

## Review Form 1.7

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_118193
Title of the Manuscript:	The Effect of Implementing Green Accounting and Material Flow Cost Accounting (MFCA) on the Value of Manufacturing Companies
Type of the Article	

### 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 REVISION</b> comments</p> <ol style="list-style-type: none"> <li>1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript)</li> <li>2. Is the title of the article suitable? (If not please suggest an alternative title)</li> <li>3. Is the abstract of the article comprehensive?</li> <li>4. Are subsections and structure of the manuscript appropriate?</li> <li>5. Do you think the manuscript is scientifically correct?</li> <li>6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</li> </ol> <p><b><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></b></p>	<p>The topic raised in this research is quite interesting and has benefits for the development of the accounting field.</p> <p>The title is good and shows the content of the article</p> <p>The abstract is comprehensive, but research contributions still need to be added.</p> <p>I think the arrangement is appropriate, but there are still some adjustments regarding the consistency of using the font style and size. In my opinion, this text is correct based on scientific analysis and considerations.</p> <p>The number of references still needs to be added. I suggest additional references: Saputra, K. A. K., Manurung, D. T., Rachmawati, L., Siskawati, E., &amp; Genta, F. K. (2021). Combining the concept of green accounting with the regulation of prohibition of disposable plastic use. <i>International Journal of Energy Economics and Policy</i>, 11(4), 84-90.</p>	
<p><b>Minor REVISION</b> comments</p> <ol style="list-style-type: none"> <li>1. Is language/English quality of the article suitable for scholarly communications?</li> </ol>	<p>The English used is quite correct and appropriate</p>	
<p><b>Optional/General</b> comments</p>	<p>The article still needs improvement to improve it</p>	

### 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)
<p>Are there ethical issues in this manuscript?</p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

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**Reviewer Details:**

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