

## 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.journalajebo.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		
<b>Minor</b> REVISION comments	<p>Abstract writing has not been systematic, has not shown the need for this research to be carried out, it looks like there is a copy and paste of the writing in the thesis (there are words in the table above) Look at the yellow highlight.</p> <p>In the introduction, it was not seen the need for this research to be carried out, what was the reason. There is no research gap yet. Support from previous research Related to each variable studied, it is still very minimal.</p> <p>Agency theory used here is not quite right, try to find a theory that is more appropriate in explaining each research variable, as well as the results of previous research. Need to find support articles that support H1, H2 and H3</p> <p>Classic assumption test, It should be written after descriptive analysis, so that the delivery is sequential.</p> <p>The residual plot is close to normal.</p> <p>What is the conclusion for pharmaceutical companies in Southeast Asia? What are the benefits for the sample companies, it is necessary to explain.</p>	
<b>Optional/General</b> 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)
<b>Are there ethical issues in this manuscript?</b>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

### Reviewer Details:

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