

2nd round

Title: OK

Abstract: OK

Introduction:

There is an improvement to do in the objective because it is still different from the one presented in the Abstract, and needs a correction to be aligned with the content of the text. Seems that verb 'improve' isn't appropriate for 'impact', which leads the reader to understand that these impacts are negative, which isn't true. Another correction is related to the 'size' of the objective, it's too long, as an example: in the literature review, the authors explained (a first version of the paper) the B model, so it's not necessary to do this in the objective. The authors must add the source of that areas, and it is enough for the objective.

Abstract: The main objective is to analyze the B Impact Assessment, verifying the robustness and consistency of the model to measure and improve the economic, social, and environmental impact of companies.

Introduction: This paper analyses the consistency and robustness of B impact assessment as a certification model that helps companies measure and improve their economic, social, and environmental impact in five different areas: governance, workers, community, environment, and customers.

Reviewer's suggestion: This paper analyses the consistency and robustness of the B impact assessment model in measuring sustainability impacts in five areas of ????

Literature review:

There is still work to do discussing the five areas, not just relating them to each dimension of the Triple Bottom Line of the sustainability concept. Some authors were added, but for me, this section demands an improvement to enhance the quality of the text, and to turn it into a scientific paper.

Method:

For me, as commented in the first round, Table 2 is a repetition, doesn't need to be in the text.

In the first round, I observed and commented that the link in line 191 wasn't working. In the new version, although the authors – in the review response file - recognize that the link changed ("The link provided (<https://bcorporation.eu/directory>) was the one used. In the meantime, the site has been changed and the directory of certified companies can be

found in another link.”), they don’t provide the new ones, to prove the source of data in the final paper. This link remains in the new version, in line 231. I strongly recommend the authors find the new one.

The authors answer the comments by saying that Figure 1 was done by them, it’s fair to provide this information. It’s their signature in the text, so I understand that they deserve this recognition. If the rules of the Journal don’t allow to write down the Figures who is the author, I suggest to authors write it in a paragraph before the Fig 1, or in a footnote, according to Editor’s allowance.

I suggest the explanation given in the reviewers’ response about the decrease of companies in the sample be available in the text (“The reduction in the number of companies was based on the analysis of the database and information collected from B Lab that allowed us to see that there was a change in the measurement model used in B Corp certification during the period January 2017 and March 2021. Thus, to ensure the consistency of the database and the statistical analysis subsequently performed, we reduced the database to a recent period in which the same measurement model was used.” Results: I didn’t see ads in Cronbach’s alpha analysis (the text is the same as the first version, see lines 457-486 – new version and compare with an old version from line 405-433), though there are some adjustments in their numeric results.

Discussion: The authors made an effort to add more discussion, though no one was about Cronbach’s alpha.

Conclusion: OK