

**Review Form 1.7**

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

**PART 1: Review Comments**

	<b>Reviewer's comment</b>	<b>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)</b>
<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>	<p>Yes, the manuscript is important to the scientific community. It unravels how capital intensify, leverages and profitability affect tax avoidance in a Sharia business environment. This is very novel and educative.</p> <p>Yes. It is suitable</p> <p>Yes. It is comprehensive</p> <p>Yes</p> <p>Yes</p> <p>The references are sufficient and recent. However, the references should be looked into</p> <p>One in-text citation cannot be traced to the references. Several references cannot be found in the body of the work.</p>	
<p><b>Minor</b> REVISION comments</p> <p>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></p>	<p>The English quality is suitable. However, the article requires proper editorial input.</p>	
<p><b>Optional/General</b> comments</p>		

**PART 2:**

	<b>Reviewer's comment</b>	<b>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)</b>
<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>Sunny B. Beredugo</b>
Department, University & Country	<b>Margaret Lawrence University, Nigeria</b>