

# 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.

Kindly view the following comments as suggestions for improving the manuscript.

1. It would be informative if the suggestions for future research under the abstract can be elaborate a little bit more for a clearer view.
2. The paper reporting is mixed up. Therefore, it should be divided under each section or subsection for a clearer picture.
3. Besides, the conclusion section needs revisions. This section merely reports the study objective and directions for future research while the conclusion of the study is missing altogether.
4. Overall, this is an intriguing topic that is increasingly attracting a significant amount of interest. Nonetheless, the study has very little implication for the real world as the findings are merely a literature analysis and not actual quantitative data analysis. However, the study can be useful for teaching purposes and to highlight the extent of literature and its outcomes pertaining to the scope of this study. Hence, it cannot be concluded as a comprehensive overview of sustainability reporting which should be indicated as a limitation of the study.

Good luck and all the best for the manuscript undertaking.