

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_113241
Title of the Manuscript:	The Effect of Liquidity and Capital Intensity on Tax Aggressiveness
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"> Is the manuscript important for scientific community? (Please write few sentences on this manuscript) Is the title of the article suitable? (If not please suggest an alternative title) Is the abstract of the article comprehensive? Are subsections and structure of the manuscript appropriate? Do you think the manuscript is scientifically correct? Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</p>	<ol style="list-style-type: none"> The relationship between liquidity, capital intensity, and tax aggression in manufacturing companies—specifically, those in the basic industrial and chemical subsectors listed on the Indonesia Stock Exchange—is examined in this publication, which is significant for the scientific community. Proficiency in the domains of finance, accounting, and business management is vital, as it allows for an understanding of the ways in which firms behave with respect to tax planning tactics. The title of the article is suitable as it accurately reflects the main focus and scope of the research. The article's abstract gives a summary of the main conclusions, methodology, study objectives, and consequences, giving the impression that it is comprehensive. The manuscript's essential points are clearly summarized, enabling readers to immediately understand the study's primary concepts. The introduction and background evidence are followed by the literature review, methodology, results, discussion, and conclusion in a logical order that makes the subsections and overall structure of the article seem suitable. The technique and analysis of the manuscript seem to be sound scientifically. The study questions and hypotheses are formulated using appropriate theories, including agency theory, and the data is analyzed and the hypotheses tested using statistical methods. The results provide a solid foundation for conclusions because they are backed by empirical data and analyzed in light of previous research. The references given are current and adequate, suggesting a careful analysis of pertinent material. To give readers a thorough understanding of the subject, it is usually advantageous to make sure the most recent research are covered. Some recent publications on tax planning techniques in the manufacturing sector or research that concentrate on the Indonesian setting in particular are suggested as further references. 	
<p>Minor REVISION comments</p> <ol style="list-style-type: none"> Is language/English quality of the article suitable for scholarly communications? 	<p>Proof reading is essential as there are some grammatical as well as some spelling errors have been observed</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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