

# 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.

The topic is interesting and the idea of the paper is to review Elliot et al (2020) work. The current version is very descriptive and therefore, does not provide original contribution. The review of Elliot et al (2020) seems like a summary of the paper and there is not any new insight provided. I suggest the author to further develop the literature review by analyzing the gap and provide suggestions for further research which will improve the contribution of this paper.