

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_91048
Title of the Manuscript:	DETERMINANTS OF FIXED ASSET REVALUATION AND SUSTAINABILITY REPORT DISCLOSURE ON FIRM VALUE
Type of the Article	Original Research Article

General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

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PART 1: Review Comments

	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)
Compulsory REVISION comments	<p>The paper proposes to assess the relationship with a significant number of independent variables with two totally different dependent variables.</p> <p>From that, there is no space to adequately discuss the literature, which is only a set of papers that justify the variables used, the methods employed, and discuss the findings. For instance, I can't see clearly how the hypotheses were validated/rejected based on the findings.</p> <p>I would propose authors rebuild the paper thinking having in mind that, sometimes, "less is more": for instance, what is the interest for the readers to see, within the same paper, the explanatory factors of assets revaluation and sustainability matters? I can't see the interest, honestly.</p> <p>Then, the paper is too confuse. This does not allow the opportunity for a more in-depth discussion. Finally, the paper redaction should be reviewed as there are a lot of typos and inconsistencies. Also, some APA citations are not properly provided: for instance, those cases, for which the use of parentheses is not adequate: "The market to book value ratio is an investment opportunity as a signal of the possibility of company growth. Rsearch in line is (Tay, 2009), (Lin & Peasnell, 2000b), (Choi et al., 2013) . (Tay, 2009) and (Choi et al., 2013) , market to book value of equity has a negative effect on asset revaluation, the higher the market to book value of equity, lower asset revaluation."</p>	
Minor REVISION comments		
Optional/General comments		

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?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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