

## Review Form 1.6

Journal Name:	<a href="#">Journal of Scientific Research and Reports</a>
Manuscript Number:	Ms_JSRR_69987
Title of the Manuscript:	EFFECT OF COMPANY CHARACTERISTICS AND SALES GROWTH ON SUSTAINABILITY REPORT
Type of the 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:

(<http://peerreviewcentral.com/page/manuscript-withdrawal-policy>)

### 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)
<b>Compulsory</b> REVISION comments	<p>The authors have worked hard on this paper. However, there are some methodological issues remaining:</p> <ol style="list-style-type: none"> <li>1. The dependent variable here is whether or not a company has filed a sustainability report with the stock exchange. It's either 0 or 1. In other words, the authors should use an appropriate categorical variable model such as logit or probit. Ordinary least squares is not suitable.</li> <li>2. Why not turn the data into a kind of panel data? For example, companies in different sectors can choose to file a sustainability report or not in different years. Then the estimated coefficient for ROA, eg, <math>\beta_{it} &gt; 0</math> means that the effect of ROA on sustainability reporting in sector i is increasing over time t. A panel data model such as this will give a much richer interpretation of the data.</li> </ol>	
<b>Minor</b> REVISION comments	<p>The format of the manuscript is very difficult to read. Please write in 1 column (instead of the current 2 columns per page) throughout the whole paper.</p>	
<b>Optional/General</b> comments		

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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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