



SDI Review Form 1.6

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_43730
Title of the Manuscript:	Game Analysis Involving Tax Evasion Behavior of Firms, Tax Audit by Government, and Optimal Air Pollution Tax Rates
Type of the Article	

General guideline for Peer Review process:

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

(<http://www.sciencedomain.org/page.php?id=sdi-general-editorial-policy#Peer-Review-Guideline>)



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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)
Compulsory REVISION comments	As we all knows that we need the previous literature. The “standing on the shoulders of giants” metaphor can be used to acknowledge the work of others when undertaking research and, in particular, stresses the importance of literature reviews in scientific inquiry. Doing research without a proper literature review is ignoring the importance of previous studies which may result in duplicate works and waste of energy. -There are many studies have been sorted in the list of references but unfortunately they are not cited whiten the text. I'm sorry to say that this big problem. - Some facts are not referenced. - The motivations of the research are not made explicit, The central motivation of the paper is weak - Inconsistencies in referencing	1. The relevant literature review is marked in yellow in Chapters 2 and Chapter 3, respectively.Relevant literature review is marked in yellow 2. The central motivation of the paper explores the production function of representative firms (an exogenous variable) and their tax evasion behavior in addition to the definitional equations of and causal relationships between firms' tax evasion behavior and the tax rates and subsidy rates offered by the government to domestic firms engaging in air pollution control to reduce external costs caused by production. 3. References not sorted in the text have been deleted.Thank you for your kind notice.
Minor REVISION comments	- Too long title can be written on other way to be better. -The abstract dos not reflected the article conclusion (mismatch) - Some sentences are incomplete and confusing. I suggest the manuscript to be English proofread by the professional editor. -Also, it has language, in particular, grammar and sentence structure issues, which reduced the quality of its communication	1. The title of the article has been reduced. Thank you for your reminder 2. The abstract matched the article conclusion (as marked in yellow separately) Abstract: “This study discovered that the stronger the spillover effect on firms engaging in air pollution control, the higher the tax rate levied by government should be. When firms are in a perfectly competitive market and the financial policy instruments (i.e., air pollution tax and subsidy rate) are known, the conditions for economic stability can be established. “ Conclusion: “The present study also demonstrated that an increase in a firm's tax erosion rate increases its output capacity and air pollution emissions, whereas an increase in the air pollution tax levied by government decreases a firm's output capacity.”
Optional/General comments	Listed other studies in your reference list without citing them in the text means authors are claiming that whatever has been written in this manuscript belong to them. For example these studies I don't know why they are in the list also they are NOT cited within the text and so many: Allingham, M. G. and Sandmo, A. 1972, ` Income Tax Evasion: A Theoretical Analysis ' ,Journal of Public Economics, vol. 1, no .3, pp. 323-338.</p> <p>Amir, R. 2005, ` Supermodularity and Complementarity in Economics: An Elementary Survey ' ,Southern Economic Journal, vol. 71, no. 3, pp. 636-660. Arrow, K. J. 1971, Essays in the Theory of Risk Bearing, Chicago: Markham Publishing Co. Press. Bagnoli, M. and Watts, S. G. 2003, ` Selling to Social Responsible Consumers: Competition and the Private Provision of Public Goods ' ,Journal of Economics and Management Strategy, vol. 12, no. 3, pp. 419-445.	References not sorted in the text have been deleted.Thank you for your kind notice.