

Peer Review

Review of: "Greening the Bottom Line: Exploring the Impact of Sustainability Disclosure on Financial Performance"

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Generally, the paper is quite good. A couple of things I would like to improve. Firstly, regarding the title. Reading through the paper, I believe it is not about the impact of sustainability disclosure on financial performance. The dependent variable is sustainability disclosure, not firm performance. A firm's profitability is included as one of the determinants or explanatory variables. I suggest the title be adjusted to reflect the content of the paper. Perhaps, "The effect of firm financial characteristics on sustainability disclosure". This title will cover your IVs, which are leverage, liquidity, as well as profitability, and their effect on sustainability disclosures.

The theoretical aspects and justification of the method used are well documented. If possible, publish the results for internal consistency and reliability (Cronbach's alpha) for the index used for your sustainability disclosure. These results will help readers understand the reliability/internal consistency of the items used in the index that were actually measuring/testing the same underlying construct.

Other than that, I believe this is a well-written paper.

Declarations

Potential competing interests: No potential competing interests to declare.