

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_90949
Title of the Manuscript:	THE EFFECT OF AUDIT QUALITY, FINANCIAL REPORTING AGGRESSIVENESS AND TAX AGGRESSIVENESS ON THE COST OF DEBT IN SOUTHEAST ASIA
Type of the Article	Original Research Article

General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

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PART 1: Review Comments

	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)
Compulsory REVISION comments	<ol style="list-style-type: none">1. In ABSTRACT, Spelling is need to check for few words like form-it should be from, Conclusion ?, cuase ?2. In ABSTRACT, the sentences like – t-value in the table above show need to be deleted. It looks like it has copied from the document matter.3. Data interpretation is not need to discuss in the Abstract, only methodology, Results and conclusions should be there. Rest is ok. Overall, it's a good paper.	
Minor REVISION comments		
Optional/General comments		

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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

Name:	Anil Prakash Shrivastava
Department, University & Country	Barkatullah University, India