

Cover Letter

Dear Editor,

We are pleased to submit a manuscript entitled '**Firm Size and Corporate ESG Disclosure: Exploring the moderating effect of the institutional environment in China**' for your consideration of publication in ***Humanities & Social Sciences Communications***. The authors are Yixi Zhang, Xiaoqian Wang* and Yiran Tao.

Unique and Valuable: In this manuscript, we investigated the relationships between firm size and ESG disclosure. Although the firm size and ESG disclosure have attracted great attention in the global academic circles, to the best of the authors' knowledge, the perspective of capital market information demand and impact of institutional environment on this relationship have been neglected. This study specifically focuses on two important aspects of the institutional environment: government intervention and the development of legal environment. This study assists the Chinese government in creating a more robust institutional environment that is conducive for large companies to play a demonstration role in driving the improvement of ESG information transparency in the entire capital market.

We hope that you and the reviewers of ***Humanities & Social Sciences Communications*** will find the manuscript interesting and our contribution useful. We reconfirm that our current article is new and unpublished.

Thank you for your kind consideration.

Yours sincerely,

Yixi Zhang

Firm Size and Corporate ESG Disclosure: Exploring the moderating effect of the institutional environment in China

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Author Contributions

Conceptualization, Y.Z.; Methodology, Data curation and Formal analysis, Y.Z. and X.W.; Investigation, Resources, Software and Validation, Y.Z. and X.W.; Writing original draft preparation, Y.Z., X.W. and Y.T.; supervision, Y.Z., X.W. and Y.T.

Data availability

The data are available from the corresponding author upon reasonable request.

Competing interests

The authors declare no competing interests.

Ethical approval

This article does not contain any studies with human participants performed by any of the authors.

Informed consent

This article does not contain any studies with human participants performed by any of the authors.

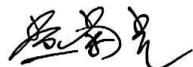
Certificate

This is to certify that Tao Yiran is a faculty member of the School of Smart Finance and Economics at Chongqing City Management College, where she holds a teaching position. She is engaged in academic instruction and contributes to the educational activities within the department.

For any further inquiries or verification, please feel free to contact the institution at the following telephone number: +8613996098178.

Sincerely,

Dean Professor Haung Jvying



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24/09/2025



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This is to certify that Wang Xiaoqian is a faculty member of the School of Finance, Commerce, and Trade at Chongqing Jianzhu College, where she holds a teaching position. She is engaged in academic instruction and contributes to the educational activities within the department.

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Dean's Signature:

A handwritten signature in black ink, appearing to read "Jianzhu".

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Sincerely,

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