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| Book Name: | **An Overview on Business, Management and Economics Research** |
| Manuscript Number: | **Ms\_BP\_7805E** |
| Title of the Manuscript: | **Factors influencing tax evasion among Small and Medium Enterprises in Zimbabwe** |
| Type of the Article | **Book chapter** |

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| PART 1: Review Comments | | |
|  | Reviewer’s comment | Author’s comment *(If agreed with the reviewer, correct the manuscript and highlight that part in the manuscript. Authors must write his/her feedback here)* |
| Is the manuscript important for the scientific community? Please write a few sentences explaining your answer | Yes, absolutely important because it gives a detailed explanation of some reasons why tax is been evaded among SMEs as well as possible recommendations to be adopted to stop tax evasion and the need to know the importance of tax towards growth and development in an economy. |  |
| Is the title of the article suitable? Do you have any alternative Title in your mind? | Yes |  |
| Is the abstract of the article comprehensive? If your answer is No, please provide suggestions | Yes it is comprehensive enough. The author should indicate the meaning of SPSS(Statistical Package for Social Science) |  |
| Do you think the English quality of the article is suitable for scholarly communications?  If your answer is No, please provide suggestions | Yes |  |
| Please provide your comments regarding the appropriateness of different sections of the manuscript. | The Abstract is well understood, there's need to identify a problem statement in the Introduction, there's need to also identify one or two empirical review and the research gap. Methodology is well established. Result and discussion well presented and discussed but there's need to indicate the discussion of the Table 2. Tables and figures are well constructed and organized. The conclusion is okay and clearly stated.  The Author should identify a problem statement as well as include one or two empirical review and research gap.  There is need for consistency in the application of APA 6th or APA 7th edition used by the JOURNAL;  All references should be well aligned  The in-text citation are inadequate in the reference section. |  |
| Do you think that the references in the manuscript are proper,recent and sufficient? If you have any suggestions, please write here. | Some are not proper and aligned, some not recent, sufficient enough. some of the cited work are not included in the references. The Author should adhere strictly to the usage of the journal referencing style whether APA 6th or APA 7th referencing style. |  |

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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)* |  |

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| **Reviewer Details:** | |
| Name: | **Adebamiwi Oluwole Daniel** |
| Department, University & Country | **Federal Polytechnic Ilaro, Nigeria** |