

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.journalajebe.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>1. The manuscript is very important because it provides information on the determinants of tax avoidance by property and real estate companies.</p> <p>2. Recommended title: Does company size play a role in taking tax avoidance actions?</p> <p>3. Yes it is</p> <p>4. Yes it is</p> <p>5. Referring to the data and results of data analysis, it can be said to be scientifically correct</p> <p>6. Yes, they are</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	The quality of the language/English of the article is suitable for scientific communication	
<p>Optional/General comments</p>	<p>1. The novelty of the research has not been explained in the introduction, in order to know the differences between this research and previous studies.</p> <p>2. In result: Add an explanation of this multiple linear regression equation dan</p> <p>3. Complete the explanation of the R square results (Tabel 8), for example: the R square calculation results are 0.299. This value explains that 29.9% of tax avoidance can be explained by profitability, company size, and leverage. While 70.1% is explained by other variables not examined.</p> <p>4. In discussion: Please add a comprehensive discussion related to previous studies, which contains answers to research questions. Because this article is a quantitative research. it is necessary to explain whether the research results support the grand theory. It is also necessary to explain why there are differences in the results of this study with previous studies.</p> <p>5. The conclusion has not explained the limitations of the research and the agenda for further research that is relevant to this research</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)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

Name:	Novrida Qudsi Lutfillah
Department, University & Country	Politeknik Negeri Malang, Indonesia