




# Designing a Model of Professional Ethical Ideals Based on the Dimensions of Organizational Structure and Managers' Thinking Styles in Islamic Banking at the Agricultural Bank of Iran

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## 1. Round 1

### 1.1. Reviewer 1

Reviewer:

The central research question could be stated more explicitly in the introduction to provide a clearer roadmap of the study's objectives.

Justify the choice of the sample size for both groups involved in the study to strengthen the argument that it is representative of the broader population of interest.

The manuscript should include a rationale for the choice of statistical methods, particularly why structural equation modeling was chosen over other potential analytic methods.

Improve the clarity of the results section by providing more detailed commentary on the implications of significant and non-significant findings, especially how they relate to the development of professional ethical ideals.

Elaborate on how different managerial thinking styles specifically influence professional ethical ideals in Islamic banking. This will provide deeper insights into the practical implications of your findings.

Discuss any control variables that might influence the relationships observed in the study, such as age, tenure, or education level of the managers, and how these were accounted for in the analyses.

Acknowledge specific limitations of the study related to methodology, sample bias, or external validity, which could influence the interpretation of the results.

Suggest specific areas for future research to explore other dimensions of professional ethics in banking not covered by this study.

Ensure consistency in the use of key terms and constructs throughout the paper. For instance, terms like "ethical ideals" and "thinking styles" should be clearly defined and used consistently to avoid confusion.

Authors revised the manuscripts.

## 1.2. Reviewer 2

Reviewer:

The paper would benefit from a more critical analysis of previous models of professional ethics in banking, highlighting gaps that your model aims to address, thereby strengthening the justification for the study.

Expand on the description of the Delphi method employed in the study. Clarify how consensus was reached among experts, including the number of rounds conducted and the criteria for reaching a consensus.

Clarify the theoretical implications of your findings for the literature on professional ethics and organizational behavior in banking, illustrating how your results advance understanding in these fields.

Enhance the section on practical implications by providing specific, actionable recommendations for banking managers and policy-makers on implementing ethical ideals in practice.

Ensure that all references are up to date and relevant, particularly those that underpin the theoretical framework and methodology of the study.

Authors revised the manuscripts.

## 2. Revised

Editor's decision: Accepted.

Editor in Chief's decision: Accepted.