ISSN(O): 2320-5407 | ISSN(P): 3107-4928

ISSN NO. 2320-5407

International Journal of Advanced Research

Publisher's Name: Jana Publication and Research LLP

www.journalijar.com

REVIEWER'S REPORT

Manuscript No.: IJAR-59707

Manuscript Title: THE INFLUENCE OF POLITICAL CONNECTIONS AND EXECUTIVE RISK PREFERENCES ON TAX AVOIDANCE: THE MODERATING ROLE OF AUDIT COMMITTEE MEETINGS.

Recommendation:
Accept after minor revision

Rating	Excel.	Good	Fair	Poor
Originality		✔		
Techn. Quality			✔	
Clarity		✔		
Significance		✔		

Reviewer's ID: JPR-114

Detailed Reviewer's Report

Reviewer's Comment for Publication:

The manuscript addresses a relevant topic in corporate governance and taxation by examining the influence of political connections and executive risk preferences on tax avoidance, with particular emphasis on the moderating role of audit committee meetings. The study has a suitable theoretical foundation and provides useful empirical insights through panel data regression, robustness testing, and quantile regression. However, some methodological and statistical issues require clarification, particularly the inconsistency between the main regression results and robustness test regarding the moderating effect of audit committee meetings. The authors should also clarify the measurement and interpretation of tax avoidance using the Effective Tax Rate (ETR), explain the selection of the panel regression model, and carefully verify the reported statistical values and tables. Some language, grammatical, and formatting corrections are also necessary. Overall, the manuscript has potential for publication after addressing these minor revisions.