

# 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.

Very kind,

I read the article with particular attention.

I am a professor of business administration and accounting at an Italian university.

I have no particular expertise on the subject proposed by the author.

I have difficulty in expressing an opinion on the substance of the article.

Instead, I can recommend giving the article a structure more akin to that typical of international journals.

The text should therefore be divided into a few typical paragraphs:

1. introduction
2. theoretical framework
3. literature review
4. methodology
5. results
6. discussion
7. conclusions, specifying the limitations of the work and the implications for theory and practice.

Overall, I have the impression that the research is interesting, but that it needs to be better placed within the general framework of current knowledge in science.

In fact, the article is too short and entirely focused on the experiment without specifying what prior knowledge on the subject is and, above all, how it can foster a development of knowledge.

There are, therefore, all the elements for a useful and esteemed work.