Journal Name:	South Asian Journal of Social Studies and Economics
Manuscript Number:	Ms_SAJSSE_84081
Title of the Manuscript:	Covid-19 Pandemic and the Degree of Informality of Sole Proprietor Entrepreneurship (SPE)
Type of the Article	Review Article

General guideline for Peer Review process:

This journal's peer review policy states that <u>NO</u> manuscript should be rejected only on the basis of '<u>lack of Novelty'</u>, 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:

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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)
<u>Compulsory</u> REVISION comments	RESEARCH TITLE: Covid-19 Pandemic and the Degree of Informality of Sole Proprietor Entrepreneurship (SPE). 1. As it is a descriptive study immersed in times of pandemic, it is recommended to add the year or describe the execution time of the same in the body of the study	
	RESUME 1. It is necessary to give greater specificity in the description of the general objective of the study.	
	2. Although a description of part of the methodology to be used is made, it is necessary to describe in a timely manner what type of survey was used in view of the fact that the entire study depends on it, as well as be careful with pretending to make measurements on aggregates which at first glance is not described as the objective of the study. (Is it intended to measure informality and also resilience? If so, specify and describe in the results.)	
	3. It is recommended to review the categorization of the informality variable in detail and endorsed by an author. (Analyze the following Assumption: Can a company be largely informal? Legally, if it does not meet some formality criterion, it is classified as informal, this according to various political constitutions, for this reason there is a need to review in more detail the final measurement categorization of The variable)	
	4. Complete keywords and alphabetical order up to a maximum of five.	
	 INTRODUCTION The study must emphasize the APA Standards, being necessary to restructure the forms and details according to the APA Standards Guide 7th edition: For this, a source is left: https://normas-apa.org/wp-content/uploads/Guia-Normas-APA-7ma-edicion.pdf In the new edition there are no longer certain signs (&) that appear in various parts of the theoretical reference. 	
	The informal economy comprises the collective economic activities of the firms, their customers and supplier (Bruton, Ireland, & Ketchen, 2012). However the informal economy monitoring study isolates Street Vending Entrepreneurship (SVE) one of the three urban informer players most visible in urban space. Their activities are usually eccompundisciplined urban commercial pattern and inherent confusion, (Lincoln 2008). As municipalities are constantly looking for better approaches to regulate the activities vendors but this has remained an arduous task given that licensing and regulations affect their working condition (Roever, 2014). The inability of municipalities to effectively regulate Street Vending Entrepreneurship has led to municipalities to effectively regulate Street Vending Entrepreneurship has led to municipal authorities and street vendor (Webb et al, 2013). The hostile relationship has been draining the earnings, asset and time of Street Vending Entrepreneurs through imposed workplace insecurity, har assment and confiscation of stock by municipal authorities, (Roever, & Skinner, 2016). 3. Does not state the general objective or specific objectives of the study.	
	THEORETICAL FRAMEWORK 1. Readjust direct and indirect texts according to APA Standards 7th edition	
	MATERIALES Y MÉTODOS	

- 1. Strictly adhere to the scientific journal scheme.
- 2. Weak description of the methodology, must mention key points such as the scientific method used, the type of study, scope of study.
- 3. You mention that the study is based on other research carried out. Which ones?
- 4. In the summary, it states that the study sought to "understand their degree of informality and resilience in their activities during the Covid-19 pandemic", a fact that justifies that there is no clear objective horizon, even showing two totally different variables in complexity, since it is not found how resilience was measured.
- 5. It does not describe how much was the real population in which the simple random sampling was applied, likewise it would be necessary to know how much of the sample belongs to each study context.
- 6. It is necessary to be clear about the methodology to be addressed in the study, as well as the design, which is not described in any section, remembering that, according to Hernández Sampieri, 2014, studies that have a dependent and independent variable respond to quasi-experimental or experimental studies. , the study itself responds to a review study, therefore it is necessary to better position the methodology and research design, to improve its methodological support

VARIABLES EN LOS MODELOS

Variable dependiente: La variable dependiente para esta investigación fue el grado de informalidad que los operadores de empresarios unipersonales. Para capturar la variable dependiente, respondió cuando se le <u>preguntó si</u> (1) si el negocio estaba registrado, (2) si tenía una cuenta bancaria y (3) si tenía una tarjeta de contribuyentes. La variable dependent de esta investigación se desarrolló en base a la teoría causal de la economía informal en 4 escuelas diferentes de thought (Chen, 2012)

Be careful the variables in measurement are studied, not created.

Variable independiente: Para crear una variable independiente, pedí a los encuestados que excluyeran las características de sus actividades. Las variables indicadoras (variables independientes) para este estudio se dividieron en dos grupos principales (1) factores a nivel individual y (2) los factores institucionales. Los factores individuales incluyeron: age de los empresarios propietarios únicos, gender, nivel de educación, edad de los negocios y razón para iniciar el negocio. El factor institucional comprendía la elusión fiscal, la corrupción del sector público y el sistema tributario poroso.

