

**Review Form 3**

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_124196
Title of the Manuscript:	<b>Analysis of Selling Price Determination in Maju Sejahtera Cooperative Beef Cattle Farming Business: Implementation of Accretion Accounting</b>
Type of the Article	<b>Original Research Article</b>

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**PART 1: Review Comments**

<b>Compulsory</b> REVISION 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>
<p>Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.</p>	<p>The study gap addressed can be very useful in helping farming entities maximize their profits, which is the goal of every business. The key point from this study is the undervaluation, inadequate presentation and accounting for agricultural assets. The execution was not comprehensive and appears to be an audit for a single enterprise. The author could improve the readers' understanding by capturing the broader issues regarding the valuation of agricultural assets, using the KPT Maju Sejahtera as a case study.</p> <p>A scientific study should be backed by data and comprehensive statistical analysis. There are no data presented and no mention of analysis tool used. Yet, the author stated a qualitative descriptive method in the abstract. As it stands, the readers are struggling to know how the information collected was processed prior to presentation of the results. The interview schedule is not included in the methods sections or as an appendix. Therefore, one would fail to understand why this study was done over months, yet it seems like a two-day activity.</p> <p>There is no new idea in this study. In the authors opinion, does PSAK 69 provide the best approach for valuation of agricultural assets? What are the reasons behind non-adherence to the PSAK 69 guidelines? Are there challenges faced by agricultural enterprises like KPT Maju Sejahtera in using the guidelines? What options are available and are there better practices elsewhere that can provide lessons? As the manuscript stands, no broader analysis has been provided to the subject of study.</p>	
<p>Is the title of the article suitable? (If not please suggest an alternative title)</p>	<p>The title is suitable.</p>	
<p>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.</p>	<p>The aim of the study at the abstract should be sharp and concise. The author may consider deleting this part” Agricultural entities have special characteristics that distinguish them from other types of entities. The characteristics of an agricultural entity can be seen in the valuation of its assets. This is due to the assets of agricultural entities in the form of biological assets which of course experience accretion (growth/transformation).”</p> <p>The author may want to state the number of respondents interviewed in this study at the methodology part of the abstract.</p> <p>Th results section in the abstract should be precise, giving only highlights rather than replicating the result section in the manuscript.</p>	
<p>Are subsections and structure of the manuscript appropriate?</p>	<p>The introduction and the literature review sections have not much difference as they both capture existing knowledge and gaps on the research topic, and thus can be merged. Alternatively, the literature section can be beefed by highlighting case studies/success stories elsewhere.</p> <p>The data analysis subsection should outline the statistical analysis, and the software used. It is also not clear how may respondents were interviewed in this study.</p>	
<p>Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.</p>	<p>As already stated, this study if well-executed can be very useful in helping farming entities maximize their profits, which is the goal of every business. The issues of undervaluation, inadequate presentation and accounting for agricultural assets can be done efficiently using new knowledge.</p>	

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<b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b> -	<b>The references are good but could be improved by including more recent research elsewhere.</b>	
<u>Minor REVISION</u> comments <b>Is the language/English quality of the article suitable for scholarly communications?</b>	The author may want to improve clarity and precision mainly by reducing verbosity. Keep the sentences short clear and reduce repetition or over-explanations.	
<u>Optional/General</u> comments	There is room to revise and improve this manuscript.	

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

### **Reviewer Details:**

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