Response to Reviewer 1 Comments

**Point 1:** The key success factors for ERP implementation should be the issues of common interest in IT development of modern enterprise IT. However, the article seems to be only studied from the perspective of B Corps. The content of B Corps occupies too much space. The title also seems to emphasize B’s and narrows the value of this article. Therefore, it is suggested that the author should expand its applicability from a larger perspective and highlight its research value. The introduction of B Corps seems to be narrowing.

**Response 1:** Thanks for reviewer’s suggestion. We revised the title of this paper according to the suggestions of academic editors and we have revised the Introduction as follows:

**Title:** Critical Success Factors in Implementing Enterprise Resource Planning Systems for Sustainable Corporations

**Introduction**

With the increasing popularity of information technology and the trend of adopting computerized operations in various commercial transactions, more and more companies introduce information systems to assist business operations [1]. In facing the ever-changing globalization of business, increased competition, and rapid growth of information technology, enterprises must adopt ERP systems equipped with software and hardware facilities [2-4] to meet the technical information requirements of enterprises as well as the desire of administrators to strengthen corporate competitiveness. Several studies have indicated that ERP systems are likely to reduce inventory levels, cut costs, shorten delivery periods, increase productivity, promote corporate communication, hone information and decision-making skills, and improve customer services [5-7]. Because of these potential strengths, an increasing number of small and medium-sized enterprises (SMEs) are attempting to implement and operate ERP systems [6]. Raymond [8] asserted that increasingly fierce competition in the business world has led some SMEs adapting and changing their processes.

In the highly competitive global market, the accuracy of product costs has become a major strategic concern for modern companies [9]. Odenwald and Berg [10] further indicated that leading enterprises will be more adept at managing resources than their competitors. Therefore, integrating information technology with various enterprise resources is the key to ensuring business liquidity and responsiveness for faster market response and stronger enterprise competitiveness. Classical ERP systems significantly improve business processes and enterprise resource management. Such systems are the nerve center and record system for numerous enterprises [10].

Ideally, while the business pursues the increase of profits and create new business value, it also aims to achieve the sustainability and development. Decision-makers who can instantly obtain data directly from an ERP system to elucidates their business profits and environmental impacts can easily secure enterprise resources for effective distribution, achieve competitive advantage, and drive cost reduction programs. Subsequently, they can maintain the generated profit in alignment with societal impacts to internalize society and the natural environment, as well as attempt institutionalization through the ERP system to provide sustainability-oriented leadership.
Today’s consumers are concerned with more than just quality and price. They are increasingly concerned about the social and environmental impacts of products [10]. Hence, enterprises are increasingly obligated to quantify the environmental sustainability of their products. Therefore, accurate and reliable data are a necessary foundation for the effective implementation and reporting of corporate sustainable development [11,12]. However, how enterprises face sustainability becomes a key issue in business strategies and operations [13]. Because the information technology is rigorously developed and enterprises face severe impacts on their business operations, business management models must be innovative and adaptable to survive and flourish [9].

This elucidates how the proper use of information system tools not only influences financial performance (thereby more effectively facilitating corporate assessment and disclosure of the extended value chain), but also affect the “triple bottom line”—the environment, society, and economy [10]. This shows that information systems are crucial in transforming sustainability data, information, and processes [14].

However, implementing ERP systems is not as simple as merely introducing a set of systems. Enterprises must clearly understand their existing resources and future prospects. The implementation process is complicated and risky [15]. Therefore, enterprises implementing ERP systems are also likely to encounter problems such as ERP built-in controls not necessarily being able to prevent certain intentional system operations. For example, a few control functions may not be activated instantly during the implementation phase [16]. Furthermore, top management personnel of a firm may attempt to deactivate certain control functions to manipulate profit and loss for earnings management [17]. In addition, a lack of full understanding of an ERP system’s functions among users in an enterprise [18] as well as a lack of appropriate training during such a system’s implementation process [19] are all causes of implementation failure. Moreover, implementing ERP systems requires considerable monetary investment [15]. With limited resources, enterprises can rapidly evaluate corporate problems by investing in integrated information system tools.

