Response to Reviewer 2 Comments

**Point 1:** Attached the reviewer's comments. Other and more specific ones are included into the original pdf. I kindly invite you to ask the Editor to send them to you. The application form does not allow to attach two files.

**Response 1:** Thanks for reviewer's suggestion. We have received two pdf files. We have revised the part as follows response.

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Attach files 1 「peer-review-5272201.v1.pdf」

**Point 2:** 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.

**Response 2:** Thanks for reviewer's suggestion. We will revise 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 obliged 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 enterprise 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 3:** 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:


**Response 3: Thanks for reviewer’s suggestion. We have read the paper you suggest to enhance our understandings of B-Corp and social business. We have revised the Introduction as follows:**

(This comment is the same as Point 7.)

Please refer to the manuscript Line 261-267:

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].

**Point 4:** 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.
Response 4: Thanks for reviewer's suggestion. We have revised the part as follows:

(This comment is the same as Point 11. Point 15)

Please refer to the manuscript Line 423-441:

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.

Point 5: (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?

Response 5: Thanks for reviewer's suggestion. We have revised the part as follows:

(This comment is the same as Point 14)

Please refer to the manuscript Line 458-478:

This study uses the Gowin’s Vee model to establish the research process [109,110] in Table 2. By reviewing the literature, this research constructs the framework of measuring key success factors of the ERP system and performs the modified Delphi Method (MDM) expert questionnaire as an empirical test. This study does not conduct interview verification.
Table 2. Research framework.

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</tbody>
</table>

| Methodology | Using the first round of the expert MDM-based questionnaire to measure the items of CSFs of B Corps implementing ERP as well as to revise the framework. |
|            | Using the second round of the expert MDM-based questionnaire to measure the items of CSFs of B Corps implementing ERP as well as to revise the framework. |

Analysis and discussion
Conclusion and recommendations

We invited the industry expert and academic representatives in ERP systems to participate this study. Academic representatives are mainly academics from universities and colleges who provide lectures or research related to this research and serve as associate professor or chief financial officer in academic units. The consultants of the industry representatives are managers or the information engineer. The average service years in the field of ERP are all more than 10 years. Table 5 lists the MDM experts’ background information.

Table 5. MDM experts’ background information.

<table>
<thead>
<tr>
<th>Identity</th>
<th>Code</th>
<th>Service Unit/University/Department</th>
<th>Job Title</th>
<th>Average Years of Work Experience and Use of ERP Systems</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scholar</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td></td>
<td>Education/Accounting Department</td>
<td>Associate Professor</td>
<td>10 years</td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td>Education/International Business Department</td>
<td>Associate Professor and Chief Financial Officer</td>
<td>10 years</td>
</tr>
<tr>
<td>Consultant</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>3.</td>
<td></td>
<td>Accounting firm/Risk consulting service</td>
<td>Assistant Manager</td>
<td>12.5 years</td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td>Computer Software</td>
<td>Manager</td>
<td>14 years</td>
</tr>
<tr>
<td>5.</td>
<td></td>
<td>Computer Software/Development Department</td>
<td>Assistant Manager</td>
<td>18.5 years</td>
</tr>
<tr>
<td>Industry Personnel</td>
<td></td>
<td>Trust Investment/Fund Accounting Department</td>
<td>Assistance Vice President</td>
<td>14 years</td>
</tr>
<tr>
<td>7.</td>
<td></td>
<td>Banking/Accounting Department</td>
<td>Manager</td>
<td>27 years</td>
</tr>
<tr>
<td>8.</td>
<td></td>
<td>Plastic Manufacturing/Administration Department</td>
<td>Information Engineer</td>
<td>11.5 years</td>
</tr>
<tr>
<td>9.</td>
<td></td>
<td>IC Design/IT Department</td>
<td>Information Engineer</td>
<td>18.25 years</td>
</tr>
</tbody>
</table>

Point 6: (line 164 Relevant literature) which? it is necessary to specify which literature is referred to.
Response 6: Thanks for reviewer’s suggestion. We have revised the part as follows:

Please refer to the manuscript Line 115-117:

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.

Point 7: (line 191 business models of social enterprises, line 192 B Corps) 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. The social enterprise pursues only social aims.

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


Response 7: Thanks for reviewer’s suggestion. We have read the paper you suggest to enhance our understandings of B-Corp and social business. We have revised the Introduction as follows:

(This comment is the same as Point 3.)

Please refer to the manuscript Line 261-267:

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].

Point 8: (line 195 ideological spectrum) in Europe the social enterprise is a qualification of a business model but the law defines its requirements and characteristics (for example in Italy).
I suggest to the Author(s) a most relevant literature review than which quoted in the manuscript.
Response 8: Thanks for reviewer’s suggestion. We have revised Research Background as follows:

Please refer to the manuscript Line: 190-227

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].

Please refer to the manuscript Line: 258-267

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].

**Point 9:** (line 200 performed when the company has additional resources to spare) not only

**Response 9:**

Please refer to the manuscript Line : 258-267

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]

**Point 10:** (line 207 countries) which countries? specify because some countries doesn't have social enterprise model (e.g. Bulgaria), instead in others (e.g. Italy) the social enterprise acquire the status if it complies to the law prescriptions.

**Response 10: Thanks for reviewer's suggestion. We have revised the part as follows:**

Please refer to the manuscript Line : 204-227

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].

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Please refer to the manuscript Line: 268-294

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 launch[ed] 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].

