

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_85692
Title of the Manuscript:	Research of Tax Avoidance in Indonesia: A Bibliographic Study
Type of the Article	Review Article

General guideline for 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 guideline for Peer Review process, reviewers are requested to visit this link:

(<https://www.journalajebo.com/index.php/AJEBA/editorial-policy>)

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	The author should avoid using acronyms in the abstract. If acronyms would have to be used in the abstract such as ETR, then the full phrase should be used first, and thereafter, the acronym may also be used. Include page numbers on the manuscript.	Noted
Minor REVISION comments	There are a lot of fragmented sentences in the manuscript. The author is advised to re-read the entire manuscript thoroughly and correct any grammatical errors, typos and sentence fragments. A few of these have been highlighted on the manuscript. The author is advised to check the resolution of a picture (i.e., Picture 2) sourced from (Hanlon & Heitzman, 2010) .	Done
Optional/General comments	This review article which uses bibliometric analysis to study tax avoidance research in Indonesia is particularly revealing and enlightening as far as the direction of tax research in Indonesia is concerned. It is envisaged that, future research on tax avoidance and related areas would be guided and tailored to address pertinent issues of interest to academia as well as policy makers in Indonesia.	Okay

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>	