

**Review Form 1.7**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_112934</b>
Title of the Manuscript:	<b>Development Status, Issues, and Strategies of Customs Special Supervision Areas in China: A Case Study of Jiangsu Comprehensive Bonded Zone</b>
Type of the Article	<b>Case study</b>

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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)
<p><b>Compulsory</b> REVISION comments</p> <ol style="list-style-type: none"> <li>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</li> <li>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</li> <li>3. <b>Is the abstract of the article comprehensive?</b></li> <li>4. <b>Are subsections and structure of the manuscript appropriate?</b></li> <li>5. <b>Do you think the manuscript is scientifically correct?</b></li> <li>6. <b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></li> </ol> <p><b><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></b></p>	<ol style="list-style-type: none"> <li>1. Yes, it's important to deliver insights about the development and current issues in economic policy related to customs facilitation to promote economic growth. Additionally, this manuscript provides suggestions to overcome the problems or issues that may arise.</li> <li>2. yes, but I suggest for an alternative title : "Development Status, <b>Challenges</b>, and Strategies of Customs Special Supervision Areas in China: A Case Study of Jiangsu Comprehensive Bonded Zone" using "Challenges" conveys a sense of proactively dealing with difficulties that need to be overcome, while 'Issues' is a broader term that can encompass a range of topics and implies a more neutral description</li> <li>3. yes, it's</li> <li>4. I think several revisions is needed. The author needs to make a clear part of the paper, for instance, if we used the APATH Guideline the format should be introduction – literature review – methodology – Finding &amp; discussion – Conclusion &amp; recommendation – reference. I suggest the author to make a clear part on the paper. The author already mentioned all the substances in the paper, it just needs to be re-arranged.</li> <li>5. Yes, it is. I think this kind of manuscript used the explanatory or illustrative case study method that's suitable with the topic of this paper</li> <li>6. It's sufficient, but I think the author need to include the index for every reference cited in the main body of the paper. For instance, comprehensive bounded zone is ..... [1]. This index refers to the article in the reference list.</li> </ol> <p>Additional comments:</p> <ul style="list-style-type: none"> <li>• In the introduction, the author should clearly outline the primary objective of the paper and elucidate the research benefits to articulate the specific targets that the study aims to achieve</li> <li>• The author can emphasize the source of the data to enhance its credibility and accuracy. This way, your readers have additional information about where the data comes from, adding transparency and credibility to your statements</li> <li>• <b>Statement 1</b> : "among the top 12 comprehensive bonded zones in terms of total imports and exports nationwide, 4 are located in Jiangsu Province, and all of them have seen <b>significant growth compared</b> to the same period last year" <b>Statement 2</b> : However, despite the early vigorous development, in recent years, comprehensive bonded zones in Jiangsu Province have <b>shown a trend of slow development overall</b> Those statements seem contradictory. To enhance the clarity and support the argument, I recommend that the author includes data visualizations. Given the focus on challenges causing slow development, presenting a table illustrating negative growth rates, specifically comparing comprehensive zones in Jiangsu province, would be beneficial. Additionally, the author may consider incorporating a figure (e.g., Figure 1) comparing overall growth rates across several regions to further emphasize the point. If the author chooses to present the comparison of comprehensive bonded zones, it would be valuable to include additional information about the specific locations of the comprehensive bonded zones.</li> <li>• "On the other hand, the northern and central regions, where comprehensive bonded zones were established later, not only missed the most prosperous period of development for customs special supervision areas but <b>also face limitations due to their own economic, geographical, and transportation factors.</b>" I recommend that the author elaborates further on the given statement. Supporting the argument with concrete data or factual information would enhance its credibility. This can be achieved by incorporating relevant statistics, examples, or case studies</li> </ul>	

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<b>Minor</b> REVISION comments		
1. Is language/English quality of the article suitable for scholarly communications?	Yes	
<b>Optional/General</b> comments		

**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> (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>	

**Reviewer Details:**

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