Thus, the study can measure the critical success factor of information system implementation which can provide the reference for the business planning to implement ERP system. The paper will be used as the research fundamentals of ERP systems. In previous research, many studies ever discuss the critical success factor of ERP implementation. However, the society gradually cares the environmental protection [9] due to the trend of industry globalization. Environment protection has become the key factors to support the business sustainable development, affecting the business operation model. But the research of the application of ERP system in suitability issues are relatively less. An increasing number of enterprises are adopting stakeholder-driven, sustainable, and socially responsible business practices [20,21]. Moreover, enterprises are treating environmental protection as an indicator of corporate social responsibility (CSR) [22], emphasizing that corporate operations should not only consider their operating and financial conditions but also their impacts on the natural environment and society [9]. Sustainability has become a focus of the academic and business communities [23].

The trend of the sustainability insures the business culture change in the corporate governance and push companies to add the target of reaching sustainability in the business operation plan [24]. Recently, B Lab promotes the business philosophy of the sustainable development vigorously. The idea is to utilize the corporate own business model to affect the society positively [25] and to solve the social and environmental issues. B Lab will apply a new business model [26] to promote the change of business operation [27] to create the business value. Stubbs [28] indicated that the B Corp model has a socially and environmentally imbued mission and purpose that are primarily aimed at creating positive societal impacts for its stakeholders rather than maximizing profit, the necessity of creating profits not for the benefits of the profit itself but to maintain their business and increase its societal impacts through growth [29]. Business practitioners and academicians have indicated that a sustainable hybrid business model such as the B Corp model is a constantly growing force [30] that will become the mainstream [31].

B-type company are those certified by the Type B laboratory and satisfying the standards set by the “B-type laboratory, B Lab”. The B Lab is a non-profit organization established in Philadelphia,
Pennsylvania, in 2006. The organization has established "Standards for Social and Environmental Performance, Accountability, and Transparency" [27]. Companies can voluntarily apply for certification procedures from B Lab and those who meet the certification standards will be certified. To be certified, the company must be evaluated by Business Impact Assessment (BIA) the influence to the stakeholders [32-35]. A minimum of 80 evaluation points in a total score of 200 is required to obtain a Type B corporate certificate [27,33,34].

The biggest difference between these B-type enterprises and other enterprises is that they voluntarily comply with the certification standards, transparently disclose the corporate information, and spontaneously expand the scope of corporate responsibility, modify the company’s articles of association and create benefits for stakeholders [36]. The certification of B-type enterprise is to transform the vague concept into the specific standard of quantification to provide transparent performance information [37]. The decisive feature of the B-type business model is to internalize the impact on society and the environment in the transaction and decision-making processes to reduce negative impacts and increase positive environmental and social impacts [28].

In summary, decision-makers of B-type enterprise who can utilize information system tool well can coordinate sustainable activities better [10]. There is no enough literature at this stage to provide the key success factor of implementing information system for the B-type enterprise, in facing of the rise of the new business model. Therefore, this study aims to discuss the key success factors (CSFs) of the most widely used ERP system in B-type enterprises and explores the applicability of the key success factors, which provide the reference for B-type enterprise. B-type companies have become the focus of global attention. However, the development of B-type companies in Taiwan is still in its infancy, which is a process full of uncertainty for all organizations[24], Thus, this study aims to explore the key success factors of ERP implementation for B-type business in Taiwan by widely reviewing the literature and applying the modified Delphi expert questionnaire to investigate.

Based on the aforementioned research background and motivation, as well as after a literature review, this study proposed the following research question: Do ERP system experts and users consider the CSFs for ERP system implementation to be related to corporate organizational strategies, system users, consultation teams, suppliers, and corporate performance?

