



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.	
Minor REVISION comments	The Title should start with Determinants . Letter S should be added to Determinant .	
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 .	

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)	

Reviewer Details:

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