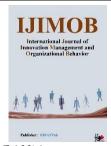


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Open Peer-Review Report



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Explaining the Behavioral Model of Auditors Based on Environmental Responsibility

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1. Round 1

1.1. Reviewer 1

Reviewer:

The sentence "Environmental responsibility refers to organizations' commitment to reducing the negative impacts of their activities on the environment and enhancing sustainability" is clear but descriptive. Consider integrating a citation to theoretical frameworks of environmental responsibility to anchor the concept more strongly.

The sentence "This study aims to examine and define the behavioral model of auditors in the Supreme Audit Court based on environmental responsibility" does not fully align with the abstract's broader claim. Clarify whether the model is designed exclusively for the Supreme Audit Court or applicable to auditors more generally.

The section states: "A purposive sampling method was used, and 15 participants... were selected." Please provide more detail on how participants were approached and whether diversity (e.g., gender, organizational level, region) was considered in the qualitative sample.

The authors note: "A random convenience sampling method was used." This phrase appears contradictory. Please clarify whether the sampling was random or convenience-based, and justify the choice given the population.

The description "researcher-developed questionnaire" is vague. Please add detail on the process of item generation, pretesting, and how items were linked to the identified codes in the qualitative phase.

The discussion cites Zare et al. (2021) and Karimabadi et al. (2024) but does not clearly contrast their models with the current study's findings. Please add explicit comparisons to highlight similarities and differences.

Authors revised the manuscript and uploaded the new document.

OPEN PEER-REVIEW

1.2. Reviewer 2

Reviewer:

The authors write: "In the field of behavioral auditing, accountability is a fundamental concept..." This important statement would benefit from a more explicit link to environmental responsibility. Please clarify how accountability directly supports environmental objectives within auditing.

The paragraph on professional skepticism ("Professional skepticism is a crucial aspect of audit quality...") is highly relevant. However, it is somewhat lengthy and includes multiple concepts. Consider splitting it into two paragraphs—one focusing on skepticism and another on judgment—to enhance readability.

The sentence "80% of respondents identified as male, while 20% identified as female" raises concerns about gender imbalance. Please acknowledge this limitation explicitly in the discussion and consider whether it may bias the results.

The section "Through expert interviews and open and axial coding, the dimensions... were identified and summarized" does not provide concrete examples of codes. Including at least one table with exemplar quotes linked to codes would strengthen transparency.

The authors argue: "Collaboration and engagement with various stakeholders... are essential." This is important, but the discussion does not provide practical mechanisms for auditors to achieve such collaboration. Please expand with concrete examples or policy recommendations.

Authors revised the manuscript and uploaded the new document.

Revised 2.

Editor's decision after revisions: Accepted. Editor in Chief's decision: Accepted.

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