





Examination of the Role of Machiavellianism and Whistleblowing in Earnings Management (Case Study of Iran's Electric Power Distribution Companies)

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1. Round 1

1.1. Reviewer 1

Reviewer:

In the introduction, the paper mentions, "Considering that managers' personalities can influence financial reporting and that individuals with Machiavellian personalities...". It would strengthen the argument to reference specific case studies or historical examples where Machiavellianism in management led to significant financial reporting issues.

The methodology specifies, "Structural equation modeling and PLS software were utilized..." Clarify why PLS software was chosen over other statistical tools and discuss any limitations this choice might entail.

In the findings, the paper states, "The research results confirmed the relationship between Machiavellianism and earnings management...". Including the statistical values (e.g., p-values, confidence intervals) would make the findings more robust and transparent.

The paper mentions, "a significant negative relationship between whistleblowing and Machiavellianism." It would be insightful to discuss potential reasons for this negative relationship and its implications in detail.

The findings are based on data from Iran's electric power distribution companies. Discuss the extent to which these findings can be generalized to other industries or geographic regions.

The discussion section should elaborate on how the findings contribute to existing theories on Machiavellianism and earnings management. Specifically, consider how these findings align with or contradict previous research cited in the paper.

Authors revised the manuscripts.

1.2. Reviewer 2

Reviewer:

The sentence, "Depending on the type of users whether they are creditors lenders regulators or the general public accounting is divided into internal and external accounting," could benefit from a visual representation. Including a diagram differentiating internal and external accounting might clarify these concepts for the reader.

The methodology section notes, "Using a cluster random sampling method..." Please provide more detail on how clusters were defined and selected. This would help in assessing the representativeness of the sample.

The paper mentions, "The Delphi method was used to examine the Machiavellianism variable." However, there is no discussion on the validity and reliability of the Delphi method in this context. Please include information on how the validity of the Delphi panels was ensured.

The discussion states, "whistleblowing was examined as a strategy for transparency...". Provide concrete examples or case studies where whistleblowing has effectively mitigated Machiavellianism in other organizational contexts.

The recommendations section suggests, "It is recommended that the Securities and Exchange Organization accounting policymakers and regulatory authorities enact appropriate laws..." This could be expanded to include specific policy recommendations or frameworks that could be implemented.

The conclusion should more succinctly summarize the key findings and their implications. Currently, it repeats some points from the discussion without providing a clear, concise summary.

Authors revised the manuscripts.

2. Revised

Editor's decision: Accepted.

Editor in Chief's decision: Accepted.