

**A PRELIMINARY STUDY ON THE RELATIONSHIP BETWEEN
ENTREPRENEUR CHARITY "ORIGINAL ASPIRATION"
AND ENTERPRISE DEVELOPMENT - TAKE CHINA
AS AN EXAMPLE**



LEILEI ZHANG

**A Dissertation Submitted in Partial
Fulfillment of the Requirements for the Degree of
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ABSTRACT

Title of Dissertation	A PRELIMINARY STUDY ON THE RELATIONSHIP BETWEEN ENTREPRENEUR CHARITY "ORIGINAL ASPIRATION" AND ENTERPRISE DEVELOPMENT - TAKE CHINA AS AN EXAMPLE
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This study explores why the charitable entrepreneurs have original aspiration of charity, and how their “original aspiration” promotes the development of their enterprises based on qualitative research in the special social context of the lagging charity causes and the imperfect enterprise charity tax laws without good implementation in China. Through face-to-face in-depth interviews with 27 philanthropic and non-philanthropic entrepreneurs in 13 provinces and 27 cities across the country, using continuous analysis and induction method, combined with NVIVO software for coding analysis, it is found that the source of entrepreneur's “original aspiration” of charity is charity faith, while adhering to the original aspiration of charity, and gaining “popular support” from the original aspiration of charity and stimulating “psychological resilience” can facilitate “getting rewards from doing good deeds”. Entrepreneurs with “original aspiration” of charity can have a good promotion effect on the development of enterprises. Finally, this study conducted a questionnaire survey with 27 entrepreneur assistants and a semi-structured interview with eight entrepreneurs.

The combination of triangular cross-certification and contra-certification was used to further test the validity of the theory. At present, as indicated in China National Knowledge Internet (CNKI), this study is the first case from this perspective, and it shows certain theoretical innovation.

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The famous American writer Jim once said, “If you are not willing to risk the unusual, you will have to settle for the ordinary.” It is an extremely risky and challenging thing for me to choose to pursue my Ph.D as an overage youth. However, I regard this as the most proud thing in my life.

I respect knowledge and love reading and study. I have long dreamed of becoming a PhD through hard work. This is one of the happiest and most proud things in my life. I feel it an honor to study in NIDA, one of the best universities in Thailand and to obtain the guidance of the best advisor there. I regard this as the most precious treasure in my life.

My original work has nothing to do with scientific research and writing. I once worried about that. Fortunately, thanks to the guidance of my advisor SID, I greatly improved my scientific research and writing abilities. He taught me how to constantly revise and improve my thesis. Although this is difficult, I gain incomparable knowledge and experience from learning as well as high senses of satisfaction and accomplishment. This will be the most valuable treasure in my life. I believe that this will also positively affect my future life.

I often laugh at myself. I am not used to living a peaceful life, so my life is full of ups and downs. My advisor SID always worried about this, for which, I felt guilty. SID is friendly and warm-hearted. Though he is busy, he always cares about me, gives me guidance and helps me, making me feel like living in a warm family. Because of him, my life becomes meaningful unknowingly.

He could reply to me at 4:00 a.m. when others are still asleep. He is very diligent. Influenced by him, I began to get up early to study. In order to communicate more harmoniously with him, I studied English hard every day. SID is the model and motivation for my learning.

