

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_130785
Title of the Manuscript:	EVALUATING THE EFFECT OF TUNNELLING ON TAX AGGRESSIVENESS AMONG LISTED NON-FINCIAL MULTINATIONAL CORPORATIONS (MNCS) IN NIGERIA
Type of the Article	

PART 1: Comments

	Reviewer's comment	Author's Feedback (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
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 study revealed the interplay between tunnelling and tax aggressiveness, it also revealed the role of managerial ownership on tax aggression. The study is an eye opener as to what could possibly give rise to company being engaged in all sorts of tax aggression	
Is the title of the article suitable? (If not please suggest an alternative title)	The title of the article is suitable	
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 is comprehensive. However, subheadings are not needed in the abstract and thus need to be removed	
Is the manuscript scientifically, correct? Please write here.	The manuscript is scientifically correct as data generated are empirically tested	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	The references are sufficient	
Is the language/English quality of the article suitable for scholarly communications?	Language used is suitable for scholarly communication	
Optional/General comments	Article is good for publication No ethical issues in the manuscript No competing issues in the manuscript PLEASE SEE ATTACHMENT	

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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?	(If yes, Kindly please write down the ethical issues here in details)	

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