

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.

It would be nice for the reader(s) and scientifically be more correct, to separate each section with headings (i.e. Research problem, Hypotheses, Methodology, Theoretical background, Findings, Conclusion, Limitations, Further research avenues). I understand that this could be a short version of a bigger paper, however, a clear segregation will give value to this paper.

I have some concerns whether the sample is valid. Could 325 university students represent the investors? Not sure! This issue could be vital...

Additionally, I would suggest the following:

- Justify the hypotheses with current literature.
- Present the sample (maybe in a table)
- Introduce the research approach (method, strategy, tools, etc.)
- Compare the findings with existing literature (Elliott et al., (2020))

Finally, some managerial implications would be very helpful for the practitioners in the industry.