

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_97878
Title of the Manuscript:	The Effect of Accounting Conservatism, Capital Intensity on Tax Avoidance with Independent Commissioners as a Moderating Variables
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 1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript) 2. Is the title of the article suitable? (If not please suggest an alternative title) 3. Is the abstract of the article comprehensive? 4. Are subsections and structure of the manuscript appropriate? 5. Do you think the manuscript is scientifically correct? 6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. (Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)	1. The manuscript is relevant to contemporary issues affecting corporate world. This study gives an in-depth understanding by giving an elaborate relationship between Accounting Conservatism, Capital intensity and Tax Avoidance. The study contributes immensely to scientific community and will go a long way in addressing industry issues. 2. I propose that the Author should consider changing the Tittle to: Moderating effect of independent Commissioners on the relationship between Accounting conservatism, Capital Intensity and Tax Avoidance. 3. To some extent but the Author needs to state the methodology used including type and nature of data, duration of the study and inclusion /exclusion criteria. 4. Consider renaming 2.6 as Empirical Review instead of Conceptual Framework. The heading of figure one should be Conceptual framework. 5. Yes. The results obtained in descriptive and inferential statistics are well interpreted. 6. Yes. The references are current. However, the Author is advised to follow APA referencing style.	
Minor REVISION comments 1. Is language/English quality of the article suitable for scholarly communications?	The language used is devoid of grammatical errors and is clear to the readers.	
Optional/General comments	To me the Article is well articulated and the Author has a good understanding of the subject matter.	

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:	Ben Samoei Sum
Department, University & Country	Moi University, Kenya