

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	
Is the title of the article suitable? (If not please suggest an alternative title)	The title is suitable	
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.	
Is the manuscript scientifically, correct? Please write here.	The manuscript is scientifically correct with various statistical analysis	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	The references are sufficient	
Is the language/English quality of the article suitable for scholarly communications?	The language used is suitable for an average reader.	
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>	

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PART 2:

	Reviewer's comment	Author's comment <i>(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)</i>
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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