In this study, we design a questionnaire using the modified Delphi method (MDM) and summarize and organize the results through a literature analysis. The questionnaire was distributed to ERP system experts and empirically measure and discuss the CSFs of B Corps implementing ERP systems, thereby bridging the research gap in the literature.

The remainder of this paper is organized as follows. Chapter 2 introduces the CSFs for ERP system implementation and B Corps; Chapter 3 presents the research methods and designs; Chapter 4 describes in detail the process of data analysis and discussion; and Chapter 5 discusses the results and presents the limitations and recommendations for future studies.

Point 2: Other than that, it is not clear why "B Corporations" is to be identified as a keyword. In addition, due to the excessive content of B Corporations, the chapter of the Research Background seem to need to be re-adjusted.

Response 2: Thanks for reviewer’s suggestion. We have revised Research Background as follows:

2.1. Definition of Enterprise Resource Planning (ERP)

ERP systems evolving as information technologies have become more advanced and business demands have continued to diversify. Current ERP application programs can be traced back to the systems of material requirements planning (MRP) and manufacturing resource planning (MRP-II). The
concept of ERP was adapted from MRP-II by the Gartner Group in the early 1990s [38,39]. ERP was initially defined for manufacturing companies [39]. Complementary technologies are used to expand the functions of business application programs, including the Internet of Things (IoT) and telecommunication technologies, to meet the requirements of the e-commerce era [40]. At present, ERP encompasses all integrated information systems that can be used in any organization [39,41].

Following almost a decade of development, ERP systems have become the necessary tool and foundation for modern business operations [42]. From a management efficiency perspective, the idea behind ERP is to optimize the use of a business’ internal resources, and it emphasizes the integration of cross-system functions, cross-organizational departments, and cross-geographical regions [43]. From a technology perspective, ERP is an online transaction processing system that differs from a traditional data processing system because of its real-time response and integrated applications [43,44]. ERP is primarily used in financial application programs for business financial management; in human resource application programs for managing employee benefit plans, salaries, and other human resources; and in manufacturing applications for inventory control and production management [40]. The key basic idea of ERP is to use information technology to develop the ability to plan and integrate business resources, such as design, production, procurement, sales, finance, and other application procedures and processes of various functions [39]. Software suppliers have introduced various ERP software programs according to user needs. Therefore, the definition of ERP has different interpretations [1]. Considering the research objective of this study, we define ERP according to the characteristics of industries and SMEs in Taiwan. ERP is a highly integrated real-time application software that links the upstream and downstream work processes of a business’ departments or industry, to enable administrative organizations to adequately and effectively manage and use all business functions, including finance, human resources, manufacturing, sales, and marketing. To strengthen a business’ competitive advantages, its operators must consider the behaviors of their customers, suppliers, and competitors, as well as changes in- and outside the business (e.g., changes in information technologies) when developing business goals and strategies [43]. The implementation of effective ERP information projects can ensure the integration of appropriate and sufficient information and facilitate business operations [43]. Investing in the implementation of ERP systems is inevitable for Taiwanese industries, which are facing the need to compete and succeed in international business [43].

ERP experts consistently believe that the IoT profoundly influences the ERP environment and will govern the next generation of ERP applications [40]. How businesses manage their operations and analyze their data is changing in the IoT era. B Corps are committed to developing a community of B Corps through these IoT and ERP management models to more closely meet the sustainable operation requirements of B Corps. Because a majority of top companies have shifted from developing their own information systems to using the ERP systems provided by suppliers and third-party organizations [42,45,46] some SMEs have followed suit. The ERP system referred to in this study is a software package procured from a market supplier [42]. Organizations that implement an ERP software system can obtain stronger competitive advantage than their competitors because ERP facilitates quality improvement and cost reduction [40].

