



## Peer-Review Statements

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All of the articles in this proceedings volume have been presented at the *International Conference on Business, Economic, and Social Sustainability* during on date 25th November 2025 in Ki Sarino Hall, Faculty of Economics, Universitas Sarjanawiyata Tamansiswa, Yogyakarta, Indonesia. These articles have been peer reviewed by the members of the **Scientific Committee** and approved by the Editor-in-Chief, who affirms that this document is a truthful description of the conference's review process.

### 1. REVIEW PROCEDURE

The peer-review process was conducted using a *double-blind* method, in which the identities of both authors and reviewers were concealed from each other to ensure objectivity and impartial evaluation. Each submission was examined by **2 reviewer(s)** independently.

The submission and peer-review process was conducted in two stages. *The initial manuscript submission and review were managed through the official conference website (<https://fe.ustjogja.ac.id/icobes>), while the second stage, including revised manuscript submission, was conducted via Google Drive.*

The submissions were first screened for generic quality and suitability. After the initial screening, they were sent for peer review by matching each paper's topic with the reviewers' expertise, taking into account any competing interests. A paper could only be considered for acceptance if it had received favourable recommendations from the two reviewers.

Authors of a rejected submission were given the opportunity to revise and resubmit after addressing the reviewers' comments. The acceptance or rejection of a revised manuscript was final.

*[To enhance the quality and integrity of the peer-review process, reviewers were selected based on their expertise and required to declare any potential conflicts of interest. Reviewers were recused from handling manuscripts involving closely related*

*authors or institutions, and editorial oversight was applied to minimize unconscious bias in evaluation.]*

## 2. QUALITY CRITERIA

Reviewers were instructed to assess the quality of submissions solely based on the academic merit of their content along the following dimensions

1. Pertinence of the article’s content to the scope and themes of the conference;
2. Clear demonstration of originality, novelty, and timeliness of the research;
3. Soundness of the methods, analyses, and results;
4. Adherence to the ethical standards and codes of conduct relevant to the research field;
5. Clarity, cohesion, and accuracy in language and other modes of expression, including figures and tables.

In addition, all of the articles have been checked for textual overlap in an effort to detect possible signs of plagiarism by the publisher. *As part of the efforts to uphold academic integrity, all submissions were screened using Turnitin to assess similarity and potential plagiarism, and Grammarly to support linguistic clarity and academic writing quality. In addition, submissions were reviewed to identify indications of inappropriate use of AI-generated content that may conflict with principles of originality and ethical scholarly practice.*

## 3. KEY METRICS

<i>Total submissions</i>	92
<i>Number of articles sent for peer review</i>	88
<i>Number of accepted articles</i>	79
<i>Acceptance rate</i>	89.8%
<i>Number of reviewers</i>	18

## 4. COMPETING INTERESTS

The authors declare that there are no competing interests associated with this research. This study was conducted independently, without any commercial, financial, or personal relationships that could be construed as a potential conflict of interest

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