SDI Review Form 1.6

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)

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)*
Compulsory REVISION comments	**The theoretical underpinning needs further elaboration. It should be stated that Legitimacy theory is guiding /anchoring or hinged on this research.** **A distinctive recommendation for future studies , policy implications and explicit recommendations should be addressed.** **The abstract needs to be proof read and given coherent restructuring . A recommendation should be added to the abstract.**	Abstract has been done to Grammarly.
Minor REVISION comments	The Title should start with Determinants . Letter S should be added to Determinant .	done
Optional/General comments	Good paper . The paper should be accepted for publication after this revisions have been effected. The time span of the research , 2016-2018 is too short to come up with well-informed generalizations .	I choose 2016-2018 because of the sample criteria used by sustainability report with the GRI Standard. Therefore, the GRI standard released in 2016 and the last data we got was 2018.

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)*
Are there ethical issues in this manuscript?	*(If yes, Kindly please write down the ethical issues here in details)*	