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## REVIEWER'S REPORT

**Manuscript No.: IJAR-55670**

**Title: Carbon Offsets as Strategic Instruments: Evidence from Corporate Climate Governance and Reporting**

**Recommendation:**

Accept as it is .....  
Accept after minor revision.....  
**Accept after major revision .....**  
Do not accept (*Reasons below*) .....

Rating	Excel.	Good	Fair	Poor
Originality			x	
Techn. Quality				x
Clarity			x	
Significance	x			

**Reviewer Name: Dr. Hari Prashad Joshi**

### *Detailed Reviewer's Report*

This article provides a timely and rigorous examination of the strategic use of carbon offsets within corporate climate governance. The theoretical framework is robust, integrating institutional, agency, and behavioral perspectives to develop well-justified hypotheses. The findings on the decoupling of climate claims from operational reality, the moderating role of governance, and the potential rebound effects are valuable contributions with clear practical implications for managers, investors, and policymakers.

However, major revisions are required before acceptance. The methodology section requires significant elaboration. The "secondary analysis of existing literature" is not sufficiently detailed; the process for selecting, synthesizing, and analyzing the literature must be explicitly described to ensure transparency and replicability. Furthermore, the discussion of results, while insightful, would benefit from a deeper integration with the proposed theoretical framework to more explicitly explain the observed mechanisms. Finally, the discussion on AI-enabled systems, though a promising moderating factor, remains somewhat superficial and requires a more critical exploration of its implementation challenges and potential limitations.

Addressing these points will strengthen the paper's methodological rigor and theoretical depth, aligning it with the high standards expected for publication.