

Response to Reviewer 3 Comments

Point 1: The paper is interesting; however, it is not clear what the authors are trying to achieve with this study. The authors test a popular assessment tool using confirmatory factor analysis and finds that the model is weak. However, there is no in-depth discussion or recommendations that follow. In fact, the discussion needs to be grounded in previous research findings in regard to CSR/sustainability indices/assessment tools/initiatives. Unfortunately, I am really not sure what the point is here.

Response 1: Thank you for the suggestions. The discussion section has been improved and future research recommendations have been added in the conclusions.

Point 2: Further, the hypothesis does not seem to be written correctly. First, it should be stated prior to the methods section. Second, currently it is descriptive. In other words, it doesn't state what the authors are trying to test in this study.

Response 2: Thank you for the suggestion. The hypothesis was removed since, as mentioned, it doesn't state what we are trying to test in this study. Factor analysis involves the examination of interdependence relationship, so it shouldn't be expressed as a hypothesis that establishes dependence relationships.

Point 3: Unfortunately, I cannot recommend publication unless major changes are made to the discussion section and possibly recommendations are added for future research and practice.

Response 3: Major changes have been made to the paper. We hope that this new version may deserve your recommendation for publication.