

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_130592
Title of the Manuscript:	Impact of Firm Characteristics on Social and Environmental Accounting Disclosure Quality: A Study of Listed Non-service Companies in Nigeria
Type of the Article	Original Research 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.	The topic is very good. It adds value to literature in this area It also provides information on sustainability practices to non service sector on Nigerian Exchange Group	Thank you for your positive feedback. We are glad to hear that you find the topic valuable and relevant to the literature in this field. We appreciate your recognition of the study's contribution to sustainability practices within the non-service sector on the Nigerian Exchange Group. Your comments encourage us to continue refining our work to ensure it meets the highest standards.
Is the title of the article suitable? (If not please suggest an alternative title)	The title is suitable	Thank you for your feedback. We are pleased that you find the title suitable, as we aimed to ensure it accurately reflects the focus and scope of the study.
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 is comprehensive enough with few corrections.	Thank you for your feedback. We are pleased to know that you find the abstract comprehensive. We have reviewed and incorporated the suggested corrections to enhance its clarity and quality. The words examines, reveal, influence and shows were all changed to past tense as requested. Also the population of the study which is 74 listed non service companies was also incorporated where by the sample is 47
Is the manuscript scientifically, correct? Please write here.	The manuscript is scientifically correct with various statistical analysis	Thank you for your positive feedback. We are glad to hear that you find the manuscript scientifically sound with its use of various statistical analyses. Your comments are encouraging and motivate us to continue upholding high standards in our work.
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	The references are sufficient	Thank you for your feedback. We are pleased to know that you find the references sufficient. We aimed to ensure comprehensive coverage of relevant literature to support the study.

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Is the language/English quality of the article suitable for scholarly communications?	The language used is suitable for an average reader.	Thank you for your feedback. We are glad to know that the language used is accessible and suitable for an average reader. Ensuring clarity and readability is a priority for us, and we appreciate your acknowledgment.
Optional/General comments	<p>The paper is good for publication after few corrections are carried out.</p> <p>The font for the paper should align with the journal's standard. The paper is currently in arial font, the abstract is in Times New Roman.</p> <p>The author should provide more citations in introduction part.</p> <p>No empirical review was carried out</p> <p>The author should check the manuscript for more corrections to carry out</p>	<p>Thank you for your detailed feedback and recommendations. We are delighted that you consider the paper suitable for publication. We have carefully addressed all the corrections you suggested:</p> <ol style="list-style-type: none"><li>1. The font throughout the manuscript has been aligned with the journal's standard, ensuring consistency. Both the main text and the abstract are now formatted in the required font.</li><li>2. Additional citations have been provided in the introduction to enhance its depth and align it with existing literature.</li><li>3. An empirical review section has been included to provide a thorough analysis of previous studies relevant to the topic.</li><li>4. The entire manuscript has been meticulously reviewed, and all necessary corrections have been made to improve its overall quality.</li></ol> <p>We appreciate your constructive comments, which have been invaluable in refining 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?	(If yes, Kindly please write down the ethical issues here in details)	