

Review of: "Cost Analysis of NIO Inc."

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Potential competing interests: No potential competing interests to declare.

The thorough explanations provided throughout the paper have greatly facilitated the understanding of the topic at hand. The chosen research topic holds immense significance within the field, particularly concerning the cost analysis of battery electric vehicles. Overcoming the cost barriers associated with lithium-ion batteries is of paramount importance in order to achieve cost savings that can effectively compete with internal combustion engines.

In order to further enhance the academic relevance of the paper, I would like to propose some additional suggestions:

1: In section 2.1.1, paragraph 1, it would be highly beneficial to incorporate the concept of "customer feedback" as an indispensable strategy adopted by companies. By emphasizing the pivotal role of customer input in cost analysis and improvement processes, the paper would gain further relevance and practical applicability.

2: When discussing research and development (R&D) in paragraph 2, it is essential to underscore the positive impact of increased R&D budgets on "cost savings". Specifically, it is crucial to highlight how higher R&D investments contribute significantly to the reduction of production costs, particularly in the case of *maturing technologies* like lithium-ion batteries. This addition would provide invaluable insights into the cost analysis process and underscore the criticality of R&D in cost reduction efforts.

3: In paragraph 2.1.2, when referring to NIO, it is advisable to expand the acronym "JAC" to ensure clarity and understanding for readers who may not be familiar with the term. Providing the full name of JAC (if available) would substantially enhance the overall readability of the paper.

4: Within paragraph 2.1.2, if the utility costs, such as thermal and electrical costs, are not included in the mentioned cost levels for NIO, it is recommended to explicitly address this point. Alternatively, if these costs are accounted for separately, it would be helpful to mention that they are considered under a distinct category.

5: In step 2.2, where the adoption of costing systems is discussed, it is crucial to highlight the direct impact on "**cost savings**" as one of the primary benefits of implementing such systems. By explicitly emphasizing the effect on cost savings, the paper will underscore the practical advantages of adopting costing systems, thereby enhancing its academic relevance.

6: In part 2.2.1, line 5, it is advisable to include the word "respectively" at the end of the sentence to provide clarification and prevent potential confusion among readers.

7: In part 2.2.2, it is worth considering a comparison of the provided data points with those of other companies or including an average value for China. This additional information would provide broader context and deeper insights to the reader, facilitating a more comprehensive understanding of the cost analysis.

I hope that by incorporating these suggestions, the author(s) can further enhance the academic relevance of their paper and promote a more comprehensive understanding of the cost analysis of lithium-ion battery electric vehicles.