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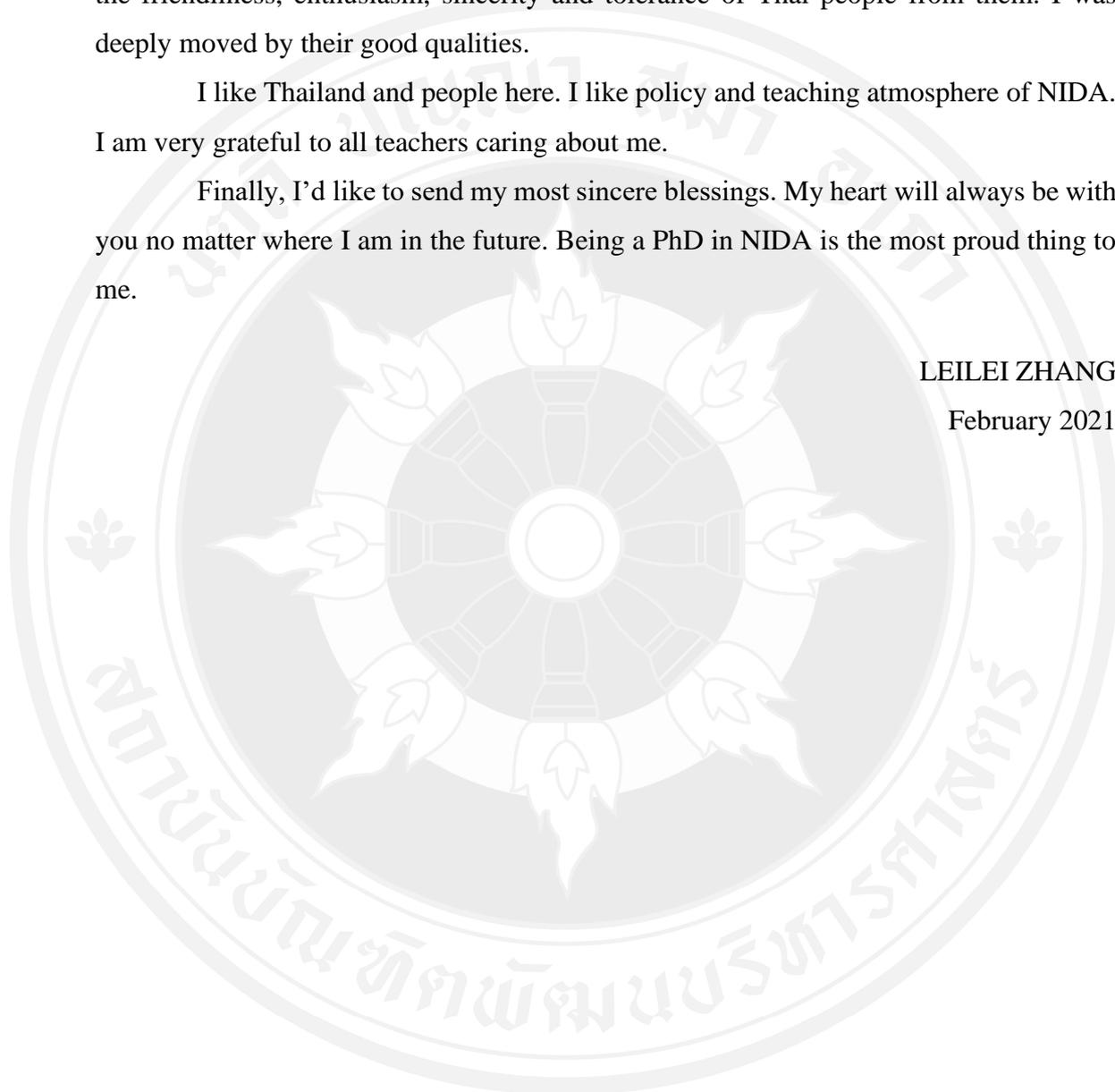


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CHAPTER 1

INTRODUCTION

1.1 Research Issues and Research Gaps

1.1.1 Research Background: The Background of the Development of Chinese Corporate Philanthropy

Philanthropy is the embodiment of human compassion and love. It reflects people's desire to build a better society and a better life, and it also contains a conscious awareness of the social responsibility to the society and others. The voluntarism and non-utilitarianism of philanthropy reflects the perfection and holiness of human nature.

A Chinese classic *The Commentary of Zuo* (a commentary on the Spring and Autumn Annals) interprets “charity” as follows: “the benevolent love comes out of the heart, with kindness given to things”, that is, charity is a completely altruistic commitment from the heart, without strings. In the semantics of traditional philosophy, “original aspiration” means “true suchness, innate consciousness, and utter innocence”; the “original aspiration” of charity means that people live in “true suchness nature”, follow their heart and do good deeds conscientiously, and ask for nothing in return to achieve the realm of life fulfillment; the “original aspiration” of charity is manifested in the charitable behavior of “doing good deeds conscientiously, contributing to the society, benefiting the native place and asking for nothing in return”.

