

Review Form 3

Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_122380
Title of the Manuscript:	The Influence of Corporate Social Environmental Responsibility, Top Management Commitment, and Organizational Culture on Environmental Performance: The Mediation of Green Information Technology Capital in the Mining Industry
Type of the Article	

General guidelines for the Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guidelines for the Peer Review process, reviewers are requested to visit this link:

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PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<p>Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.</p>	<p>From my point of view, it is a very interesting topic and simultaneously it seems that to the best of my knowledge is an important study examines the influence of Environmental Corporate Social Responsibility (ECSR), Organizational Culture (OC), and Top Management's Commitment (TMC) on Environmental Performance (EP) in the mining industry, with Green Information Technology Capital (GITC) as a mediating variable. This study was conducted in the mining industry sector over a period of six months. The study employed a quantitative research method with data collected from a sample of mining industry companies. Structural Equation Modeling (SEM) was utilized to analyze the relationships between ECSR, OC, TMC, GITC, and EP, using Smart PLS software. The research specifically focused on evaluating the direct and indirect effects of ECSR, OC, and TMC on EP, with GITC serving as a mediator in the model. The analysis revealed that ECSR has a positive but insignificant influence on EP ($P > 0.05$), while it significantly negatively influences GITC ($P < 0.05$). GITC, in turn, shows a significant positive influence on EP ($P < 0.05$), underscoring the importance of green information technology in improving environmental performance. Organizational Culture (OC) did not have a significant direct impact on EP ($P > 0.05$) but had a significant positive influence on GITC ($P < 0.05$), which then positively impacted EP. Top Management's Commitment (TMC) did not have a significant direct effect on EP ($P > 0.05$) and had a significant negative influence on GITC ($P < 0.05$). The mediating role of GITC was significant for the effects of ECSR and OC on EP, but not for TMC.</p> <p>Conclusion: The study highlights the critical role of Green Information Technology Capital (GITC) as a mediator in enhancing environmental performance within the mining industry. While Environmental Corporate Social Responsibility (ECSR) and Organizational Culture (OC) contribute positively to environmental performance through GITC, Top Management's Commitment (TMC) requires further exploration due to its complex interaction with GITC. These findings emphasize the necessity for companies to invest in green technology to achieve better environmental outcomes.</p>	
<p>Is the title of the article suitable? (If not please suggest an alternative title)</p>	<p>Yes</p>	
<p>Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.</p>	<p>The abstract must contains the main purpose of the paper, the research method used in the research and the main contributions.</p>	
<p>Are subsections and structure of the manuscript appropriate?</p>	<p>Yes</p>	
<p>Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.</p>	<p>It would be very useful to add in the "Introduction" section the purpose, objectives and hypothesis of the research.</p>	
<p>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form. :</p>	<ol style="list-style-type: none"> 1. Also, we consider that the literature is not enough and we recommend the authors to refer to other recent works indexed in Web of Science, Scopus, Emerald and Cambridge. We suggest that the authors cite papers indexed in Web of Science Journals, such as: 1. Batrancea L., Batrancea I., Moscviciov A. (2009), The Roots of the World Financial Crisis, Annals of Faculty of Economics, 3(1):57-62. 2. Moscviciov, A., Bătrâncea, I., Bătrâncea, M., Bătrâncea, L.M. (2010) Financial Ratio Analysis 	

