



Universitas  
Bhayangkara  
Jakarta Raya

Dr Sumarno M S.E., M.M <sumarno@dsn.ubharajaya.ac.id>

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## Article Manuscript

20 pesan

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Dr Sumarno M S.E., M.M <sumarno@dsn.ubharajaya.ac.id>  
Kepada: 5symposium@mail.ru

23 September 2022 pukul 15.16

Attached is the manuscript of the article for publication, hopefully it will be well received. thank you.

Sumarno Manrejo

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 **JTR - English (Sumarno & Yulaeli).docx**  
147K

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**Journal of Tax Reform** <5symposium@mail.ru>  
Balas Ke: Journal of Tax Reform <5symposium@mail.ru>  
Kepada: "Dr Sumarno M S.E., M.M" <sumarno@dsn.ubharajaya.ac.id>

23 September 2022 pukul 15.32

Dear Authors  
Your article has been received.  
We will try to complete the review process as soon as possible and let you know.

Best Regards,  
Igor A. Mayburov  
Professor, Editor in Chief "Journal of Tax Reform"  
Chairman of the Program Committee of the Annual International Symposium  
"Theory and Practice of Tax Reforms"

Пятница, 23 сентября 2022, 13:16 +05:00 от "Dr Sumarno M S.E., M.M" <sumarno@dsn.ubharajaya.ac.id>:

Attached is the manuscript of the article for publication, hopefully it will be well received. thank you.

Sumarno Manrejo



**Kampus I (Kampus Harsono)**

Jl. Harsono RM No.67 Ragunan Pasar Minggu, Jakarta Selatan, DKI Jakarta 12550, Indonesia

**Kampus II (Kampus Perjuangan)**

Jl. Raya Perjuangan Bekasi Utara, Kota Bekasi, Jawa Barat 17121, Indonesia

Telp : +62 21 88955882 Fax : +62 21 88955871 <https://ubharajaya.ac.id/>

Email : [info@ubharajaya.ac.id](mailto:info@ubharajaya.ac.id) Support : [support.ubharajaya.ac.id](mailto:support.ubharajaya.ac.id)

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Dr Sumarno M S.E., M.M <sumarno@dsn.ubharajaya.ac.id>  
Kepada: Journal of Tax Reform <5symposium@mail.ru>

23 September 2022 pukul 20.31

Dear

Igor A. Mayburov

Professor, Editor in Chief "Journal of Tax Reform"

Chairman of the Program Committee of the Annual International Symposium

"Theory and Practice of Tax Reforms"

Thank you for the information, we hope that our article can meet the criteria so that it can be published soon.

Best regards

Sumarno Manrejo

[Kutipan teks disembunyikan]

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**Journal of Tax Reform** <5symposium@mail.ru>

27 September 2022 pukul 11.09

Balas Ke: Journal of Tax Reform <5symposium@mail.ru>

Kepada: "\"Dr Sumarno M S.E., M.M\"" <sumarno@dsn.ubharajaya.ac.id>

Cc: tri.yulaeli@dsn.ubharajaya.ac.id

Dear Mr Sumarno Manrejo

I am sending a review of your article. In general, we liked the article. However, the article needs some improvement. I will be glad to receive the article from you after its completion. I ask you to highlight all corrections in yellow.

Best Regards,

Igor A. Mayburov

Professor, Editor in Chief "Journal of Tax Reform"

Chairman of the Program Committee of the Annual International Symposium

"Theory and Practice of Tax Reforms"

Пятница, 23 сентября 2022, 13:16 +05:00 от "Dr Sumarno M S.E., M.M" <sumarno@dsn.ubharajaya.ac.id>:

Attached is the manuscript of the article for publication, hopefully it will be well received. thank you.

