

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.	
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.	
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.	
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.	
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.	

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Is the language/English quality of the article suitable for scholarly communications?	The language is comprehensible and suitable for scholarly communications at all levels.	
Optional/General comments	<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>	

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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