

Review Form2

Book Name:	Business, Management and Economics: Research Progress
Manuscript Number:	Ms_BPR_2628
Title of the Manuscript:	Audit ESG Reports through blockchain technology in business enterprises
Type of the Article	Book chapter

PART 1: Review Comments

<u>Compulsory</u> REVISION comments	Reviewer's comment	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. Why do you like (or dislike) this manuscript? A minimumof 3-4 sentences may be required for this part.	The manuscript provides an innovative approach to enhancing ESG reporting through blockchain technologies. It highlights the potential for improved transparency and credibility in sustainability efforts, which is currently a gap. The insights could be a foundation for future research and hold practical applications for sustainable business practices.	
Is the title of the article suitable? (If not please suggest an alternative title)	The title is appropriate. It reflects the manuscript's content and objectives. Another suggestion that might be more appealing to the readers "Enhancing ESG Reporting Integrity through Blockchain Technology: A Framework for Sustainable Reporting"	
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 could be enhanced by articulating the challenges with the current reporting methods, which the manuscript mentioned as a "lack of uniform standard, costly data collection." The motivation behind integrating blockchain technologies into ESG audits is essential.	
Are subsections and structure of the manuscript appropriate?	Yes, they are appropriate.	
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimumof 3-4 sentences may be required for this part.	The manuscript demonstrates scientific robustness and technical sound by comprehensively exploring blockchain integration in ESG auditing. First, the manuscript effectively addresses challenges with traditional ESG reporting. By proposing a blockchain solution, the manuscript leverages the technology's inherent features to enhance the credibility and reliability of ESG reports, aligning with established papers on blockchain's role in data integrity. Additionally, the manuscript provides details of the operational ways of blockchain "permissioned vs. permissionless." This depth supports the claims articulated in the manuscript of the benefit of ESG auditing through blockchain, which further enhances the manuscript by presenting a balanced view of challenges and opportunities.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. :	Some references from 2016 provide foundational knowledge on blockchain tech. Additional references for : 1- Latest development of ESG reporting, for eg. IFRs S1 and S2 and their impact on ESG disclosure 2- Blockchain applications usage in audit and compliance.	

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Minor REVISION comments Is the language/English quality of the article suitable for scholarly communications?	The manuscript is generally appropriate for scholarly; addressing the issues of clarity, grammar, tone, and cohesion will significantly enhance its effectiveness. Using a formal tone, for example, “ The business world” can be replaced by “ The corporate sector “ or “ business environment”. Transitional phrases can help guide the reader, making the text more cohesive.	
Optional/General comments		

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

Reviewer Details:

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