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**Perceptions of Corporate Social Responsibility:
An empirical study in Singapore**

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Introduction

Attention on the need for corporations to exercise social responsibility has existed for several decades in West. In Asia, not many corporations and businesses attach much importance to the idea of being socially responsible (Birch & Moon, 2004). In a 2004 study, it is found that the level of corporate social responsibility (CSR) in, for instance, Singapore, is quite low (Ramasamy and Hung). Not only is the concept often misunderstood, it is ignored when businesses are locked in competition or are under economic pressure (The Business Times, Singapore, Mar 26, 2004). According to Paia Consulting, a Singapore-based consultancy firm, *“In Singapore, there is very little public pressure on companies to be accountable to wider society”* (Roche and Webb, 2003).

Globalization has brought not only industries and consumers closer, but also business philosophies. In recent years, the business case for CSR has been reinforced by the publicity of fallouts due to corporate wrongdoings. While the cost of being socially responsible may be significant, the cost of not practicing CSR may be far greater as witnessed by consumer boycotts, shareholder activism and general public protests.

In Singapore, there is no doubt that there have been efforts by various local and foreign corporations to incorporate some CSR principles in their operations. Indeed, there was a national initiative modeled after the tripartite approach to industrial relations where national economic and industrial issues are collectively resolved by the government, employers and employees. In May 2004, the National Tripartite Initiative (NTI) on CSR was launched to enlarge the awareness for CSR principles in business (The Business Times, Singapore, Jul 27, 2004).

Against the backdrop of this national initiative and the effort by some corporations to incorporate CSR principles, not much is really known about the state of affairs in Singapore. In fact, the general observation is that there is a lack of CSR studies on Asian countries (see Chapple and Moon, 2005).

1. Undertaking CSR Research in Singapore

Given that the academic interest in this topic is fragmented, this study attempts to assess the perceptions and extent of CSR practices in Singapore. Specifically, it investigates:

- a. attitudes of individuals towards CSR using Carroll’s (1991) pyramid of CSR framework, and Lawrence, Weber & Post’s (2005) principles of charity and stewardship;
- b. perceived benefits by companies for practicing CSR;
- c. the level of corporate social performance; and,
- d. the impact of demographics on individual attitudes and perceptions of CSR.

Theoretical Background

Carroll’s (1979, 1991) Pyramid of Corporate Responsibility identifies a spectrum of obligations that companies have toward society. It serves as a framework which places primary emphasis on economic results but argues for legal, ethical and philanthropic behavior. In a recent conceptualization, he terms this as “the four faces of corporate citizenship” (Carroll, 1998). Economic responsibilities pertain to the necessity for corporations to be profitable. Legal responsibilities require business to operate within the boundaries of laws

and national policies. Ethical responsibilities demand that firms operate morally, fairly and justly. Philanthropic responsibilities oblige companies to contribute financial and other resources for the welfare and betterment of society and the community.

The Pyramid of CSR is a comprehensive though general framework. It possesses key research constructs to develop an instrument for undertaking empirical studies which are still nascent. A questionnaire survey is thus undertaken to establish the applicability and validity of the Pyramid of CSR. The purpose is to understand the perceptions of respondents in Singapore to the four broad responsibilities outline above.

Another conceptualization of CSR is that of the Principles of Charity and Stewardship which are developed by Lawrence, Weber & Post in their 2005 text. Under the *charity principle*, companies make voluntary contributions to the less fortunate members of society. It is reminiscent of the historical times when rulers and royalties provided for the poor citizenry. At the beginning of the last century, wealthy industrialists in USA such as Andrew Carnegie and John D. Rockefeller had contributed large sums of monies to charitable organizations, educational institutions and other community groups. There are also wealthy individuals in Singapore who have contributed immeasurably to the social and economic development of Singapore. They include Lee Kong Chian, Tan Kah Kee and Loke Wan Tho. Other examples of responses to the charity principle in Singapore are the various philanthropic foundations, the Singapore Community Chest movement, and numerous ad hoc corporate donations to specific situations such as the December 2004 tsunami.

In contrast, the *stewardship principle* requires companies to be keepers, stewards or trustees in the public interest. Companies must ensure that society benefits or does not suffer from their business decisions and actions. Implicit in the stewardship principle is the interdependence of business and society. While companies act according to their self-interests, they are enlightened enough to balance the interests and desires of various stakeholders some of whom look for support for causes such as animal rights and environmental friendliness.

