

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_112259
Title of the Manuscript:	Analysis of the Influence of Institutional Ownership, Sales Growth, Profitability, and Company Size on Tax Avoidance
Type of the Article	Original Research 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>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<p>The manuscript is important to the scientific community and the Indonesian government. The results of this research contribute to the Indonesian government's tax revenues.</p> <p>The title of this article is fitting. The title of the article clearly discusses tax avoidance in the industrial sector for companies registered on the IDX.</p> <p>The abstract is comprehensive but there are minor improvements. Inconsistency between the place and length of the study (2019 to 2021) and the population used in the study (2017 to 2021). This inconsistency cannot be explained.</p> <p>The subsections and structure of the manuscript are appropriate. There are several suggestions that need to be added to the method. for example the reasons for choosing the method, The reasons for how the sample of respondents was identified, and discussed how these data sources were selected and discussed the data analysis techniques used.</p> <p>This manuscript is a scientific manuscript. This manuscript has a structure, process and systematics. References are current, but the reference writing needs to be improved. The reference used is weak. Of the 31 references used, no references were found from the Scopus journal (https://www.scimagojr.com). For this reason, it is necessary to add references from Scopus journals related to the theme.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>The quality of articles in English is suitable for scientific communication.</p>	
<p>Optional/General comments</p>		

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

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