

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_128448
Title of the Manuscript:	TECHNOLOGICAL INNOVATIONS DRIVING ENVIRONMENTAL ACCOUNTING: A SUSTAINABLE APPROACH A CORPORATE RESPONSIBILITY
Type of the Article	Original 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 manuscript addresses an important and timely topic by exploring the intersection of technological innovations and environmental accounting, with a focus on promoting sustainable corporate responsibility. By examining technologies like AI, blockchain, and IoT, it sheds light on their potential to enhance environmental data accuracy and transparency, contributing to more informed decision-making processes. The research is a valuable step toward developing frameworks that align environmental accountability with global sustainability goals, offering practical insights for policymakers and practitioners. To build on this foundation, future studies could explore real-world implementation challenges and incorporate diverse stakeholder perspectives, further enhancing the work's impact and relevance within the scientific community.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title—"Technological Innovations Driving Environmental Accounting: A Sustainable Approach to Corporate Responsibility"—is clear, descriptive, and relevant. It effectively conveys the manuscript's focus on technological innovations, environmental accounting, and sustainability.	
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 provides a comprehensive overview of the manuscript; however, it gives the impression of multiple hypotheses being tested, which could lead to confusion for readers. Upon reviewing the paper, it is clear that only one hypothesis, H ₁ , is explicitly stated: "Technological innovations in environmental accounting significantly enhance corporate sustainability, and this effect is influenced by organizational and behavioral factors." To ensure consistency and clarity, I recommend revising the abstract to explicitly reflect that the manuscript is centered around a single hypothesis. The outcomes mentioned in the abstract, such as improved environmental performance, stakeholder confidence, and corporate image, should be presented as expected results or implications stemming from this central hypothesis, rather than as additional hypotheses. Additionally, the objectives of the paper should be defined more clearly in the abstract, explicitly differentiating between the primary and secondary objectives to highlight the manuscript's specific contributions to the field. Finally, overly general statements such as 'technology as the biggest driver of change' and 'best tool for ending the spin in corporate responsibility' should be revised or omitted to maintain a more scholarly and focused tone. These adjustments will improve the abstract's clarity, alignment with the paper's content, and overall readability.	
Is the manuscript scientifically, correct? Please write here.	The manuscript is scientifically correct, but it has several limitations that need to be addressed to meet the standards of a scientific journal. First, the research design , while having notable strengths, also contains gaps that could limit its overall rigor. The survey methodology is appropriate for testing the hypothesis; however, several aspects require more detail: <ul style="list-style-type: none"> - The manuscript provides limited information about the questionnaire's design and specific variables measured, raising concerns about validity and comprehensiveness. - The pilot survey section is underdeveloped, mentioning only the general purpose and benefits of piloting without providing critical details about how the pilot survey was conducted or its outcomes. These details are necessary for evaluating the study's reliability and validity. Reviewer Suggestion: <ul style="list-style-type: none"> - Describe the questionnaire's structure, including the number and types of questions (e.g., Likert scale, open-ended, multiple-choice). - Provide examples of specific questions used to measure key variables such as "managers' attitudes" and "corporate sustainability." - Detail the pilot survey's sample size, participant demographics, and methodology. Discuss the specific changes made to the questionnaire 	

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	<p>or methodology based on pilot feedback, such as clarifying ambiguous questions or refining logistical aspects.</p> <ul style="list-style-type: none"> - Articulate how these adjustments enhanced the reliability, validity, and feasibility of the main study to strengthen the research design. <p>Second, the discussion of findings, while grounded in statistically significant results linking technological developments in environmental accounting to perceived corporate sustainability, lacks depth and critical engagement with existing literature. For example:</p> <ul style="list-style-type: none"> - The manuscript notes the influence of managers' environmental attitudes on corporate sustainability but does not explore why these attitudes vary or how they can be systematically improved. - The contrast with findings from Davies et al. (2003) is mentioned but not thoroughly analyzed, missing an opportunity to explore potential contextual or methodological reasons for divergence. - There is limited integration of findings with recent studies on the role of advanced technologies, such as blockchain and AI, in fostering corporate sustainability. - Practical recommendations are not clearly connected to the statistical results, reducing their applicability and impact. <p>Reviewer Suggestion:</p> <ul style="list-style-type: none"> - Expand the discussion by delving deeper into the implications of findings for organizational practices and sustainability strategies. - Critically analyze discrepancies with prior research to provide a richer understanding of the results. - Address how findings align with or extend recent research on advanced technologies in corporate sustainability. - Create a clearer connection between the statistical results and practical recommendations, offering actionable insights for managers and policymakers. <p>Third, the recommendations, while practical and aligned with the study's objectives, lack sufficient grounding in the manuscript's findings. They are not explicitly tied to the results, which weakens their applicability. For example, the findings about environmental attitudes influencing corporate sustainability should directly inform the recommendations on technology adoption and stakeholder engagement.</p> <p>Reviewer Suggestion:</p> <ul style="list-style-type: none"> - Anchor the recommendations in the findings by explicitly connecting each point to specific results or insights from the study. For example: - How does the adoption of technologies address identified gaps in data accuracy or clarity? - How does stakeholder engagement, as informed by findings on environmental attitudes, improve corporate reputation and trust? 	
<p>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</p>	<p>The manuscript includes references that address the key topics of environmental accounting and technological innovations. While the manuscript cites relevant literature, some references appear outdated given the rapidly evolving nature of technologies like AI, blockchain, and IoT. Most references should ideally be from the last five years, as these fields are dynamic and recent contributions would add value.</p>	
<p>Is the language/English quality of the article suitable for scholarly communications?</p>	<p>The language is generally appropriate for scholarly communication but requires improvements for consistency and precision. Simplification and precision of sentences to avoid redundancy (e.g., replacing "technology as the biggest driver of change" with more specific phrasing). Generalizations like "best tool for ending the spin in corporate responsibility" detract from the academic rigor and should be revised.</p> <p>A thorough proofreading and language refinement process is necessary to ensure the manuscript meets the standards of scientific journal.</p>	
<p>Optional/General comments</p>	<p>The manuscript is scientifically valid but requires significant revisions to strengthen its methodological robustness, enrich the discussion, and better connect findings to recommendations. Addressing these points will enhance its impact and scholarly contribution.</p> <p>The pilot survey section is underdeveloped and lacks specific details about its execution and the impact on the main study. The discussion section, while presenting statistically significant findings, does not fully engage with existing literature or critically analyze discrepancies with prior studies. Furthermore, the recommendations, though practical and actionable, need to be more explicitly connected to the findings of the research.</p>	

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)
<p>Are there ethical issues in this manuscript?</p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

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