

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_119488
Title of the Manuscript:	Research on the impact of ESG performance, R&D investment and financial performance: a case study of special equipment manufacturing enterprises
Type of the Article	Research on the impact of ESG performance, R&D investment and financial performance: a case study of special equipment manufacturing enterprises

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PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	Carbon peak and carbon neutrality are recently importantly treated as key business ethics as well all social responsibility. In terms of sustainability, those companies eagerly pursuing ESG are supposed to show intriguing performance. This paper attempts an empirical analysis targeting E, S, and G respectively with noteworthy dataset	
Is the title of the article suitable? (If not please suggest an alternative title)	I think a shorter title can stress out more	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	It is enough now	
Are subsections and structure of the manuscript appropriate?	Please, reformat equations	
Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.	In table 3, please prepare for instance (6) reporting all variable estimations at the same time for robustness check. Currently, E S G are separately reported only I recommend to do the same work for Tables 5 and 7. Table 4 is fine.	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. -	Yes	
Minor REVISION comments Is the language/English quality of the article suitable for scholarly communications?	It is good	
Optional/General comments		

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PART 2:

	Reviewer's comment	Author's comment <i>(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)</i>
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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