

Contextual Procedures Framework of Career Plateauing among Accountants in the Health Insurance Organization: A Multi-Faceted Grounded Theory Approach

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1. Round 1

1.1. Reviewer 1

Reviewer:

In the opening paragraph, the authors state: “Career development has long been recognized as one of the central pillars of human resource sustainability and organizational effectiveness.”

While conceptually accurate, this statement would benefit from explicit theoretical anchoring. Please clarify whether the study primarily draws upon career construction theory, organizational career management theory, or human capital theory. Providing theoretical positioning at the outset will strengthen conceptual coherence.

The sentence “Career plateauing refers to a state in which employees perceive limited prospects for upward mobility...” relies mainly on mobility restriction. Given later multidimensional findings, please expand the definition to include hierarchical, content, and life plateau dimensions to ensure alignment between conceptual framing and results.

The authors indicate that participants received an electronic briefing package. Please clarify whether interview questions were pilot-tested and whether the guide evolved during theoretical sampling.

Because grounded theory is interpretive, the researcher's positionality should be acknowledged. Add a reflexivity statement describing the researchers' professional background and potential influence on data interpretation.

Please specify the calculation method used (e.g., Cohen's Kappa, percentage agreement) and describe how disagreements were resolved.

The analytical process describes open, focused, axial, and selective coding; however, conceptual boundaries between focused and axial coding remain unclear. Provide an example illustrating how a concept evolved across stages.

Authors revised the manuscript and uploaded the new document.

1.2. Reviewer 2

Reviewer:

In Paragraph 2, the manuscript claims that accounting is a "particularly sensitive context" for studying plateauing. This assertion should be supported with comparative reasoning explaining why accountants differ from other knowledge workers (e.g., auditors, engineers, physicians).

Across Paragraphs 2–4, multiple citations are presented sequentially without integrative synthesis. Rather than summarizing studies individually, please construct thematic clusters (e.g., structural causes, psychological outcomes, institutional constraints) to enhance analytical depth.

The paragraph beginning "Despite extensive international research on career plateauing..." identifies a gap but remains broad. Specify what existing grounded theory studies have not examined and clarify how your model advances prior typologies or frameworks.

The final sentence states the aim of the study; however, explicit research questions are absent. Please formulate one primary research question and, if applicable, several guiding sub-questions consistent with grounded theory logic.

Please explain how interpretivism influenced interviewer positioning, reflexivity, and meaning construction during analysis.

The statement "Initially, three key informants were deliberately selected..." requires clearer inclusion criteria. Specify measurable eligibility standards (e.g., managerial level, certification status, years in accounting leadership).

The claim that theoretical saturation was reached with fifteen participants needs methodological justification. Please describe indicators used to determine saturation (code repetition, theoretical density, absence of new categories).

Authors revised the manuscript and uploaded the new document.

2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.