

## Review Form 1.6

Journal Name:	<a href="#">South Asian Journal of Social Studies and Economics</a>
Manuscript Number:	Ms_SAJ SSE_82988
Title of the Manuscript:	Legitimacy Theory and Environmental Accounting Reporting and Practice: Qualitative Perspective
Type of the Article	Original Research 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:

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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)
<b>Compulsory</b> REVISION comments	<p>In this article, the authors review legitimacy theory and environmental accounting reporting and practice, and the review adopted an exploratory and contextual perspective, considering the social contract feature of corporate organisations' requirements to gain societal acceptance. The duties and responsibility of corporate organisations include efforts to recognise the interests of stakeholders and social culture, as well as the norms of the environment in which these companies operate. Environmental protection is a collective obligation that requires transparency and adequate disclosure of information. This position has been advanced by previous studies that have documented that environmental reporting and accounting practice are correlated with corporate legitimacy and behaviours aligned with social boundaries and norms. While some studies have postulated that instrumental legitimacy, as suggested by legitimacy theory, influences firms' financial performance, affirming theoretical beliefs that the maintenance of business organisations depends largely on social acceptance, stakeholders' understanding that such firms are honest in their dealings, operate with candour, produce quality products and services, and have public patronage. The authors conclude that while all organisations are not averse to meeting stakeholder expectations, they are much more keen on social acceptance and legitimisation of their behaviours to align themselves within social boundaries and norms, as the opposite will be detrimental to their companies' financial performance. They have observed, through the reviews conducted, that high profile companies are more passionate about reporting and practising environmental accounting for the sake of their reputation and the possible consequences for corporate stock performance when bad news of non-compliance with environmental reporting could cause. Establishing that large and high profile companies implement more transparent and accountable strategies in relation to the public perception that companies are more sensitive and responsive to the environment.</p> <p>The authors make certain recommendations, in accordance with the review of the study and the empirical analysis conducted: they advise that corporate organisations should not stress the possibility of corporate mishaps when their corporate cultures are in the opposite division of society's cultural beliefs, as such, companies should seek legitimacy of actions to align with acceptable societal norms. Management of pollution-sensitive companies should make environmental protection a priority and show good character and quality in proper environmental disclosure and environmental reporting and accounting practices as expected by stakeholders.</p> <p>The title describes the paper and abstract reflects its content. The paper is interesting and, in my opinion, it would be possible to publish the manuscript.</p>	
<b>Minor</b> REVISION comments		

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<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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