

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 <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.	<div>1. Adding the link between tunnelling stakeholder theory and corporate governance.</div> <div>2. With the foundation of stakeholder theory, this research emphasizes the need to consider the welfare and interests of various stakeholders, not just capital owners.</div> <div>3. The findings of this study add to the literature on corporate governance and international taxation in emerging markets, but can also encourage the creation of more inclusive and equitable policies.</div>	
Is the title of the article suitable? (If not please suggest an alternative title)	Yes	
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.	<div>1. Add a brief explanation of the relationship between tunnelling, tax aggressiveness with agency theory and stakeholder theory in the theory, discussion,</div>	
Is the manuscript scientifically, correct? Please write here.	<div>1. Test of Hypothesis One Has not provided an in-depth explanation regarding tunneling not having a significant effect on tax aggressiveness</div> <div>2. Test of Hypothesis Two has not provided an in-depth explanation regarding managerial ownership moderating between tunneling and tax aggressiveness.</div>	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	the references used are added to the linkage with stakeholder theory.	
Is the language/English quality of the article suitable for scholarly communications?	yes	
Optional/General comments		

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

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