Review of: "Sectoral GDP and Tax Revenue: a Panel Data Analysis"

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Potential competing interests: No potential competing interests to declare.

The following are the results of the review carried out:

ABSTRACT

1. Writing quotation and reference sources refers to the latest research or within the last 5 years
2. The abstract does not fully reflect the research activities carried out, conclusions and suggestions have not been expressed.
3. The explanation regarding the background of tax revenue problems in Indonesia has not been reviewed in detail.

INTRODUCTION

1. The presentation of research objectives is different from the writing contained in the abstract. The purpose of the abstract will determine the appropriate relationships in the analysis using correlation. Meanwhile, the research objective does not explain tax revenue variables.

DATA AND MODEL

1. In panel data analysis, it is possible to choose 3 models, namely, common effect, fixed effect and random effect. In presenting the analysis, only the fixed effect model is presented, without providing reasons for rejecting random and common effects

CONCLUSION AND IMPLICATION

1. Panel data analysis presents influence rather than relationship (correlation).
2. Analysis in the panel data model explains influencing variables such as inflation, tax rate and bank interest rates. In conclusion, these variables have not been reflected.
3. Payment of income tax by taxpayers, even if made by another party, always refers to the applicable tax provisions regarding income tax.

REFERENCES

1. References still use relatively old references (2004, 2011, 2013)

NOTE:

Complete, detailed review results are contained in the attached PDF file.