Despite awareness of the charity and stewardship principles, there's not much empirical work based on these CSR constructs. The literature search for this study could not yield any discussion on these constructs. Hence, this study attempts to measure perception and construct validity of the charity and stewardship principles.

The business case supporting CSR has been documented. Burke and Logsdon (1996) argue that CSR activities can help to create strategic benefits. For instance, CSR involvements by companies could lead positive long-term financial impact (Murray and Vogel, 1997). In a recent book by Kotler and Lee (2005), there is detailed discussion on how CSR engagements could help companies increase sales and market share, strengthen brand positioning, improve corporate image, attract, motivate and retain employees, reduce operating costs and enhance appeal to investors and financial analysts (see their Chapter One: *Corporate Social Responsibility: Doing the Most Good for Your Company and Your Cause*). It is useful to ask the question what are the benefits or perceived benefits of CSR. Answers to this question would be a good input into education programs on CSR in Singapore and elsewhere.

In this study, the unit of analysis is the individual. Companies are represented by individuals such as employees or managers. Similarly, stakeholders of corporations are individuals. Past research suggests that attitudes towards CSR are affected by a number of demographic factors. For example, age and education levels are found to significantly influence the ethical

behavior of marketing researchers in many instances, and job title and job tenure are also correlated to ethical behavior (Kelly, Ferrell and Skinner, 1990). Religion is another important factor influencing attitudes toward CSR. Quazi (2003) reports significant relationships between religious beliefs and perceptions of different aspects of social responsibility.

Based on the foregoing review, this research examines the extent to which demographic factors influence CSR perceptions in Singapore. The demographic factors include age, gender, education level, religion, length of working experience, job title/position, and nature of company/organization.

2. Methodology

Data

The basis for this study is the convenience sampling method. Students taking the *Business, Government and Society* course in the Singapore Management University are requested to distribute a questionnaire for their parents or friends who are full-time working adults to complete. Altogether 208 usable questionnaires are collected. Table 1 shows the demographic profile of the final sample. The respondents are from a range of occupational levels (lower, middle and top management).

Please insert Table 1

Questionnaire

The questionnaire statements are developed based on concept from or on:

- a. Carroll's pyramid of CSR – economic, legal, ethical and philanthropic responsibility;
- b. charity and stewardship principles;
- c. environmental friendliness;
- d. corporate social performance; and
- e. benefits of CSR.

Carroll's pyramid of CSR, charity and stewardship principles, and environmental friendliness are measured by four questionnaire items on a five-point scale, anchored by '1' representing 'strongly disagree' and '5' representing 'strongly agree'. These items are derived directly from the definition of the constructs. Please refer to the Annex A for the questionnaire items. Respondents are asked a direct question to measure their perceptions of corporate social performance ("*What is your average rating of Singapore companies in respect of their corporate social responsibilities?*") on a seven-point scale with '1' for 'very poor' and '7' for 'very good'. They are asked one closed-ended question by checking the items that apply for the perceived benefits of CSR. They are also asked one open-ended question ("*On the topic of corporate social responsibilities, what comes to your mind?*"). Demographic data on age, gender, education level, religion, length of working experience, job title/position and nature of company/organization are also requested.

3. Analysis

Table 2 gives the mean, standard deviation, inter-correlations and alpha coefficients on the Carroll's pyramid of CSR, *charity principle*, *stewardship principle* and *environmental friendliness*. Respondents have rated *environmental friendliness* (mean = 16.11) highest which suggests high importance caring for the natural environment. Among the four social responsibilities in the Carroll's pyramid framework, respondents rated *legal responsibility* (mean = 15.85) highest, followed by *ethical responsibility* (mean = 15.40), *economic responsibility* (mean = 15.19) and *philanthropic responsibility* (mean = 14.78). Despite a patent focus on social responsibilities, the respondents are sensitive to the need that their organizations must also fulfill legal and ethical responsibilities.

Please insert Table 2

There is a significant difference between charity and stewardship principle. This significance is at the 95% confidence level for a one-tail test; the $t=1.94$ being greater than the critical value of 1.645. Respondents in Singapore are more likely to subscribe to the charity than stewardship principle. The expectation is for companies to have greater obligation to the less fortunate in society than the role of "stewards" or "trustees".

