

Review of: "Do investors value higher reporting quality, and can expanded audit reports unlock this value? A sustainability reporting reflection"

Naruanard Sarapaivanich¹

¹ Chiang Mai University

Potential competing interests: No potential competing interests to declare.

It is an interesting topic that looks at an area that is not widely explored. However, the paper needs more work to bring out its contribution and how it adds to existing knowledge. Please see comments provided as follows.

1. It's mainly based on one paper (Elliott et al., 2020). Moreover, it seems to be a summary of the Elliott paper instead of a critique of it. It would be more informative if the author provides pros and cons of the Elliott paper from his/her perspective with references in this area.
2. It should have a subheading to make it easier for the reader to follow.
3. The major contribution of this paper should be the suggestions for the future research. Therefore, the author should pay attention to the clarity of this part.
4. It would be more useful if the author provides related theory and practice.