Sumarno Manrejo

[Kutipan teks disembunyikan]



**Review Manrejo & Yulaeli.docx**

24K

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**Dr Sumarno M S.E., M.M** <sumarno@dsn.ubharajaya.ac.id>

28 September 2022 pukul 04.29

Kepada: Journal of Tax Reform <5symposium@mail.ru>

Dear Mr. Igor A. Mayburov

Professor, Editor-in-Chief of "Journal of Tax Reform"

Chairman of the Committee for the Annual International Symposium Program

"Theory and Practice of Tax Reform"

Thank you very much for the appreciation and correction. The results of the review will be sent as soon as possible.

Regards

Sumarno Manrejo

[Kutipan teks disembunyikan]

---

**Dr Sumarno M S.E., M.M** <sumarno@dsn.ubharajaya.ac.id>

28 September 2022 pukul 06.26

Kepada: johanhendrip@gmail.com

[Kutipan teks disembunyikan]

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**Dr Sumarno M S.E., M.M** <sumarno@dsn.ubharajaya.ac.id>  
Kepada: Journal of Tax Reform <5symposium@mail.ru>

1 Oktober 2022 pukul 06.04

Dear Mr. Igor A. Mayburov  
Professor, Editor-in-Chief of "Journal of Tax Reform"  
Chair of the Annual International Symposium Program Committee  
"Theory and Practice of Tax Reform"


Attached, which I respectfully submit to the article, after we revised it according to the suggestions given, may be well received.

Regards,

Sumarno M.

[Kutipan teks disembunyikan]

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155K

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**Dr Sumarno M S.E., M.M** <sumarno@dsn.ubharajaya.ac.id>  
Kepada: johanhendrip@gmail.com

1 Oktober 2022 pukul 06.05

----- Forwarded message -----

Dari: **Dr Sumarno M S.E., M.M** <sumarno@dsn.ubharajaya.ac.id>  
Date: Sab, 1 Okt 2022 pukul 06.04  
Subject: Re: Article Manuscript

[Kutipan teks disembunyikan]

[Kutipan teks disembunyikan]

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**Journal of Tax Reform** <5symposium@mail.ru>  
Balas Ke: Journal of Tax Reform <5symposium@mail.ru>  
Kepada: "\"Dr Sumarno M S.E., M.M\"" <sumarno@dsn.ubharajaya.ac.id>

1 Oktober 2022 pukul 10.54

Dear Mr. Sumarno Manrejo  
I received your article after revision. Thanks a lot.

Best Regards,  
Igor A. Mayburov  
Professor, Editor in Chief "Journal of Tax Reform"  
Chairman of the Program Committee of the Annual International Symposium  
"Theory and Practice of Tax Reforms"

Суббота, 1 сентября 2022, 4:04 +05:00 от "Dr Sumarno M S.E., M.M" <sumarno@dsn.ubharajaya.ac.id>:

[Kutipan teks disembunyikan]

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**Dr Sumarno M S.E., M.M** <sumarno@dsn.ubharajaya.ac.id>

3 Oktober 2022 pukul 21.28

Kepada: Journal of Tax Reform <5symposium@mail.ru>

Dear

Mr. Igor A. Mayburov

Professor, Editor-in-Chief of "Journal of Tax Reform"

Chairman of the Committee for the Annual International Symposium Program

"Theory and Practice of Tax Reform"

Thank you for the information, I hope that my revised article meets the established standards and can be published soon.

Thank you very much.

Greetings,

Sumarno Manrejo

[Kutipan teks disembunyikan]

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**Journal of Tax Reform** <5symposium@mail.ru>

9 Oktober 2022 pukul 12.26

Balas Ke: Journal of Tax Reform <5symposium@mail.ru>

Kepada: "Dr Sumarno M S.E., M.M" <sumarno@dsn.ubharajaya.ac.id>

Dear Mr. Sumarno Manrejo

I am sending you suggestions to improve your article. Our efforts should be directed towards making the research procedure and research results more understandable to the reader. I also send a file with your article. I ask you to make corrections in this file and highlight it in yellow.

