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

João Paulo de Oliveira Louzano[1]

1 Universidade Federal de Juiz de Fora

Potential competing interests: No potential competing interests to declare.

The article addresses a topic pertinent to the area of public administration by analyzing the correlation between tax revenue and GDP using sectoral GDP, particularly in Indonesia. The results presented are extremely relevant and have great potential for practical contribution. Despite the assertiveness of the topic, there are limits to the approach presented in the work, especially because it does not build a theoretical basis that would enable the foundation (explanation, reason) of the results found.

The strong point of the article is the relevance of the research theme, the methodological care and the possibility of practical contribution. The work has a valid logical structure, consistent with what it proposes. The weak point is the absence of a theoretical framework that supports the results found.

In the results, depending on your findings, you could make a more substantial discussion about the relationship studied, I believe that the discussion could have been more solid, in order to not only describe the results found, but point out the basis (explanation, reason) of the results found.

These are suggestions to enrich the article's proposal, in order to make its analysis more substantive.