

Cover Letter

Based on the comments of reviewers, the authors made substantial improvements of the research with new research framework.

Reviewer 2

Comments	Revision
1. The entire manuscript does not look like a result of academic research, but rather like a work report. In particular, academic papers first focus on theoretical exploration and enlightenment. The authors' manuscripts are obviously insufficient in this regard. For example: on line 39-41, the authors said: "this study employs recent findings". However, most of the literature and concepts are more than 10-20 years old, and it is necessary to add "new" theoretical views.	- Whole manuscript has been rewritten based on comments
2. In the "Literature Review" section, the authors still haven't clearly stated the problems of the previous "contingency model" at the theoretical level and the necessity of revising the "contingency model". Please elaborate. Although the authors stated that they have abandoned the contingency model view, the description of the contingency model still appears (in line 54), including the text description of the contingency model in the "Discussion" section (in line 300-301). The authors are requested to confirm again. In fact, the entire "Literature Review" section seems to be common-sense management concepts, and its help to readers is limited.	- Based on comments, we adopted recent research framework, instead using the contingency model. - Literature review section has been improved with explanation regarding traits of small business and the reason of adopting different view, instead of existing views.
3. In the "Research Methods" section, the authors focused on MSME (Micro, small, and medium-sized enterprises), but the authors only visited 5 MSMEs. Obviously, these interviewees are insufficient, and the authors did not state the representativeness of the interviewee. Although the authors say "changed the focus of research from MSMEs to small business in developing countries", the interviewees are still too few. Instead, the authors interviewed many public sector personnel, but the interviews with these public sector personnel did not effectively reflect the research content. This shows that the authors have flaws in the selection of interviewees. I raised this question in the second review comments, but the authors did not respond.	- We changed the focus of research from MSMEs to small business in developing countries - Added detailed criterias on purposive sampling and the reason of interviewing supporting organizations to better understand how small business cross-border e-commerce works and what they need the most.
4. In the "Results" section, the research results of this manuscript are intuitively obvious to readers. The authors believe that the biggest contribution is to revise the contingency model. But I don't understand why the author wants to correct it? How to fix it? What's wrong with the past model? Is the revised applicability more theoretically malleable? These should be the focus of this article. But I did not find it in this manuscript. This question was also raised in the second review comments, but the authors did not respond.	- Following previous comments, we rewrote the whole results section with different research framework
5. In "Discussion" section, this is the most important section of the entire manuscript. However, the authors did not make an in-depth discussion, nor did they make a comparative analysis of past research results. The authors are just restating the results. Such writing does not meet the academic requirements of the "Discussion" section. This question was also raised in the second review comments, but the authors did not respond.	- Rewrote the whole discussion section.

6. Figure 1- Figure 5 do not appear in the text of the manuscript, nor are they discussed or explained. This makes readers unable to understand the purpose of these five Figures.	- All figures have been replaced.
7. There are too many spelling and grammatical errors in the authors' manuscripts. There are nearly a hundred of these errors. Even the simplest spelling can make mistakes. This is beyond the scope of the reviewer's assistance. In addition, in the "References" section, the authors have omitted a lot of research in recent years, and there are also many errors in the format. Authors are requested to pay attention to the rigor of writing academic articles. This question was also raised in the second review comments, but the authors did not respond.	- Corrected

Reviewer 4

Comments	Revision
- Are the results clearly presented? : Can be improved	- The research gap has been clarified with more recent research findings.