REVIEWER 2

The publication provides an interesting approach to the topic. BSC belongs to an essential management tool. It is therefore necessary to conduct analyzes aimed at studying the impact of BSC on the parameters and functioning of the organization. The article may be published after taking into account the comments of the reviewer. In my opinion, it is worth making the following changes to improve the article:

1. Refine the text in relation to the editorial guidelines (especially the way of making references to the literature - it was probably planned after taking into account the comments of the reviewers, but it is worth remembering about it).

DONE. SEE PLEASE NEW ARTICLE

2. Separate parts related to the analysis of applications and discussions. Additionally, deepen the analysis - many variables and parameters were examined, so it is worth expanding the analysis.

DONE. SEE PLEASE NEW ARTICLE

3. Expand and deepen the discussion of research results with the analyzes of other authors.

DONE. SEE PLEASE NEW ARTICLE

4. Check the numbering of individual parts / chapters - the number "1" is repeated.

DONE. SEE PLEASE NEW ARTICLE

5. Expand and detail the description of the methodology. It is worth changing the name to "Materials and methods". In addition, this part should also include the research goal (s), research problems. Statistical methods were also used in the analysis, each one should be briefly characterized and described, and how they were used. In addition, it is worth adding a diagram of the course of the study divided into stages (e.g. preparation, implementation, analysis of results) and taking into account the use of individual methods in them.

3. MATERIALS AND METHODS

This research has as objectives: 1) To characterize the level of importance assigned to the different perspectives and their critical factors in leading exporters without the BSC and with the BSC; and 2) To verify whether there are different levels of importance assigned to the different perspectives and their critical factors in leading exporters without the BSC and with the BSC. Therefore these objectives directed this study to the following research question: Do the importance assigned to the different perspectives (financial perspective, customer perspective, internal perspective and learning and growth perspective) and their critical factors differ in organizations without the BSC and with the BSC?

Taking into account the defined research question and the research hypotheses defined in the previous section, it was adopted the quantitative approach, since it aims to test and prove the theory, explicitly, based on a set of research hypotheses (Real & Ferreira, 2014).

Thus, 106 valid responses to the questionnaire were obtained (Appendix 1), which were statistically treated using the SPSS software. The statistical techniques used were descriptive (Mean, Standard Deviation, Standard Error of the Mean), Cronbach Alpha and the Mann-Whitney test. The Mann-Whitney test is a non-parametric test, whose assumptions are that two samples are independent and random, and that the variables under analysis are numerical or ordinal (Marôco, 2014; Pestana & Gageiro, 2014).

Given that a holistic approach has been adopted, the tables do not allow this to be properly perceived, so we have chosen not to alter them, in the certainty that you understand our point of view.

We have also not separated the results and the discussion, for precisely the same reason. Thus, the form of presentation shows an analysis of the results linked to the literature reviewed.