

### Review Form 3

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_128033
Title of the Manuscript:	Impact of Leverage and Profitability on Tax Avoidance with Transfer Pricing
Type of the Article	Quantitative study

#### **General guidelines for the Peer Review process:**

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guidelines for the Peer Review process, reviewers are requested to visit this link:

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#### **Important Policies Regarding Peer Review**

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**Review Form 3**

**PART 1: Comments**

	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.	This study holds significant implications for tax administration, public policy, and advocates of tax justice. The insights provided will benefit the research community by highlighting how companies' decisions regarding tax avoidance are influenced by their levels of profitability and leverage. Furthermore, it offers researchers an opportunity to compare the findings of this paper with similar studies, thereby enhancing the understanding of tax avoidance and the factors that influence corporate tax management decisions.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title is appropriate, so no alternative suggestions are offered.	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	The abstract effectively summarises the key elements, including the research method, sampling techniques, data sources, and key findings. The author also emphasises the study's relevance and its potential to help managers in manufacturing companies make informed decisions regarding tax management. Including a sentence on the limitations and potential research opportunities would further enhance the content.	
Is the manuscript scientifically, correct? Please write here.	All the key elements required for a scientific journal have been provided.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	The references could be improved. Some factual statements were made without providing supporting evidence. On page 2, there is a reference to a regulation, which is a legal instrument and should be properly cited. Additionally, references to incidents involving PT Bentoel Internasional Investama and PT Adaro Energy Tbk lack proper sourcing. There is also a mention of estimates from the Tax Justice Network that is not referenced.  Furthermore, the method used to determine the sample size is not justified, making it difficult to assess whether the sample size is adequate for the conclusions drawn. The assumptions underlying the models used have also not been referenced. For this type of study, providing evidence of the methodology and analysis is crucial.	
Is the language/English quality of the article suitable for scholarly communications?	The language used is appropriate. However, additional editing and proofreading would enhance the overall quality.	
<u>Optional/General</u> comments	It's important to accurately state sources of information regarding corporate tax issues, as providing incorrect information can result in libel cases. Authors should exercise caution when including tax avoidance cases that have not been resolved administratively and the information made available for public use since taxpayer confidentiality is critical in these matters.	

**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:**

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