

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_115263
Title of the Manuscript:	The Influence of Capital Intensity, Leverage, Profitability, and Corporate Social Responsibility on Tax Avoidance with Firm Size as a Moderating Variable
Type of the Article	Original Research Article

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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)
<p>Compulsory REVISION comments</p> <ol style="list-style-type: none"> 1. Is the manuscript important for the 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. <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<ol style="list-style-type: none"> 1. This publication is crucial for the scholarly community as it explores the impact of capital intensity, leverage, profitability, and corporate social responsibility on tax avoidance, with business size playing a moderating role. The paper examines company data from the Jakarta Islamic Index using quantitative causality and panel data regression. Corporate social responsibility does not impact tax evasion, but factors such as capital intensity, leverage, and profitability do. The findings impact how firm managers and authorities manage and supervise tax avoidance. This study provides insight into the reasons behind tax avoidance in corporations, specifically those listed on the Jakarta Islamic Index. 2. This article examines how capital intensity, leverage, profitability, and corporate social responsibility impact tax avoidance, considering the moderating variable of firm size. The article's title, "The Influence of Capital Intensity, Leverage, Profitability, and Corporate Social Responsibility on Tax Avoidance with Firm Size as a Moderating Variable," accurately reflects the main focus and variables studied in the research. An alternative title could be "Analysing Factors Influencing Tax Avoidance in Indonesian Companies: A Study on Capital Intensity, Leverage, Profitability, and Corporate Social Responsibility with Firm Size as a Moderating Variable." 3. The article's abstract is comprehensive, providing an overview of the research aim, design, methodology, results, and implications. The study aims to analyse the influence of capital intensity, leverage, profitability, and corporate social responsibility on tax avoidance, with firm size as a moderating variable. The research uses a quantitative causality method with data from companies listed on the Jakarta Islamic Index from 2018 to 2022. 4. The manuscript has appropriate subsections and structure. It includes an abstract, introduction, materials and methods, results and discussion, and hypothesis testing sections commonly found in research articles. The study design, methodology, results, and implications are clearly presented, making it easy to follow the research's flow. The manuscript also includes tables to present data and results effectively. 5. The study's methodology and data analysis are scientifically correct. 6. The study used data from companies listed on the Jakarta Islamic Index from 2018 to 2022. The references cited in the article are recent, with some from 2023, 2022, and 2021, indicating the sources' relevance. <p>Additional suggestions/comments:</p> <ol style="list-style-type: none"> i. The abstract could be more concise and highlight the key findings of the research. ii. The introduction provides a good background on tax avoidance and the context of the study, but it could be more focused on setting up the research objectives. 3. The detailed methodology section clarifies the research design and data analysis techniques used. iii. The results and discussion section effectively presents the study's findings but could benefit from a more concise presentation of the regression results. iv. The implications section could be expanded to discuss practical implications for company managers and tax regulators in more detail. v. Consider providing a brief conclusion summarising the essential findings and their implications. vi. Ensure consistency in terminology and formatting throughout the article for better readability. 	
<p>Minor REVISION comments</p> <ol style="list-style-type: none"> 1. Is language/English quality of the article suitable for scholarly communications? 	<p>The article is suitable for scholarly communication because of its English language and quality. Overall, it demonstrates a high level of language proficiency and is suitable for scholarly communication in finance and accounting.</p>	

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Optional/General comments	1. To enhance the readability and flow of the article, consider breaking down the content into smaller sections with clear headings. This will help readers navigate through the information more easily. 2. It would be beneficial to provide more context on the significance of the research topic and its relevance in finance or business. This can help readers understand the importance of the study and its potential implications. 3. Include a conclusion section summarising the study's main findings and their implications for future research or practical applications in the field.	
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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:	Leo T. Mataruka
Department, University & Country	Catholic University of Zimbabwe, Zimbabwe