




Identifying Financial and Non-Financial Metrics Affecting Companies' Sustainability Performance: A Thematic Analysis Approach


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1. Round 1

1.1. Reviewer 1

Reviewer:

Refine the research question to specify which aspects of sustainability performance are being examined and how these relate to the selected metrics.

Provide a more structured review of the literature, categorizing studies by the type of metrics examined and discussing gaps or inconsistencies in the findings.

Expand the methodology section to include more information on data sources, sampling strategy, and the steps followed in the thematic analysis, including any software used for coding and theme extraction.

Use more visual aids (e.g., tables, figures) to summarize the identified metrics and their linkages to sustainability performance. A narrative summary that highlights key findings and their implications for theory and practice would also be beneficial.

Deepen the discussion by explicitly linking the study's findings to the gaps identified in the literature review. Offer specific, actionable recommendations for practitioners and suggest directions for future research.

Response: Thank you for your comment. I will consider these comments.

1.2. Reviewer 2

Reviewer:

Incorporate a comparative analysis of methodologies used in the literature and discuss how these have influenced the sustainability metrics identified in previous studies. Highlight any methodological gaps that your study aims to fill.

Elaborate on the selection criteria for the financial and non-financial metrics included in the study. Discuss the process of data collection in more detail, including any challenges encountered and how they were addressed.

Develop a conceptual framework that illustrates the interplay between financial and non-financial metrics in affecting sustainability performance. This framework should guide the analysis and interpretation of results.

Include a section on the measures taken to ensure the reliability and validity of the thematic analysis, such as triangulation, peer debriefing, or member checks.

The overall writing quality and organization of the manuscript can be improved for better readability and impact. Some sections are overly dense, while others lack sufficient detail. Revise the manuscript for clarity, conciseness, and coherence. Ensure that each section flows logically into the next and that key points are highlighted for easy reference.

Response: Thank you for your comment. I will consider these comments.

2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.