However, even though China has always advocated traditional Chinese cultures such as "helping others for pleasure" and "being good to do," Chinese entrepreneurs are not very motivated to actively and spontaneously engage in charitable activities. Research shows that enterprise charity is not only an important way for enterprises to

fulfill their social responsibility, but also related to their strategic development. However, most entrepreneurs in China are not interested in doing charity. Their charitable acts are actually “forced activities” under the government’s suggestions of “administrative fundraising” and “public welfare assignments”. These acts are short-term giving without a long-term plan (Bi, 2011). The occurrence of this phenomenon is related to China's special philanthropic system, culture, tax policies and so on.

“Philanthropy showdown” in Chinese society does not its own subjective motivations (Bi, 2011). The occurrence of this phenomenon is related to China's special charity system, culture, and tax policy.

Unlike the corporate philanthropy culture in Western countries that originated in the Christian faith, religious belief in China is not pure enough: contradiction between monks and family concepts, contradiction between the thought of retiring from the world and Confucian's engagement in the world, contradiction between the concept of "God creation" and the unity of heaven and man, contradiction between teachings of religious organizations and pedagogical routines of scholars, contradiction between "superstition" and universal values. The intellectual class represented by the famous Chinese educator, historian and university questioner Qian Mu has a negative attitude towards religion, "Other religions teach their believers to dedicate themselves to what they believe. The Chinese teaching teaches them to cultivate their faith in their own bodies and hearts, and to show it to others. There is a big difference." (Qian, 2001). At the same time, China did not deny it politically, but it did not support it enough. Judging from the actual situation, the Chinese government has never promoted any religion with great fanfare, and religious activities spontaneously emerged among the people. Relatively speaking, Buddhism is slightly more popular than other religions. Although it is not obstructed, it seems "not to be elegant". Religion is not only subject to politics, but also required to meet the needs of Chinese culture. The mutual aid of ordinary people, the charity relief of rich people, the charity relief of Buddhist monasteries, and

various disaster relief activities of local governments are more or less of a "political religion" or utilitarian color. Religious thought cannot play a leading influence like Western countries (Xiao & Ren, 2007). In comparison with religious thoughts, the Chinese government pays more attention to guiding people's values of "My destiny is in my hands and not in God's". Although it has inspired people's positive motivation to a certain extent, it has two disadvantages: First, it makes people only focus on the small part of life in the "mundane world" (referring to the world of sensual pleasures, the bustling and intoxicating life, describing the excessive pursuit of material life) (Wang, 2009), thus ignoring concern and sympathy; Second, the "Matthew Effect" leads to class division, with the poor getting poorer and the rich getting richer. The social contradictions in China are increasing day by day, which seriously affects the security and stability of society (Zheng, 2013).

With the growing gap between the rich and the poor, Chinese people have become overly dependent on and desire for material things, and even the "rich" do not dare to take it lightly. The greater the energy of money, the deeper the inequality created, and the stronger the guidance of money for people, the more unbearable it is to give up and transfer and the less charity there is (Li & Zhu, 2011).

In the past, "vulnerable groups" in need of assistance in the society were directly assisted by the government. But life is impermanent and sometimes one can't stop something from happening. In the face of destiny, people will learn to face each other passionately during death. In particular, the outbreak and impact of natural disasters have prompted a group of entrepreneurs to spontaneously and actively invest in charity in China, solving major problems for the government as well as making the government aware of the tremendous power of corporate philanthropy.

For example, after the 2008 Wenchuan earthquake, the chairman of Jiangsu Huangpu Investment Group Chen Jianmao rushed to the scene immediately after the earthquake to provide on-site support for 54 days, and successively donated 100 million

yuan. At the time, Premier of the State Council Wen Jiabao called him "an entrepreneur with conscience, feelings, and sensibility", and a large number of Chinese entrepreneurs headed by him successively undertook nearly half of China's total donations of 76.214 billion yuan (Wang, 2009). The image of corporate nurturing society is deeply rooted. At that time, folks circulated a catchy song with corporate names: "Drink Wang Laoji, deposit money at ICBC, use mobile phones, buy electrical appliances at Suning, buy insurance at Ping An, drink Luzhou Old Cellar wine, buy Backgammon DVD, buy Correction Card medicine, use QQ Online, wear Li Ning sportswear, buy Lenovo computer, buy Haier washing machine, drive Geely car..." (Liu, 2008).

