

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
ManuscriptNumber:	Ms_AJEBA_129638
ManuscriptTitle:	<b>Study on Company Size in Moderating Corporate Value Increase in Non-Cyclical Consumer Business on the Indonesia Stock Exchange</b>
Article Type	

**PART 1:Comments**

	<b>Reviewercomments</b>	<b>Author's Feedback</b> <i>(Pleaseproofread the manuscript and highlight that part in the manuscript. It is mandatory for the author to write his feedback here)</i>
<b>Please write a few sentences about the importance of this manuscript to the scientific community. A minimum of 3-4 sentences may be required for this section.</b>	I think this manuscript is important to know Company value, size, capital structure and profitability in non-cyclical consumer business companies listed on the Indonesia Stock Exchange (IDX).	
<b>Is the article title appropriate?</b> <b>(If not, please suggest an alternative title)</b>	<b>The title of the article is not suitable</b>  Company Size moderates the relationship of Capital Structure and Profitability to Company Value (Empirical Study on Non-Cyclical Consumer Business Companies listed on the IDX 2018-2022)	

<p><b>Is the abstract of this article comprehensive? Do you suggest adding (or removing) a few points in this section? Please write your suggestions here.</b></p>	<p><b>Abstract is not yet complete and additions and deletions</b></p> <p>Abstract: The purpose of this study is to analyze and find out the size of the company moderating the relationship between capital structure and profitability to the value of companies in Non-Cyclical Consumer Business Companies listed on the IDX 2018-2022). The research method of the purposive regression method, the sample was 56 companies, with 5 years of observation, and the data was analyzed using quasi-model moderation, which was processed with SPSS 24. The result of the study is that the size of the company can affect the capital structure and profitability moderately on the value of the company, but the capital structure and profitability only partially have no effect on the value of the company.</p> <p>Keywords: capital structure, profitability, company size and company value</p>	
<p><b>Is the manuscript scientifically correct? Please write here.</b></p>	<p>The submitted manuscript is scientifically sufficient</p>	
<p><b>Are the references sufficient and up-to-date? If you have any additional reference suggestions, please mention them in the review form.</b></p>	<p>The references used are quite good, there are only two references that have been around for a long time, namely:</p> <ol style="list-style-type: none"> <li>1. Choi, B. B., Lee, D. &amp; Psaros, J. (2013). Analysis of Carbon Emissions of Australian Companies, Pacific Accounting Review, 25(1), 58-79.</li> <li>2. Cuong, NT &amp; Canh ( 2012). The effect of capital structure on the value of companies for seafood companies. Journal of International Research in Finance, 89, 221-223.</li> </ol>	

<b>Is the language/English quality of the article suitable for scientific communication?</b>	The quality of English in this article is not enough for scientific communication, so it needs to be improved	
<b><u>Optional comments/General</u></b>	This article should be processed with the latest version of E-Views because the final research data sample is 262, if processed with SPSS does not describe Moderated Regression Analysis (MRA)	

**PART 2:**

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

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