Generally, the inter-correlations among all the variables demonstrate the discriminant validities. Although the correlations among the variables are significant, their correlations are not high (lower than .70). This suggests that the questionnaire items in the variables are not measuring the same construct. The significant, negative correlation between *ethical responsibility* and *economic responsibility* suggests a perceived trade-off between these two responsibilities. The significant correlations in Table 2 are intuitive. For example, positive correlations are expected between *legal responsibility* and *ethical responsibility*, between *philanthropic responsibility* and *ethical responsibility*, and between *philanthropic responsibility* and *charity principle*. The significant, positive correlation between *philanthropic responsibility* and *legal responsibility* suggests that respondents expected companies to fulfill these two responsibilities concurrently. *Environmental friendliness* is found to be significantly and positively correlated with *legal responsibility*, *ethical responsibility* and *philanthropic responsibility*, and *charity principle* and *stewardship principle*. Collectively, these correlations can be interpreted to mean that the *environmental friendliness*, *legal responsibility*, *ethical responsibility* and *philanthropic responsibility* are joint responsibilities. Corporations are expected to fulfill these different responsibilities which are expected of business because they operate in the context of the larger society. They would also be viewed as applying charity and stewardship principles to CSR.

The alpha coefficients of *legal responsibility*, *philanthropic responsibility*, *stewardship principle* and *environmental friendliness* are equal to or above 0.70. Thus, there are relatively high internal reliabilities in these scales. However, the internal reliabilities for *economic responsibility* and *ethical responsibility* are low as indicated by the low alpha coefficients. The low alpha coefficient of 0.68 for *stewardship principle* suggests that the scale needs refinement in order to improve its internal reliability.

The ANOVA results support the contention that length of working experience, nature of organization, religion and sex influence the respondents' perceptions of CSR. Table 3A

shows that those with 6 to 20 years of work experience rate *ethical responsibility*, *philanthropic responsibility*, *charity principle*, *environmental friendliness* and level of social performance by companies in Singapore (CSR-rating) highest. In contrast, those with 5 years or less work experience are more critical based on the five variables. Table 3B shows that those from foreign-owned companies, *i.e.*, non-Singapore companies, in the private sector give higher ratings for *legal responsibility*. The survey also request for respondents' religions. According to the summary in Table 3C, the highest rating for *ethical responsibility* is by Christians. Those without a professed religion score *ethical responsibility* lowest. The "others" category (mainly Hindus and Muslims) give highest for CSR-rating, while those with no religion provide the lowest CSR-rating. There are also differences in ratings due to gender. From Table 3D, it can be seen that males compared to females consider *economic responsibility* more important.

Please insert Table 3A to 3D

There are quite a number of benefits that business can have on account of being socially responsible. Table 4 shows some of these benefits. The three most frequently cited benefits of CSR are "*improve public image/reputation*" (81.7%), "*increase brand image*" (74.0%), and "*increase support from the community*" (69.7%). The other three frequently cited benefits are "*improve employee morale*" (53.8%), "*increase customer loyalty*" (46.2%) and "*lower criticism from public*" (40.9%). Only 1.9% of respondents disagree that that would be any benefits from practicing CSR.

Please insert Table 4

An analysis of the perceived benefits by different occupational ranks shows general agreement that CSR can "*increase support from the community*" (see Table 5A). It is noteworthy that this is more evident in the case of middle-level personnel (78% reporting this perception) and lower-level personnel (80% of this category). In respect of religions, there seems a difference toward what benefits may be the case. For example, 69% of Buddhists and Taoists and 83% of Christians report "*increase brand image*" whereas 80% of Others (mainly Hindus and Muslims) cite "*improve employee morale*" (see 5B).

Please insert Table 5A & 5B

The open-ended statement ("*On the topic of corporate social responsibilities, what comes to your mind?*") elicits responses such as contributing something back to the society, avoid causing social problems, and being environmental friendly. There are some mentions on business ethics issues pertaining to integrity, justice, good ethics, philanthropy, charity, donations, volunteerism and generally helping the less fortunate and disadvantaged.

4. Implications

The empirical findings in this Singapore study support the applicability of Carroll's Pyramid of CSR constructs, and Lawrence *et al*'s charity and stewardship principles. For example, *environmental friendliness*, *legal responsibility* and *ethical responsibility* are scored highly. Managers should be aware that even though CSR primarily suggests social and ethical concerns, many people also place importance on legal responsibility as part of the comprehensive definition of CSR.

