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| Journal Name: | [**Asian Journal of Economics, Business and Accounting**](https://journalajeba.com/index.php/AJEBA) |
| Manuscript Number: | **Ms\_AJEBA\_140650** |
| Title of the Manuscript: | **Modifying Principles of the Japanese Cost Databases to Achieve the Different Consequences of the Flexible Resilient/ Intelligent Supply Chain to Satisfy Customer Loyalty Costing System** |
| Type of the Article | **Manuscript** |

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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** (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 presents a novel approach to optimizing cost databases in flexible production systems within intelligent and resilient supply chains.**  **The research provides valueable insights into development of more efficient and responsive supply chain management systems, which can have far reaching implications for various industries.**  **By exploring the applications of cost databases in this context, this study contributes to the advancement of supply chain management practices and offers a valuable resource for researchers and practitioners seeking to improve supply chain resilience and customer satisfaction.**  **Furthermore, the findings of this research can inform future studies on supply chain optimization and cost management, making it a valuable addition to the existing body of knowledge in this field.** |  |
| **Is the title of the article suitable?**  **(If not please suggest an alternative title)** | **This title is quite long and may not fully capture the essence of the article.**  **Here’s an alternative title suggestion :**   1. **Optimizing Cost Databases for Flexible and Resilient Supply Chains : A Novel Approach to Enhance Customer Satisfaction, or** 2. **Cost Database Optimization for Intelligent Supply Chains : A Flexible and Resilient Approach, or** 3. **Enhancing Customer Satisfaction through Cost Database Optimization in Flexible Supply Chains, or** 4. **A Novel Cost Database Approach for Flexible and Resilient Supply Chain Management.** |  |
| 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 provides a good overview of the research, but it could be improved for better clarity and comprehensiveness.**  **My suggestions :**   1. **Consider adding a brief sentence to highlight the key findings of the research, such as : “The results show that the proposed model can significantly improve supply chain efficiency and customer”.** 2. **Emphasize the implications of the research, such as : “This study provides valuable insights for industries seeking to improve their supply chain management practices”** 3. **Consider deleteing or rephrasing some of the more technical details, such as the specific methodology used, to make the abstract more accessible to wider audience.** 4. **Use simpler language and shorter sentences to improve readability** |  |
| Is the manuscript scientifically, correct? Please write here. | The manuscript appears to be scientifically correct, demonstrating a clear research objective and suitable methodology using Tabu Search and simulation analysis. However, a thorough review would be necessary to confirm its scientific correctness entirely, particularly in areas such a assumptions, data validation, comparison with existing methods, and sensitivity analysis. Overall, the manuscript shows a good understanding of supply chain management, cost databases, and optimization techniques. |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.** | The references provided in the manuscript appear to be relevant and sufficient, covering a range of topics related to supply chain management, cost databases and optimization techniques.  However, to further strengthen the manuscript, consider including more recent references (2-3 years) to reflect the latest developments in the field.  Some potential additional reerences that could be considered :   * Recent articles on supply chain resilience, industry 4,0 and digital * Research on sustainable supply chain practices and their impact on cost management   Example :  Ivanov, D. (2020). Predicting the impacts of epidemic outbreaks on global supply chains : A simulation-based analysis on the coronavirus outbreak (COVID-19/SARS-CoV-2) case. Transportation Research Part E: Logistics and Transportation Review, 136. |  |
| Is the language/English quality of the article suitable for scholarly communications? | The language and English quality of the article are generally suitable for scholarly communication, but could benefit from editing for clarity and concision. There are minor grammar, punctuation, and syntax, and some sentences are wordy or awkwardly phrased. With proofreading and revisions, particularly from a native English speaker, the language quality can be improved to make the article more readable and effective for scholarly communication. |  |
| Optional/General comments | **The manuscript presents a valuable contribution to the field of supply chain management, particularly in the area of cost database optimization. The research is well-structured, and the methodology is clearly explained. With some revisions to address minor errors and improve clarity, the manuscript has the potential to make a significant impact in the field. Overall, the research demonstrates a good understanding of the topic and provides useful insights for industries seeking to improve their supply chain management practices.** |  |

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| **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:**

**Retno Martanti Endah Lestari, Universitas Pakuan, Indonesia**