

Response to Reviewers

Cover Letter

To the Editor,

We thank you and the reviewers for the opportunity to revise and resubmit our manuscript, **”Corporate Complicity and Digital Accountability: A Mixed-Methods Analysis of the Tech for Palestine Boycott Dataset (2023–2025)”**. We are grateful for the reviewers’ detailed, constructive, and challenging feedback, which has been invaluable in strengthening our work. We have undertaken a comprehensive revision to address the core methodological and transparency concerns raised. The primary revisions include:

- A complete overhaul and detailed exposition of the risk scoring methodology in Section 4 (Method), including explicit criteria, a multi-stage validation process, and acknowledgment of its interpretive nature.
- Significant expansion of the methodological transparency and rigor sections, detailing coding procedures, triangulation strategies, and steps taken to ensure trustworthiness.
- A thorough discussion of the study’s limitations, researcher positionality, and the inherent challenges and value of working with civil society-curated data.
- Clarification of the study’s theoretical and methodological contributions, moving beyond mere application of existing frameworks to demonstrate a replicable model for analyzing grassroots accountability documentation.

We believe these revisions have substantially improved the manuscript’s scientific rigor, transparency, and scholarly contribution. Our point-by-point responses to the reviewers’ comments are detailed below.

We look forward to your consideration of the revised manuscript.

Sincerely,

The Authors

Reviewer-by-Reviewer Detailed Responses

Reviewer 1

Comment 1: “The risk scoring system (1-5 scale) lacks clear operationalization and validation procedures. The paper provides insufficient detail on how risk scores were assigned, by whom, and with what inter-rater reliability.” **Response:** We thank the reviewer for this crucial point. We have completely revised Section 4.3 (Quantitative Data Collection and Analysis) to provide explicit, step-by-step operationalization of the risk scoring system. We now detail the five specific criteria used for assessment, the multi-stage validation process involving two independent researchers, consensus resolution for discrepancies, and final validation against external sources (e.g., UN reports). We explicitly state that this is

an interpretive, evidence-based assessment rather than a purely objective measure and discuss this as a limitation. See Section 4.3, page 10, lines 210-230.

Comment 2: "No access to the primary dataset is provided for independent verification... Coding procedures for both quantitative and qualitative components are inadequately detailed." **Response:** We acknowledge this limitation and have significantly expanded the methodological transparency sections. While the primary dataset is maintained by the Tech for Palestine collective, we provide exhaustive detail on our analytical procedures to ensure reproducibility. In Section 4.5 (Trustworthiness and Rigor), we detail our triangulation strategy, peer debriefing, negative case analysis, and reflexivity practices. For the qualitative analysis, Section 4.4 now specifies the inductive thematic approach, the process for achieving saturation (174 coded segments), and the inter-coder reliability procedure (85% agreement on a 20% sample). We have added a statement acknowledging that while the raw dataset is externally hosted, our methodological framework is fully documented for replication. See Section 4.4, page 11, lines 245-255 and Section 4.5, page 12, lines 270-290.

Comment 3: "Statistical analysis is limited to descriptive statistics and Spearman correlations without addressing potential confounding variables or employing more sophisticated analytical techniques." **Response:** We agree that our analysis is primarily descriptive and correlational, which is appropriate for the exploratory and documentary aims of this study, which seeks to map a novel dataset and its associated discourses. We have clarified this rationale in the Methods and Discussion sections. We have also added robustness checks, including sensitivity analysis of the risk scoring system, to strengthen the quantitative findings. We now explicitly frame the correlation analysis as revealing associations between different accountability indicators (e.g., risk scores, NGO mentions, UN flags) rather than implying causation. Future work, as noted in the conclusion, will employ more sophisticated techniques like network analysis. See Section 4.3, page 10, line 232 and Section 7 (Discussion), page 18, lines 415-420.

Comment 4: "The qualitative analysis... shows potential for confirmation bias given the explicitly decolonial theoretical framing." **Response:** This is a vital methodological concern. We have substantially expanded our discussion of researcher positionality, reflexivity, and bias mitigation. In Section 4.5, we detail steps taken to ensure trustworthiness: triangulation across diverse data sources (corporate statements, UN reports, NGO docs), peer debriefing with researchers outside the project, and negative case analysis to actively seek disconfirming evidence. We explicitly state that our decolonial framing centers Palestinian knowledge production but that our analytical procedures demand rigorous verification against evidence. We acknowledge that working with an activist dataset requires heightened methodological vigilance, which we have applied. See Section 4.5, page 12, lines 275-290 and Section 7, page 18, lines 425-435.

Comment 5: "Include or acknowledge attempts to gather corporate perspectives beyond public statements." **Response:** We have added text acknowledging this limitation. Our analysis is based on publicly available corporate communications (press releases, statements) and did not involve direct solicitation of corporate perspectives through interviews or surveys. We note that this is a common constraint in corporate accountability research, especially with companies that maintain silence. We discuss how this public-facing discourse is itself a meaningful object of analysis in understanding accountability narratives. We have added this point to the Limitations subsection within the Discussion. See Section 7, page 19, lines 460-465.

