

**Review Form 1.7**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_113241</b>
Title of the Manuscript:	<b>The Effect of Liquidity and Capital Intensity on Tax Aggressiveness</b>
Type of the Article	<b>Original Research Article</b>

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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><b>Compulsory</b> REVISION comments</p> <ol style="list-style-type: none"> <li>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</li> <li>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</li> <li>3. <b>Is the abstract of the article comprehensive?</b></li> <li>4. <b>Are subsections and structure of the manuscript appropriate?</b></li> <li>5. <b>Do you think the manuscript is scientifically correct?</b></li> <li>6. <b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></li> </ol> <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>1.This research was conducted to seek information related to company compliance in paying taxes or companies taking tax aggressiveness. As this is an important research issue, the current manuscript is important for scientific community. The manuscript highlights the tax avoidance practices in Indonesia by companies as a background for this research.</p> <p>2. The title of the manuscript is suitable as it is in accordance with the objective of the study.</p> <p>3. Though the abstract is comprehensive, the study design as well as the conclusion of the abstract should be reviewed for grammatical errors.</p> <p>4. The subsections and the structure of the manuscript is appropriate.</p> <p>5. The manuscript is scientifically correct?</p> <p>6. Though the references are sufficient, I suggest authors to add recent (ie 2023 or early 2024) references if available.</p> <p><b>Additional suggestions and comments:</b></p> <p>1.The paragraph “The location selection was made by the author at manufacturing companies in the Basic Industry and Chemical Sub-Sector because this industrial sub-sector is the largest among several other sub-sectors of manufacturing companies and there are also several cases of tax aggressiveness actions carried out in manufacturing companies in the basic industry and sub-sectors. Chemistry” to be reviewed as it lacks clarity.</p> <p>2. This paragraph below needs a relook as the ratios to be stated correctly.<b>(Current ratio/current ratio means what? etc)</b> The higher the liquidity ratio, the lower the company's tax aggressiveness, this is because a company that is liquid means the company is able to pay all its current debts, including tax debts. There are three ways to measure the liquidity ratio most commonly used in a company, namely [19]: (1) Current Ratio/Current Ratio, (2) Quick Ratio/Quick Ratio, (3) Cash Ratio/Rasio Who.</p> <p>3. Typos to be corrected in Fig 1. The Framework</p>	
<p><b>Minor</b> REVISION comments</p> <ol style="list-style-type: none"> <li>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></li> </ol>	<ol style="list-style-type: none"> <li>1. Language quality to be improved</li> </ol>	
<p><b>Optional/General</b> comments</p>		

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**PART 2:**

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

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