

# 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.

## General Comments

The topic is an important one, particularly at the time every nation is striving to achieve the 17 Sustainable Development Goals (SDGs). However, I also have a number of concerns with the manuscript in its current state of development, which are indicated below. Please interpret the following comments as being intended to further develop the manuscript. Good luck as you continue with your research.

## Specific Comments

### 1. Abstract

According to the abstract, the paper review provides an overview of Elliott et al.'s (2020) works, "Do investors value higher reporting quality, and can expanded audit reports unlock this value?" in the Accounting Review. Elliott et al. (2020) paper covers everything from the aim of the paper to the findings and contribution (2020). So, what is this paper's contribution or originality?

### 2. Structure of the paper

The structure of the paper needs to be re-visited.

It would be preferable if the author used headings to separate each section (i.e. Introduction, literature review, methodology, findings and discussion, conclusion, limitations, further research avenues). I'm not sure if the Journal/author uploaded a condensed version of the full manuscript, but a clear separation will add value to this paper.

### 3. Literature section

Instead of being analytical, the review was descriptive. The review touches on about 8 papers in passing. The comprehensive review was limited to the study of Elliott et.al (2020).

I suggest the following steps to help with the review:

- i. Provide a brief typology that categorises articles to assist readers in focusing on unresolved debates, inconsistencies, tensions, and new questions about a research topic.

- ii. Summarize the most relevant and significant aspects of the scientific literature relevant to your field of study.
- iii. Synthesize what has been done in this field of research and by whom, highlight what previous research indicates about a topic, and identify potential gaps and areas of disagreement in the field.

#### **4. Methodology**

The methodology and data analysis should have been more thorough. Unfortunately, you didn't add any substantial discoveries or contributions to the works that already exist; instead, you restricted it to only a few carefully chosen previously published pieces.

Also, how the study arrived at the chosen articles were not discussed in the paper.

#### **5. Findings**

Based on the previous comments relative to the weakness in the literature review and the methodology, I am unable to confirm the result.

#### **6. Conclusion**

This piece's conclusion section is severely wrong; the paper simply duplicated the work' of others there. The author didn't address any gaps in the field of sustainability reporting or fix any problems with the system's sustainability reporting. Make improvements to your data analysis and methods, and then present enough and more important conclusions, suggestions, and exposure for future contributions.

#### **7. Overall evaluation**

The paper is unsound or fundamentally flawed and not ready for publication.