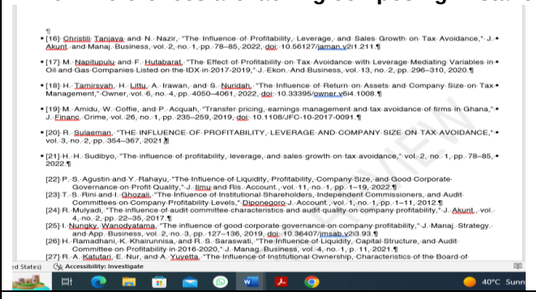
Review Form 1.7

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	

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)*
Compulsory REVISION comments **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.** **(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)**	**1- Yes, the manuscript is important for scientific community if writeup is according to scientific literature writing** **2- No,** **Profitability Mediates the Effect of Audit Committee and Firm Size on Tax Avoidance in Property and Real Estate Companies in Indonesia. it may be as "The effects of audit committee and firm size on tax avoidance in property and real estate companies for profitability mediation evidence from Indonesia or (case of Indonesia)** **3- No, abstract should be the crux of the manuscript which is lacking proper wording.** **4- Missing some related literature review as empirical evidence for supporting the manuscript** **5- No, the manuscript is lacking scientific writeup many too much small paragraphs and not linkage with each other.** **6- References are lacking composing mistakes**  ¶ • [16] Christi Tanjaya and N. Nazir, "The Influence of Profitability, Leverage, and Sales Growth on Tax Avoidance," J. Akunt. and Manaj. Business, vol. 2, no. 1, pp. 78–85, 2022, doi: 10.56127/jaman.v2i1.211.¶ • [17] M. Napitupulu and F. Hutabarat, "The Effect of Profitability on Tax Avoidance with Leverage Mediating Variables in Oil and Gas Companies Listed on the IDX in 2017-2019," J. Ekon. And Business, vol. 13, no. 2, pp. 296–310, 2020.¶ • [18] H. Tamrisyah, H. Littu, A. Irawan, and S. Nuridah, "The Influence of Return on Assets and Company Size on Tax Management," Owner, vol. 6, no. 4, pp. 4050–4061, 2022, doi: 10.33395/owner.v6i4.1008.¶ • [19] M. Amidu, W. Coffie, and P. Acquah, "Transfer pricing, earnings management and tax avoidance of firms in Ghana," J. Financ. Crime, vol. 26, no. 1, pp. 235–259, 2019, doi: 10.1108/JFC-10-2017-0091.¶ • [20] R. Sulaeman, "THE INFLUENCE OF PROFITABILITY, LEVERAGE AND COMPANY SIZE ON TAX AVOIDANCE," vol. 3, no. 2, pp. 354–367, 2021.¶ • [21] H. H. Sudibyo, "The influence of profitability, leverage, and sales growth on tax avoidance," vol. 2, no. 1, pp. 78–85, 2022.¶ [22] P. S. Agustin and Y. Rahayu, "The Influence of Liquidity, Profitability, Company Size, and Good Corporate Governance on Profit Quality," J. Ilmu and Ris. Account., vol. 11, no. 1, pp. 1–19, 2022.¶ [23] T. S. Rini and I. Ghozali, "The Influence of Institutional Shareholders, Independent Commissioners, and Audit Committees on Company Profitability Levels," Diponegoro J. Account., vol. 1, no. 1, pp. 1–11, 2012.¶ [24] R. Mulyadi, "The influence of audit committee characteristics and audit quality on company profitability," J. Akunt., vol. 4, no. 2, pp. 22–35, 2017.¶ [25] I. Nungky, Wanodyatama, "The influence of good corporate governance on company profitability," J. Manaj. Strategy and App. Business, vol. 2, no. 3, pp. 127–136, 2019, doi: 10.36407/jmsab.v2i3.93.¶ [26] H. Ramadhani, K. Khairunnisa, and R. S. Saraswati, "The Influence of Liquidity, Capital Structure, and Audit Committee on Profitability in 2016-2020," J. Manag. Business, vol. 4, no. 1, p. 11, 2021.¶ [27] R. A. Kalutao, E. Nur, and A. Yuyetta, "The Influence of Institutional Ownership, Characteristics of the Board of Accessibility: Investigate 40°C Sunn
Minor REVISION comments **1. Is language/English quality of the article suitable for scholarly communications?**	2. **No the** language/English quality of the article suitable for scholarly communications are not used in this article	
Optional/General comments		

Review Form 1.7

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?	*(If yes, Kindly please write down the ethical issues here in details)*	

Reviewer Details:

Name:	**Muhammad Aurmaghan**
Department, University & Country	**School of Economics, Bahauddin Zakariya University, Pakistan**