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A Comparative Study on the Valuation of Intellectual Property in Iranian and U.S. Law

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1. Round 1

1.1. Reviewer 1

Reviewer:

You state that "property is something lawful, reasonably attainable, and economically desirable..." yet this appears more rooted in jurisprudential interpretation than codified civil law. Please cite the exact legal source (e.g., Iranian Civil Code articles) for this definition.

The discussion of Motahhari's views is conceptually intriguing but lacks critical analysis. You may enhance this by comparing his views to contemporary Islamic jurists or statutory interpretations of property in post-revolutionary Iran.

This paragraph begins to shift into technical valuation methods but lacks citations from valuation literature beyond WIPO. Consider including one or two foundational sources from accounting or finance disciplines (e.g., IVSC or FASB literature).

The interpretation of Accounting Standard No. 17 is comprehensive but dense. Consider simplifying by separating legal implications from technical amendments in structure. Additionally, direct citation to the full text of Standard No. 17 would be helpful.

You list U.S. valuation standards (IVSC, USPAP, etc.) impressively. However, explain how these standards are actually implemented in practice—e.g., via IRS audits, judicial proceedings, or business transactions—to ground their relevance.

Authors revised the manuscript and uploaded the document.

1.2. Reviewer 2

Reviewer:

The assertion that the article is "innovative" due to its comparative nature requires further substantiation. Comparative studies between Iranian and U.S. IP law exist. Please elaborate on the novelty or unexplored angle of this particular research.

The timeline of developments post-Berene accession is accurate, but the connection to valuation practices remains implicit. Strengthen the argument by linking these legislative changes directly to shifts in IP valuation methodologies.

The transition from historical to modern Iranian laws is informative but could benefit from a clearer structure. Consider using subheadings or breaking into multiple paragraphs to separate trademark, copyright, and software law.

The claim that hermeneutics should be a criterion for valuation is conceptually bold but requires more academic support. Suggest expanding with references from legal hermeneutics or aesthetic valuation scholarship to solidify this proposition.

The juxtaposition of hermeneutic and productivity-based valuation is interesting, but lacks coherence. Consider contextualizing this with a discussion on how courts in Iran or the U.S. have resolved valuation disputes across these asset types.

Authors revised the manuscript and uploaded the document.

2. Revised

Editor's decision: Accepted.

Editor in Chief's decision: Accepted.