



# Examining the Impact of Professional Ethics on the Psychological Well-Being of Accountants

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## 1. Round 1

### 1.1. Reviewer 1

Reviewer:

The sentence "Psychological well-being encompasses various aspects of mental health, such as job satisfaction, self-confidence, a sense of belonging, and purpose in work" lacks references. Add supporting citations for these claims to strengthen the literature review.

"The table shows standard deviations, but the large difference in SDs (e.g., Justice and Fairness vs. Loyalty) is not discussed. Include an analysis of why such variance exists among these dimensions.

The use of KMO and Bartlett's test is appropriate but lacks interpretation beyond the results. Explain why the KMO value of 0.851 and the Bartlett's significance are considered strong for factor analysis.

The reported t-value (8.517) confirms significance, but the lack of a confidence interval undermines the robustness. Add confidence intervals to provide a clearer interpretation of the results.

The limitations mention "narrow scope of the study population." Suggest expanding future research to include accountants from different companies or regions for better generalizability.

Response: Revised and uploaded the manuscript.

## 1.2. Reviewer 2

Reviewer:

These challenges may lead to increased stress, job burnout, and even psychological and ethical conflicts" is a broad claim. Provide examples or evidence from prior studies to contextualize the impact on accountants.

The statement "Enhancing psychological well-being can improve trust and transparency within the organization" is interesting but vague. Include specific mechanisms or examples of how well-being initiatives improve these factors.

In the section on Kaduzier's Professional Ethics Questionnaire, explain why this instrument was chosen over others. How does it compare in terms of validity or relevance to the research context?

The description of Ryff's Psychological Well-Being Questionnaire is thorough but does not address its cultural applicability to Iranian accountants. Discuss whether the tool was validated in this population.

The sentence "These findings align with the studies conducted by Cooke et al. (2019) and Sen and Yildirim (2023)" lacks depth. Elaborate on how these studies support or differ from the current findings.

The statement "This type of ethical environment and adherence to professional principles prevent issues such as chronic stress" should be substantiated with examples or additional references.

Response: Revised and uploaded the manuscript.

## 2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.