2.2 B corps

2.2.1. About B Lab

As the concept of sustainable development becomes more mature, the goal of the sustainable enterprises are not only to pursue profit maximization but also take the responsibility of environmental protection and social welfare. How to effectively respond to the wave of sustainable development is the most important issue for Taiwanese companies [47]. For example, “Social Enterprise Alliance” points out that the corporate has transformed into a social enterprise for the pursuit of sustainable development and has begun to advocate that enterprises should have corporate social responsibility [48]. The company will set up a corporate social responsibility department [47].
The concept of social enterprise originated in Europe and North America [48,49]. Social enterprises use business models as a means to resolve social problems. There is no consistent definition of social enterprise but social enterprise is usually defined as organizations that address a basic unmet need or solve a social or environmental problem through a market-driven approach [50,51]. The main purpose is to achieve its social goals through the spirit and strategy of the company, thereby benefiting the society [50]. Social enterprises will strike a balance between the mission of creating social value and achieving financial sustainability [50,52,53]. Because of the different social needs and development characteristics of different countries, social enterprises are given different orientations and functions, and their related management and counseling systems are different [54]. The diversity of social enterprise organizations raises the concern of unclear positioning [55]. The business model of social enterprises seems to have many benefits for society. However, unfavorable factors may arise, such as higher administrative and legal costs and greater litigation risk because of the high legal uncertainty [56,57]. Thus, they have been legislated in the United Kingdom (UK) and United States (US) and delivered concrete results [58].

For example, non-profit organizations cooperate with for-profit businesses to propel the social enterprise the federal tax law has not yet defined social enterprises. It regulates that the business whose activities meet the purpose of social welfare and are authorized by the competent authorities can enjoy tax discount [54]; State governments across the US have granted social enterprises various legal statuses and types, among which benefit corporation legislation has received the most attention [55,59].

The Benefit corporation legislation can solve the difficulty how profit legal or non-profit organizations define themselves as social enterprises and provide more flexibility in making decisions, which promotes social benefits in a commercial way [54]. In European countries, in Croatia, the government adopted the Strategy for Social Entrepreneurship Development, according to which a social enterprise is defined as: “a business activity based on principles of social, environmental and economic sustainability where gained profits are entirely or partly reinvested towards the community well-being[60,61]; In Romania, the Act No. 219/2015 on social enterprise was adopted in July 2015; this strengthens and completes the previous legal framework for social enterprises[60]. In Italy, the introduction of a new bill in the 2016 Stability Law made this country the second country in the world outside the United States to allow companies to register as Benefit Corporations[60], the new legislation describes Benefit Corporations as “companies that aim at the distribution of profits, but, at the same time, pursue one or more common benefit goals in favour of other stakeholders in the business, including people, communities, territories and the environment, cultural heritage, social activities, entities and associations, by working in a responsible, sustainable and transparent manner”[60]. The UK has introduced a new statutory social investment power to clarify the law on the historically unclear area of social investments made by charities and social enterprises. The Bill is a big step forward in social investment, and it may encourage further developments in the social enterprise sector[60].

To register as a Benefit corporation recognized by US law needs to pass the Benefit corporation legislation. For example, Benefit corporation legislation requires Benefit corporation needs to establish in the state passing the Benefit corporation legislation [55,59]. The annual reports of Benefit Corporation do not require third-party verification, certification, or audits, and socially conscious consumers and investors are reasonably concerned about whether private companies engage in greenwashing through such corporations. Therefore, corresponding protection measures must be adopted to address the concerns of consumers and investors [55,56]. Thus, the US benefit corporation legislation regulates that the establishment of social enterprise must have the clear public welfare purpose and the positive impacts on the society. The management should consider stakeholders’ interests when making decisions not just the purpose of maximizing the profit of shareholders. The social enterprises should be audited by the third party every year and submit the public welfare reports to achieve the transparency and to assist the competent authorities to confirm whether social enterprises are in line with public welfare purposes [54]. Now many institutions in the United States provide the third-party certification services for public welfare companies. Benefit corporations can choose the appropriate third-party certification institution. The most widely known non-profit organization is B Lab that the
well-known basketball brand AND1, founded by Jay Bart, cooperate with Andrew with financial background. B Lab designs an evaluation from aimed at Benefit corporation with full score 200 including the assessment of suppliers, employees, consumers, communities, and the environment [54,62]. This is setting the gold standard of safeguarding against “greenwashing.” In an effort to acquire governmental support and increase the credibility of B Corp certification, B Lab has convinced state governments across the US to enact benefit corporation legislation, as well as encouraged more enterprises to voluntarily participate in B Corp certification after applying to become a benefit corporation. Therefore, B Corp certification has since become a key to social enterprise certification in the US [55,56,63].

