

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

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I thought that this was a great little synopsis of the works of Elliott et al. (2020), "Do investors value higher reporting quality, and can expanded audit reports unlock this value?" The study's findings offer helpful information on sustainability reporting and assurance. Furthermore, this opens up new avenues for future research because there haven't been many studies conducted in the investor, sustainability reporting/assurance field. Several areas, however, require more investigation and clarification. For instance, the author can go into more detail about why stakeholders' concerns about sustainability reporting don't receive enough attention. In addition, the author must clarify motivation, implications to policymakers, and the linking theory with association between auditing reporting and the value.