

Identifying Factors Affecting the Absence of Behavioral Nudges in Auditors' Decision-Making Using Grounded Theory

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1. Round 1

1.1. Reviewer 1

Reviewer:

The manuscript states that participants met “expertise criteria, including at least 15 years of auditing experience, possession of a master’s degree or higher, and at least a basic familiarity with the concept of nudging.” The rationale for these inclusion criteria should be substantially strengthened. In particular, the requirement of 15 years of professional experience is unusually restrictive and may systematically exclude younger auditors who are more familiar with contemporary behavioral interventions or digital decision-support systems. The authors should explain how these thresholds were determined, whether they were based on prior qualitative research, expert consultation, or methodological convention, and whether any exclusion criteria were applied. The operational meaning of “at least a basic familiarity with the concept of nudging” should also be specified, including how such familiarity was assessed before enrollment.

In the sampling paragraph, the authors report that “snowball sampling was employed, and theoretical saturation was used to determine the sample size.” In grounded theory, theoretical sampling is generally more consistent with theory development than conventional snowball sampling. The manuscript should clarify whether snowball sampling was used only for initial

participant recruitment and whether subsequent participants were selected theoretically in response to emerging categories. If true theoretical sampling was not conducted, this should be acknowledged as a methodological limitation because the process of selecting new cases based on emerging theoretical needs is an important component of the Strauss–Corbin approach. The authors should also describe who referred subsequent participants and how they prevented network homogeneity from narrowing the range of perspectives represented in the data.

The statement that “after 12 interviews, the information obtained became repetitive; however, to ensure that theoretical saturation had been achieved, the interviews were continued until 15 participants had been interviewed” requires a more rigorous explanation of saturation. Repetition of information alone does not necessarily demonstrate theoretical saturation in grounded theory. The authors should report how saturation was assessed at the level of codes, properties, dimensions, and relationships among categories; whether a saturation grid or similar documentation was used; and whether the final three interviews generated no new categories, properties, or relationships. Reporting the evolution of coding across successive interviews would substantially strengthen the credibility of the claimed saturation point.

The conceptualization of the central phenomenon requires greater precision. The manuscript repeatedly refers to “the absence of behavioral nudges in auditors’ decision-making,” but it is unclear whether “absence” means that the organization has not formally implemented nudge interventions, that existing choice architectures do not contain effective behavioral cues, that auditors fail to perceive nudges, or that nudges are present but ineffective. These are theoretically distinct phenomena. The authors should provide a clear operational and theoretical definition early in the manuscript and demonstrate how participants understood the term. Without such clarification, categories such as cognitive biases, job burnout, managerial instability, and organizational justice may appear to describe general determinants of audit behavior rather than specifically explaining the absence of nudging.

The category “Cognitive Biases” in Table 3 requires substantial conceptual validation because several listed constructs and corresponding open codes do not align closely with conventional definitions in behavioral decision research. For example, “uncertainty-aversion bias” is operationalized as “rapid and immediate decision-making,” whereas uncertainty or ambiguity aversion generally concerns preferences for known rather than uncertain probabilities. Likewise, “similarity bias,” “peer bias,” and “information redundancy bias” require clearer theoretical definitions and differentiation from representativeness, conformity, information overload, or social influence. The authors should systematically compare each emergent label with established behavioral-science terminology and either adopt recognized constructs or clearly justify novel conceptual labels grounded in participants’ accounts.

Authors revised the manuscript and uploaded the new document.

1.2. Reviewer 2

Reviewer:

The description of data collection is internally inconsistent because one paragraph refers to “in-depth interviews,” whereas the findings section states that “semi-structured interviews were used as the data collection instrument.” The authors should standardize the terminology and provide sufficient information about the interview protocol. The revised manuscript should report the principal interview questions, probing questions, approximate duration of interviews, interview location, whether interviews were audio-recorded with consent, whether field notes or reflexive notes were maintained, and whether the interview guide was modified as categories emerged. Because the study concerns a potentially sensitive professional topic involving weaknesses in management and auditing behavior, the authors should also explain how confidentiality and psychological safety were ensured during the interviews.

The validity procedure is described as follows: “the research findings were presented to the interviewees... [who] reviewed the theoretical account, and their comments were incorporated into the analysis.” This appears to represent member checking, but the description is too general to evaluate its rigor. The authors should specify how many of the 15 participants took part in member checking, whether they reviewed transcripts, codes, categories, or the final theoretical model, how feedback was

collected, and whether any substantive modifications resulted from this procedure. More broadly, qualitative rigor should be reported using established criteria such as credibility, dependability, confirmability, and transferability, supported by procedures such as prolonged engagement, peer debriefing, audit trails, negative-case analysis, and thick description where applicable.

Table 1 and the paragraph immediately following it contain a serious numerical inconsistency. Table 1 reports an overall reliability of “78%,” whereas the text states that “the within-subject agreement reliability was 86%, which was considered acceptable.” Furthermore, the table lists 35 total codes and 15 agreements, but neither 78% nor 86% can be transparently reproduced from these figures without knowing the exact reliability formula used. The authors should recalculate all reliability values, explicitly provide the formula—for example, $\text{percentage agreement} = 2M/(N1 + N2) \times 100$ if that is the intended approach—and verify the interview-level and total values. This inconsistency must be resolved because it directly affects confidence in coding dependability.

The manuscript refers to the reliability procedure as “test–retest reliability,” stating that three interviews were “recoded one month after the initial coding.” The authors should clarify whether the second coding was performed by the same coder or by an independent coder. If the same researcher performed both rounds, this is intra-coder stability rather than inter-coder reliability; if another researcher performed the second coding, it should be described as inter-coder agreement. The choice of only three interviews should also be justified, and the percentage of the full dataset represented by these interviews should be reported. Providing information on disagreements, reconciliation procedures, and whether discrepancies led to refinement of the coding framework would improve methodological transparency.

In the analytical paragraph, the manuscript states that axial coding was used “to identify an influential and frequently recurring category with the strongest relationships with the other categories.” This description does not accurately capture the principal function of axial coding within the Strauss and Corbin framework. Axial coding primarily involves relating categories to their subcategories by specifying properties, dimensions, conditions, actions/interactions, and consequences, whereas identification and integration of the central category are more closely associated with selective coding. The authors should revise this methodological explanation and demonstrate how the actual analytic procedures corresponded to Strauss and Corbin’s paradigm model rather than describing coding primarily in terms of frequency.

The findings paragraph states that “11 categories and 39 concepts were identified and classified,” but the manuscript provides no empirical quotations from participants to demonstrate how these concepts were grounded in the interview data. This is a major weakness for a grounded theory article. Table 3 presents an extensive hierarchy of categories, concepts, and open codes, yet readers cannot evaluate the interpretive linkage between interview narratives and the resulting categories. The authors should include representative verbatim quotations for each major category, preferably with anonymized participant identifiers such as P3 or Auditor 7. Quotations should illustrate not merely the existence of each category but also the mechanisms linking causal, contextual, and intervening conditions to the core phenomenon.

Authors revised the manuscript and uploaded the new document.

2. Revised

Editor’s decision after revisions: Accepted.

Editor in Chief’s decision: Accepted.