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**Submit Article for INFLUENCE**

5 pesan

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**Krisnawati Tarigan** <krisnawati.tarigan@ukrida.ac.id>  
Kepada: influence.editor@gmail.com

5 Maret 2023 17.14

Dear  
Editor International Journal of Science Review (INFLUENCE)

We have read and used scientific articles published in INFLUENCE.  
The performance of the INFLUENCE was excellent, and the published article helped us conduct research and write scientific reports.

I am Krisnawati Tarigan, representing other authors from Universitas Kristen Krida Wacana, Indonesia.  
We have completed a scientific article entitled "***Analysis of Taxpayer Compliance in Paying Motor Vehicle Taxes with the Fraud Hexagon Model.***"

We hope this article can be published in the INFLUENCE because exciting findings in the scientific report can become new treasures in science, especially in economic sciences.  
We are willing to go through the review process following INFLUENCE standards.

Best Regards,

Krisnawati Tarigan  
Universitas Kristen Krida Wacana, Indonesia



**INFLUENCE\_Article\_Krisnawati.doc**  
421K

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**Mustafa Acar** <influence.editor@gmail.com>  
Kepada: Krisnawati Tarigan <krisnawati.tarigan@ukrida.ac.id>

8 Maret 2023 21.54

Dear

Krisnawati Tarigan, et al.  
Universitas Kristen Krida Wacana, Indonesia

The INFLUENCE Editorial Board has received the team article.  
I appreciate the team's interest in INFLUENCE.

The team article will be processed according to the publication standards at INFLUENCE.  
I beg you to be patient while waiting for the notification from the INFLUENCE Editorial Board.

Always check email because the correspondence is only via email.

Best Regards,

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Mustafa Acar  
Editorial Board INFLUENCE  
[Kutipan teks disembunyikan]

**Krisnawati Tarigan** <krisnawati.tarigan@ukrida.ac.id>  
Kepada: Mustafa Acar <influence.editor@gmail.com>

15 Maret 2023 17.35

Dear  
Editor International Journal of Science Review (INFLUENCE)

Thank you for your response.  
We are happy to wait for the next stage.

Krisnawati Tarigan  
Universitas Kristen Krida Wacana, Indonesia  
[Kutipan teks disembunyikan]

**Mustafa Acar** <influence.editor@gmail.com>  
Kepada: Krisnawati Tarigan <krisnawati.tarigan@ukrida.ac.id>

27 Maret 2023 08.21

Dear

Krisnawati Tarigan, et al.  
Universitas Kristen Krida Wacana, Indonesia

Thank you for submitting the manuscript to INFLUENCE.

We have completed our evaluation, and the reviewers recommend reconsidering the manuscript following minor revisions. Please resubmit the revised manuscript by April 24<sup>th</sup>, 2023 or ask whether an alternate date would be acceptable. We invite you to send it back after addressing the comments below.

When revising the manuscript, consider carefully all issues mentioned in the reviewers' comments: outline every change made in response to their comments and provide suitable explanations for any remarks not addressed. Please also note that the revised submission may need to be reviewed.

To submit a revised manuscript, please log in as an author at this email, and navigate to the "Revision" folder. INFLUENCE values team contribution, and I look forward to receiving the revised manuscript.

Editor and reviewer comments:

Reviewer #1:

1. The title of the article suggests that the Fraud Hexagon Model is being used to analyze taxpayer compliance, but the abstract briefly mentions only "*Opportunity*" and "*Rationalization*" as influencing factors. It would be beneficial to ensure that the abstract briefly outlines how each element of the Fraud Hexagon Model (Stimulus, Opportunity, Rationalization, Capability, Ego, and Collusion) is examined in the study, giving the readers a clear understanding of the research scope from the outset.
2. While the abstract mentions that SEM and SMART PLS were used, it would be helpful to provide a brief justification or rationale for selecting these methodologies. Explain why SEM and SMART PLS were the most suitable tools for this study, as this helps readers understand the validity of the approach.
3. The abstract mentions that the study had 182 taxpayer respondents in the West Jakarta area. To enhance the relevance and impact of the study, it is important to discuss the representativeness of this sample in the abstract. Were the 182 respondents randomly selected? What is the potential for generalizing these findings beyond the West Jakarta area? Addressing these questions would make the abstract more comprehensive.
4. The keywords provided, "Internal Control System, Sales, Cash," are relatively broad. To improve the visibility of the article in relevant search queries and to provide a clearer indication of the article's focus, consider using more specific keywords that directly relate to the Fraud Hexagon Model or taxpayer compliance. This can help researchers and readers find your article more easily.
5. While the abstract mentions the factors influencing taxpayer compliance, it would be beneficial to briefly touch upon the practical implications and recommendations based on the findings. This would provide a sense of the practical significance of the research for policymakers, tax authorities, or practitioners.

I hope you can make improvements as soon as possible and send the revised article again via this email.

