

## Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_103765
Title of the Manuscript:	The Effect of Pharmaceutical Manufacturing Sector Company Characteristics on Tax Aggressiveness
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)
<p><b>Compulsory</b> REVISION comments</p> <p>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</p> <p>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</p> <p>3. <b>Is the abstract of the article comprehensive?</b></p> <p>4. <b>Are subsections and structure of the manuscript appropriate?</b></p> <p>5. <b>Do you think the manuscript is scientifically correct?</b></p> <p>6. <b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></p> <p><b>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</b></p>	<ul style="list-style-type: none"> <li>• Yes. Tax aggressiveness is the critical for the success of government policy formation and effective implementation. Tax avoidance and tax evasion in the Pharma sector affect the overall government policy implementation. Study in the field of Pharma sector in the wake of covid is important.</li> <li>• Title can be change. Suggested title "Analysis of factors affecting Tax aggressiveness of selected Pharmaceutical companies"</li> <li>• Yes</li> <li>• Objectives of the study can be clearly mentioned</li> <li>• Yes</li> <li>• Yes</li> <li>• For data analysis author considered 2016 to 2020, need to consider latest data and update the data analysis accordingly.</li> <li>• Please check the spelling and grammar errors, found few grammars and spelling error in the manuscript.</li> </ul>	
<p><b>Minor</b> REVISION comments</p> <p>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></p>	<ul style="list-style-type: none"> <li>• 1. Introduction: mentioned the Law no 16 of 2009, which law refers to be clear.</li> </ul>	
<p><b>Optional/General</b> comments</p>		

### 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)
<p><b>Are there ethical issues in this manuscript?</b></p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

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**Reviewer Details:**

Name:	<b>Sudindra V R</b>
Department, University & Country	<b>GIBS Business School, India</b>