

Peer Review

# Review of: "The Impact of Evidence in CSR Disclosure: A Comparative Study of MNCs and Local Companies' Online Practices in Bangladesh"

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This is a clear and interesting proposal that addresses a specific, under-studied aspect of CSR communication.

However, a few points need more attention. The design feels a bit overstretched for the planned sample size. With 80 participants and a three-factor structure, it may be difficult to detect interaction effects reliably, so either increasing the sample or simplifying the design would strengthen the study. I also think the choice of U.S.-based participants should be justified more directly because the context is Bangladesh, and "company origin" may be interpreted differently by people who are not part of that market.

Overall, the study has a strong core idea and a solid theory fit, but it needs closer alignment between the design, sample, and claims so the results will be convincing and interpretable.

## Declarations

**Potential competing interests:** No potential competing interests to declare.