Generally, being philanthropic is easy because it involves donations. This is not so with the case of the stewardship function which is sometimes viewed as a narrower aspect of CSR. It should be recognized that the stewardship duty has a broader agenda as it compels business to be "trustees", an obligation to function in the general interest of the public. In fact, this fits neatly with the contemporary emphasis of stakeholder management which goes beyond the shareholder to include employees, consumers, the public, the government and activists.

Slightly more than 3 in 10 respondents give an average rating "quite good" or "good" for the social performance of Singapore companies. Around half give an "average" rating. The remainder assesses companies as "quite poor" or "poor" in their social performance. Based on a 7-point scale, the single-item mean score for corporate social performance of Singapore companies is 4.17. If it is important for business to meet the requirements of the larger society, this analysis calls for some emphasis, perhaps through education and training of employees, employers and policy makers. In this respect, it is heartening to note that only 1.9% of the respondents do not see tangible benefits from practicing CSR (see Table 4).

As the Singapore national tripartite initiative in creating awareness and need for companies to be more socially responsible is a recent one, the findings here is consistent with idea that the CSR philosophy is still quite new.

Future research on can help improve the instruments, measures and constituent concepts of CSR constructs in order to provide better guidance to policy makers and managers, and also to instruct academic interest. The low alpha coefficients in the scales for *economic responsibility*, *ethical responsibility* and *stewardship principle* necessitate some effort in refining the questionnaire items so as to improve their reliabilities according the standards established by Nunnally & Bernstein (1994).

5. Conclusions

This research is one of the first empirical studies on how CSR is perceived in Singapore. The findings support the applicability of Carroll's Pyramid of CSR constructs, and Lawrence *et al*'s charity and stewardship principles. While there is adequate appreciation for more socially responsible business operations, future studies should refine the concept and examine the different dimensions or components that could help companies understand what they should do in order to improve their CSR efforts. It is hoped that with more research in this area, there will be greater consciousness among business leaders, employers and employees to look beyond pure profit-making.

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Questionnaire Items

Economic Responsibility

1. The primary goal of companies is to make as much profit as possible.
2. Socially responsible companies strive to lower their operational costs.
3. Companies should strive for the highest returns to their shareholders.
4. Companies should not be distracted from their economic functions by solving social problems.

Legal Responsibility

5. Well run companies strive to comply with all the state laws and regulations.
6. Companies must operate strictly within the legal framework of the society.
7. It is sometime expedient for companies to violate some laws and regulations.
8. Companies have to adhere to all state rules and regulations even though it may be costly for them.

Ethical Responsibility

9. Companies should not compromise ethical norms of the society in order to achieve corporate goals.
10. Socially responsible companies always do what is right, fair and just.
11. Companies should avoid doing harm at all cost.
12. It is sometime expedient for companies to engage in questionable practices for economic gains.

Philanthropic Responsibility

13. Companies should contribute resources to the community.
14. Socially responsible companies strive to provide for community betterment.
15. Companies should actively promote volunteerism.
16. Companies have to commit resources to support culture and arts.

Charity Principle

17. Business has an obligation to needy persons in the society.
18. Business should be charitable toward the less fortunate in the society.
19. Companies should take voluntary actions to promote social good.
20. Socially responsible companies contribute to charitable organizations.

Stewardship Principle

21. Business has an obligation to see that everyone in the society benefits from its actions.
22. Business should consider the interests of all who are affected by its decisions and actions.
23. Business should balance the interests and needs of different groups in the society.
24. Business and society are interdependent.

Environmental Friendliness

25. Companies should take care of the natural environment.
26. Companies should avoid damaging the natural environment.
27. Companies should contribute to the upkeep of the natural environment.
28. Companies should have waste minimization and recycling programs.

Table: 1
Demographics of Respondents

<u>Sex:</u>	<u>%</u>	<u>Education:</u>	<u>%</u>
Male	57.3	Secondary or Junior College or equivalent	32.2
Female	43.0	Diploma or equivalent	29.7
		Degree and above	38.1
<u>Working Experience:</u>	<u>%</u>	<u>Religion:</u>	<u>%</u>
<= 5 yrs	32.2	Buddhist and Taoist	36.6
6-20 yrs	31.2	Christian	30.7
>= 21 yrs	36.6	Others	12.2
		None	20.5
<u>Position in Company/ Organization:</u>	<u>%</u>	<u>Age:</u>	<u>%</u>
Top Level	26.6	<=35 yrs	39.6
Upper Middle Level	18.6	36-50 yrs	32.2
Middle Level	27.1	>=51 yrs	28.2
Lower Level	27.6		
<u>Nature of Organization:</u>	<u>%</u>		
Private Sector (Foreign-owned)	32.0		
Private Sector (Local-owned)	47.8		
Others	20.2		