7. Improve the writing and justification of the statistics used for data analysis, in the study there is no evidence of hypotheses to be tested, in addition to considering that logistic regression analysis "is a multivariate statistical technique that allows us to estimate the relationship between a variable non-metric dependent, in particular dichotomous and a set of metric or non-metric independent variables" (Salcedo, C. 2018)

This dichotomous assumption is not evidenced in the study..

RESULTS PRESENTATION

1. The results called "Descriptive findings" which shows as characteristics of the companies and in the columns the final categorization of the variable being measured, which is the degree of informality, does not show clarity for its interpretation, precisely in the interpretation it describes the characteristics, The question is what criteria were taken into account (Reactives, scales, etc.) to classify the company as Totally informal, Largely informal, Largely formal and Totally Formal (Take into account the suggestions made for this categorization in the summary part)?

Tabla 1: Características de las Empresas Proveedoras Únicas (CCP) por Grado de Informalidad Totalmente Totalmente Todo informal Formal informal formal Todos los encuestados Género 34.5% 16.4% 18.2% 30.9% 100.0% Masculino 41.4% 17.9% 28.3% 100.0%

To better describe how this classification is justified based on the characteristics described, some system of scales is necessary.

2. As observed in the two tables exposed in the study, none of them measures resilience, in any case, evaluate if there are ways in the instrument to be able to demonstrate its measurement, otherwise reformulate the objective or purpose of the study.

DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

1. They must appear, be described separately, maintaining coherence between the specific objectives and results found.

CONCLUSION

- 1. In the conclusion, it mentions that "The study also revealed that tax avoidance and the porosity of the tax system significantly explain the degree of informality of sole proprietorships during the Covid-19 pandemic in the cities of Bamenda and Buea" fact that It is necessary to improve its support in the results part, given that, as shown, it does not justify asserting this revelation. To do this, answer the following question: how was tax avoidance and the porosity of the tax system measured?
- 2. The conclusion or conclusions must be consistent with the results presented, not fall into interpreted paragraphs that are not endorsed with the results

BIBLIOGRAPHIC REFERENCES

 In essence, with the work, the application of the APA REGULATIONS suggested in previous lines must be addressed, remembering that each citation can originate from an article, a magazine, a PDF file, a book, etc. each of these has a way of being worded.

	Lista de referencias Acs, Z. J., Desai, S., & Hessels, J. (2008). Emprendimiento, desarrollo económico e	
	instituciones. Economía de las pequeñas empresas, 31(3), 219-234. Arsene, M.B., Lebon, H.M., Maurice, K. N., Benjamin, M.B., Faustin, B.M., & Jean-Hélène, K. K. (2020). Comprender el papel de los vendedores ambulantes de productos agrícolas durante el brote de COVID-19 en la economía informal. Revista Abierta de Ciencias Sociales, 8(9), 115-129.	
	Ataguba, J. E. (2020). Pandemia de COVID-19, una guerra que ganar: comprender sus implicaciones económicas para África. <i>Economía aplicada de la salud y política de salud,</i> 18(3), 325-328	
	Benjamin, N., Mbaye, A. A., & Diop, I. T. (2012). <i>El sector informal en el África francófona:</i> tamaño de la empresa, productividad e instituciones. Publicaciones del Banco Mundial.	
	Bhowmik, S. K. (2001). Los vendedores ambulantes y el sector informal urbano: un estudio de la venta ambulante en siete ciudades. Preparado para la Alianza Nacional de Vendedores Ambulantes en la India (NASVI). Disponible en: http://wiego. org/sites/wiego. org/files/publications/files/Bhowmik-Hawkers-URBAN-INFORMAL-SECTOR. pdf (consultado el 14. 6. 2021).	
	FINAL CONSIDERATION: It is important to take the suggested measures and which in my opinion is very important and makes sense for the general population. Restructure 100% according to the APA Standards Guide 7th edition.	
Minor REVISION comments	Review magazine publication structure to complete suggested chapters.	
Optional/General comments		
	General comment: The article under review shows a subject of vast impact in the scientific community in view of the fact that the COVID-19 pandemic is still hitting the business world both in the public and private sectors, although as described in the study that in context it is immersed in the country of Cameroon, it is good to reflect that the country has been improving its Human Development Index (HDI), however, a good percentage of poverty and inequality still persists, a fact that impacts companies, being the most single-person companies are corroded by the system, which without justifying their informal operation, in most cases are frustrated by exhaustion, bureaucracy and the weight of the competitiveness of large companies, factors that often end up liquidating them and if we add to this the impact of the pandemic both culturally and economically, we could indeed see that unfortunately they are trapped in fighting these factors, moving them away from the possibility of formalizing their companies, as is the case in many developing countries.	

PART 2:

		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)	

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