




## Phenomenology of Management Accounting from the Perspective of the Board of Directors

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### 1. Round 1

#### 1.1. Reviewer 1

Reviewer:

This sentence introduces the flexibility of management accounting but does not link it explicitly to the study's focus on phenomenology. Suggest connecting this flexibility to the study's aim of exploring board members' experiences.

The criteria for participant selection (e.g., prominence, motivation) are listed but could benefit from examples or justifications for their relevance to the study's objectives.

While the steps are described, it would enhance clarity to explain why Colaizzi's method was chosen over other phenomenological methods, such as Giorgi's.

The demographic table highlights a lack of gender diversity (100% male). Discuss potential biases this might introduce and justify its alignment with the study's goals.

It would be helpful to include an example of a key phrase or sentence and how it was coded into a specific category for transparency.

The themes are comprehensive but could benefit from illustrative quotes from participants to ground the findings in the data. The discussion compares findings with prior studies but does not address discrepancies or unique contributions. Suggest emphasizing how this study adds new insights to the field.

Authors revised the manuscript and uploaded the new document.

### 1.2. Reviewer 2

Reviewer:

The claim about the necessity of phenomenological studies could be strengthened by providing examples of gaps in existing literature or referencing studies that call for such research.

The potential practical implications for legislative bodies are mentioned but not elaborated. Suggest expanding on how phenomenology can inform policies or frameworks in management accounting.

Highlight the specific findings that align with the previous study instead of broadly stating consistency.

This section lacks actionable insights or recommendations to address the challenges identified. Suggest including practical strategies derived from the findings.

Authors revised the manuscript and uploaded the new document.

## 2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.