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| Journal Name:  | [**Asian Journal of Advanced Research and Reports**](https://journalajarr.com/index.php/AJARR)  |
| Manuscript Number:  | **Ms\_AJARR\_137793**  |
| Title of the Manuscript:  | **Evaluating the Cost-Benefit Dynamics of Cybersecurity Compliance Investments: A Multi-Sectoral Analysis Across Financial, Energy, and Intelligence Industries**  |
| Type of the Article  |   |

**PART 1: Comments**

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|  | **Reviewer’s comment**

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| **Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer** |
| **review.** |   |

  | **Author’s Feedback** (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 manuscript holds significant importance for the scientific community as it provides a rare, data-driven comparative analysis of cybersecurity compliance investments across critical sectors—finance, energy, and military intelligence. By integrating statistical methods with cost-benefit frameworks, it offers actionable insights into how different industries manage cybersecurity risk and regulatory obligations. The identification of sector-specific return on compliance investment (ROCI) and predictors of compliance success, such as workforce capacity and training investment, contributes to the broader understanding of effective cybersecurity governance. Furthermore, the study’s findings can inform policymakers, cybersecurity professionals, and institutional leaders on how to optimize compliance strategies tailored to their operational contexts.   |   |
| **Is the title of the article suitable?** **(If not please suggest an alternative title)**  | The current title — “Evaluating the Cost-Benefit Dynamics of Cybersecurity Compliance Investments: A Multi-Sectoral Analysis Across Financial, Energy, and Intelligence Industries” — is generally suitable. It accurately reflects the study’s focus on cost-benefit analysis and its cross-sectoral scope.   |   |
| **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 of the article is largely comprehensive, effectively summarizing the methodology, datasets, key findings, and policy recommendations.  |   |
| **Is the manuscript scientifically, correct? Please write here.**  | From my point of view , **the manuscript scientifically, correct**  |   |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.**  | Perfect  |   |
| **Is the language/English quality of the article suitable for scholarly communications?**   | 100% suitable for scholarly communications  |   |
| **Optional/General** comments   |   |   |

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| **PART 2:**  |
|  | **Reviewer’s comment** | **Author’s Feedback** (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:**

**Sanjib Kumar Shil, International American University, USA**