

**Review Form 1.7**

Journal Name:	<b>Asian Journal of Economics, Business and Accounting</b>
Manuscript Number:	<b>Ms_AJEBA_119088</b>
Title of the Manuscript:	<b>Firm Level Attributes of Sustainability Disclosure Compliance: Moderating Role of Institutional Quality</b>
Type of the Article	<b>Original Research Article</b>

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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><u>Compulsory</u></b> REVISION comments</p> <ol style="list-style-type: none"> <li>1. <b>Is the manuscript important for scientific community?</b> (Please write few sentences on this manuscript)</li> <li>2. <b>Is the title of the article suitable?</b> (If not please suggest an alternative title)</li> <li>3. <b>Is the abstract of the article comprehensive?</b></li> <li>4. <b>Are subsections and structure of the manuscript appropriate?</b></li> <li>5. <b>Do you think the manuscript is scientifically correct?</b></li> <li>6. <b>Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form.</b></li> </ol> <p><b><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></b></p>	<p>Generally, I have read through the entire section of this article and have identified specific points that need to be considered for improvement and acceptance in this journal. Please understand that we desire quality in the articles we publish. Therefore, I believe that serious revisions will facilitate the acceptance process of this article.</p> <ol style="list-style-type: none"> <li>1. Based on the data used, this research is outdated. This research may have a significant contribution if the data can be updated to 2023. If possible, I would greatly appreciate this effort.</li> <li>2. Please clarify the research question in your article, how it is answered, and what are the key findings in your research, whether in the abstract, chapter 1, or chapters 4 and 5.</li> <li>3. In my opinion, you need to complement the analysis of your findings with a comprehensive argument, so it is not just statistical analysis. It is important for an article to be based on strong research and theory.</li> <li>4. The author should include how this study can contribute, not just mention it. It is too common to state this in research that is expected to have an impact.</li> <li>5. Why did you include Data Global Economy (2019) when you only analyze 2011 - 2017? This is not relevant.</li> <li>6. There are several issues related to institutional quality, and it seems you have not included a discussion of each and how to interpret each variable used. Please add and strengthen this section.</li> <li>7. You only use two variables to represent firm attributes, whereas there are many other variables. It would be better for you to revise the title to specify the variables used.</li> <li>8. In variable definition, the meaning of "source" is where the data comes from, not about "whose research you follow." Please revise.</li> <li>9. In table 4, what is the meaning of 0 in the table? I think if it is not part of the testing, 0 does not need to be included.</li> <li>10. How did the researcher obtain 801 observations? Please identify.</li> <li>11. Add arguments to the explanation of each hypothesis testing result, the researcher's arguments, and not just the level of significance.</li> <li>12. How can this research provide implications for regulators and policymakers to prioritize the adoption of policies aimed at improving institutional qualities in Nigeria? Please clarify.</li> <li>13. What is the novelty, limitations, and future research recommendations that you can suggest? Please add.</li> </ol>	
<p><b><u>Minor</u></b> REVISION comments</p> <ol style="list-style-type: none"> <li>1. <b>Is language/English quality of the article suitable for scholarly communications?</b></li> </ol>	<p>Okey, I think it's sufficient and easy to understand.</p>	
<p><b><u>Optional/General</u></b> comments</p>	<p>covered above.</p>	

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**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> <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>
<b>Are there ethical issues in this manuscript?</b>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

**Reviewer Details:**

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