Best Regards,

Igor A. Mayburov

Professor, Editor in Chief "Journal of Tax Reform"

Chairman of the Program Committee of the Annual International Symposium

"Theory and Practice of Tax Reforms"


Суббота, 1 сентября 2022, 4:04 +05:00 от "Dr Sumarno M S.E., M.M" <sumarno@dsn.ubharajaya.ac.id>:

[Kutipan teks disembunyikan]

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## 2 lampiran

 **Review 2 Manrejo & Yulaeli.docx**  
26K

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**Dr Sumarno M S.E., M.M** <sumarno@dsn.ubharajaya.ac.id>

13 Oktober 2022 pukul 19.45

Kepada: Journal of Tax Reform <5symposium@mail.ru>

Dear Mr. Igor A. Mayburov

Professor, Editor in Chief "Journal of Tax Reform"

Chairman of the Program Committee of the Annual International Symposium

"Theory and Practice of Tax Reforms"

We 2nd revision has been done based on the points that have been conveyed and that is marked in yellow :

Point 1, we strongly agree with your proposed title, so we have changed it and currently use the new title in manuscript.

Point 2, I attached with complete academic title and position to affiliation

Point 3, I have compiled the literature and simplified the language according to previous research that has contributed (which referred to the notes in the first review) and also simplified those link intended in this 2nd review point.

Point 4, I added the stages and research procedures and made it as the flow-chart therefore making it easier for readers to understand and plus I also attached with the debt-interview results which has been done in this research (As your suggestion notes in the first review). FYK, the conclusion of the comparison between debt interview and data analysis were placed at the end of the discussion in order to enrich the updating data of this research.

Point 5, I've tried to find the DOI from all the references I used in this research, but not all those scientific articles have DOI, there are some references which are not sourced from the scientific articles, for example those information from internal company reports/research sites, laws, tax regulations, ministerial regulations and various online news sites.

Attached is the result of the revision that we have done, hopefully it is as expected and can be published soon. Thank you very much.

Best regards,

Sumarno M.

[Kutipan teks disembunyikan]

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**Journal of Tax Reform** <5symposium@mail.ru>

19 Oktober 2022 pukul 14.33

Balas Ke: Journal of Tax Reform <5symposium@mail.ru>

Kepada: ""Dr Sumarno M S.E., M.M"" <sumarno@dsn.ubharajaya.ac.id>

Dear Mr. Sumarno Manrejo

I thank you for the good revision of your article. I am currently preparing your article for publication. I send for approval the text of your article, taking into account editorial changes. I ask you to make all corrections in the attached file and highlight in yellow.

Best Regards,

Igor A. Mayburov

Professor, Editor in Chief "Journal of Tax Reform"


Chairman of the Program Committee of the Annual International Symposium

"Theory and Practice of Tax Reforms"

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Четверг, 13 октября 2022, 17:46 +05:00 от "Dr Sumarno M S.E., M.M" <sumarno@dsn.ubharajaya.ac.id>:

[Kutipan teks disembunyikan]

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**Dr Sumarno M S.E., M.M** <sumarno@dsn.ubharajaya.ac.id>  
Kepada: Journal of Tax Reform <5symposium@mail.ru>

19 Oktober 2022 pukul 18.36

Dear Mr. Igor A. Mayburov  
Professor, Editor-in-Chief of "Journal of Tax Reform"  
Chairman of the Committee for the Annual International Symposium Program  
"Theory and Practice of Tax Reform"

Thanks for the good information and progress, we approve our article to be published. Please process the LoA and its issuance.