Social enterprises remain a topic of interest in the research community; however, Taiwan lags behind its European and American counterparts in the development of social enterprises. Therefore, exploring the business models of social enterprises to address societal problems in Taiwan is a critical issue [49]. The legislation and conception of B Corps certified by B Lab in the US have attracted the attention of enterprises in Taiwan. Because the global number of CBCs increases continuously, B Lab has become a fast-growing nonprofit organization [64,65].

The European Union defines Corporate Social Responsibility (CSR) as incorporating corporate operations and interactions with its stakeholders into social and environmental considerations on a voluntary basis. B Lab Taiwan points out that corporate social responsibility is the extra efforts that companies with spare time put for the environment and society cares [25]. In sum, social Enterprise is a business model that combines the social interests to solve the social and environmental problems[66]; Corporate social responsibility is the incidental duty of companies after they pursue the profit-making goals. The promotion of B-type enterprises is not the same as that of social enterprises and corporate social responsibility. It focuses on the companies receiving the B Corp certification from B Lab who combines inner and outer power and has positive impacts on society and environment [25].

Cheng [48] indicates that the development of social enterprises has been met with considerable skepticism. However, because of the hybrid nature of social enterprises, social enterprises are not easy to posit themselves. To solve the dilemma of government policy operation caused by the unclear positioning of social enterprises. Some countries have promoted the social enterprise certification mechanism. Social enterprise certification makes the intervention of government policy justified and assists to promote the credibility of social enterprises, create the brand value, and then expand the industrial scale of social enterprises [63], hoping to endow social enterprises with greater political supports as well as the social and market recognition. Presently, countries certify social enterprises either through third-party voluntary certification or government-enforced compulsory certification [55].

The countries adopting voluntary certification mechanisms such as Europe, the United Kingdom, Finland, Germany, and Poland give the certification to social enterprise. The UK government policy encourages the Community Interest Companies (CIC) to award the Social Enterprise Mark (SEM) certification. In Finland, the Association for Finnish Work award "The Finnish Social Enterprise Mark" (F-SEM). Non-profit PHINEO GmbH awards Wirkt Stamp in Germany. In Poland, the Foundation for Social and Economic Initiatives”(FISE) is responsible for issuing Social Economy Enterprise Certificate [67]. Danish Parliament passed the “Voluntary Register of Social Enterprises” in 2014 [55,67]. In Asia, the Hong Kong General Chamber of Social Enterprises launched the First Accreditation System for Hong Kong Social. Social Enterprise Endorsement Mark (SEE MARK) was launched in 2014 by the Hong Kong Social Enterprise Association.[55,68]; in China, in 2015, the China Charity Fair (CCF) was certified by the China Charity Fair (CCF) [55,69]; The social enterprise certification system promoted by the Korea Social Enterprise Promotion Agency (KoSEA) in countries with mandatory certification mechanisms, such as Korea’s Korea Social Enterprise Promotion Agency (KoSEA) in 2007, emphasizes that non-certified individuals may not use social enterprises [67,70]. In Taiwan, the Executive Yuan approved the "Social Enterprise Action Plan" for the published companies, which officially incorporates social enterprise issues into the institutional agenda of public policy and must prepare corporate social responsibility reports in accordance with government regulations [71].
B Lab audits and certifies all enterprises as consistently as possible in a wide range of typical social and environmental measures. The form of organization arising from this certification process is referred to as a “B Corporation”, “B Corp”, “Certified B Corp (CBC)” [64]. B Lab is currently building a global community of CBCs, with the help of thousands of enterprises, investors, and institutions, to promote the transformation of economic and corporate operating models [27].