Cao Dewang, the "King of Glass" known as the "China's Most Generous Philanthropist" by the media, has so far donated more than 12 billion yuan (Sina Finance, 2020a); Fan Jianchuan, curator of the Jianchuan Museum, devoted all his property to "preserve the memory of the nation" and has invested in more than 100 historical museums for decades, saying that after "his death", all of his tens of billions of assets would be donated to the country (People's Daily Online, 2015) Since 1994, Liu Yonghao has invested 15 million yuan to build a feed company in the poverty-stricken area of Yi nationality in Liangshan of Sichuan Province, introducing modern agricultural technology and aquaculture assistance to mountain villages and bringing in over 200 million yuan for 26,000 farmers each year (China News Network, 2017). Shao Yifu of Hong Kong invested in teaching buildings in the mainland China every year, donating a total of 4.75 billion Hong Kong dollars and 100 million *yuan* respectively in the 2008 and 2010 Wenchuan and Yushu earthquakes... (Network, 2014).

Due to natural disasters happen from time to time, entrepreneurs fostered their sense of social responsibility, promoting the development of China's charity cause (Wang, 2009). Data show that in China's Charity Rankings released in 2009, there were as many as 899 charitable companies on the list, with a total donation of 11.795 billion yuan (including donations of goods). The amount of donations and the number of

donating companies reached record levels (Li & Liu, 2010), the core data in the 2011 China Charity Donation Report released by the China Civil Charity Donation Information Center under the Ministry of Civil Affairs of China showed that donations from various types of enterprises reached 48.575 billion yuan, accounting for 57.5% of China's total social donations (Yue, Dai, & Li, 2013). The 2017 China Charity Donation Report shows that in 2017 China received a total of 149.986 billion yuan of donations at home and abroad, of which Chinese entrepreneurs donated 96.334 billion yuan, accounting for 64.23% of the total donations, which indicates that corporate donations are the main force in Chinese charity (Fu & Yuan, 2019).

This shows that corporate charitable donations are the main force of Chinese philanthropy and the most important form of corporate social responsibility, which is consistent with scholar Saha's findings that "Corporate charitable donation is the highest form of corporate social responsibility" (Saha, 2001).

However, natural disasters are always sporadic, and enterprise charity behaviors in the context of disaster are very different from those in the normal context. Compared with western traditional enterprise charity behaviors, Chinese enterprise charity behaviors are hamstrung, such issues as the lack of philanthropic ideas and the low execution rate of philanthropic behaviors. There is still much room for improvement in the development of philanthropy (Jun Wang, 2017).

In China at the stage of transformation, the market and institutional system are not perfect, and corporate charity tax policies cannot be effectively implemented. Due to significant regional differences, corporate tax exemption qualifications cannot be recognized in other places. The implementation of policies is not in place, leaving many entrepreneurs unwilling to do charity (Li, 2014).

In general, although the government and society require companies to "give back to society" as their economic strength continues to increase, the charity system has not given full play to its healthy and harmonious guiding role (Xu & Xie, 2014).

Due to the dissatisfaction or understanding of the government's charitable donation tax policy and the lack of popularization of the current tax deduction provisions for donations, the awareness and incentive effect of corporate charitable donations are very limited (Bi, 2011).

1.1.2 Research Background: What can we Learn from Corporate Philanthropy of Western Countries?

Corporate philanthropy in Western countries started in Britain at the end of the 19th century and developed rapidly in the middle of the 20th century. Up to now, corporate philanthropy still plays an important role in promoting social progress and benefiting the people. In the past 30 years, such socially responsible behaviors as philanthropy, cause marketing and socially responsible employment by entrepreneurs in Western countries have gradually predominated. According to data of the year 2007, the total amount of corporate charitable donations in the United States was USD300 billion (Vlachos, Tsamakos, Vrechopoulos, & Avramidis, 2009).

Compared with the development of philanthropy in the countries of the world, whether philanthropy is developed or not often reflects the civilization and economic and social development of a country. Take the United States as an example. The United States is the country with the most prosperous philanthropy in the world. In 1657, the first global charity organization was established. There are 100,000 foundations in the United States, donating USD300 billion a year, among which, more than 80% are donated by individuals, and more than 10 million people are engaged in philanthropy. The philanthropy in developed countries has made great contributions to alleviating social conflicts and promoting social development (Zhu & Chen, 2011).

