

### 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	Research Article

#### 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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#### 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.	The idea of author is good and used the transfer pricing as moderating variable to moderate the relationships between leverage and profitability to tax avoidance.	
Is the title of the article suitable? (If not please suggest an alternative title)	Leverage, Profitability, and Tax Avoidance: Transfer Pricing as a Moderating Variable	
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.	Stated the number of sample in abstract	
Is the manuscript scientifically, correct? Please write here.	Need some correction of the article writing	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	<p>There are some of inconsistency:</p> <ul style="list-style-type: none"> <li>✓ Purnama Sari Eddy et al., 2020 → Eddy, et al (2020).</li> <li>✓ Abadi Joko, E., Manne, A., &amp; Abubakar, H. (2022). EFFECTIVENESS OF MOTOR VEHICLE TAX COLLECTION IN ORDER TO IMPROVE REGIONAL TAX REVENUE AT THE REGIONAL REVENUE SERVICE OF SOUTH SULAWESI PROVINCE. Indonesian Journal of Business and Management, 4(2), 182–189. <a href="https://doi.org/10.35965/jbm.v4i2.1382">https://doi.org/10.35965/jbm.v4i2.1382</a> → Abadi, J. E., Manne, A., &amp; Abubakar, H. (2022). Effectiveness of Motor Vehicle Tax Collection in Order to Improve Regional Tax Revenue at The Regional Revenue Services of South Sumatera Province. Indonesian Journal of Business and Management, 4(2), 182–189. <a href="https://doi.org/10.35965/jbm.v4i2.1382">https://doi.org/10.35965/jbm.v4i2.1382</a></li> <li>✓ Apriatna, P., &amp; Oktris, L. (2022). The Effect of Profitability, Company Size, and Sales Growth on Tax Avoidance with Leverage as a Moderating Variable. International Journal of Innovative Science and Research Technology, 7(8). <a href="http://www.ijisrt.com223">www.ijisrt.com223</a> → There is not the article pages</li> </ul>	

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Is the language/English quality of the article suitable for scholarly communications?	Needed the proofreading and proof editing for this article	
<b>Optional/General</b> comments	<b>There is a statement in introduction; “Another factor that can have an impact on tax avoidance is transfer pricing (Pratomo &amp; Triswidyaria, 2021)” → Tranfer pricing is a moderating variable, not a independent variable</b>	

**PART 2:**

	<b>Reviewer’s comment</b>	<b>Author’s comment</b> (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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