

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_114224
Title of the Manuscript:	THE INFLUENCE OF INSTITUTIONAL OWNERSHIP AND FOREIGN OWNERSHIP ON TAX AVOIDANCE WITH AUDIT QUALITY AS A MODERATION VARIABLE
Type of the 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><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<p>Yes, the manuscript appears to be important for the scientific community, particularly for scholars and practitioners in the fields of accounting, finance, and corporate governance. Some important points in this context are relevance, contextual specificity, contribution, methodological rigor and policy implications needs to focus on.</p> <p>Overall, the manuscript appears to offer valuable insights and contributes to the ongoing discourse on corporate tax behavior, making it important for the scientific community interested in corporate governance, taxation, and financial reporting.</p> <p>Title is appropriate</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes references are sufficient and recent, gap can be easy identified to resolve problem.</p> <p>Suggestion: Conclude the paper by outlining potential avenues for future research. This could include exploring additional factors that may influence tax avoidance practices, investigating different industry sectors or geographic regions, or conducting qualitative studies to gain deeper insights into the mechanisms driving corporate tax behavior.</p>	
<p>Minor REVISION comments</p> <p>1. Is language/English quality of the article suitable for scholarly communications?</p>	<p>yes</p>	
<p>Optional/General comments</p>		

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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>	

Reviewer Details:

Name:	Sapna Kumari
Department, University & Country	IMS Engineering College, India