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Futures Research on Environmental Sustainability Reporting Model Considering Accountants' Behavioral Biases

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E d i t o r	R e v i e w e r s
Mohammed Abdul Imran Khan Department of Financial Management and Economics, Dhofar University, Oman mimran@du.edu.om	**Reviewer 1:** Mehrdad Bayat Assistant Professor, Department of Management, Payam Noor University, Tehran, Iran. Email: bayatmehrdad60@pnu.ac.ir **Reviewer 2:** Rezvan Hosseingholizadeh Associate Professor, Department of Educational Management and Human Resource Development, Ferdowsi University of Mashhad, Mashhad, Iran. Email: rhgholizadeh@um.ac.ir

1. Round 1

1.1. Reviewer 1

Reviewer:

The sentence "CSR has introduced a new perspective on stakeholders" could be enhanced by specifying the particular dimensions or aspects of stakeholder theory that CSR has influenced. This will clarify the unique contribution of CSR to the broader stakeholder theory.

The use of a 5-point Likert scale is appropriate, but the article does not provide details on the rationale for the selection of six specific behavioral biases. Consider including a brief justification for choosing these biases over others that might also influence environmental sustainability reporting.

The description of the fuzzy Delphi method lacks detail on how linguistic variables were converted into triangular fuzzy numbers. It would be helpful to include a brief explanation or an example of this conversion process.

The table lists initial codes extracted from interviews but does not provide insights into how these codes were validated or categorized. Including a brief discussion on the coding process and validation methods (e.g., inter-coder reliability) would strengthen the methodology section.

The Copeland method is used to rank behavioral biases, but the explanation of how dominance and being dominated are calculated is somewhat unclear. It would be beneficial to add a step-by-step explanation or example to enhance clarity.

The significance level in the descriptive statistics table is indicated as $p < 0.05$. However, the authors should discuss whether any adjustments (e.g., Bonferroni correction) were made for multiple comparisons, given that several biases were tested.

The model fit indices presented in Table 9 suggest a generally good fit. However, the high X^2/df ratio (10.29) is not addressed. Consider discussing why this ratio is elevated and whether it affects the overall interpretation of model fit.

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

1.2.   Reviewer 2

Reviewer:

The authors cite Lin and Wu (2023) regarding the impact of environmental sustainability reporting on the risk of future stock price crashes. It would be beneficial to briefly explain the mechanism by which environmental reporting influences stock price stability, providing a more comprehensive understanding.

The discussion on "sustainability innovation" would benefit from a clearer connection between the innovative changes in products/services and the long-term economic benefits. Consider adding a brief example or case study to illustrate this point.

The sampling method "purposive sampling" is mentioned with a focus on theoretical saturation. Please clarify the criteria used to determine when theoretical saturation was achieved, as this is critical to the validity of qualitative research.

The authors note that their findings align with previous research but also present contrasts (e.g., flexibility in managers vs. other biases). A more detailed comparison with prior studies, especially those with contrasting results, would provide a deeper context for the findings.

The conclusion that managers' short-sightedness has the most significant impact on environmental sustainability reporting is well-supported. However, the discussion would benefit from exploring potential moderators or mediators (e.g., industry type, company size) that might influence this relationship.

The limitations section mentions the limited generalizability due to the statistical population. It would be useful to suggest how future studies could address this limitation, perhaps by using a more diverse or international sample.

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.