






# The Impact of Social Responsibility on Environmental Accounting (Companies Listed on the Tehran Stock Exchange)

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## 1. Round 1

### 1.1. Reviewer 1

Reviewer:

Introduction Section (Paragraph 1):

The sentence "Additionally given the growing population and the limited natural resources available the issue of environmental protection has become one of the most important issues facing human society today" could benefit from recent data or references to highlight the urgency of the issue.

"Since the mid-1970s companies have been confronted with the concept of environmental liability reporting." It would be useful to provide a brief history or key milestones in the development of environmental liability reporting to add context.

"These managers have more than 15 years of experience in financial management and accounting and are sufficiently familiar with environmental accounting." Justify why 15 years of experience was chosen as the threshold and how it ensures familiarity with environmental accounting.

Provide more detail on the development of the questionnaire, including the process of validation and any pilot testing that was conducted.

In Table 1, explain why the mode for Social Responsibility is 3.83 while the scale appears to be from 1 to 5, which may be confusing to readers.

There is a contradiction in Table 2 where it states "if the significance level (Sig) is less than 0.05 the data are normal," which is incorrect. Normally, a significance level greater than 0.05 indicates normality.

In Table 3, the Average Variance Extracted (AVE) for Social Responsibility is 0.46, which is below the recommended threshold of 0.5. Provide a justification or discuss the implications of this result.

The statement "In Iran as a developing country the issue of environmental accounting management is still not recognized as an organizational duty" should be backed by specific examples or case studies to provide a concrete understanding.

Authors revised the manuscript.

## 1.2. Reviewer 2

Reviewer:

"Human encroachment on nature has become so extensive that it even endangers human life on Earth." This statement should be supported by specific examples or statistics to strengthen the argument.

Clarify the criteria used in "simple random sampling and Cochran's formula" to ensure that the methodology is transparent and replicable.

Expand on how the cultural context of Iran might affect the implementation and perception of environmental accounting practices.

Provide more specific recommendations for policymakers based on the study's findings to enhance practical applications.

Elaborate on the limitations mentioned, specifically how the "cross-sectional design of the study restricts the ability to establish causality" and propose ways future research could address this.

Authors revised the manuscript.

## 2. Revised

Editor's decision: Accepted.

Editor in Chief's decision: Accepted.