

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_120417
Title of the Manuscript:	The impact of Earning Management, Tax Avoidance, Leverage, on Firm Performance, moderated by GCG
Type of the Article	Original Research 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://r1.reviewerhub.org/general-editorial-policy/>

Important Policies regarding Peer Review

Peer review Comments Approval Policy: <https://r1.reviewerhub.org/peer-review-comments-approval-policy/>

Benefits for Reviewers: <https://r1.reviewerhub.org/benefits-for-reviewers>

Review Form 3

PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<p>Please write few sentences regarding the importance this manuscript for scientific community. Why do you like (or dislike) this manuscript? Minimum 3-4 sentences may be required for this part.</p>	<p>The manuscript entitled "The impact of Earning Management, Tax Avoidance, Leverage, on Firm Performance, moderated by GCG" was reviewed. Better connect your research findings to previous works published in Asian Journal of Economics, Business and Accounting and in other top journals. The innovation and the importance of this work are not clearly highlighted in the abstract, introduction, and conclusions. Please work on this and prove to us why this work is valuable. Please also remove ANY lumped references. Please define each of them separately to avoid inappropriate citations. Some typo and grammar errors can be found in the manuscript, and the authors should check the whole manuscript very carefully to avoid any mistakes. It is recommended that the authors work with a science editor who is proficient in the Native English language to improve the organization and delivery of some portions of the manuscript. The journal's author guidelines and instructions should be followed in preparing the revised version</p>	
<p>Is the title of the article suitable? (If not please suggest an alternative title)</p>	<p>The title of the paper should be revised to provide a more concise and focused description of the study's topic and objectives. Avoid using abbreviations and acronyms in abstract and title. Please provide the full terms for the first time you present the abbreviations, and please use the abbreviated terms thereafter.</p>	
<p>Is the abstract of the article comprehensive? Do you suggest addition (or deletion) of some points in this section? Please write your suggestions here.</p>	<p>No-The abstract should state briefly the purpose of the research, the principal results, and major conclusions. In the abstract, please add an indication of the achievements from your study that are relevant to the journal's scope. Please be concise - maximum 1-2 lines. Quantitative information should be provided in the abstract. The abstract should include a sentence about your findings, discussions, and conclusions in your abstract and underscore the scientific value added to your paper in your abstract</p>	
<p>Are subsections and structure of the manuscript appropriate?</p>	<p>None</p>	
<p>Please write few sentences regarding the scientific correctness of this manuscript. Why do think that this manuscript is scientifically robust and technically sound? Minimum 3-4 sentences may be required for this part.</p>	<p>Acceptable</p>	
<p>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</p>	<p>Yes</p>	

Review Form 3

<p>Minor REVISION comments</p> <p>Is language/English quality of the article suitable for scholarly communications?</p>		
<p><u>Optional/General</u> comments</p>	<p>Other main remarks that in my opinion need attention are the following:</p> <p>Title:</p> <p>The title of the paper should be revised to provide a more concise and focused description of the study's topic and objectives. Avoid using abbreviations and acronyms in abstract and title. Please provide the full terms for the first time you present the abbreviations, and please use the abbreviated terms thereafter.</p> <p>Abstract:</p> <p>The abstract should state briefly the purpose of the research, the principal results, and major conclusions. In the abstract, please add an indication of the achievements from your study that are relevant to the journal's scope. Please be concise - maximum 1-2 lines. Quantitative information should be provided in the abstract. The abstract should include a sentence about your findings, discussions, and conclusions in your abstract and underscore the scientific value added to your paper in your abstract.</p> <p>Keywords:</p> <p>Keywords should be placed in alphabetical order.</p> <p>Introduction</p> <p>The introduction is poorly cited with no broad discussion and please update or replace your references with a recent year. Please rewrite the aims of research in introduction section. avoid using "we", "They", the manuscript should be written as a passive voice structure. Please apply for the whole text.</p> <p>Literature review:</p> <p>The review of the literature needs more updating with works to have a clear and concise state-of-the-art analysis. The literature review is very short. This should more clearly show the knowledge gaps identified and link them to the paper's goals. The state-of-the-art review that follows is very difficult to understand and no specific thoughts can be inferred. The major defect of this study is the debate or argument is not clearly stated. You may see these articles and follow in the revised version. The relevant reference may be of interest to the author according to below; https://doi.org/10.1108/JMB-02-2022-0006; DOI: https://doi.org/10.58262/ks.v12i2.469. Please eliminate the use of redundant words. Eg. In this way, Recently, Respectively, therefore, currently, thus, hence, finally, to do this, first, in order, however, moreover, nowadays, today, consequently, in addition, additionally, furthermore. Please revise all similar cases, as removing these term(s) would not significantly affect the meaning of the sentence. This will keep the manuscript as CONCISE as possible. Please check ALL. Avoid beginning or ending a sentence with one or a few words, they are usually redundant. Kindly revise all.</p> <p>Please avoid having one heading after another with no discussion in between as in the</p>	

Review Form 3

	<p>case of Sections 4 and 4.1. Kindly inspect the entire document for similar instances and revise accordingly. Please add at the beginning of your scientific hypothesis. In the course of describing the performed actions, please provide reader guidance, sufficient for understanding why those actions have been performed. All the headings and subheadings need to be revised properly by numbers.</p> <p>The authors should display the results with only two digits.(Firm Performance (FP). value is 0.146884 = 0.15. etc)</p> <p>Conclusion</p> <p>Conclusion should reflect the research has been done with the contributions achieved. Conclusion is too short and containing irrelevant material, please re write and summarized. Conclusions is not just about summarizing the key results of the study it should highlights the insights and the applicability of your findings; Please make it more concise and show only the high impact outcomes. The conclusion needs to be rewritten.</p> <p>References:</p> <p>Please check them all. It has to follow same format, either abbreviates or the full name of the journal. please check the reference section carefully and correct the inconsistency. Please update this section</p>			
--	--	--	--	--

PART 2:

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

Reviewer Details:

Name:	Mohammad Farajnezhad
Department, University & Country	Universiti Teknologi Malaysia (UTM), Malaysia