Corporate philanthropy is more prevalent in Western countries, and philanthropic feats of the "rich" are common. This is because Western corporate philanthropy was closely integrated with the interests of the enterprises from the

beginning, so entrepreneurs are very positive and high-profile in the philanthropic behaviors. In addition, the government has formulated corresponding philanthropic institutions and policies to support entrepreneurs, inspiring their philanthropic motivation. For example, the Internal Revenue Code promulgated by the United States stipulates that enterprises can enjoy tax preferences when engaging in philanthropy: 1) Enterprises, which are established and operated for religion or philanthropy as the only purpose or for prevention of child abuse or animal abuse as the only purpose, are all tax-free; 2) As long as the corporate foundation established by the enterprises is fully engaged in philanthropy, the income obtained through various channels can be exempted from income tax; 3. For either direct or indirect charitable donations, the deduction limit is 10% of the taxable income; 4. When an enterprise donates to charities, the deduction should not exceed 10% of the taxable amount. Carry-over for the amount over the deduction limit will be deferred in the next 5 years from the current year of the donation. If the enterprise continues to make donations within these 5 years, the donated amount carried forward previously shall be deducted prior to the later donated amount in that year (Chen, Wu, & Li, 2015).

In addition, compared with the 12% pre-tax deduction rate for enterprise donations in China, the rates in the Western countries are significantly higher than that of China. And their procedures are more operable and simpler with highly transparent market, for example, 35% in Spain, 65% in Russia and 75% in Canada. The governments in the Western countries formulate corresponding charity institutional systems and policies as a good support to enterprises (Chen, 2012).

Although the current tax policy clearly stipulates the direction of giving preferential reductions and exemptions, in general, China's charity tax policy is not sound enough, which objectively causes a bottleneck in the development of China's philanthropy (Yanjie Li, 2015).

Meanwhile, the concept of philanthropy in western countries is relatively mature. Christianity's "philanthropy" is the main ideological origin of Western philanthropic culture. Religious belief has an important influence on the cognition and value shaping of the people in Western countries and promotes their philanthropic behaviors (Iannaccone, 1998). Inspired and shocked by the soul of religion, people are more willing to take philanthropic activities as an obligation and responsibility, to help those in need out of moral responsibility, and finally obtain happiness and satisfaction in the process of helping others. Therefore, many enterprises in western countries like to integrate philanthropic culture with corporate culture, and regard the development of philanthropy as a part of their daily operation. Corporate leaders and employees also take pride in participating in charitable donations (Qi & Li, 2014).

On the other hand, the Christian view of original sin maintains that everyone in the society is sinful and this guilt will be with them for the rest of their lives. Only by doing good deeds can they be forgiven by God. Therefore, philanthropy has become a form of "atonement" for Christians (Zhijuan Guo, 2019). Especially those "rich" people have the philanthropic concept of "sin rich". They think that "the rich are just the custodians of social wealth and should return their wealth to society after death." This kind of philanthropic concept has gradually become the norm of modern Western philanthropy. Such well-known entrepreneurs and philanthropists as Andrew Carnegie, John D., Rockefeller, Henry Ford and Bill Gates initiated the model of philanthropic foundation to share their wealth with more people (Wang, 2010).

Therefore, they are willing to actively participate in charity activities to help the poor, and their charitable feats are not uncommon. For example, well-known entrepreneurs and philanthropists Andrew Carnegie, John D. Rockefeller, Henry Ford, Bill Gates initiatively created a charitable foundation model to share their wealth with more people (Jun Wang, 2017).

Therefore, it can be said that the vigorous development of corporate philanthropy culture in Western countries is inseparable from the perfection of relevant national systems and a strong philanthropic cultural atmosphere.

In contrast, China's philanthropy, which was developed in the 1980s, not only started late, but also lacked good philanthropic concepts. Most companies have not established the awareness of charitable donations or regarded charitable donations as a measure of social civilization. It is an important sign, not to mention that corporate philanthropy plays an important role in reducing the gap between the rich and the poor, realizing social equity, promoting social harmony, and even the healthy development of a country's economy and society (Zhijuan Guo, 2019). Overall, the concept of philanthropy has not been popularized, and the implementation rate of philanthropy is very low, and there is still much room for improvement in the development of philanthropy (Jun Wang, 2017).

