenue Collection
Type of the Article	

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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>
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.	This manuscript offers valuable insights into how machine learning (ML) can transform tax administration, a critical area for enhancing government revenue and minimizing fraud. It highlights the potential of ML to improve detection processes, increase efficiency, and reduce the burden of traditional compliance methods. The review of recent literature, combined with practical case studies, provides a robust basis for understanding the benefits and challenges of ML in tax systems. This paper is a timely contribution, as tax authorities globally are increasingly considering data-driven approaches for more adaptive and responsive tax compliance.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title is appropriate and clearly reflects the manuscript's focus on the application of machine learning to tax compliance and revenue collection. It captures the primary objective of the study, which is to demonstrate the role of ML in enhancing tax administration and fraud prevention. If a more concise title is desired, consider: "Machine Learning in Tax Compliance: Enhancing Fraud Detection and Revenue Collection."	
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 is comprehensive, summarizing the manuscript's core objectives, findings, and implications effectively. However, it could benefit from a brief mention of the types of ML models or techniques discussed, which would give readers a clearer preview of the technological depth of the paper. Adding a sentence on the broader impact on policy and tax administration could also enhance its appeal.	
Are subsections and structure of the manuscript appropriate?	The structure is logical, with sections dedicated to literature review, implementation challenges, case studies, and future directions. This structure enables a clear, step-by-step exploration of the topic. Each section is well-organized, making it easy for readers to follow the arguments and findings presented.	
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.	This manuscript is scientifically robust and well-grounded in recent research, demonstrating a thorough understanding of ML applications in tax compliance. The literature review is extensive and includes recent studies, which strengthen the validity of the claims. Case studies further provide practical examples, showcasing the real-world applicability of ML techniques. The author addresses technical and ethical challenges comprehensively, which is crucial for understanding the feasibility of ML in tax systems. However, further elaboration on specific ML algorithms and their comparative performance could enhance the technical depth.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. :	The references are relevant, recent, and support the manuscript's arguments effectively. The inclusion of studies from 2022-2024 underscores the manuscript's commitment to reflecting current research. There are no additional references needed at this point, though studies on specific ML models, such as neural networks and decision trees, could add further depth if desired.	
Minor REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	The language is clear and professional, suitable for scholarly communication. Minor grammatical revisions in a few sections would improve readability, especially in areas where technical jargon is heavy. A thorough proofreading for minor typographical errors is recommended.	
Optional/General comments	Consider adding a brief section on the potential future interaction between ML in tax compliance and other emerging technologies, such as blockchain or AI-driven policy analysis, to explore further avenues of innovation in tax administration.	

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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:

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