

## Review Form 1.7

Journal Name:	South Asian Journal of Social Studies and Economics
Manuscript Number:	Ms_SAJSSSE_119007
Title of the Manuscript:	The Effect of ESG Risk Ratings and Board Size on Financial Performance in Indonesia: The Moderating Role of Gender Diversity
Type of the Article	Original Research Article

### 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>Yes, this manuscript is important for the scientific community, particularly for those interested in corporate governance, ESG (Environmental, Social, and Governance) factors, and their impact on financial performance.</p> <p>The Moderating Role of Gender Diversity," is clear and effectively conveys the key elements of the study.</p> <p>The abstract of the article is fairly comprehensive but could be improved for clarity and conciseness.</p> <p>The subsections and structure of the manuscript appear to be generally appropriate.</p> <p>The manuscript appears to be scientifically correct.</p> <p>The manuscript's references seem to cover a broad range of relevant topics, including ESG ratings, corporate governance, gender diversity, and financial performance.</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>The language and English quality of the article are largely suitable for scholarly communication, but there are some areas where improvements could be made for clarity, conciseness, and overall readability. For example,</p> <p>Sentence Structure:  <b>Original:</b> "The number of female directors on corporate boards has also increased in recent years, but still a large gap exists between male and female directors."  <b>Improved:</b> "While the number of female directors on corporate boards has increased in recent years, a significant gap remains between the representation of male and female directors."</p>	
<p><b>Optional/General</b> comments</p>	<p>Good</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>	

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