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| Book Name: | **Green Accounting: Integrating the Environment into Business and Policy** |
| Manuscript Number: | **Ms\_BPR\_5973** |
| Title of the Manuscript:  | **Green Accounting: Integrating the Environment into Business and Policy** |
| Type of the Article | **Complete Book** |

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| PART 1: Comments |
|  | Reviewer’s comment**Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer review.** | Author’s Feedback *(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)* |
| **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 book addresses one of the most pressing contemporary challenges the necessity of integrating environmental factors into economic decision-making. By thoroughly examining both the theoretical and practical dimensions of green accounting, the manuscript offers a timely and scientifically grounded perspective. The work plays an important role in bridging the gap between ecological sustainability and financial systems, contributing significantly to academic discourse. Its emphasis on international practices and methodological clarity makes it a valuable reference for researchers and practitioners alike. |  |
| **Is the title of the article suitable?****(If not please suggest an alternative title)** | Yes, the current title is concise, thematically accurate, and clearly reflects the main focus of the manuscript. It effectively communicates the intersection of accounting, environmental sustainability, and policy, which is central to the book’s narrative. No changes are needed. |  |
| 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 clear and well-structured overview of the manuscript’s scope and objectives. However, a brief mention of specific international case studies or country-level applications—such as the U.S., UK, or Saudi Arabia would help emphasize the practical dimension of the research. Including one sentence highlighting the real-world applicability of the proposed green accounting models could further improve its impact. |  |
| **Is the manuscript scientifically, correct? Please write here.**  | Yes, the manuscript is scientifically rigorous and grounded in accepted theoretical and methodological standards. It effectively draws upon environmental-economic accounting frameworks and provides detailed explanations of key concepts. The logical flow of ideas, the integration of global standards, and the policy relevance of the content reflect a high level of academic integrity and competence. |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.** | The references are generally comprehensive and appropriate. However, incorporating a few more recent academic sources particularly from 2022 onward relating to ESG integration, the post-2021 UN SEEA updates, or recent policy shifts in sustainable finance would enhance the manuscript’s timeliness. Adding references from authoritative sources like the Taskforce on Nature-related Financial Disclosures (TNFD) or OECD reports would also add value. |  |
| Is the language/English quality of the article suitable for scholarly communications? | Yes, the manuscript is written in professional and academic English that is clear and fluent. Terminology is used accurately, sentence structures are coherent, and transitions between ideas are smooth. The overall language quality fully meets the standards expected of scholarly publications. |  |
| Optional/General comments | Including a glossary of technical terms would increase the manuscript’s accessibility, especially for readers less familiar with the subject. Furthermore, expanding the analysis to include examples from developing countries where institutional and data challenges may differ would broaden the global relevance of the book. A brief discussion on the implications of monetizing natural capital would also enrich the critical depth of the work.This manuscript is prepared at a high academic level, with a well-balanced integration of theoretical foundations and practical considerations. It draws upon internationally recognized standards, presents comparative analyses, and thoroughly addresses the relevance of the subject matter. While certain areas such as updating references and including more perspectives from developing countries are suggested for improvement, these are considered minor enhancements rather than significant shortcomings. They do not compromise the overall scientific quality or readiness of the work for publication.  |  |

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| **PART 2:**  |
|  | Reviewer’s comment | Author’s comment *(if agreed with the 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?**  |  |  |

**Reviewer details:**

**Khalilov Sherzod Akhmatovich, Uzbekistan**