**SDI Review Form 1.6**

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| Journal Name: | **Asian Journal of Economics, Business and Accounting** |
| Manuscript Number: | **Ms_AJEBA_65666** |
| Title of the Manuscript: | **DETERMINANT OF CARBON EMISSION DISCLOSURE IN INDONESIA MANUFACTURING COMPANY** |
| Type of the Article | **Original Research Article** |

**General guideline for Peer Review process:**

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty'**, provided the manuscript is scientifically robust and technically sound.
To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(http://www.sciencedomain.org/journal/10/editorial-policy )

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**PART 1: Review Comments**

| | **Reviewer's comment** | **Author's comment** *(if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)* |
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| **Compulsory** REVISION comments | This is an interesting article. However, the authors need to clarify the contribution of the study.<br><br>Although, here I have mentioned some comments that may helpful for the further improvement in the paper. Please note that I don't feel qualified to judge about the English language and style, and this can be a issue to deal with as well.<br><br>The story is not clear; because the grammatical errors are prevalent and cause the reader to pause for understanding. In the introduction, you should clarify the contributions of the paper which are not elaborated well in the current paper. You can talk about the following contributions: What insights can you provide based on your finding? Do they push forward our understanding? What should we do with your research? Do you have any suggestions to improve the current regulation or practice? Adding the above discussion and extend your literature review may help you make more contributions and position your contributions better.<br><br>The paper seems to claim causality, the authors did not mention $R^2$ that how do we know variation between dependent variable and independent variables! Second, Authors should add more variables including control variables. Third, there is potential endogeneity issue and its remedies sufficiently. See Li 2016, Endogeneity in CEO power: A survey and experiment, Investment Analysts Journal, 45 (3): 149-162 for a summary of methods to deal with the endogeneity problem. No need to use all these methods but at least discuss them in your scenario. | I will use Grammarly to check grammatical error.<br><br>R2 is done<br><br>The paper not causality, just to find what's factors impact to carbon emissions disclosure? So, I think the article investment analysts, is not relevant, because my research using archival data, while that article discuss about survey and experiment. |
| **Minor** REVISION comments | | |
| **Optional/General** comments | Additionally, you should refer to more recent development references in this area. For instance,<br><br>A meta-analysis of the relationship between companies' greenhouse gas emissions and financial performance.<br><br>The Effect of Carbon Emission Disclosure on Firm Value: Environmental Performance and Industrial Type.<br><br>Financial Attributes, Environmental Performance, and Environmental Disclosure in China. | I have added one of the suggested articles. |

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**PART 2:**

| | **Reviewer's comment** | **Author's comment** *(if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)* |
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| **Are there ethical issues in this manuscript?** | *(If yes, Kindly please write down the ethical issues here in details)* | |