Reviewer 2

Comment 1: "Fatal Flaw: Risk scores (1-5 scale) are assigned based on the authors' interpretation of secondary sources, introducing extreme subjectivity. No validation of these scores against independent standards." **Response:** We have comprehensively addressed this concern. The revised Section 4.3 now outlines a rigorous, multi-stage validation protocol. Scores were not assigned based solely on our interpretation but through a process of: (1) initial scoring against documented evidence; (2) independent

verification by two researchers using standardized criteria; (3) consensus discussion to resolve discrepancies; and (4) final validation against independent external benchmarks (the UN settlement database, Amnesty, HRW reports). We explicitly state that the scores represent an *evidence-based assessment* of complicity risk, not an objective truth, and we discuss the interpretive nature of this process as a key feature and limitation of analyzing complex human rights issues. See Section 4.3, page 10, lines 210-230.

Comment 2: "Circular Analysis: Using activist-curated data to validate activist perspectives without independent verification." **Response:** We respectfully clarify the study's aim. We are not using the data to "validate activist perspectives" as an ultimate truth. Instead, we are analyzing the dataset *as a social fact and accountability practice*. Our research questions focus on how complicity is identified in such datasets, what communicative patterns emerge, and how these initiatives function within broader institutional contexts. To mitigate circularity, we systematically triangulate the dataset's claims against independent, external sources (UN OHCHR database, HRW, Amnesty reports) throughout the analysis, as shown in Tables 3 and 5 and discussed in Section 5.1. The study examines the dataset's construction and impact, not just its content. See Section 1 (Introduction), page 3, lines 55-65 and Section 4.2, page 9, lines 195-205.

Comment 3: "Exclusive reliance on sources aligned with the boycott movement's perspective (Amnesty, HRW, Who Profits) while ignoring industry or government perspectives." **Response:** We have expanded our data sources and analysis to address this. While human rights reports are central evidence, our qualitative analysis in Section 5.2 explicitly codes *corporate communications* (press releases, public statements) to capture industry perspectives, which often involve denial or neutrality narratives. Furthermore, we analyze the UN OHCHR database—an intergovernmental source—as a key institutional benchmark. We acknowledge in the Discussion that we did not include official Israeli government sources, framing this within the study's focus on civil society documentation and corporate accountability narratives rather than state-level political claims. See Section 4.2, page 9, line 200 and Section 5.2, page 16, lines 355-365.

Comment 4: "No comparison with technology companies not in the dataset to establish what distinguishes 'complicit' from 'non-complicit' firms." **Response:** This is an excellent suggestion for future comparative research, which we now highlight in the Conclusions (Section 8). The present study is intentionally focused on providing an in-depth, mixed-methods analysis of a specific, bounded accountability initiative—the Tech for Palestine dataset. Establishing a validated counterfactual control group is a major research undertaking beyond this paper's scope but is a logical and valuable next step. We have added this as a specific recommendation for future work. See Section 8, page 20, line 495.

Comment 5: "Presenting interpretation-laden risk scores as quantitative 'findings' borders on misrepresentation." **Response:** We have revised the text to ensure complete transparency. The risk scores are now consistently framed as *interpretive, ordinal assessments* based on documented evidence. Tables 1, 2, and 7 present mean risk scores with standard deviations to indicate variance, not precision. The correlation analysis in Table 4 is explicitly discussed as showing associations between different *indicators* of scrutiny and alleged complicity (e.g., higher risk scores correlate with more NGO mentions), not as revealing causal, objective properties. We have toned down language and added caveats throughout the Results and Discussion to prevent any misinterpretation. See Section 5.1, page 13, line 300 and Section 7, page 18, lines 415-420.

Comment 6: "Rewrite using scholarly rather than advocacy language throughout." **Response:** We have carefully revised the manuscript to strengthen its scholarly tone. We have replaced overtly advocacy-oriented terms with more precise academic language where possible (e.g., focusing on "documented involvement" or "alleged complicity"). However, we maintain that using terminology from the field of study (e.g., "occupation," "settlements," which are terms used by the UN and ICJ) and from the theoretical frameworks employed (e.g., "decolonial," "structural violence") is academically sound. The revised manuscript strikes a balance between scholarly rigor and engagement with the politically situated

language of its subject matter. See edits throughout the manuscript, particularly in the Abstract, Introduction, and Background sections.

Closing Note

We again extend our sincere gratitude to both reviewers for their rigorous engagement with our work. Their critiques were challenging and essential. We believe the revisions undertaken have significantly strengthened the manuscript's methodological transparency, theoretical clarity, and overall scholarly contribution. We hope the revised version now meets the journal's standards for publication.