

Review Form 1.6

Journal Name:	Journal of Scientific Research and Reports
Manuscript Number:	Ms_JSRR_69987
Title of the Manuscript:	EFFECT OF COMPANY CHARACTERISTICS AND SALES GROWTH ON SUSTAINABILITY REPORT
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>1-This paper examines the effect of company characteristics and sales growth on the sustainability report. Indonesia is the examined country. The authors did not manage to persuade why it is important to examine this emerging country. It is not clear in the introduction of the paper why it is important to investigate the case of Indonesia.</p> <p>2- There is endogeneity problem between company characteristics and sustainability report. So, why they did not use the Structural Equation Model (SEM) to systematically address the endogeneity problem. SEM is a multivariate technique that allows us to estimate a system of equations. SEM is a Full Information Maximum Likelihood (FIML), which estimates all the equations and all the unknown parameters jointly and obtains robust findings, compared with 2SLS which is a limited-information modelling.</p> <p>3- The results are not presented clearly and analysed appropriately. They need to use the SEM. SEM models are best represented by path diagrams. A path diagram consists of nodes representing the variables and arrows showing relations among these variables. Thus, the causal relationships in a hypothesized mediation process, the simultaneous nature of the indirect and direct effects, and the dual role the mediator plays as both a cause for the outcome and an effect of the intervention are more appropriately expressed using structural equations than using regression analysis.</p>	
Minor REVISION comments	<p>1- The paper demonstrate an adequate understanding of the relevant literature in the field and cite an appropriate range of literature sources, however, the presentation of literature review section need to be revised to demonstrate academically the reason behind discuss this section. I think the paper needs to be reviewed according to its design (especially introduction and literature section).</p> <p>2- The paper did not identify clearly any implications for research, practice and/or society. I cannot see in this edition of your paper where you identified special features that only exist in emerging countries.</p>	
Optional/General comments	<p>1- The paper has clearly expressed its case. But it needs proofreading.</p>	

PART 2:

	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)
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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