1.1.3 Research Gap

There are a lot of studies on corporate philanthropy in western and eastern countries. Most scholars focus on motivation analysis and economic consequences (Ning & Chen, 2017; Seifert, Morris, & Bartkus, 2003); such as corporate strategy research, corporate performance and corporate charity, corporate size and corporate charity, social system environment and corporate charity, etc.

Brammer and Millington (2006) showed that those enterprises that have made charitable donation are very successful, and the enterprise scale has a positive correlation with the level of charitable donation.

They affirmed the positive influence of corporate philanthropy on corporate development, but:

- 1) They did not study in depth why corporate philanthropy can promote the development of the enterprise;

2) They did not explore corporate philanthropy from the perspective of the “original intention” of charity of entrepreneur;

3) They did not discuss it from the perspective of China's national conditions. Yet this perspective is most important.

This is because the sound philanthropic systems and policies as well as mature philanthropic cultural concepts in Western countries have promoted the development of philanthropy. Entrepreneurs can achieve win-win development of enterprises and society by engaging in charitable activities. Therefore, in the final analysis, it can also be summarized as a study of the motivation of corporate philanthropy, that is, the utilitarian purpose of corporate philanthropy.

Under China's national conditions, most entrepreneurs are more pessimistic or negative about philanthropy. Ding (2012) found that most private entrepreneurs in China are not interested in doing charity. Their charitable acts are actually “forced activities” under the government’s suggestions of “administrative fundraising” and “public welfare assignments”. These acts are short-term giving without a long-term plan.

Therefore, those entrepreneurs who still persist in charitable behaviors and are very successful in this special national situation have a commendable charitable spirit. It is necessary to explore in depth how the philanthropic beliefs of such entrepreneurs with "original intention of charity" are formed, and how their original intentions of charity promote the development of the company. (Original intention of charity refers to the underlying decision why these people donate in the first place. It means that doing charity comes from the heart, without having to think first about interests.) It plays a very good theoretical and practical guiding role in guiding and changing the charity concept of entrepreneurs, realizing the long-term development of enterprises, alleviating social contradictions, realizing the stable and harmonious development of society, and even promoting the development of charity in China.

In previous literature on philanthropic enterprises, especially in the academic circle of China, scholars do not explore why philanthropic entrepreneurs have the original intention of charity and why their philanthropy drive helps businesses grow.

1.2 Research Purpose and Research Questions

Therefore, the purpose of this study is to explore the following two research questions:

While seeking the answers to these two research questions, through the qualitative data collected, the new knowledge is generated to fill the two research gaps in Chapter 1.3.

- 1) Under the special national conditions of China, why do entrepreneurs who are passionate about charity have the original intention of charity? How is their original intention of charity formed?
- 2) Why does their "original intention of charity" promote the development of enterprises?

1.3 Corporate Executives and Corporate Social Responsibility

Corporate social responsibility refers to the responsibility that enterprises bear to consumers, the community, and the environment while creating profits and their legal responsibility to shareholders and employees. Corporate social responsibility requires companies to go beyond the traditional philosophy of making profits as the sole goal, and to put an emphasis on the value of people in the production process as well as the contribution to environment, consumers and society (Wang, 2018) .Howard Bowen, known as the "Father of Corporate Social Responsibility", first elaborated the concept of modern corporate social responsibility in his book *Social Responsibility of Businessmen*, "Businessmen have the obligation to formulate policies and make

decisions and act in accordance with the goals and values of the society" (Ma & Xin, 2012). According to Carroll's pyramid theory, corporate social responsibility is divided into four parts, from low to high: economic responsibility, legal responsibility, ethical responsibility, and charitable responsibility. Charity is hailed as the highest form of corporate social responsibility for a corporate citizen as one of the core contents of the form (Carroll, 1991). (Porter & Kramer, 2002) also believes that charitable donations are the most representative aspect of corporate social responsibility, and play a more "tool-like effect" than other dimensions of social responsibility.

Charitable donations are defined by the international academic community as: Corporate charitable donation is the unconditional provision of funds or materials by enterprises to the government or related organizations by non-reciprocal resources (Kang & Wang, 2018). According to Hu (2015), there are three views on corporate philanthropy responsibility in the academic world: the shareholder capitalist view that opposes philanthropy, the corporate citizenship view that strongly advocates philanthropy, and the pragmatic strategic philanthropy view.

