

## Review Form 1.6

|                          |  |
|--------------------------|--|
| Journal Name:            | <a href="#">Asian Journal of Economics, Business and Accounting</a>  |
| 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:

(<https://www.journalajebea.com/index.php/AJEBA/editorial-policy>)

### **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) |
|-------------------------------------|--|---|
| <b>Compulsory</b> REVISION comments | It is very difficult to understand what the study actually was. There are many spelling/grammar errors which make it difficult to read. In addition, the methodology does not appear to align with the hypothesis. |   |
| <b>Minor</b> REVISION comments      |  |   |
| <b>Optional/General</b> comments    | Revision needed to clarify study and fix writing issues.   |   |

### **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? | (If yes, Kindly please write down the ethical issues here in details) |   |

### Reviewer Details:

|                                  |   |
|----------------------------------|---|
| Name:                            | Janice Tucker                               |
| Department, University & Country | Columbia Southern University, United States |