

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_88761
Title of the Manuscript:	Corporate Governance Mechanisms and Tax Sheltering; Evidence from Quoted Tax Aggressive Firms in Nigeria
Type of the Article	Original Research 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)
Compulsory REVISION comments	<p>Section 1.0 Introduction</p> <p>Second paragraph & Third paragraph</p> <ul style="list-style-type: none"> - The author(s) shall not use "no study is known" because this seems like that author(s) had read all corporate governance literature yet the literature is very wide and we may not know on which that we have not read. It is more appropriate to use "little is known" or "lacking from the literature". - The author(s) shall move the hypotheses to second chapter - The author(s) shall include the implication of this study (i.e. theoretical implication, methodological implication & practical implication) <p>Section 2.0 LR</p> <ul style="list-style-type: none"> - The author(s) shall review the latest literature, up to 2022. - Instead of reporting the result from the past studies, the author(s) shall include your own "voice" in the LR <p>Section 3.0</p> <ul style="list-style-type: none"> - It is more appropriate for the author(s) to tabulate the results in a table format rather than copy& paste the results from STATA. <p>Section 4.2</p> <ul style="list-style-type: none"> - The author(s) shall justify the result on why it is +ve/-ve/ insignificant and link the result with the applied theory. <p>Section 5.2</p> <ul style="list-style-type: none"> - The author(s) should provide a proper recommendation to future studies rather than reporting the result of the studies. 	
Minor REVISION comments	<p>Structure of the manuscript</p> <ul style="list-style-type: none"> - The author(s) shall follow the template provided by AJEBA 	
Optional/General comments		

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>	

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