Peer-Review Statements

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All of the articles in this proceedings volume have been presented at the 2nd International Conference on Business, Economic, and Social Sustainability (ICOBES 2026) during July 21, 2026 in a hybrid format at the Faculty of Economics, Universitas Sarjanawiyata Tamansiswa, Yogyakarta, Indonesia. These articles have been peer reviewed by the members of the 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 reviews were double-blind. Each submission was examined by at least two reviewer(s) independently.

The conference submission management system was managed through the ICOBES 2026 website system.

First, the submissions were screened by the editorial team for general quality and suitability to the scope and theme of ICOBES 2026. The initial screening included checking the article's compliance with the conference scope, required format and template, potential use of Artificial Intelligence (AI), and language and grammar quality. Articles that did not meet the conference scope or other basic requirements were rejected at the initial stage. Articles that remained eligible but required technical or writing improvements were returned to the authors for revision and re-examination. Articles that met the initial requirements proceeded to the double-blind peer review process.

During the peer review stage, each article was assigned to two reviewers according to their respective areas of expertise. The reviewers' evaluations and recommendations were returned to the editorial team as the basis for editorial decision-making. Authors were given the opportunity to revise their manuscripts in response to the reviewers'

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comments. Revised manuscripts were evaluated based on the reviewers' recommendations and the extent to which the required revisions had been addressed. In addition to the peer review process, articles presented at the conference received feedback from panellists and reviewers during presentation and discussion sessions. The feedback was subsequently communicated to the authors as a basis for further refinement of their manuscripts prior to publication

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, submissions were also screened for potential inappropriate use of AI-generated content in accordance with the conference's academic and ethical standards.

3. KEY METRICS

Total submissions	67
Number of articles sent for peer review	67
Number of accepted articles	53
Number of rejected articles	14
Acceptance rate	79,10%
Number of reviewers	14

4. COMPETING INTERESTS

Neither the Editor-in-Chief nor any member of the Scientific Committee declares any competing interest in relation to the manuscripts included in these proceedings.

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