

Review Form 3

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|--------------------------|---|
| 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 | |

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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. | This research provides a good review of previous studies on a good social topic. This research can help researchers obtain information about the map of previous studies regarding IFRS standards on sustainability and social responsibility. | |
| Is the title of the article suitable? (If not please suggest an alternative title) | The title is appropriate to the topics covered in the article. But Researchers can use this The Role of IFRS S1 and S2 in Enhancing Transparency and Accountability of ESG Reports: A Systematic Review | |
| 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 of the article is comprehensive, The researcher can use some of the ratios and quantitative results from table 4 | |
| Is the manuscript scientifically, correct? Please write here. | The research needs to use and mention some theories in the introduction and methodology | |
| Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. | Not many paragraphs that need references | |
| Is the language/English quality of the article suitable for scholarly communications? | Yes, the English quality of the article is suitable | |
| <u>Optional/General</u> comments | The manuscript in all is good but needs some corrections | |

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> |
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| 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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