[Kutipan teks disembunyikan]

**Krisnawati Tarigan** <krisnawati.tarigan@ukrida.ac.id>  
Kepada: Mustafa Acar <influence.editor@gmail.com>

4 April 2023 15.24

Dear  
Editor International Journal of Science Review (INFLUENCE)

Thank you for the Editorial Board response to INFLUENCE.  
We have read the revised instructions from the reviewers.  
We will immediately correct the article according to the reviewers.

Best Regards,

Krisnawati Tarigan  
Universitas Kristen Krida Wacana, Indonesia  
[Kutipan teks disembunyikan]



## Revision Article for INFLUENCE

4 pesan

**Krisnawati Tarigan** <krisnawati.tarigan@ukrida.ac.id>  
Kepada: Mustafa Acar <influence.editor@gmail.com>

24 April 2023 10.31

Dear  
Editor International Journal of Science Review (INFLUENCE)

Thank you for the patience of the INFLUENCE Editorial Board. We were waiting for the revision of our article.

We have made improvements according to the reviewer's instructions. We will be happy if there are still points that need to be improved again in the article.  
The revised Article is Attached.

Best Regards,

Krisnawati Tarigan  
Universitas Kristen Krida Wacana, Indonesia

 **Revision1\_INFLUENCE\_Article\_Krisnawati.doc**  
483K

**Mustafa Acar** <influence.editor@gmail.com>  
Kepada: Krisnawati Tarigan <krisnawati.tarigan@ukrida.ac.id>

9 Mei 2023 17.11

Dear

Krisnawati Tarigan, et al.  
Universitas Kristen Krida Wacana, Indonesia

Thank you for the team's efforts to make improvements to the article.  
Based on the reviewers' considerations, the article has, at some point, increased.  
However, the team has to improve on a few more points. Hopefully team are willing to do it.

Please follow the following revision instructions:

#Reviewer 2:

1. In the introduction section of the paper, it would be beneficial to provide a concise yet informative explanation of the Fraud Hexagon Model. This would ensure that readers, including those who may not be familiar with this model, have a clear understanding of the framework you are using for analysis.
2. In the methodology section, elaborate on the data collection process and the instruments used to measure the variables in the Fraud Hexagon Model. This will help readers assess the validity and reliability of the data and understand how the variables were operationalized.
3. While you've discussed the factors that significantly influence taxpayer compliance, it's important to mention whether there were any control variables considered in the analysis. Discussing the control variables and their rationale will provide a more comprehensive understanding of the study's design.
4. In the discussion section, make connections with existing literature on taxpayer compliance, fraud models, or any related fields. Highlight where your findings align with or deviate from previous research. This can help readers contextualize your study within the broader academic landscape.
5. Conclude your article by suggesting potential avenues for future research. What are the unanswered questions or areas where further investigation is warranted based on your findings? This demonstrates that your work contributes to a larger body of knowledge and invites others to build upon it.

Articles that have been revised and please send them back via this email.

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Mustafa Acar  
Editorial Board INFLUENCE

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**Krisnawati Tarigan** <krisnawati.tarigan@ukrida.ac.id>  
Kepada: Mustafa Acar <influence.editor@gmail.com>

10 Mei 2023 08.21

Dear  
Editor International Journal of Science Review (INFLUENCE)

Thank you for your response. We will be happy to revise the article according to these instructions.

Krisnawati Tarigan  
Universitas Kristen Krida Wacana, Indonesia  
[Kutipan teks disembunyikan]

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**Krisnawati Tarigan** <krisnawati.tarigan@ukrida.ac.id>  
Kepada: Mustafa Acar <influence.editor@gmail.com>

21 Juni 2023 15.47

Dear  
Editor International Journal of Science Review (INFLUENCE)

Thank you for the patience of the INFLUENCE Editorial Board. We were waiting for the revision of our article.

We have made improvements according to the reviewer's two instructions. We will be happy if there are still points that need further improvement in the article.

The revised Article is Attached.

Best Regards,

Krisnawati Tarigan  
Universitas Kristen Krida Wacana, Indonesia

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 **Revision2\_INFLUENCE\_Article\_Krisnawati.doc**  
467K



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**ACCEPTANCE LETTER**

1 pesan

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**Mustafa Acar** <influence.editor@gmail.com>

12 Juli 2023 13.18

Kepada: Krisnawati Tarigan &lt;krisnawati.tarigan@ukrida.ac.id&gt;

Dear Author

**Krisnawati Tarigan & Natalia Margareta**

Warm Greetings!

**ACCEPTANCE LETTER**

It's a great pleasure to inform you that, after the peer review process, the "***Analysis of Taxpayer Compliance in Paying Motor Vehicle Taxes with the Fraud Hexagon Model***" team article has been accepted for publication in the INFLUENCE Regular Issue 2023. Please make a payment publication fee.

Thank you for submitting the paper to this journal. We hope to receive it in the future too.

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Mustafa Acar  
Editorial Board INFLUENCE

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173K