





Identification of Fraud Components and Political Factors Influencing Fraud in Financial Statements

Maryam. Bandanipour¹, Habibollah. Nakhaei^{2*}, Zohreh. Hajiha³, Karim. Nakhaei²


¹ PhD Student in Accounting, Accounting Department, Birjand Branch, Islamic Azad University, Birjand, Iran

² Assistant Professor, Accounting Department, Birjand Branch, Islamic Azad University, Birjand, Iran

³ Associate Professor, Accounting Department, Tehran East Branch, Islamic Azad University, Tehran, Iran

* Corresponding author email address: hnakhaei@iaubir.ac.ir

E d i t o r

Mohammed Abdul Imran Khan
Department of Financial
Management and Economics,
Dhofar University, Oman
mimran@du.edu.om

R e v i e w e r s

Reviewer 1: Ali Sargolzaie
Assistant Professor, Department of Management, Zahedan Branch, Islamic Azad
University, Zahedan, Iran.
Email: a.sargolzaie@iauzah.ac.ir
Reviewer 2: Mohammad Esmail Fadaeinejad
Associate Prof., Department of Financial Management
and Insurance, Shahid Beheshti University, Tehran, Iran.
Email: m-fadaei@sbu.ac.ir

1. Round 1

1.1. Reviewer 1

Reviewer:

The introduction lacks a clear articulation of the research gap. Clarify what specific aspects of fraud components and political factors are understudied or unresolved.

Expand the literature review to include more recent studies on financial fraud, particularly those that discuss the interplay of political factors and fraud.

The description of the Delphi method needs more detail on how experts were selected and the criteria for their selection. Specify any biases this might introduce.

Elaborate on the targeted non-random interviews. How were questions designed, and how was the data from these interviews utilized in the Delphi process?

The findings are presented in a list format which could be improved by a narrative that synthesizes the key insights, rather than just listing them.

While political factors are mentioned, there is minimal analysis of how these factors specifically influence fraud components. Provide examples or case studies for clarity.

The discussion could be enhanced by comparing your findings with existing literature more critically and discussing any contradictions or confirmations.

The conclusion reiterates findings but lacks a strong closing argument about the implications of the study. Strengthen this section by summarizing how this research advances our understanding of fraud in financial statements.

Response: Thank you for your comment. I will consider these comments.

1.2. Reviewer 2

Reviewer:

Consider including charts or models that visually represent the relationships between fraud components and political factors. Some references appear outdated or not directly relevant. Update these with more current and relevant sources.

Clearly define the theoretical framework at the beginning and connect all parts of the paper to this framework to ensure a coherent narrative.

If the study is exploratory, clarify this; otherwise, articulate specific hypotheses or expectations from the study.

Provide operational definitions for key terms such as "political factors" and "fraud components" to avoid ambiguity.

Justify the sample size and describe the process to ensure it is representative of the broader population.

Expand on ethical considerations, particularly concerning the anonymity and confidentiality of interviewees.

Discuss the steps taken to ensure the validity and reliability of the data collected, especially given the subjective nature of Delphi.

Response: Thank you for your comment. I will consider these comments.

2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.