

Dear Muhammad Raza Ullah

Thank you for formatting the manuscript and querying the form my manuscript. Paper id: 44764-JSSR-019. Some notes of corrections and revisions that I have corrected in the manuscript, and can I submit it on the revised form below.

The entire reference is revised according to the corrections to the **YELLOW** text.

S. NO	Points to be noted	Revision
1	Please check Authors' name and affiliation.	Addition of economic and business faculties. Adapted to revisions to the Green text
2	Check the heading and subheading numbers.	Correction: point 2: Literature Review and hypothesis. Literature Review and Hypothesis Development
3	Please check the table numbers and figure numbers.	okey
4	Number of samples	Correction of N = 55, according to the Green colored text
5	Quote : a. Locke, 1975 b. Basuk, 2006	adapted to the cores in a Green colored text: a. Locke, et al.1981 b. Basuki, 2006
6	Minister of Finance Regulation	Correction according to the Green text. Minister of Finance Regulation of the Republic of Indonesia number 8/PMK.09/2015
7	Please check the references highlighted with Pink color in the reference list. These are incomplete references. Please complete these references.	All References are revised according to the corrections to the YELLOW colored reference section

Thank you for your cooperation in publishing my article.

Regards;

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