

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_128538
Title of the Manuscript:	The Role of IFRS S1 and S2 in Enhancing Transparency and Accountability of ESG Disclosures: A Systematic Review
Type of the Article	Research paper

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PART 1: 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. A minimum of 3-4 sentences may be required for this part.	The paper approaches a relevant topic within the scope of the journal. It will be interesting for the readers and can be accepted when certain adjustments will be made by the author(s).	
Is the title of the article suitable? (If not please suggest an alternative title)	yes	
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.	yes	
Is the manuscript scientifically, correct? Please write here.	yes	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	yes	
Is the language/English quality of the article suitable for scholarly communications?	yes	
Optional/General comments	It would be useful to revise the citation records in Table 3. Some papers have much more citations than that of being indicated One more subsection is needed in section "5. Results" to support the research questions with the usage of literature review. Namely, describe how the 35 selected articles support the research questions and fulfil the target of the research.	

PART 2:

	Reviewer's comment	Author's comment <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>
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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