2.2.2. About B Corporation

B Corps are international companies certified by B Lab, a nonprofit organization. Andrew Kassoy, Jay Coen Gilbert, and Bart Houlahan established a nonprofit organization called B Lab (Berwyn, PA, USA) in 2006. In 2007, B Lab implements the B Corp Certification system, which employs B Impact Assessment or Business Impact Assessment (BIA) and random onsite interviews to ensure that CBCs meet rigorous and comprehensive third-party audit standards [27,56]. Certification is focused on establishing environmentally friendly indicators and avoiding the pursuit of personal gains in the name of green enterprises [56,63,72]. The term “benefit corporation” tends to confuse consumers [59]; it refers to a legal type of corporation, and B Corp refers to a certification [66]. The terms "benefit corporations“ and "B Corps" or "B Corporations" are used interchangeably [27,56,59]. B Corporation is even used in state legislation [56]. However, it should not be confused with Benefit Corporation or Benefit Corp, a legal status administered by the US [27,56,59].

Companies applying for B Corp certification can use two free tools provided by B Lab: the BIA [34,35] and B Analytics [73,74]. The BIA can be used to by companies to measure and manage their impact on workers, communities, and the environment, and provides indicators for baseline testing [73]. Companies are required to take the initiative to submit a certification application to B Lab. A company must first complete the BIA online. The BIA tool allocates scores based on the mode of operation and business model of the applicant [29]. It is applicable to any company, irrespective of industry and size [75]. Version 6 of the BIA was published on January 15, 2019 [76-78]. After questions are screened from the BIA scale according to the information provided by the company (e.g., company size, number of employees, and industry), 130 to 180 items are proposed for a customized quantification assessment. The items are categorized into five dimensions according to the objective framework: Governance, Workers, Community, Environment, and Customers. The Governance dimension comprises Mission and Engagement, and Ethics and Transparency. The Workers dimension comprises Financial Security, Health, Wellness and Safety, Career Development, and Engagement and Satisfaction. The Community dimension comprises Diversity, Equity and Inclusion, Economic Impact, Civic Engagement and Giving, and Supply Chain Management. The Environment dimensions comprises Environmental Management, Air and Climate, Water, and Land and Life. Finally, the Customers dimension comprises Customer Stewardship [76].

After obtaining BIA data, B Lab randomly assigns auditors from around the world to conduct a telephone interview with the applicant company. The company must receive a minimum assessment score of 80 out of 200 to be certified for a 3-year cycle, meet transparency requirements and legal standards, and sign a document declaring their commitment to a shared collective purpose [33,56,63]. To complete the certification process, companies must sign an official agreement that details the following information: the validity period of the certification is 3 years (originally it was 2 years but was changed to 3 years as of July 1, 2018), after which recertification is required [25,79]; companies must meet the performance requirements of B Corps; The accredited company must be a legally registered organization. Each year, B Lab randomly conducts inspections of 10% of the companies for on-site visits to ensure that the certified company continues following the philosophy of the B-type enterprise, and the annual certification fee is at least US$500 and at most US$50,000 or above, depending on the company’s operating revenue [33].

Companies intending to become a B Corp must amend their articles of incorporation whenever appropriate [28,29,32,36,64,80,81] to reflect the company’s commitment to sustainability and societal goals. This suggests that companies must not only comply with the requirements of B Lab but also openly consider people, plant, and profit when setting their core business goals [64]. In other words,
companies must consider the interest of shareholders as well as employees, customers, suppliers, the environment, communities, and societal stakeholders [32]. Stakeholders include groups or individuals directly or indirectly influenced by the company’s operation and activities [25], indicating that the company’s value remains intact in the event of changes in owners or investors [28,82]. B Lab publishes the BIA reports of CBCs for people to review the scores of B Corps across the five dimensions. The application procedures for B Corp certification and certification guidelines for large enterprises and SMEs are provided on the B Lab website for company access [83].

