

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_124368
Title of the Manuscript:	Response of Construction Industry to Carbon Neutrality: A Case Study on Taiwan, Thailand, and Japan
Type of the Article	Original Research Article

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PART 1: Review Comments

Compulsory 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>
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.		
Is the title of the article suitable? (If not please suggest an alternative title)		
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.		
Are subsections and structure of the manuscript appropriate?		
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.		
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. :		

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<p>Minor REVISION comments</p> <p>Is the language/English quality of the article suitable for scholarly communications?</p>		
<p>Optional/General comments</p>	<p>Title: The title appropriately reflects the core focus of the article by highlighting the response of the construction industry to the challenge of carbon neutrality and the specific case study approach taken for Taiwan, Thailand, and Japan. It captures the essence of the study but could benefit from mentioning the emphasis on environmental, social, and governance (ESG) practices and the Sustainable Development Goals (SDGs).</p> <p>Abstract: The abstract is concise and covers the key areas of the study, including the construction industry's contribution to carbon emissions, the business models in Taiwan, Thailand, and Japan, and the strategies these countries are using to achieve carbon neutrality. However, it could further benefit from a clearer mention of the study's methodology and the comparative analysis between developed and developing countries. This would provide readers with a stronger overview of the paper's structure.</p> <p>Introduction: The introduction provides a strong foundation for the research, linking climate change and global warming to the construction industry's significant carbon emissions. The discussion about international frameworks, such as the Kyoto Protocol and the Paris Agreement, is relevant and contextualizes the issue well. The study's motivation is clearly presented, with a focus on the role of construction companies in mitigating carbon emissions.</p> <p>Research Objectives: The objectives are well-defined, aiming to explore the strategies employed by construction companies in achieving carbon neutrality and examining the implementation of ESG practices. However, the introduction could benefit from more detailed explanations regarding the specific criteria or parameters used to compare the construction industries across Taiwan, Thailand, and Japan.</p> <p>Methodology: The article mainly employs a qualitative approach to assess carbon neutrality strategies, which is suitable given the nature of the research. However, the lack of detailed methodology makes it challenging to assess the rigor of the analysis. For instance, the comparative analysis mentioned in the abstract and various sections lacks information on the data collection process, the sample of construction companies considered, or the framework used for comparison. The study could be strengthened by incorporating quantitative analysis or case-specific data to substantiate the claims made.</p> <p>Literature Review: The literature review is sufficiently comprehensive, covering essential concepts like net-zero emissions, ESG, SDGs, and green building standards. The inclusion of key global and regional reports, such as the World Green Building Council's recommendations, lends credibility to the study. However, it would benefit from more recent sources, particularly post-2021, given the rapid advancements in construction technology and ESG practices.</p> <p>Results and Analysis: The analysis section offers insights into the construction industries of Taiwan, Thailand, and Japan, discussing their alignment with national carbon neutrality policies. The cross-country comparison is helpful in understanding the differences in approach between developed and developing countries. Japan's lead in policy and technological innovation is well-documented, but the discussion on Taiwan and Thailand could include more depth regarding their specific challenges and areas where they can improve. Additionally, the article could use more specific examples from each country to illustrate how companies are integrating low-carbon technologies and ESG practices into their operations. This would provide practical insights into the strategies mentioned.</p> <p>Conclusion: The conclusion effectively summarizes the key findings, reiterating that carbon neutrality is a</p>	

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	<p>global goal for the construction industry and highlighting Japan's leadership in this area. However, the conclusion could be more concise and benefit from direct suggestions on how Taiwan and Thailand can improve their practices. Moreover, the future research recommendations, while thoughtful, could offer more actionable steps, such as specific metrics or methodologies that can be used in future studies.</p> <p>Strengths:</p> <ul style="list-style-type: none"> <input type="checkbox"/> The focus on the construction industry's response to carbon neutrality in both developed and developing countries offers valuable comparative insights. <input type="checkbox"/> The study effectively highlights the importance of ESG and SDG criteria, making the research relevant to current global trends in sustainability. <input type="checkbox"/> The inclusion of Japan's leadership in construction innovation provides a model for other countries to follow. <p>Weaknesses:</p> <ul style="list-style-type: none"> <input type="checkbox"/> The lack of a clear methodology weakens the study's credibility. The research could be more robust with detailed descriptions of data collection and analysis techniques. <input type="checkbox"/> The cross-country comparison could be further elaborated, particularly by providing more case-specific examples from Taiwan and Thailand. <input type="checkbox"/> Some sections, such as the conclusion, could be more concise and focused on actionable insights. 	
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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)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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