

## 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><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><b>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</b></p>	<p>I consider that the research work is of utmost importance for the academy taking into account the topic discussed. The title is appropriate since it allows the reader to visualize the topic discussed. The Summary presented is sufficient to fulfill its purpose. The article is structured in an ideal way which allows us to understand its content and purpose, considering it correct from a scientific point of view. I consider the bibliographical references used to be relevant.</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>	<p>I consider the use of the English language appropriate for academic purposes.</p>	
<p><b>Optional/General</b> 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><b>Are there ethical issues in this manuscript?</b></p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

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