

## Review Form 1.7

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_104077
Title of the Manuscript:	Determining Corporate Social Responsibility Disclosure With Firm Size as Variable Moderation
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:

(<https://www.journalajebo.com/index.php/AJEBA/editorial-policy> )

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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)
<p><b>Compulsory</b> REVISION comments</p> <p>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</p> <p>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</p> <p>3. <b>Is the abstract of the article comprehensive?</b></p> <p>4. <b>Are subsections and structure of the manuscript appropriate?</b></p> <p>5. <b>Do you think the manuscript is scientifically correct?</b></p> <p>6. <b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></p> <p><b>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</b></p>	<p><b>Yes, By investing in community development projects, education, healthcare, and other social initiatives, companies can directly contribute to the well-being of the communities in which they operate.</b></p> <p><b>Yes</b></p> <p><b>Yes</b></p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Please follow the below mentioned references:</p> <p>Alshurafat H, Ananzeh H, Al-Hazaima H, Al Shbail MO. Do different dimensions of corporate social responsibility disclosure have different economic consequence: multi-approaches for profitability examination. Competitiveness Review: An International Business Journal. 2023 Jan 9;33(1):240-63.</p> <p>Xue S, Chang Q, Xu J. The effect of voluntary and mandatory corporate social responsibility disclosure on firm profitability: Evidence from China. Pacific-Basin Finance Journal. 2023 Feb 1;77:101919.</p>	
<p><b>Minor</b> REVISION comments</p> <p>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></p>	<p>Please check and edit all grammatical mistakes.</p>	
<p><b>Optional/General</b> comments</p>	<p>The clarity and organization of the paper make it easy to follow the research objectives and findings. It would be beneficial to conduct follow-up experiments to validate the findings and reinforce the statistical analysis.</p>	

### 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)
<p><b>Are there ethical issues in this manuscript?</b></p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

### Reviewer Details:

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