

Peer Review

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

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The work is good, but however, there are some areas that need attention in order to make the work more robust.

a. It is always very good to state hypotheses in a null form.

e.g. Ho1: There is no relationship between sustainability disclosure and a company's liquidity.

b. The topic is about checking how sustainability disclosure affects performance, right?

If that is so, then, when stating the hypothesis, the independent variable must come before the dependent variable.

c. The methodology used is not explicitly stated,

State the research design; just state which research design was adopted, either ex post facto, longitudinal, time series, etc., and the sources of data, probably primary or secondary.

d. Review more literature on work done in African countries; some authors have worked on this topic, like in Nigeria. Read this work: Sustainable Development Goals (SDG) reporting: an analysis of disclosure by Erin et al.

e. Put the year of study as part of the source under every table.

Declarations

Potential competing interests: No potential competing interests to declare.