Table: 2
Mean, Standard Deviation, Correlation and Alpha Coefficients

	Mean ⁺	Std Dev	Economic Resp	Legal Resp	Ethical Resp	Philanthropic Resp	Charity Principle	Stewardship Principle	Environmental Friendliness
Economic Responsibility	15.19	2.27	(0.49)	-	-	-	-	-	-
Legal Responsibility	15.85	2.39	-0.05	(0.74)	-	-	-	-	-
Ethical Responsibility	15.40	2.60	-0.20**	0.60**	(0.60)	-	-	-	-
Philanthropic Responsibility	14.78	2.21	-0.08	0.41**	0.36**	(0.70)	-	-	-
Charity Principle	14.75	2.30	-0.10	0.33**	0.31**	0.62**	(0.77)	-	-
Stewardship Principle	14.38	2.65	0.04	0.31**	0.22**	0.34**	0.43**	(0.68)	-
Environmental Friendliness	16.11	2.29	-0.03	0.42**	0.32**	0.47**	0.44**	0.34**	(0.78)

⁺ *The mean is a composite score of the items for the construct.*

** *Correlation is significant at the 0.01 level (2-tailed).*

() - *Alpha Coefficients*

Table: 3A
Working Experience

Variables	Working Experience			F-Ratio	Sig
	≤ 5 yrs	6 to 20 yrs	≥ 21 yrs		
Ethical Responsibility	14.77	15.71	15.74	3.03	*
Philanthropic Responsibility	14.50	15.57	14.47	5.46	**
Charity Principle	14.31	15.54	14.62	5.50	**
Environmental Friendliness	15.78	16.84	15.99	4.12	*
CSR-Rating	4.06	4.44	4.09	3.49	*

* Significant at the 0.05 level

** Significant at the 0.01 level (2-tailed)

Table: 3B
Nature of Organization

Variables	Nature of Organization			F-Ratio	Sig
	Private Sector (Foreign-owned)	Private Sector (Local-owned)	Others		
Legal Responsibility	16.48	15.58	15.60	3.05	*

* Significant at the 0.05 level

Table: 3C
Religion

Variables	Religion				F-Ratio	Sig
	Buddhist & Taoist	Christian	Others	None		
Ethical Responsibility	14.97	16.37	15.28	14.66	5.12	**
CSR-Rating	4.28	4.11	4.50	3.88	3.00	*

* Significant at the 0.05 level

** Significant at the 0.01 level

Table: 3D
Sex

Variables	Sex		F-Ratio	Sig
	Male	Female		
Economic Responsibility	15.49	14.78	5.06	*

* Significant at the 0.05 level

Table: 4
Perceived Benefits

	Perceived Benefit	%
1.	Improve public image/reputation	81.7
2.	Increase brand image	74.0
3.	Increase support from the community	69.7
4.	Improve employee morale	53.8
5.	Increase customer loyalty	46.2
6.	Lower criticism from public	40.9
7.	Enhance investors' confidence	39.4
8.	Attract quality employees	35.6
9.	Enhance employee loyalty	32.2
10.	Increase sales	25.0
11.	Minimize regulatory problems	25.0
12.	Minimize restrictive regulations	15.4
13.	Improve market price of shares	14.4
14.	Others	3.4
15.	No benefit	1.9

Table: 5A
Perceived Benefits by Position in Organization

	Benefits	Top Level (%)	Upper Middle Level (%)	Middle Level (%)	Lower Level (%)
1.	Enhance employee loyalty*	35.8	16.2	27.8	41.8
2.	Enhance investors' confidence*	35.8	48.6	25.9	49.1
3.	Increase support from the community*	56.6	59.5	77.8	80.0
4.	Lower criticism from public*	35.8	29.7	55.6	38.2

* Significant at the 0.05 level

Table: 5B
Perceived Benefits by Religion

	Benefits	Buddhist & Taoist (%)	Christian (%)	Others (%)	None (%)
1.	Increase brand image*	69.3	82.5	56.0	81.0
2.	Increase customer loyalty**	33.3	58.7	60.0	42.9
3.	Improve employee morale*	46.7	57.1	80.0	45.2
4.	Enhance employee loyalty**	22.7	38.1	56.0	23.8

* Significant at the 0.05 level

** Significant at the 0.01 level