**REVIEWER’S EVALUATION FORM**

**The Manuscript Title**:

**Impact of Heuristics and Cognitive Biases on Tax Decisions: A Systematic Literature Review**

Please rate the manuscript based on the following criteria: Excellent (5), Very Good (4), Good (3), Fair (2), and Poor (1) at the position after the asterisk mark on each criterion below.

**1. Title** (Does the title represent the substance of the work?) **\* 4**

**2. Major contribution to the discipline in terms of:**

a. the theoretical/conceptual framework/background. \* 4

b. originality \* 3

c. methodology \* 3

d. the data presentation/generation \* 3

e. the findings and research/policy implications \*4

**3. Presentation of the paper in terms of:**

a. organization \* 3

b. writing style/skill \* 3

c. language \* 4

d. clarity/readability \* 3

**PUBLICATION SUITABILITY**

(Please select one item)

a. Accept (publishable as it is)

b. Accept with a few revisions

c. Accept with a lot of revisions

d. Rejected

**DETAILED COMMENTS TO THE AUTHOR(S)**

Please provide constructive feedback to the author(s). In the case in which revisions are recommended, please include details of recommended revisions as well as an outline of specific concerns and suggestions.

1. In the background, the researcher should describe the terms "heuristic" and “cognitive biases” used in the context of this study, the flow of discussion, and what theory was used in this study (Fairness Heuristic Theory or any other?)
2. In the research method, the researcher may incorporate the analysis techniques used in the study (what information was sought in the journals reviewed and how to search and compile it and relate it to decision-making).
3. One table can be added to the discussion of the results section, a list of any items that fit into the heuristic and cognitive bias categories found in each selected journal used in this study.