

**Paper: “The Relationship between Strategic Targets and Measurement:  
Structuring a Calibration Model of Planning, Measuring, and Implementing  
Performance Considering Non-financial Factors”**

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Peer review:

Reviewer 1: Róbert Szűcs  
University of Debrecen, Hungary

Reviewer 2: Tamar Kakutia  
International Black Sea University, Georgia

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Reviewer B:  
Recommendation: Accept Submission  
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**The TITLE is clear and it is adequate to the content of the article.**

The title of the article is adequately and clearly describes the general content of the problem and the challenges.

**The ABSTRACT clearly presents objects, methods, and results.**

The ABSTRACT gives information about the research object and the research methods accordingly are selected by the authors.

**There are a few grammatical errors and spelling mistakes in this article.**

**The study METHODS are explained clearly.**

I agree, the methods are explained clearly.

**The body of the paper is clear and does not contain errors.**

At list I couldn't found anything :)

**The CONCLUSION or summary is accurate and supported by the content.**

The conclusion is logical based on the literature review, it is well explained and analyzed;

**The list of REFERENCES is comprehensive and appropriate.**

references are on place and up to date;

*Please rate the TITLE of this paper.*

[Poor] **1-5** [Excellent]

5

*Please rate the ABSTRACT of this paper.*

[Poor] **1-5** [Excellent]

5

*Please rate the LANGUAGE of this paper.*

[Poor] 1-5 [Excellent]

5

*Please rate the METHODS of this paper.*

[Poor] 1-5 [Excellent]

5

*Please rate the BODY of this paper.*

[Poor] 1-5 [Excellent]

5

*Please rate the CONCLUSION of this paper.*

[Poor] 1-5 [Excellent]

5

*Please rate the REFERENCES of this paper.*

[Poor] 1-5 [Excellent]

5

**Overall Recommendation!!!**

Accepted, no revision needed

**Comments and Suggestions to the Author(s):**

The title of the article is adequately and clearly describes the general content of the problem and the challenges. The ABSTRACT gives information about the research object and the research methods accordingly are selected by the authors. There are general information about the finding in the abstract as well. The conclusion is logical based on the literature review, it is well explained and analyzed; In text situation and references are on place and up to date;

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Reviewer C:  
Recommendation: Resubmit Elsewhere

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**The TITLE is clear and it is adequate to the content of the article.**

The title accurately reflects the content of the paper and clearly conveys the main topic of the article, which is exploring the relationship between strategic targets and measurement. The second part of the title is sensationalist, not scientific.

**The ABSTRACT clearly presents objects, methods, and results.**

The abstract provides a clear overview of the paper's objectives, methods, and results. It briefly summarizes the key points of the paper and effectively conveys the importance of the research.

**There are a few grammatical errors and spelling mistakes in this article.**

The paper is well-written and there are only a few minor grammatical errors and spelling mistakes throughout the article.

**The study METHODS are explained clearly.**

The study methods are explained but provide a little bit insufficient detail for the reader to understand the research design and methods used. No material and methodology chapter. The selection of models used is self-serving. The methodology is incomplete.

**The body of the paper is clear and does not contain errors.**

The article is a theoretical overview, one of hundreds, the practical usefulness of is questionable. No primary research (neither quantitative nor qualitative), no real measurement, no quantifiable indicators, etc.

**The CONCLUSION or summary is accurate and supported by the content.**

Theoretical explanation without real innovation and problem solving.

**The list of REFERENCES is comprehensive and appropriate.**

The references are comprehensive and appropriately cited throughout the paper. The authors draw on a wide range of sources to support their arguments and provide a comprehensive review of the existing literature on the topic.

*Please rate the TITLE of this paper.*

[Poor] **1-5** [Excellent]

3

*Please rate the ABSTRACT of this paper.*

[Poor] **1-5** [Excellent]

5

*Please rate the LANGUAGE of this paper.*

[Poor] **1-5** [Excellent]

5

*Please rate the METHODS of this paper.*

[Poor] **1-5** [Excellent]

2

*Please rate the BODY of this paper.*

[Poor] **1-5** [Excellent]

3

*Please rate the CONCLUSION of this paper.*

[Poor] **1-5** [Excellent]

*Please rate the REFERENCES of this paper.*

[Poor] **1-5** [Excellent]

5

**Overall Recommendation!!!**

Accepted, minor revision needed

**Comments and Suggestions to the Author(s):**

The quality of the article cannot be drastically improved, it is a theoretical commentary. It would definitely be necessary to conduct primary studies and look for real solutions instead of monotonous repetition of models. That's all anybody does...

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