




Institutional Isomorphism Model and Its Impact on Environmental, Social, and Corporate Governance Reporting

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E d i t o r	R e v i e w e r s
Rey Segundo Guerrero-Proenza  Departamento de Inteligencia Computacional, Facultad 4, Universidad de las Ciencias Informáticas, La Habana, Cuba reysgp@uci.cu	Reviewer 1: Ali Sargolzaie  Assistant Professor, Department of Management, Zahedan Branch, Islamic Azad University, Zahedan, Iran. Email: a.sargolzaie@iauzah.ac.ir Reviewer 2: Alinaghi Amiri  Professor, Management Department, Tehran University, Tehran, Iran. Email: anamiri@ut.ac.ir

1. Round 1

1.1. Reviewer 1

Reviewer:

The opening sentence provides a clear definition of sustainability performance, but the concept of "financial outcomes" could be better elaborated. It would be helpful to define what constitutes "financial outcomes" in the context of sustainability performance (e.g., profitability, cost savings, long-term value creation) to enhance the reader's understanding.

You reference the need for an assurance process but could expand on what this assurance process entails. Does it involve third-party verification, independent audits, or something else? A brief description of the process would clarify this for readers unfamiliar with the concept.

The explanation of data collection through simple random sampling is clear, but it would be useful to mention the response rate or any efforts to reduce nonresponse bias. Was there a specific strategy employed to ensure the representativeness of the sample?

You mention using LISREL software for quantitative data analysis. A brief explanation of why LISREL was chosen, particularly in terms of its capabilities for structural equation modeling (SEM) or other relevant methods, would help readers understand the reasoning behind this choice.

The use of ethnographic methods and purposive sampling is appropriate, but more details on how the participants were selected for the qualitative study would improve transparency. Were participants chosen based on specific characteristics (e.g., years of experience, position within the company)? Providing this information would add rigor to the study.

The link between voluntary sustainability assurance and institutional pressures is well established. However, the explanation could be enriched by discussing how voluntary assurance can transform into mandatory assurance due to increased regulatory pressure. This would broaden the discussion and make it more forward-thinking.

Authors revised the manuscript and uploaded the new document.

1.2. Reviewer 2

Reviewer:

While referencing the increasing trend toward the voluntary disclosure of sustainability performance, a more detailed explanation of how this trend varies across industries or regions would be beneficial. Are certain sectors or countries more proactive in adopting sustainability reporting than others? Providing examples could strengthen this point.

You mention that "public trust levels have not correspondingly risen" despite increasing sustainability reports. A deeper analysis of why trust has not increased would add value. Is it due to inconsistencies in reporting, lack of transparency, or skepticism about the motives behind the reports? Including a citation or two on this issue could provide more context.

The sentence "Similar to financial audit practices..." draws a comparison but does not explain the key differences between sustainability assurance and financial audits. Consider expanding this comparison to highlight unique features of sustainability assurance, such as stakeholder involvement or the types of data being reviewed.

The mention of legitimacy theory and stakeholder theory is excellent. However, the transition between the two theories feels abrupt. A more seamless connection between these theories would improve the flow. Perhaps explain how stakeholder expectations influence the adoption of legitimacy through sustainability assurance.

The mixed-methods approach is well-described, but the rationale for using both qualitative and quantitative methods could be expanded. Why did you choose to combine survey methods with ethnographic research, and how do these methods complement each other in addressing the research question?

You mention that the findings align with prior research on the strength of legal systems but could further explain how the findings differ or add new insights. For example, do the results show a unique interaction between legal systems and sustainability assurance that hasn't been explored in previous literature?

In discussing cultural dimensions and their impact on assurance practices, consider expanding on how these dimensions might influence decision-making at the individual level (e.g., how managers' cultural backgrounds influence their perceptions of sustainability). This would provide a more holistic view of cultural factors.

Authors revised the manuscript and uploaded the new document.

2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.