

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	Article Review

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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 manuscript is important because it includes a new and vital topic related to the environment, society and governance and presents articles within a theoretical and analytical framework.	
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, the article is comprehensive	
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 . the references is sufficient	
Is the language/English quality of the article suitable for scholarly communications?	Yes	
<u>Optional/General</u> comments	No comments	

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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