Point 11: (line 420 literature analysis method) 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.

Response 11: Thanks for reviewer's suggestion. We have revised the part as follows:
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 [44] 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 [44]. 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.

**Point 12:** (line 436 were grouped into four dimensions: ) how were the groups defined? did the authors decide or were they taken from a classification system already used in literature?

**Response 12:** Thanks for reviewer’s suggestion. We have revised the part as follows:

Please refer to the manuscript Line 438-441:

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.

**Point 13:** (line 447 Rank) how was the rank defined?

**Response 13:** Thanks for reviewer’s suggestion. We have revised the part as follows

(This comment is the same as Point 18.)

Please refer to the manuscript Line 442-451:
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].

**Point 14:** (line 453 questionnaire) 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?

**Response 14:** Thanks for reviewer’s suggestion. We have revised the part as follows:

(This comment is the same as Point 5.)

Please refer to the manuscript Line 458-478:

This study uses the Gowin’s Vee model to establish the research process [109,110] in Table 2. By reviewing the literature, this research constructs the framework of measuring key success factors of the ERP system and performs the modified Delphi Method (MDM) expert questionnaire as an empirical test. This study does not conduct interview verification.

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</thead>
<tbody>
<tr>
<td>Scholar</td>
<td>1.</td>
<td>Education/Accounting Department</td>
<td>Associate Professor</td>
<td>10 years</td>
</tr>
<tr>
<td>Scholar</td>
<td>2.</td>
<td>Education/International Business Department</td>
<td>Associate Professor and Chief Financial Officer</td>
<td>10 years</td>
</tr>
<tr>
<td>Consultant</td>
<td>3.</td>
<td>Accounting firm/Risk consulting service</td>
<td>Assistant Manager</td>
<td>12.5 years</td>
</tr>
<tr>
<td>Consultant</td>
<td>4.</td>
<td>Computer Software</td>
<td>Manager</td>
<td>14 years</td>
</tr>
<tr>
<td>Consultant</td>
<td>5.</td>
<td>Computer Software/Development Department</td>
<td>Assistant Manager</td>
<td>18.5 years</td>
</tr>
<tr>
<td>Industry Personnel</td>
<td>6.</td>
<td>Trust Investment/Fund Accounting Department</td>
<td>Assistance Vice President</td>
<td>14 years</td>
</tr>
<tr>
<td>Industry Personnel</td>
<td>7.</td>
<td>Banking/Accounting Department</td>
<td>Manager</td>
<td>27 years</td>
</tr>
<tr>
<td>Industry Personnel</td>
<td>8.</td>
<td>Plastic Manufacturing/Administration Department</td>
<td>Factory Manager</td>
<td>11.5 years</td>
</tr>
<tr>
<td>Industry Personnel</td>
<td>9.</td>
<td>IC Design/IT Department</td>
<td>Information Engineer</td>
<td>18.25 years</td>
</tr>
</tbody>
</table>

Point 15: (line 461 Table 2 Literature) didn’t explain. See the reviewer’s comment before.

Response 15: Thanks for reviewer’s suggestion. We have revised the part as follows:

(This comment is the same as Point 4.)

Please refer to the manuscript Line 423-441:

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 [44] 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 [44]. 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.

**Point 16:** (line 463 expert) according to which criteria were the experts defined? scholars, practitioners, b-corps’ managers, etc.?

**Response 19: Thanks for reviewer’s suggestion.**

(This comment is the same as Point 14)

Please refer to the manuscript Line 458-478:

This study uses the Gowin’s Vee model to establish the research process [109,110] in Table 2. By reviewing the literature, this research constructs the framework of measuring key success factors of the ERP system and performs the modified Delphi Method (MDM) expert questionnaire as an empirical test. This study does not conduct interview verification.

<table>
<thead>
<tr>
<th>Table 2. Research framework.</th>
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<tbody>
<tr>
<td><strong>Concept</strong></td>
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<td><strong>Methodology</strong></td>
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</tbody>
</table>

We invited the industry expert and academic representatives in ERP systems to participate this study. Academic representatives are mainly academics from universities and colleges who provide lectures or research related to this research and serve as associate professor or chief financial officer in academic units. The consultants of the industry representatives are managers or the information engineer. The average service years in the field of ERP are all more than 10 years. Table 5 lists the MDM experts’ background information.

<table>
<thead>
<tr>
<th>Table 5. MDM experts’ background information.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Identity</strong></td>
</tr>
<tr>
<td>Scholar</td>
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<td></td>
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<tr>
<td>Consultant</td>
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</table>
Point 17: (line 530 general literature) one work is quoted

Response 17: Thanks for reviewer's suggestion.

Please refer to the manuscript Line 542-549:

The sets of literature data on the CSFs for business implementation of ERP systems (see Table A1 in Appendix A) collected for this study highlights a critical piece of information-Ram et al. [117] identify factors that differed from the literature in general. These factors include improved timeliness of after sales services, establishment of strong and continuous relationships with customers, and acquisition of precise knowledge concerning customer purchasing patterns [117]. By contrast, general literature proposed including ERP project assessment measures at the start of system implementation to address concerns such as on-time deliveries, customer order-to-ship time, inventory turns, and vendor performance [118].

Point 18: (line 546 Rank) how the rank is defined?

Response 18: Thanks for reviewer's suggestion. We have revised the part as follows

(This comment is the same as Point 13.)

Please refer to the manuscript Line 442-451:

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].