

Review Form 1.6

Journal Name:	South Asian Journal of Social Studies and Economics
Manuscript Number:	Ms_SAJSSSE_82988
Title of the Manuscript:	Legitimacy Theory and Environmental Accounting Reporting and Practice: Qualitative Perspective
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:

(<https://www.journalsajsse.com/index.php/SAJSSE/editorial-policy>)

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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 study examined the legitimacy theory and environmental accounting reporting and practices, however, only adopting an exploratory research approach.</p> <p>Para. 3, line 6 of the problem statement need to be refined. Last sentence, para. 3 of the problem statement is unclear.</p> <p>Literature Review, sub section 2.2.1 – para. 1 last sentence is incomplete in the sense that environmental accounting is significant in assisting management in what ways/manner. Please elaborate further for this statement.</p> <p>Methodology is too short. The author/ (s) could provide some explanation on how the systematic literature review is conducted for this study. Thus, it is suggested the literature review should cover Concept Review on the Environmental accounting reporting and practice apart from the Empirical Review only.</p>	
Minor REVISION comments	<p>The manuscript as a whole makes an original contribution to the knowledge on the subject matter of the Environmental accounting reporting and practice applying the Legitimacy Theory. For improvement, it is suggested the title of the manuscript is changed to Legitimacy Theory and Environmental Accounting Reporting and Practice: A Revisit to the Literature Review.</p> <p>With this suggested title, the literature review need to be more detailed providing a systematic information on qualitative approach, quantitative approach and author(s)/year(s) summarizing the study on the Environmental Accounting Reporting and Practice.</p> <p>This manuscript meets the required standards for publication provided all the comments provided are addressed.</p>	
Optional/General comments	<p>Keywords need to be rearranged in alphabetical order.</p> <p>Recent references of the last five years are used In this study, which is good.</p> <p>Please send the manuscript for grammar checking before it is published.</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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