Stubbs [28] indicates that although B Corp is only a certification system, it is based on the criteria proposed by Schaltegger et al. [84] for a sustainable business model. Stubbs considers B Corp to be a sustainable business model. It communicates a company’s sustainable value proposition to stakeholders, how it provides value, and how it acquires economic value while creating social and environmental capital (i.e., positive impacts). Hoffman et al. [85] and McMullen and Warnick [86] also consider B Corp a hybrid business model.

2.2.3. B Corps in Taiwan

B Lab established a team of editors and reviewers, which is called B the Change. In 2013, Governance Honoree [87] commissioned by B the Change analyzes BIA data and select five impact dimensions: Governance, Workers, Environment, Community, and Customers. Companies featured in the Best for The World lists scoring in the top 10% of the B Corp community in all categories are openly commended and included as Honorees in the Best for The World: Overall List, which is the highest honor for B Corps. B Lab believes that competing with the world’s best businesses is the optimal winning strategy that can lead mainstream businesses to join the movement for change [88]. Individual honoree awards are also given for each dimension [89].

There is no B Corp certification in Taiwan. The government just promotes Taiwan business to participate the US certification system proactively. Now there is no clear legal changes schedule [90]. This study uses Taiwan B Corp as a case study. However, to solve the existing social problems, to take into account the development of the industry and to integrate with international enterprises, Taiwan government held the first Asian City Enterprise Challenge for B Corp in 2017 [91]. The activity creates international cooperation opportunities. The Economic Development Bureau of Taichung City Government implement the "Taichung City Social Innovation Industry Development Plan" [92] to assist local business to conquer the restrictions and to coach companies to complete B Corp certification, allowing companies to create profit and creating meaningful social influence, thereby enhancing their competitive advantages and attracting international investors. The concept of B Corp certification in Taiwan still needs lots of promotions. At present the Taiwan government is committed to taking advantage of the international trend and promotes business to establish management and data process system to enhance the competitiveness.

In Taiwan, 14 enterprises successfully applied for B Corp certification in 2014, making Taiwan the most active Asian country in terms of applying for this certification. Through their concerted efforts, enterprises in Taiwan received official authorization and established B Lab Taiwan in 2016. The first Chairman of B Lab Taiwan was David Chang, the President of China Credit Information Service, Ltd. [93]. B Lab Taiwan became the world’s seventh and Asia’s first B Lab [94]. According to the magazine Global Views [95], B Corps in Taiwan have grown at a significantly fast pace in recent years [95]. In 2017, there were 63 B Corps across 17 Asian countries, 20 of which were located in Taiwan (> 30%), the highest proportion in Asia. In addition, of the 2,240 companies worldwide that were rated for the Best For The World Honoree List in 2017, five B Corps were from Taiwan. At the end of 2017, Taiwan-based O-Bank was the first public bank in the world and in Taiwan to be certified as a B Corp. O-Bank even took action to support the development of B Corps in Taiwan through providing special banking offers (e.g., savings and salary transfers) to certified companies and employees in Taiwan’s B Corp community [96]. As of 2018, eight companies were included in the Honoree List and received awards, and Taiwan again registered the highest number of B Corp award winners in Asia [97]. The recognition that these awards represent demonstrates that the number of certifying B Corps in Taiwan is growing.
rapidly and they are having a stronger effect on the world. When enterprises pursue improvement, those of any caliber must properly use system tools to manage their business and employees. In Taiwan, B Corps that have attracted global attention are still in the nascent stage. For all organizations, the process of development is long and filled with uncertainties [98]. At this point, by investing in effective information systems and using tools to manage businesses and employees, enterprises can more quickly identify, measure, and evaluate business problems, enabling them to become just as competitive as other respectable B Corps. Under this context, this study was motivated to use B Corps in Taiwan to explore the CSFs of CBCs implementing ERP information systems, which are most extensively used in the corporate community. Extant literature lacks discussions and research on this issue. Thus, the results of this study can provide other B Corps or certifying B Corps in Taiwan with a reference for implementing information systems.

