





Evaluation of Professional Ethics Indicators of Managers in Small and Medium Enterprises

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1. Round 1

1.1. Reviewer 1

Reviewer:

The introduction provides a broad overview of professional ethics, but the conceptual framework for SMEs specifically is underdeveloped. Consider explicitly defining what constitutes "professional ethics indicators" in SMEs and how these indicators have been measured in previous research.

Briefly compare why PLS-SEM was preferred over alternative modeling techniques.

Clarify whether the questionnaire was adapted from existing validated scales or newly developed, and provide evidence of prior reliability/validity if applicable.

The factor loadings table includes variables with loadings below 0.5 (e.g., Organizational Culture item 4: 0.412). Items with low loadings should typically be removed.

The study presents a model with multiple independent variables but does not assess multicollinearity.

Authors revised the manuscript and uploaded the new document.

1.2. Reviewer 2

Reviewer:

The introduction states that "there remains a paucity of studies focusing specifically on the ethical indicators of managers within SMEs, particularly in the context of Tehran." However, it does not systematically review the gaps in prior research.

While the introduction presents research objectives, it lacks explicitly stated hypotheses or research questions.

Explain why different sampling techniques were used for qualitative and quantitative phases, ensuring coherence in the mixed-methods approach.

Provide more details on why Delphi was used instead of alternative methods, such as focus groups or expert panels, and discuss any limitations.

Either justify retaining low-loading items based on theoretical importance or consider eliminating them for a more robust measurement model.

While factor loadings and validity measures are presented, the model fit indices (e.g., SRMR, NFI, R^2 values) are absent.

Report standard PLS fit indices to demonstrate the overall goodness-of-fit of the structural model.

Authors revised the manuscript and uploaded the new document.

2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.