

# Identification and Prioritization of Causal Factors of Auditors' Professional Ethics Immaturity

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## 1. Round 1

### 1.1. Reviewer 1

Reviewer:

The statement, "Professional ethics is of utmost importance in the auditing profession," is strong but lacks supporting statistics or examples to demonstrate the scale of the issue. Adding such evidence would enhance credibility.

The snowball sampling method is mentioned but not critically evaluated. Discuss its potential biases, such as over-reliance on known networks, which may limit the diversity of perspectives.

The defuzzified threshold of 0.7 is noted, but its basis is unclear. Explain why this value was chosen and whether alternative thresholds were considered.

The interpretation of fuzzy Delphi results could be expanded. For example, explain why "Weakness in Ethical Philosophy and Religious Beliefs" ranks as the most fundamental factor in more depth.

The visual model of factors is valuable but lacks detailed explanation in the text. Describe how this model aligns with or diverges from prior theoretical frameworks.

The discussion of "structural immaturity" should include examples of specific systemic deficiencies in the Iranian auditing context to contextualize the findings.

The phrase, "The growth of professional ethics can be a guiding path," needs a more explicit connection to actionable recommendations for stakeholders like policymakers or auditing firms.

Authors revised the manuscript and uploaded the new document.

### 1.2. Reviewer 2

Reviewer:

"In recent years, rule-based economies..." could benefit from a comparative example of how principle-based conduct codes have impacted the auditing profession in different regions.

The claim that the study fills a gap in theoretical and empirical literature is significant. Clarify which specific aspects of the literature this study addresses and how it differs from prior work.

The rationale behind selecting 14 experts should be justified more explicitly. Why was this number deemed sufficient for saturation? Address potential limitations of this sample size.

The explanation of "passive coping" is insightful but could benefit from an example of how such behavior manifests in real auditing scenarios.

The statement, "At the fourth level, lack of professional self-confidence..." could be strengthened by linking this factor to specific outcomes, such as errors in financial reporting or reduced client trust.

The hierarchical levels of factors are informative, but the transition from lower-level to higher-level factors is not fully explained. Include a discussion of how addressing foundational factors might cascade upward.

Authors revised the manuscript and uploaded the new document.

## 2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.