2.2.4. B Corp Imports ERP System Critical Success Factors (CSFs)

ERP is a complex software package containing numerous modules, which necessitate business operators making careful plans and wise decisions when implementing different modules according to individual requirements. Therefore, key topics that companies must address when implementing ERP systems are how to help personnel in the areas of accounting, finance, and information technology to select an appropriate ERP system for their business [99], as well as successfully, systematically, and procedurally implement the system for effective ERP project management [43]. CSFs represent a mechanism for identifying the information needs of the managers of organizations. Research on the CSFs for successful ERP implementation is fragmented [100], and informative materials are still required to elucidate the CSFs for ERP implementation by B Corps in Taiwan, which is still in the nascent stage. Therefore, this paper presents a study that examined and measured the CSFs for ERP implementation by B Corps, a new form of business model, to provide other B Corps or certifying B Corps in Taiwan with a reference for implementing ERP systems. Companies with a stronger understanding of CSFs for system implementation are less likely to experience implementation failure [99].

This study compiles a simple and concise list of historical literature, using a literature analysis method to organize a collection of relevant literature and summarize the CSFs that companies should pay attention to when implementing ERP systems. The research searches EBSCO host, Web Science, Science Direct, Scopus, Airiti Library, HyRead Taiwan full-text database, National Central Library PerioPath Index Taiwan Periodical Literature System, Nation Digital Library of Theses and Dissertations in Taiwan, and Google Scholar by using keywords "sustainability; B Corporations; enterprise resource planning; critical success factors; ERP CSFs". After screening, the study collects 29 articles from year 1997 to 2013 totally.

According to Hsieh [43] highlights the same CSFs for ERP implementation as other studies: high-level managers' support, an optimal executive project team, training, coordination and communication, accurate information, and processes re-engineering [43]. Somers and Nelson [19] also identify CSFs in the literature, which included the support and commitment of senior management, the redesign of business processes to fit the software, investment in user training, avoidance of customization, use of business analysts and consultants with both business and technology knowledge, integration of ERP systems with other businesses, and the ability to build key in-house IT capabilities [19,101,102]. In addition, Somers and Nelson describe other key factors from a review of nonacademic literature, including careful software and vendor selection, standardization, transition planning and data conversion, upfront business changes, and ongoing vendor support [19].

The study summarizes 28 articles and induces 72 critical success factors when business implements ERP system [103-107]. The paper categorizes 72 critical success factors into four dimensions A. Business organization strategy B. System users C. Consultant team C. Software supplier and makes coding of these factors, listed in Appendix A Table A1.

The reference of questionnaire in this research is based on Table A1 of Appendix A. First, we calculate the individual numbers of key success factors showed in previous paper summarized in Table
A1, and list factors in order. The first top five key success factors are chosen as the questionnaire items. Because some key success factors are discussed quite often, the key success factors shown more than 3 papers in the second screening are selected as questionnaire items. After completing the screening step, the aforementioned discussion is summarized and tabulated into Table 1 (CSFs for ERP implementation). Given this prerequisite, the MDM is used to design our questionnaire. B Corps in Taiwan are examined to explore the CSFs for the implementation of ERP systems. However, the CSFs may be temporal. Their relative importance changes with the stage of the project life cycle [19,108]. Therefore, ERP systems and technologies are imperative information tools for acquiring core business data to ensure corporate sustainable development and operation.

**Point 3:** Moreover, the writing style and the English of the paper should be reviewed by a native speaker in order to correct several grammar errors and to clarify some sentences in the paper, especially in the two first sections.

**Response 3:** Thanks for reviewer’s suggestion. We have had the professional native speaker to review and revise the paper.