

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_106992
Title of the Manuscript:	Audit Committee Composition and Tax Planning in Nigeria
Type of the Article	

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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>Yes, the article is scientifically correct and has a practical importance in the scientific community.</p> <p>Suitable</p> <p>Yes, the abstract of the article is comprehensive.</p> <p>Sections and sub sections of the manuscript is appropriate.</p> <p>Yes, it is scientifically correct.</p> <p>Additional references could enrich the article</p> <p>Hasan A, Anwar W, Zahir-UI-Hassan MK, Ahmed A. Corporate governance and tax avoidance: evidence from an emerging market. Applied Economics. 2023 Apr 8:1-7.</p> <p>Islam MN, Hashim F. Audit Committee Attributes and Corporate Tax Avoidance: The Moderating Role of Audit Committee Independence. International Journal of Advanced Research in Economics and Finance. 2023 Mar 31;5(1):99-113.</p> <p>Alfandia NS, Putri PA. Audit committees, political connections, and audit quality on tax avoidance. Journal of Management Science (JMAS). 2023 Apr 15;6(2):211-6.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>It is highly recommended to have the paper grammar-checked and undergo stylistics and editing.</p>	
<p>Optional/General comments</p>	<p>Please follow the journal guidelines.</p>	