Dear Reviewer 1,

We are sending you the second version of our paper. We have highlighted in red the changes introduced in the new version. Now, we would firstly like to thank you for your efforts in revising our study and we hope that the arguments and changes are satisfactory.

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| This study aims to explore whether the existence of remuneration committees tend to disclose more corporate social responsibility (CSR) information. Comments are as below.  Theoretical issues: although the agency theory and practical function of remuneration committees were described in the manuscript, few efforts were made to give the main theoretical mechanism/logic. Especially since “there does not appear to be any literature focused on examining the association between the constitution of remuneration committees and the reporting of CSR information”, the authors should provide the theoretical link to propose the hypotheses. |
| **Authors:**  **Thank you very much for your words. In our modest opinion, the originality of the paper is: (i) analyse of the association between remuneration committees and CSR disclosure; (ii) examine the moderating effect of independent board in the association between the remuneration committees and the disclosure of CSR information. We have not found previous research focused on these both topics. We have improved the section to clarify the need to extend this line of research.** |
| Methodological issues: the dummy of CSR\_index is too simple and cannot address the complexity of CSR strategy and CSR disclosure. And so is the independent variable. Many other important control variables should be introduced to the regression, such as, financial performance, the firm size, the firm age, the industry-fixed effects, the country-fixed effects. The results may not be robust without these controls. |
| **Authors:**  **Thank you for your suggestion. From a theoretical point of view, we find various references that explain how CSR index is calculated as the ratio between the aggregation of 140 items focused on environmental, social and economic issues and the total number of items analyzed, which codes as 1 if the firm disclose the CSR information related each item, and 0.**   * **Gallego‐Álvarez, I., & Pucheta‐Martínez, M. C. Corporate social responsibility reporting and corporate governance mechanisms: An international outlook from emerging countries. Business Strategy & Development 2020, 3(1), 77–97.** * **Pucheta-Martínez, M. C., & Gallego-Álvarez, I. (2021). The Role of CEO Power on CSR Reporting: The Moderating Effect of Linking CEO Compensation to Shareholder Return. Sustainability, 13(6), 3197.**   **Moreover, we include a Table 1 to justify the items used in the Corporate social responsibility disclosure.**  **Additionally, we have also introduced in the control variable paragraph more information to provide justifications on why those control variables are considered in this study. We had the firm size variable labelled as LTA which is calculated as logarithm of total assets. In this sense, we have used the control variables in line with previous research to avoid biased results. We have introduced the following references:**   * **Ali, W., Frynas, J., & Mahmood, Z. (2017). Determinants of corporate social responsibility (CSR) disclosure in developed and developing countries: A literature review. *Corporate Social Responsibility and Environmental Management,*24, 273–294** * **Barako, D., & Brown, A. (2008). Corporate social reporting and board rep-resentation: Evidence from the Kenyan banking sector. *Journal of Management and Governance*,12, 309–324** * **Brammer, S., Millington, A., & Pavelin, S. (2007). Gender and ethnic diversity among UK corporate boards. *Corporate Governance: An International Review*,15(2), 393–403** * **Chau, G., & Gray, S. (2010). Family ownership, board independence and voluntary disclosure: Evidence from Hong Kong. *Journal of International Accounting, Auditing and Taxation*,19(2), 93–109** * **Donnelly, R., & Mulcahy, M. (2008). Board structure, ownership, and voluntary disclosure in Ireland. *Corporate Governance: An International Review*,16(5), 416–429** * **Jizi, M., Salama, A., Dixon, R., & Stratling, R. (2014). Corporate governance and corporate social responsibility disclosure: Evidence from the US banking sector. *Journal of Business Ethics*,125(4), 601–615** * **Haniffa, R., & Cooke, T. (2005). The impact of culture and governance on corporate social reporting. *Journal of Accounting and Public Policy*,2 4(5), 391–430** * **Liao, L., Luo, L., & Tang, Q. (2015). Gender diversity, board independence, environmental committee, and greenhouse gas disclosure. *The British Accounting Review*, 47, 409–424** * **Reverte, C. (2009). Determinants of corporate social responsibility disclosure ratings by Spanish listed firms. *Journal of Business Ethics*,8 8,351–366** |
| Other issues: the figure 1 can be re-designed to conform the academic norms. |
| **Authors:**  **Thanks for your suggestion. I have improved the figure in line with academic norms.** |

Having addressed all your proposals for change and improvement, we await your decision in the best interests of Sustainability.

Best regards,

The authors