

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_121214
Title of the Manuscript:	The Effect of Tunneling Incentive, Debt Covenant, and Bonus Mechanism on Transfer Pricing Decisions with Tax Minimization as a Moderating Variable
Type of the Article	

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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>
Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	The journal Article is very good in contributing to the academic stock of knowledge in the field of Taxation. I like this journal because it provides an insight into the factors contributing to tax avoidance and provide mitigatory measures to solve the problem.	
Is the title of the article suitable? (If not please suggest an alternative title)	Yes, the title of the article is suitable. The author may opt to consider or not to consider the minor corrections indicated on the title.	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	Yes, the article is comprehensive with all important features of a good journal.	
Are subsections and structure of the manuscript appropriate?	The subsections and the structure of the article is good. But the author is encouraged Not to underline the subheadings instead the author needs to just bold the headings without underline.	
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.	<ul style="list-style-type: none"> ➤ The article managed to contribute new knowledge in the field of tax avoidance. ➤ The article quoted relevant scholars accurately and the scholars are current. ➤ The methodologies are relevant and objective. 	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	Yes, the references are sufficient and recent.	
Minor REVISION comments Is the language/English quality of the article suitable for scholarly communications?	Yes, the English of the article is of high quality suitable for scholarly communication.	
Optional/General comments	The article is academic sound and of high integrity. The article is suitable for publication.	

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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>	

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