As the highest form of corporate social responsibility, corporate charitable donations are often inseparable from individual entrepreneurs. As a manager or owner of an enterprise, companies engaging in charitable activities are closely related to entrepreneurs. Entrepreneurs stand at the top of the corporate pyramid. The social assistance consciousness of the top executives will affect the social assistance behavior of the enterprise (Xie & Ding, 2015). The more compassionate the corporate executives are, the more inclined the enterprise is to charitable donations (Sun, 2016). Executives are the actual decision makers of the enterprise's philanthropic behaviors, and the characteristics of executives will definitely affect such behaviors (Hambrick & Mason, 1984); The personal preferences of CEOs will significantly affect the direction of charitable donations (Buchholtz, Amason, & Rutherford, 1999). Executives are the actual decision-makers of corporate philanthropy, and their personal characteristics will

inevitably affect corporate philanthropy (D. C Hambrick & P. A. Mason, 1984). Corporate manager's behavioral characteristics have a significant impact on corporate charitable donations (Du & Feng, 2012; Gao, He, & Li 2011).

At present, enterprise charitable donations are the main force of philanthropy in China. They are of important and unique significance in reallocating social resources, regulating the gap between the rich and the poor, safeguarding human dignity and rights, alleviating social contradictions, enhancing social solidarity, and promoting social equity and justice (He & Ma, 2017). Therefore, under the national conditions of China, entrepreneurs who are enthusiastic about charitable donations are persisting in creating value for the donation recipients, while enhancing their own corporate performance. Their "altruistic behaviors" can achieve the effect of "The fragrance always remains in the hand that gives the rose". It can thereby directly affect the enthusiasm and persistence of enterprise philanthropy. Furthermore, their charitable acts also provides theoretical guidance and practical significance to promote the development of China's philanthropy.

However, China's traditional thinking holds that the top priority of an enterprise is to make profits. "Living" is the basis of an enterprise's survival, which is in line with traditional western economic theories: "The essential attribute of an enterprise is seeking profits. Altruistic charitable donations will erode the relatively scarce resources of the enterprise and harm the interests of shareholders, which is contrary to the basic economic responsibility of the enterprise. Profit is the eternal pursuit of the enterprise. The main purpose of charity donation is more like a "luxury behavior", that is, a company must sacrifice its commercial interests and use some of its assets for non-profit, which constitutes an extra cost and waste of business operations" (Friedman, 1970). American economist Becker also believes that when companies and citizens make charitable donations, their motivations take into account the maximization of economic benefits. There is only one purpose for various behaviors of various people,

that is, to pursue the maximization of their own interests. That is to say, people's various behaviors are consistent with the rational person assumption in economics (Zhang, Huang, & Chen, 2014).

As an old Chinese saying goes, "Kindness is not called for in leading troops or managing money", and it's believed that enterprises' philanthropy will definitely hinder their own development. At the same time, different from the West, the Chinese government, though encouraging corporate philanthropy for political purposes, has also enacted relevant "charity tax laws" to restrict it to make sure that corporate charitable donations cannot be fully free and wanton. China's charitable donation more shows strong characteristics of semi-institutionalized mobilization. This reveals the relative lack of charity concepts and the low implementation rate of charity behaviors (Jun Wang, 2017).

Even under this social background, we can find such a phenomenon in the real environment: those entrepreneurs who are keen on charity, such as Cao Dewang, Fan Jianchuan, Chen Guangbiao, Liu Yonghao, Shao Yifu, etc. stick to charity while the development of their companies has achieved great success. That is, while they "transfused blood", they also completed "hematopoiesis".

Why can such entrepreneurs who are enthusiastic about charitable donations achieve both "righteousness" and "benefits" so that their enterprises can develop well? This is what researchers are curious about and interested in.

