

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.

Overall, it is interesting and meaningful. However, there are a number of areas that require further development and/or clarification.

Firstly, the authors need to further clarify the reasons that why the research is important to examine the relationship between auditing reporting and value based on the theoretical/practical perspective in introduction.

Secondly, the motivations and theories are not very clear. So, the authors need to further clarify the theoretical mechanisms of the relationship between auditing reporting and value.

Thirdly, the implications are not enough for the whole world in this study. So, the authors need to further add more research implications.