

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 (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
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>	
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>	
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>he 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.</p> <p>You should include significant results in correlation matrix <u>page 7</u></p>	
Is the manuscript scientifically, correct? Please write here.	<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>	
Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.	<p>Yes, but you can use more references with all your paragraphs as soon as</p>	
Is the language/English quality of the article suitable for scholarly communications?	<p>yes</p>	
<u>Optional/General</u> comments	<p>The method and methodology have quality and scientific style</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>	

Reviewer Details:

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