Best Regards,

Sumarno M.  
[Kutipan teks disembunyikan]

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**Dr Sumarno M S.E., M.M** <sumarno@dsn.ubharajaya.ac.id>  
Kepada: Journal of Tax Reform <5symposium@mail.ru>

25 Oktober 2022 pukul 05.36


Dear Mr. Igor A. Mayburov  
Professor, Editor-in-Chief of "Journal of Tax Reform"  
Chair of the Annual International Symposium Program Committee  
"Theory and Practice of Tax Reform"

Thanks for the good information and progress, we reiterate that we have approved our article for publication. Please process the LoA and its issuance (attached)

Best Regards,

Sumarno M.  
[Kutipan teks disembunyikan]

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 **Manrejo & Yulaeli 23.09.22-19.10.22- ACC.docx**  
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**Dr Sumarno M S.E., M.M** <sumarno@dsn.ubharajaya.ac.id>  
Kepada: Journal of Tax Reform <5symposium@mail.ru>

1 November 2022 pukul 16.28

Dear Mr. Igor A. Mayburov  
Professor, Editor-in-Chief of "Journal of Tax Reform"  
Chair of the Annual International Symposium Program Committee  
"Theory and Practice of Tax Reform"

I have approved the article to be published on October 19, 2022, we are waiting for good news from you in the form of LoA and when is the publication period. Thank you very much.

Best Regard,

Sumarno M.  
[Kutipan teks disembunyikan]

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**Journal of Tax Reform** <5symposium@mail.ru>  
Balas Ke: Journal of Tax Reform <5symposium@mail.ru>  
Kepada: "Dr Sumarno M S.E., M.M" <sumarno@dsn.ubharajaya.ac.id>

2 November 2022 pukul 11.04

Dear Authors  
Your article will be published in the 3rd issue of the journal (December 2022)

Best Regards,  
Igor A. Mayburov  
Professor, Editor in Chief "Journal of Tax Reform"  
Chairman of the Program Committee of the Annual International Symposium  
"Theory and Practice of Tax Reforms"

Вторник, 1 ноября 2022, 14:29 +05:00 от "Dr Sumarno M S.E., M.M" <sumarno@dsn.ubharajaya.ac.id>:  
[Kutipan teks disembunyikan]

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**Dr Sumarno M S.E., M.M** <sumarno@dsn.ubharajaya.ac.id>  
Kepada: Journal of Tax Reform <5symposium@mail.ru>

3 November 2022 pukul 07.42

Dear Mr. Igor A. Mayburov  
Professor, Editor-in-Chief of "Journal of Tax Reform"  
Chair of the Annual International Symposium Program Committee  
"Theory and Practice of Tax Reform"

Thank you for the information about the publication of our article in your journal in the 3rd edition (December 2022).

Before being issued, please send us a Letter of Acceptance (LoA).

Thank you very much

Best Regards,

Sumarno M.  
[Kutipan teks disembunyikan]

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**Journal of Tax Reform** <5symposium@mail.ru>  
Balas Ke: Journal of Tax Reform <5symposium@mail.ru>  
Kepada: "Dr Sumarno M S.E., M.M" <sumarno@dsn.ubharajaya.ac.id>

3 November 2022 pukul 10.36

Dear Authors  
I don't quite understand what kind of document you want to get?  
I once again confirm the acceptance of your article for publication.  
<https://jtr.urfu.ru/en/author-guidelines/copyright-notice/>  
Best Regards,  
Igor A. Mayburov  
Professor, Editor in Chief "Journal of Tax Reform"  
Chairman of the Program Committee of the Annual International Symposium  
"Theory and Practice of Tax Reforms"

Четверг, 3 ноября 2022, 5:42 +05:00 от "Dr Sumarno M S.E., M.M" <sumarno@dsn.ubharajaya.ac.id>:  
[Kutipan teks disembunyikan]

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**Dr Sumarno M S.E., M.M** <sumarno@dsn.ubharajaya.ac.id>  
Kepada: Journal of Tax Reform <5symposium@mail.ru>

4 November 2022 pukul 15.23

Dear Mr. Igor A. Mayburov  
Professor, Editor-in-Chief of "Journal of Tax Reform"  
Chair of the Annual International Symposium Program Committee

"Theory and Practice of Tax Reform"

Thank you for the information, we will be waiting about the publication of our article in your journal in the 3rd issue (December 2022).

Thank you very much.

Best Regards,

Sumarno M.

[Kutipan teks disembunyikan]