

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.	<p>The importance of This research comes from helping stakeholders to understand the critical role of firm characteristics in shaping social and environmental accounting disclosure quality</p> <p>Offerings recommendations for policymakers, regulators, and management to enhance sustainability practices.</p> <p>Providing insights into social and environmental accounting disclosure quality within the context of a developing economy.</p> <p>encouraging corporate governance and sustainable business practices aligned with the Sustainable Development Goals.</p>	<p>Thank you for recognising the importance of this research and its contributions. We are pleased that you appreciate its role in helping stakeholders understand the critical influence of firm characteristics on social and environmental accounting disclosure quality.</p> <p>We have ensured that the study offers actionable recommendations for policymakers, regulators, and management to enhance sustainability practices. Furthermore, the research provides valuable insights into social and environmental accounting disclosure quality within the context of a developing economy, highlighting the significance of corporate governance and sustainable business practices aligned with the Sustainable Development Goals.</p> <p>Your observations affirm the study's relevance, and we are committed to delivering impactful findings.</p>
Is the title of the article suitable? (If not please suggest an alternative title)	<p>Yes, May be</p> <p>Impact of Firm Characteristics on Accounting Disclosure Quality of Social and Environmental Performance : A Study of Listed Non-service Companies in Nigeria</p>	<p>Thank you for your thoughtful suggestion regarding the topic. However, we regret to inform you that we cannot adopt the suggested title, as our focus is specifically on social and environmental accounting disclosure quality, not Accounting Disclosure Quality of social and environmental performance. The distinction is critical to our study, as we aim to explore the factors influencing the quality of disclosure rather than evaluating the performance itself.</p> <p>We appreciate your input and hope our clarification aligns with the scope and objectives of the research.</p>

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<p>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.</p>	<p><i>the findings reveal that firm age, size, and performance positively and significantly influence social and environmental accounting disclosure quality at <b>significance</b> levels of <u>0.00, 0.00, and 0.00</u>, respectively, while firm leverage shows no substantial impact.</i></p> <p><i>You should include significant results in correlation matrix <u>page 7</u></i></p>	<p>Thank you for your feedback and suggestions. We are pleased to inform you that we have incorporated your recommendation to highlight the findings, which reveal that firm age, size, and performance positively and significantly influence social and environmental accounting disclosure quality at significance levels of 0.00, 0.00, and 0.00, respectively, while firm leverage shows no substantial impact.</p> <p>However, we regret to inform you that we cannot include significant results in the correlation matrix. The correlation matrix is primarily intended to show the strength and direction of relationships between variables, rather than highlighting significance levels, which are better suited to regression or hypothesis testing outputs. Including significance in the correlation matrix might detract from its clarity and intended purpose.</p> <p>We hope this explanation clarifies our approach, and we sincerely appreciate your valuable input in improving the quality of this study. Thanks</p>
<p>Is the manuscript scientifically, correct? Please write here.</p>	<p>There are a theory and theoretical evidences, but there are many <u>paragraphs without references</u></p> <p><u>For example intorduction</u></p>	<p>Thank you for your observation and suggestion. We have carefully reviewed the manuscript and addressed this concern by adding appropriate references to paragraphs in the introduction and other sections where they were previously missing. This ensures that all claims and discussions are adequately supported by theoretical and empirical evidence. We appreciate your feedback, as it has helped us improve the rigor and credibility of the manuscript.</p>
<p>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</p>	<p>Yes, but you can use more references with all your paragraphs as soon as</p>	<p>Thank you for your valuable feedback. We have thoroughly reviewed the manuscript and ensured that all paragraphs are now supported with relevant references. Additional citations have been included to strengthen the arguments and provide a comprehensive foundation for the study. Your suggestion has been instrumental in enhancing the quality and credibility of the work, and we sincerely appreciate it.</p>
<p>Is the language/English quality of the article suitable for scholarly communications?</p>	<p>yes</p>	<p>Thank you for your feedback. We are glad to know that the language used is suitable for scolarly communication. Ensuring clarity and readability is a priority for us, and we appreciate your acknowledgment.</p>
<p><u>Optional/General</u> comments</p>	<p><b>The method and methodology have quality and scientific style</b></p>	<p>Thank you for your positive feedback. We are pleased to know that you find the method and methodology to be of high quality and scientific style. Your recognition of this aspect of the study is greatly appreciated, as we aimed to ensure a robust and scientifically sound approach throughout the research.</p>

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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>	