


# Examination of the Role of Ethics-Based Auditing in the Development of Trustworthy Artificial Intelligence (Case Study: Auditing Firms in Tehran)

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## 1. Round 1

### 1.1. Reviewer 1

Reviewer:

The definition of Artificial Intelligence (AI) could be more precise. The sentence "AI refers to the science and engineering of creating intelligent machines through algorithms or a set of rules that enable a machine to mimic human cognitive functions" could benefit from a clearer distinction between AI as a concept and its specific implementations.

The description of the methodology lacks details regarding the thematic content analysis process. It would be beneficial to provide more information about the coding process and how themes were derived from the data.

The use of the snowball sampling method is mentioned briefly. Please provide more justification for choosing this method, particularly in terms of how it impacts the representativeness of the sample.

The section states, "Data were collected using both open and closed questionnaires and structured interviews." It would improve clarity to specify how the open and closed questionnaires differed and how the structured interviews were conducted (e.g., interview length, number of questions).

The table listing the 14 key indicators of ethics-based auditing could be more informative if it included brief definitions or explanations of each indicator to aid in reader comprehension.

The conclusion summarizes the findings but could be more impactful if it included a discussion of the broader implications of these findings for the auditing industry, particularly how they might influence future research or practice.

Authors revised the manuscript and uploaded the new document.

### 1.2. Reviewer 2

Reviewer:

The sentence "This mechanism is evolutionarily advantageous for group acceptance, a necessity for socially living beings (Milgram & Gudehus, 1974)" requires additional elaboration. It would be helpful to connect this evolutionary perspective more explicitly to the study's focus on personality organization.

The sentence "AI enhances companies' ability to increase revenue in two distinct ways" is followed by two examples. However, these examples need further elaboration on how these specific AI capabilities contribute to revenue generation, potentially including quantitative data or case study references.

The discussion of the Structural Self-Interaction Matrix (SSIM) in Table 2 could be expanded. Consider including an explanation of the coding scheme used and the process by which expert opinions were quantified.

The sentence "Using blockchain technology for maintaining accounting records makes them traceable and visible" should include references to specific studies or examples that support this claim, providing empirical evidence.

The paragraph discussing agency theory mentions that blockchain can "increase the difficulty for managers to manipulate accounting data." This point would benefit from a deeper analysis of potential limitations or challenges in implementing blockchain, particularly in environments with limited digital infrastructure.

The potential of blockchain to promote an "open and inclusive environment" is discussed. It would strengthen this section to address any challenges or drawbacks that stakeholders might face, such as privacy concerns or technological barriers.

Authors revised the manuscript and uploaded the new document.

## 2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.