

Review of: "Do investors value higher reporting quality, and can expanded audit reports unlock this value? A sustainability reporting reflection"

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Potential competing interests: No potential competing interests to declare.

In the research literature section, for the development of research hypotheses, authors should refer to financial theories. Authors can also refer to the following research results related to the quality of financial reporting.

Tarighi, H., Hosseiny, Z. N., Abbaszadeh, M. R., Zimon, G., & Haghighat, D. (2022). How Do Financial Distress Risk and Related Party Transactions Affect Financial Reporting Quality? Empirical Evidence from Iran. *Risks*, 10(3), 46.

In the conclusion section, I recommend the authors to compare their research results with others and then mention the reasons for the differences and similarities between their research results and others. Finally, it is better that the limitations and suggestions of the research are clearly stated by the authors.