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REVIEWER'S REPORT

Manuscript No.: IJAR-59943

Title: Developing an Integrated Carbon Accounting Framework for India: A Conceptual Review and Future Research Agenda.

Recommendation:

Accept as it is .....

Accept after **minor revision**.....

Accept after major revision .....

Do not accept (*Reasons below*) .....

Rating	Excel.	Good	Fair	Poor
Originality		Good		
Techn. Quality		Good		
Clarity		Good		
Significance		Good		

Reviewer's ID: JPR-115 Dr. Thirunahari Ugandhar

Detailed Reviewer's Report

Reviewer Comments

The manuscript, "Developing an Integrated Carbon Accounting Framework for India: A Conceptual Review and Future Research Agenda," addresses a timely and significant topic in the context of India's net-zero commitment and emerging carbon regulatory framework. The proposed ICAF-India framework is relevant and offers a useful conceptual contribution.

Major Comments:

1. The manuscript is well structured and provides a comprehensive overview of international carbon accounting literature and India's regulatory developments.

2. The proposed five-layered ICAF-India framework is interesting and has potential practical relevance for Indian industries.

3. Some recent regulatory developments, particularly CCTS, BRSR Core and Ind AS provisions, require further verification and updated references.

4. The authors should strengthen the explanation of the methodology adopted for selecting and reviewing the literature.

5. Figures 1 and 2 should be presented clearly with appropriate labels and explanations to improve understanding of the proposed framework.

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6. Some grammatical errors, spacing inconsistencies and reference formatting issues need correction.

Recommendation:

Minor Revision

The manuscript has good academic relevance and originality. It may be considered for publication after addressing the above comments and improving technical accuracy and presentation.