

**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>

**Review Form 3**

**PART 1: Review Comments**

<b>Compulsory</b> REVISION comments	Reviewer's comment	<b>Author's Feedback</b> <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. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	The title highlights the unique accounting challenges faced by agricultural entities like Maju Sejahtera Cooperative, focusing on the accurate valuation of biological assets and their impact on selling price determination, in alignment with PSAK 69 standards. This is essential for ensuring transparency and compliance in financial reporting within the agricultural sector.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title is suitable and accurate	
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.	The abstract presents critical insights into the misalignment between KPT Maju Sejahtera's current accounting practices for biological assets and the prescribed PSAK 69 guidelines. It underscores the need for proper classification, measurement, and presentation of biological assets, which is vital for the accurate reflection of financial health and decision-making in agricultural cooperatives. Nonetheless, the study lacks actionable recommendations for addressing these issues, highlighting the need for further research and practical solutions.	
Are subsections and structure of the manuscript appropriate?	There is no need for numbering of the section and there is need to restructure the manuscript to conform with the international publication.	
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.	The manuscript demonstrates scientific robustness and technical soundness through its thorough application of established accounting standards and methodologies. The use of PSAK 69 for assessing biological assets is appropriate and aligns with current practices in agricultural accounting. The detailed analysis of cost classification and selling price determination further enhances its credibility, as it addresses both theoretical and practical aspects of livestock management. Additionally, the study's use of qualitative descriptive methods and semi-structured interviews provides a comprehensive view of the current practices and gaps, ensuring that the findings are both relevant and actionable.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. :	Some of the references in the original list are out dated, such as those from 2013 and 2014, which might limit the relevance of the study, especially given the evolving nature of accounting standards and practices. It's essential to include more recent sources to reflect the latest insights and methodologies in agricultural accounting, particularly concerning PSAK 69 and IAS 41. Additionally, certain references lack complete details like year of publication and proper formatting, which affects the overall credibility and presentation. Updating and expanding the reference list will ensure a more comprehensive analysis and alignment with current APA style guidelines, thus enhancing the academic rigor of the work.	

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Minor REVISION comments <b>Is the language/English quality of the article suitable for scholarly communications?</b>	<b>The language of the article is generally clear but could be enhanced for scholarly communication.</b> <b>The article is understandable, refining grammar, improving word choice, enhancing transitions, and ensuring consistent terminology will align it better with scholarly standards and improve clarity and professionalism.</b>	
<b>Optional/General</b> comments		

### **PART 2:**

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