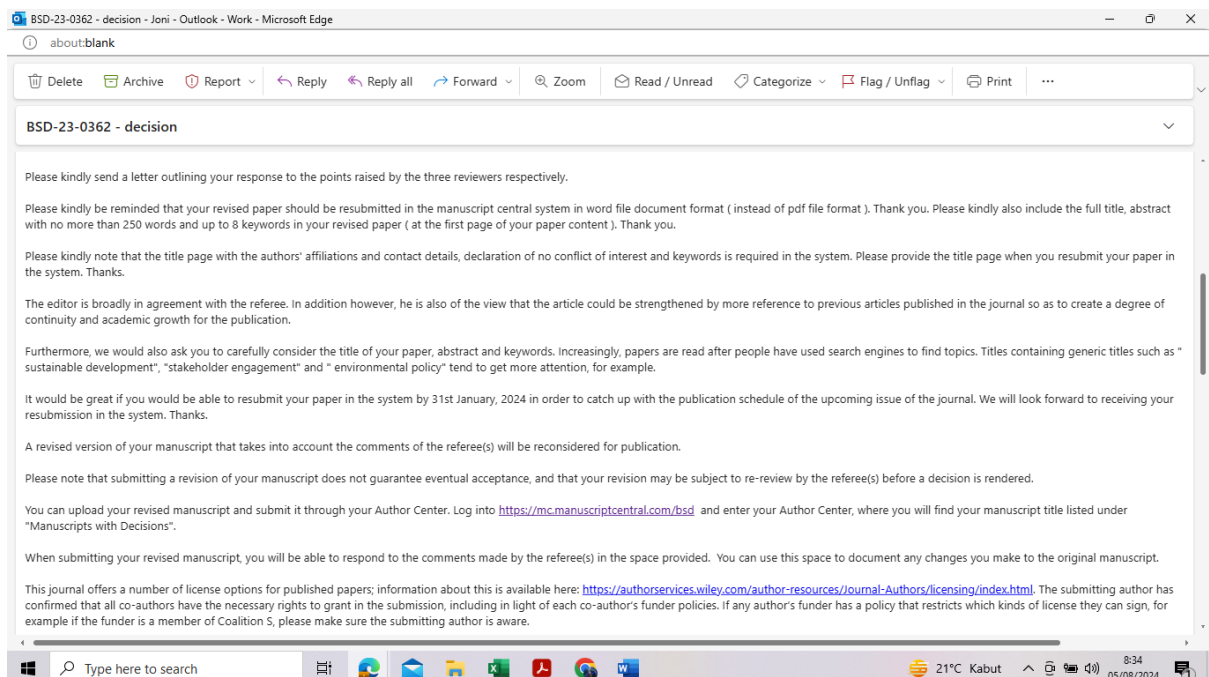
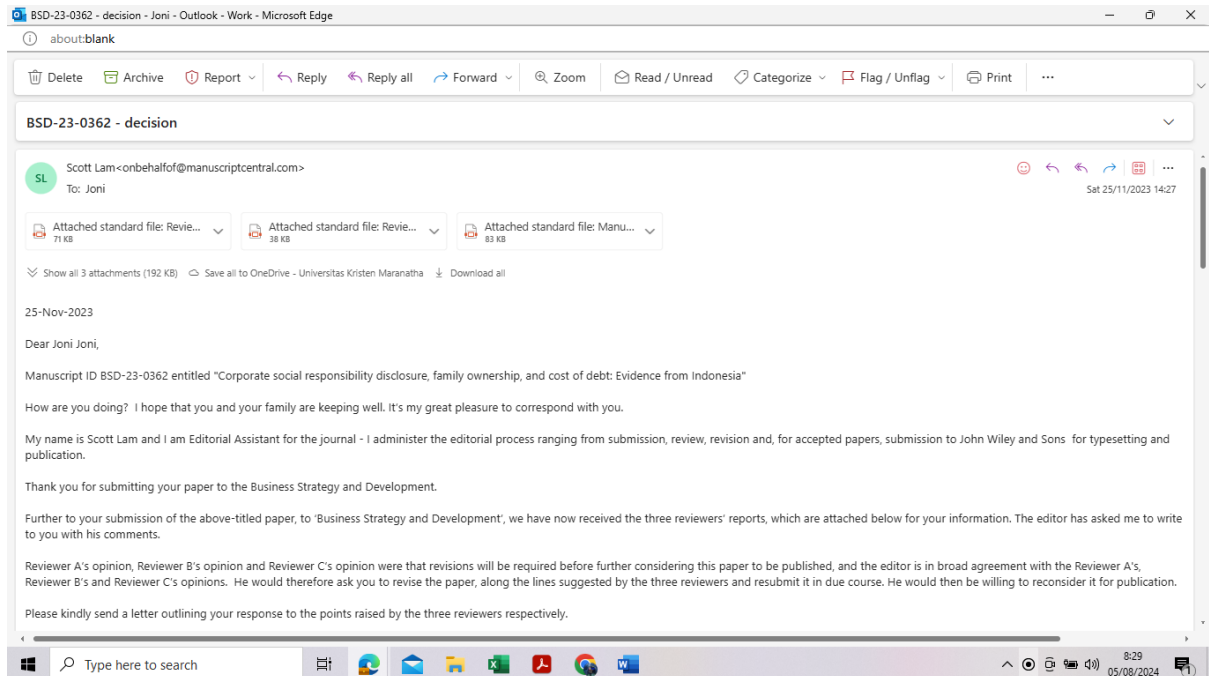


BUKTI KORESPONDING ARTIKEL

ARTIKEL JURNAL INTERNASIONAL BERPUTASI

Judul: How does family business affect the association between
corporate social responsibility disclosure and cost of debt in Indonesia?

Jurnal: Business Strategy and Development, 2024, Vol. 7, No. 3, e395.



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The idea of the paper is interesting. In my opinion, some major issues limit the significant contribution of the paper in its current version. They are addressed here in order to provide some helpful hints to the authors.

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Business Strategy and Development
Corporate social responsibility disclosure, family ownership,
and cost of debt: Evidence from Indonesia
The paper attempts to examine how Corporate Social Responsibility (CSR) disclosure and family ownership affects Cost of Debt (COD). The study employs mainly two analysis such as OLS and Generalized Method of Moments. It is an interesting work; however, the paper has in nascent stage and many grammatical and typo graphical errors. Hope my comments help to improve this paper.

1. The author (s) need to provide a strong motivation for the study in the introduction part. Further, the motivation of the study is not up to the mark.
2. There is some duplication in the introduction section (See page no. 3 and line no.28 to 37). Author (s) tries to explain the contribution of the study. However, the separate paragraph given as a contribution of the study (see page no. 4 and line no.25 to 39).
3. The author (s) uses too long sentences, it is very hard to understand the concept. It is suggested to break into small sentences. For example, in the introduction section page no. 2 and line no. 8 to 13.
4. The author (s) claims that "CSR information is regarded as a long-term value that can be addressed to stakeholders and becomes one of the company's broad attitudes toward environmental, social, and governance issues". It needs proper supporting literature/citation.
5. The literature section missed out significant works.
6. Authors should clearly mention the reason for why you are choosing the study period from 2017 to 2020 and the tested model is very simplistic.
7. The author (s) provides detailed data description is very helpful to the readers to understand the data and its sources.
8. The correlation results show highest correlation is between COD and CSRD. Author need to explain the valuable reason for this.
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10. The author (s) should clearly identify the policy implications that consistent with the findings of the paper. Here the authors written general implications.
11. There is some informal language in the paper and many grammatical errors.
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