

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_130122
Title of the Manuscript:	The Effect of ESG Disclosure and Financial Performance on Company Value with Company Size as a Control Variable on Companies Listed on the ESG Leaders Index
Type of the Article	

PART 1: Comments

	Reviewer's comment	Author's Feedback <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.	This manuscript is crucial for the scientific community as it contributes tremendously to the body of literature on the subject. Its findings have important implications for field, informing theoretical frameworks, practical applications and policy decisions. The findings especially can serve as a reference to companies in developing countries to adopt sustainability practices which will in turn enable them to optimize firm value.	Well, thank you for the positive comments to the author, which has encouraged the author to continue to be enthusiastic about making improvements in writing this scientific article so that it becomes better and can attract the interest of readers to develop scientific knowledge. Once again, thank you very much.
Is the title of the article suitable? (If not please suggest an alternative title)	The title of the article is well suited and there are no objections to this.	OK, thank you for the positive comments to the author regarding the research title. The author has consulted with several partners to find out and understand how to place a suitable title so that it can provide the reader with the power to attract interest.
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	The abstract of the study is comprehensive, but I would recommend that the population, sample size, technique and also recommendation should be appropriately captured in the abstract.	OK, thank you in advance for the abstract which has been revised from before, adding text or sentences that are in accordance with the journal's instructions.
Is the manuscript scientifically, correct? Please write here.	Based on my review, the manuscript demonstrates a high level of scientific rigor and technical expertise. It is well designed, theoretical grounded, well executed and empirically supported.	The author would like to express his gratitude to the journal for providing positive comments and providing motivation to the author so that this scientific article manuscript can be completed well and in accordance with academic procedures.
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	The references were adequately furnished by the author and a consistent referencing style was also used.	The author would like to express his gratitude to the journal for providing positive comments and providing motivation to the author so that this scientific article manuscript can be completed well and in accordance with academic procedures.

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<p>Is the language/English quality of the article suitable for scholarly communications?</p>	<p>The language is comprehensible and suitable for scholarly communications at all levels.</p>	<p>The author would like to express his gratitude to the journal for providing positive comments and providing motivation to the author so that this scientific article manuscript can be completed well and in accordance with academic procedures.</p>
<p>Optional/General comments</p>	<p>Methodology: I suggest that a more detailed and concise explanation should be done regarding the population, sample size and sampling technique of the study as this would help the readers to appreciate the robust work conducted on the methodology.</p> <p>Moreso, a justification for the choice of the research period of 2021-2023 should be done.</p> <p>Lastly, a header to capture the recommendation of the study should be created and properly inserted after conclusion.</p> <p>Based on the review conducted, I recommend minor revision. The manuscript has great potential, but addressing these concerns will improve and strengthen its contribution.</p> <p>To the best of our knowledge, we confirm that the study complies with all known ethical standards and no ethical issues were discovered in the course of the review. There are no competing interest issues in the manuscript There are no evidences to the best of our knowledge to confirm the suspicion of plagiarism in the manuscript.</p>	<p>Well, thank you in advance to the reviewers or editors who have worked to revise the manuscript of this scientific article. The author really appreciates and is happy with all the revisions that have been given to the author because the author finally knows where the mistakes are and what things or points need to be fixed. For all the revisions that have been given to the author, the author has completed the revisions as well as possible and the manuscript is ready to be reviewed again. Once again, thank you very much.</p>

PART 2:

	<p>Reviewer's comment</p>	<p>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)</p>
<p>Are there ethical issues in this manuscript?</p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	<p>There are no violations or ethical problems in writing or completing this scientific article manuscript.</p>