

# Review of: "Cost Analysis of NIO Inc."

Sidi Deng<sup>1</sup>

<sup>1</sup> Purdue University

**Potential competing interests:** No potential competing interests to declare.

The paper is fundamentally well-organized, with a clear definition of the research purpose. The methodology has been thoroughly explained. The author is encouraged to consider the following issues while improving the manuscript:

## Technical aspects and presentation

- At the beginning of Section 1.3, the author needs to justify why NIO embodies a representative model of the EV industry. In other words, it is crucial to demonstrate that a case study on NIO has broader industrial implications.
- Change heading 2.1.2 to "Production costs," and change the relevant figure elements accordingly. Regarding this section, fringe benefits associated with the employee may not be considered "direct labor." It is more appropriate to classify them as indirect costs as they are not directly influenced by the production volume.
- Delete the sentence "Although the initial purpose of this section was to ... I could not find NIO's costing system information." in the second bullet point of Section 1.3 and the beginning of Section 2.2. Replace them with the definition of a "costing system" and explain why it matters for this analysis.
- Section 2.3 is to some extent reorganizing the cost components illustrated in Section 2.1.2. However, the practical implications of this seem unclear, e.g., how do they relate to the numerical results (KPIs) presented in the subsequent sections?
- Comment on Section 2.5: the author should clarify whether carbon offsets/credits contribute to the economic performance results discussed in Section 2.4.
- Section 2.6 should be expanded to elaborate on the industrial and managerial implications of the numerical results (or KPIs)

## Academic writing and format

- The abstract and conclusion should highlight the main intellectual contributions to this work
- Reduce the number of keywords to 5. Some terms overlap (e.g., performance evaluation and KPI).
- Section 2.3.1: Group and connect short sentences into paragraphs and use transition phrases to make paragraph length throughout the manuscript more consistent; or use bullet points if individual statements are parallel.