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	<p>Used In the It Enterprises, Annals of the University of Oradea: Economic Science, 19(2):600-603.</p> <ol style="list-style-type: none">3. Batrancea LM, Nichita A, Balci MA, Akgüller Ö (2023) Empirical investigation on how wellbeing-related infrastructure shapes economic growth: Evidence from the European Union regions. PLoS ONE 18(4): e0283277. https://doi.org/10.1371/journal.pone.0283277, ISSN:1932-6203.4. Batrancea, L., Batrancea, I., Moscviciov, A. (2009) The analysis of the entity's liquidity—A means of evaluating cash flow, Journal of International Finance and Economics, 9(1):92-98.5. Batrancea, L., Rathnaswamy, M.K. & Batrancea, I. A Panel Data Analysis on Determinants of Economic Growth in Seven Non-BCBS Countries. J Knowl Econ (2021). https://doi.org/10.1007/s13132-021-00785-y6. Batrancea LM.(2021) An Econometric Approach on Performance, Assets, and Liabilities in a Sample of Banks from Europe, Israel, United States of America, and Canada. Mathematics. 2021; 9(24):3178. https://doi.org/10.3390/math9243178/.7. Batrancea, L. The Nexus between Financial Performance and Equilibrium: Empirical Evidence on Publicly Traded Companies from the Global Financial Crisis Up to the COVID-19 Pandemic. J. Risk Financial Manag. 2021, 14, 218. https://doi.org/10.3390/jrfm140502188. Batrancea, L. Empirical Evidence Regarding the Impact of Economic Growth and Inflation on Economic Sentiment and Household Consumption. J. Risk Financial Manag. 2021, 14, 336. https://doi.org/10.3390/jrfm140703369. Batrancea, L.; Pop, M.C.; Rathnaswamy, M.M.; Batrancea, I.; Rus, M.-I. An Empirical Investigation on the Transition Process toward a Green Economy. Sustainability 2021, 13, 13151. https://doi.org/10.3390/su13231315110. Batrancea, L.M. (2022) Determinants of Economic Growth across the European Union: A Panel Data Analysis on Small and Medium Enterprises. Sustainability, 14, 4797. https://doi.org/10.3390/su14084797/Accession NumberWOS:000786368500001/ ISSN: 2071-1050.11. Batrancea, L.M., Rathnaswamy, M.M., Rus, M.I., Tulai H.(2022) Determinants of Economic Growth for the Last Half of Century: A Panel Data Analysis on 50 Countries. J Knowl Econ, Pp.1-25, https://doi.org/10.1007/s13132-022-00944-9.12. Batrancea, L.M. Determinants of Economic Growth across the European Union: A Panel Data Analysis on Small and Medium Enterprises. Sustainability 2022, 14, 4797. https://doi.org/10.3390/su1408479713. Batrancea, L.M.; Balci, M.A.; Chermezan, L.; Akgüller, Ö.; Masca, E.S.; Gaban, L. Sources of SMEs Financing and Their Impact on Economic Growth across the European Union: Insights from a Panel Data Study Spanning Sixteen Years. Sustainability 2022, 14, 15318. https://doi.org/10.3390/su14221531814. Batrancea, L.M.; Balci, M.A.; Akgüller, Ö.; Gaban, L. What Drives Economic Growth across European Countries? A Multimodal Approach. Mathematics 2022, 10, 3660. https://doi.org/10.3390/math10193660	
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	<p>15. Batrancea, L.; Rathnaswamy, M.M.; Batrancea, I. (2021) A Panel Data Analysis of Economic Growth Determinants in 34 African Countries. <i>J. Risk Financial Manag.</i> 14, 260. https://doi.org/10.3390/jrfm14060260</p> <p>5. We also consider that an important cause that influences GDP is fiscal compliance and therefore even if this variable was not taken into account, the authors should refer to the works published on this topic, namely:</p> <p>16. Batrancea L.M., Nichita R.A., Batrancea I. (2012), Tax Non-Compliance Behavior in the Light of Tax Law Complexity and the Relationship between Authorities and Taxpayers, <i>Annals of the Alexandru Ioan Cuza University-Economics</i>, 59(1), pp.97–106.</p> <p>17. Nichita R.A., Batrancea L.M., (2012), The Implications of Tax Morale on Tax Compliance Behavior, <i>Annals of University of Oradea: Economic Science</i>, 21(1)1, 739–744.</p> <p>18. Batrancea, L.M., Kudła, J., Błaszczak, B., Kopyt, K. (2022) Differences in tax evasion attitudes between students and entrepreneurs under the slippery slope framework, <i>Journal of Economic Behavior & Organization</i>, Volume 200, Pages 464-482,ISSN 0167-2681, https://doi.org/10.1016/j.jebo.2022.06.017</p> <p>19. Kogler, C., Olsen, J., Kirchler, E., Batrancea, L.M., & Nichita, A. (2022) Perceptions of trust and power are associated with tax compliance: A cross-cultural study, <i>Economic and Political Studies</i>, DOI: 10.1080/20954816.2022.2130501, Print ISSN: 2095-4816 Online ISSN: 2470-4024.</p> <p>20. Batrancea, L. M., Nichita, A., De Agostini, R., Batista Narcizo, F., Forte, D., Mamede, S. D. P. N., Roux-Cesar, A. M., Nedev, B., Vitek, L., Pántya, J., Salamzadeh, A., Nduka, E. K., Kudła, J., Kopyt, M., Pacheco, L., Maldonado, I., Isaga, N., Benk, S., & Budak, T. (2022). A self-employed taxpayer experimental study on trust, power, and tax compliance in eleven countries. <i>Financial Innovation</i>, 8(1), 1-23, https://doi.org/10.1186/s40854-022-00404-y, ISSN:2199-4730</p> <p>21. Batrancea, L.M., Kudła,J., Błaszczak,B., Kopyt, M.(2023) A dataset on declared tax evasion attitudes of students and entrepreneurs from Poland under the slippery slope framework, <i>Data in Brief</i>,109183, ISSN 2352-3409, https://doi.org/10.1016/j.dib.2023.109183.</p> <p>7. Another important cause that must be mentioned in the paper is the link between GDP, fiscal compliance and shadow economy, as the independent variables fiscal compliance and shadow economy strongly influence GDP. In this sense, I recommend the authors to quote the paper:</p> <p>22. Batrancea L., Nichita A., Batrancea I., Gaban L. (2018). „The Strength of the Relationship Between Shadow Economy and Corruption: Evidence from a Worldwide Country-Sample”. <i>Social Indicators Research</i>, 138(3), 1119-1143; DOI: 10.1007/s11205-017-1696-z</p>	
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Minor REVISION comments		
Is the language/English quality of the article suitable for scholarly communications?	Yes	
Optional/General comments	The Manuscript needs careful English proofreading because there are some shortcomings. For instance, the article "the" is sometimes missing in front of nouns, the message in some paragraphs is not clear enough.	

PART 2:

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

Reviewer Details:

Name:	Batrancea Larissa Margareta
Department, University & Country	Babes-Bolyai University, Romania