



REVIEWER'S REPORT

Manuscript No.: IJAR-55670

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

Recommendation:

Accept after major revision

Do not accept (*Reasons below*)

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

Reviewer Name: **ANAPANA GOPAL**

Reviewer's Comment for Publication.

General Comments

The manuscript addresses a highly relevant and timely issue in corporate climate governance, namely the strategic use of carbon offsets within corporate decarbonization pathways. The topic is well aligned with current debates surrounding net-zero credibility, ESG disclosures, and voluntary carbon markets. The paper demonstrates strong conceptual grounding and integrates governance, behavioral, and data-driven perspectives into a coherent narrative. However, while the arguments are persuasive, the manuscript would benefit from clearer methodological transparency and stronger empirical substantiation to enhance its academic rigor and reproducibility.

Content and Originality

The study offers a novel perspective by framing carbon offsets as strategic management instruments rather than neutral mitigation tools. The integration of governance quality, behavioral rebound effects, and AI-enabled measurement systems provides originality beyond existing offset-focused literature. The hypotheses are logically derived and contribute meaningfully to discussions on decoupling between climate claims and operational emissions outcomes. That said, the originality would be further strengthened by clearer differentiation between this study's contributions and prior conceptual or empirical work cited in the literature review.

Technical Quality

The theoretical framework is well developed and internally consistent, drawing effectively from institutional theory, agency theory, and behavioral economics. Hypotheses are clearly articulated and logically connected to the conceptual model. However, the manuscript lacks sufficient detail on data sources, analytical methods, sample selection, and statistical techniques. Without this information, it is difficult to assess the robustness, validity, and replicability of the reported results. Explicit clarification of the empirical methodology is strongly recommended.

Language and Presentation

The manuscript is written in clear, professional, and academically appropriate language. The arguments are well articulated, and terminology is used consistently throughout the paper. Minor stylistic refinements could improve conciseness, particularly in the Introduction and Discussion sections, where some arguments are reiterated at length. Overall, language quality is strong and does not pose a barrier to comprehension.

Structure and Organization

The paper is logically structured, with a clear progression from introduction and literature review to theoretical framework, hypotheses, results, and conclusions. Section headings are appropriate and guide the reader effectively. However, the Results, Discussion, and Conclusion are combined into a single chapter; separating these sections would improve clarity and allow for deeper analytical discussion of findings versus their broader implications.

References and Citations

The reference list is current, relevant, and includes authoritative sources such as policy frameworks, institutional reports, and recent peer-reviewed studies. Citations are generally appropriate and well integrated into the text. Nevertheless, the manuscript could benefit from citing additional empirical studies that quantitatively examine offset reliance and emissions trajectories to strengthen the evidentiary base for its claims.

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Overall Recommendation

The manuscript has strong conceptual value and addresses an important gap in corporate climate strategy literature. With revisions focused on methodological transparency, clearer empirical exposition, and minor structural refinements, the paper has the potential to make a significant contribution to the field.

Final Decision

Minor Revision Required

The manuscript is promising but requires substantial methodological clarification and moderate structural improvements before it can be considered for acceptance.