

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_104079
Title of the Manuscript:	THE EFFECT PROFITABILITY, COMPANY SIZE, AND LEVERAGE ON TAX AVOIDANCE
Type of the Article	Data 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>)

Review Form 1.7

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>Compulsory REVISION comments</p> <p>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</p> <p>2. Is the title of the article suitable? (If not please suggest an alternative title)</p> <p>3. Is the abstract of the article comprehensive?</p> <p>4. Are subsections and structure of the manuscript appropriate?</p> <p>5. Do you think the manuscript is scientifically correct?</p> <p>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p> <p>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<p>Tax Manager in the Company, corporate management, tax auditor and as well as research interested in the field of tax</p> <p>The title of the article is appropriate and consistent with the contents of the article</p> <p>Abstract is quite complete and clear, includes objectives, methods, results and research conclusions</p> <p>The structure of the manuscript is appropriate and systematic (Follow the template set by the journal publisher).</p> <p>The manuscript meets the rules of scientific work. It is better if the research results confirm whether there are differences with previous research</p> <p>References are quite complete and relevant.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>The quality of English used in this article is suitable for scientific work</p>	
<p>Optional/General comments</p>	<ul style="list-style-type: none"> • The article is complete, clear, consistent between research objectives, research problems, research methods with research results and conclusions. • The research methods used is in accordance with the research objectives. • The results of the study, not only discuss the results of statistical tests, there should be a discussion of the results of statistical processing associated with research variables in accordance with the research objectives and then compared with previous studies, so that there are similarities or differences in the results of this study with previous studies. • Systematics of writing to be guided by the journal template set by the publisher. • Articles can be published in journals. 	

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

Reviewer Details:

Name:	Herry Achmad Buchory
Department, University & Country	Ekuitas Business School, Indonesia