

Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_117321
Title of the Manuscript:	Profitability Mediates the Effect of Audit Committee and Firm Size on Tax Avoidance in Property and Real Estate Companies in Indonesia
Type of the 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"> 1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript) 2. Is the title of the article suitable? (If not please suggest an alternative title) 3. Is the abstract of the article comprehensive? 4. Are subsections and structure of the manuscript appropriate? 5. Do you think the manuscript is scientifically correct? 6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<ol style="list-style-type: none"> 1. The subject is interesting. However, in its current form, it is not suitable for publication. 2. I believe that changing the old title "Profitability Mediates the Effect of Audit Committee and Firm Size on Tax Avoidance in Property and Real Estate Companies in Indonesia" to the latter "Mediating effect of profitability on Audit Committee and Firm Size and Tax Avoidance relationship: Evidence from Indonesian real estate companies" would be more practical. 3. I suggest presenting the originality and contribution of the research in the abstract. 4. I suggest the authors separate the main sections as follows: 1) Introduction 2) Literature review and research hypotheses 3) Research methodology 4) results and discussion 5) Conclusion. 5. Yes, but the authors must clearly specify their terms because there is a big difference between tax avoidance and tax evasion. In addition, I propose to conduct additional analyzes to verify the robustness of our results. 6. I believe that the references must be well presented. Additionally, other theories and recent works have been ignored. 7. Originality, Relationship to Literature, Methodology, Results, Implications for research, practice and/or society: <ul style="list-style-type: none"> - Originality: The subject is important but suffers from limited support. I suggest heavily editing some sections before considering publishing again. For example, I suggest further emphasizing the research gaps and contribution in both the introduction and the conclusions. This would add more value to the research and give a clear position to the article in the current research area. Second, please review the introduction section, literature review, research methodology, findings and conclusion section with implications and limitations of the work. These parts are a bit general. In addition, references must be well presented. - Relationship to Literature: I am aware that the subject you are addressing has multiple dimensions. However, I strongly believe that more detailed attention is needed. To make the paper much stronger, the introduction should clearly state (improved) why the issue being studied is a matter of interest. Why are you doing this study? the literature needs to be better focused to provide a good theoretical basis for the subject. The authors must carefully clarify their terms because there is a big difference between tax avoidance and tax evasion. Additionally, other theories and recent work have been ignored. - Methodology: I believe the methodology needs more attention for several reasons: <ol style="list-style-type: none"> (1) Why did you choose only companies in the real estate sector? Does this allow the results to be generalized? (2) Models must be rewritten and presented well. (3) The data analysis method needs to be better founded by a theoretical foundation to offer readers a better understanding of the objective of the work. - Results: The discussion of the results should be improved to better show the real contribution of the current study. Authors should discuss the results and any potential similarities or differences with previous research. - Implications for research, practice and/or society: In the Conclusion, the authors should also discuss in more detail the meaning/importance of their results for research, practice and society. Although the idea of analyzing the relationships in question is good, the opinion study does not show the contributions to both research, practice and society. 	

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Minor REVISION comments		
1. Is language/English quality of the article suitable for scholarly communications?	1. You have to pay attention to the quality of communication.	

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

Reviewer Details:

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