Reviewer’s general comments
The topic of the manuscript is interesting but I found some gaps in particular in the literature review and some errors in the definitions. Below I report the main ones but in the text I have inserted various notes and comments that I invite the authors to consider.
1) The first part of the introduction describes the b-corps. The content is clear.

From 96 to 100 the Author(s) explain the need for a ERP system which, however, is used by all companies, not just b-corps. If the purpose was to highlight a connection between the peculiar needs of an information system designed for b-corps, it does not seem to me that the objective has been achieved.
In fact, from 100 onward both the information system and ERP system are described and their contribution to the description of activities and company results to stakeholders are highlighted.
Then from 155 the description of the b-corps is resumed. This procedure seems to me a bit confused.
2) The B-corp is different from social enterprise. B-corp is a profit company that pays attention to the social and environmental impact of its work, also contributing with economic resources to the (social) development of the reference territory. Instead the social enterprise pursues only social aims and it’s a no-profit organizations.

I suggest reading other relevant literature about this topic such as the following:

3) The Author(s) use a literature analysis method (see lines 420 onward). Actually they use some literature but don’t specify how they selected them. Which literature? From Web Science, Scopus, etc.?

How many years have been analyzed? Do they use only the relevant literature (by number of citations) or all that available been considered? How many studies have been analyzed?
I suggest to the authors a structure literature review (SLR) if they want to have a complete and correct picture of the CSFs.
4) (453) many aspects are not clarified and they are all important to base the research methodology and the results obtained: who was interviewed? how many interviews have been conducted? what role do the people interviewed play?