

Review Form 1.6

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_83833
Title of the Manuscript:	The Impact of ESG Performance on Business Performance before and after the COVID-19 - Taking the Chinese Listed Companies as a Sample
Type of the Article	Original research

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 topic of the research is practical and contemporary</p> <p>Abstract is good, it represents the paper in its parts. However, abbreviations must be defined when appearing The authors use epidemic rather than pandemic for COVID-19. Therefore, I included a citation whereby WHO declared COVID-19 as a pandemic... Therefore, changes are suggested in the ext...[Reference was added to help the authors; see Corrected and Marked Up manuscript attached]</p> <p>Introduction and background are appropriate clear and streamlined. However, anywhere the authors refer to other authors or other research, examples must be provided and give citations...</p> <p>Literature review: The authors should address, including definition and functionality, ESG first and then CSR so that the research background is clear and streamlined!!! So, you need theoretical foundation followed by your empirical review... [This is needed for clarity and to help readers understand further the intention of the paper] The second part or empirical review is clear and streamlined and supported with relevant citations. The last section of the review is shaded, why???</p> <p>Methodology is clear and the mathematical modelling details are clear as well supported with relevant design parts. Suggested modification of the definition of variables style is recommended {see changes} Data analysis part is suggested with content for clarity of the next parts of the Results...</p> <p>Results section is clear, though structural changes are suggested for easier reading. Figures are adequate.</p> <p>Discussion is clear and streamlined. However, this section during the discussion of results must be validated with reported literature.....</p> <p>Conclusion and recommendations are adequate.</p> <p style="text-align: center;">Read carefully the rule for the Journal:</p> <p>References must be listed at the end of the manuscript and numbered <u>in the order that they appear in the text</u>. Every reference referred in the text must also present in the reference list and vice versa. In the text, citations should be indicated by the reference number in brackets [3]. Therefore, <u>carefully rewrite the references write up and then reorder as these appear in the text</u> See corrected examples....[See suggestions]</p> <p>Proofreading is needed</p>	

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Minor REVISION comments		
Optional/General comments		

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>	

Reviewer Details:

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