1.4 Significance of the Research

1.4.1 Policy Implications

Corporate philanthropy has always been the main force of Chinese philanthropy, and corporate philanthropy directly affects the development of Chinese philanthropy. The government also attaches great importance to corporate

philanthropy. Since 2004, China has appeared in charity-themed rankings, such as the Forbes Charity List, Hurun Charity List, and Southern Weekend Charity List. The Ministry of Civil Affairs of China has set up special charity awards, such as the China Charity Award, the China Charity Special Award, and the Lifetime Honor Award. In order to motivate enterprises to engage in charity, the requirements for the development of philanthropy are mentioned in the documents of the Pilot Plan on Accelerating the Construction of the Urban and Rural Social Security System issued in 2000 and the Outline of the Tenth Five-Year Plan for National Economic and Social Development issued in 2001 (Zheng, 2013). The formation and cultivation of philanthropic ideas require the involvement of many factors, such as culture and policies. These factors are closely related to the state's fiscal and taxation policies. Therefore, the development of philanthropy cannot be separated from the support and guarantee of national institutional policies (Jun Wang, 2017). Although the Chinese government has been paying more and more attention to corporate charity, the lack of a good public opinion environment as well as weak government management and supervision departments have also caused many small and micro enterprises to have serious deficiencies in their awareness and behavior of social responsibility (Ye & Mei, 2018). Therefore, Yang (2015) believes that the lack of social responsibility of many small and medium-sized enterprises is largely due to the failure of social control based on the background dependence theory.

Therefore, this study can provide an effective policy reference for the government to formulate effective policies.

1.4.2 Theoretical Significance

1) Under the background of China's social environment, the development of Chinese philanthropy is still lagging behind that of Western countries, and Chinese corporate philanthropy is the main force in Chinese philanthropy. The

research of entrepreneurial philanthropy and the development of enterprises relationships, by refining related dimensions and attributes as well as forming a theoretical framework, have a very enlightening and encouraging effect on the promotion of corporate charity and even national charity.

2) Most previous studies believe that charitable donations are based on economic motivation and negative motivations (Pan, Wen, & Liu, 2017), but this paper explores entrepreneurs' enthusiasm for charity, the act mechanism of the "original intention" of charity on the development of enterprises. Searching China Knowledge Network, this is the first case to be conducted (both China HowNet and abroad), because the research from this perspective is the first case to be explored under China's national conditions.

3) At present, there is a lack of research on corporate participation in social assistance in China's academic community (Tang, He, & Ao, 2017).

Therefore, the conclusion of this study can provide psychological hints and theoretical foundations for guiding entrepreneurs to actively promote goodness and participate in social assistance.

1.4.3 The Practical Significance of Charity

1) Compared with the vigorous development of western philanthropy, the development of philanthropy in China is relatively lagging, and the philanthropic participation of Chinese enterprises is relatively negative and pessimistic. In particular, China is at a special stage of economic and social transformation. In the development history of more than 30 years, China has faced the primitive accumulation stage of survival and development (Zhou, 1999).

Since most private enterprises are in the initial stage of development when their original accumulation has not yet been completed, the concepts of

"corporate citizenship", "stakeholder awareness" and "moral capital" have not yet been well formed.

The philanthropy philosophy of many private enterprises is relatively simple. They only think that corporate charitable donations are good deeds and virtues. They generally do not link corporate charitable donations to the long-term development of the company. They do not take a strategic view of corporate charitable donations.

When they only regard corporate philanthropy as a net investment with no return, and believe that charitable donations are a burden on corporate development, they do not realize the importance of corporate philanthropy as a moral capital in corporate sustainable development, and entrepreneurs' enthusiasm for charitable donations will inevitably be restricted (Wu, 2017).

Once a company lacks moral capital, it will inevitably become a "lost lamb" and fall into a deformed state, that is, the more eager the company is to make money, the less likely it will be to do so, which will eventually lead to a less long-lasting vitality of the company.

Therefore, only by changing their philanthropic philosophy, raising their awareness of social responsibility and actively undertaking social responsibilities, private enterprises can enhance their competitiveness, change the image of corporate roles needed in the construction of a harmonious society as well as avoiding risks and realizing the sustainable development of private enterprises (Shu, 2010).

Therefore, this study has a certain practical guiding role for private entrepreneurs to change their concept of charity and realize the long-term development of enterprises.

2) There is a serious gap between the rich and the poor in the status quo of Chinese society. The "Matthew Effect" of class polarization shows that the poor are getting poorer and the rich are getting richer, which directly leads to various

contradictions in Chinese society and adversely affects social stability and security of society.

Corporate charitable donations, as the third distribution method in Chinese society, play a certain role in narrowing the gap between the rich and the poor.

Enterprises will transfer effective resources to the poor and disadvantaged groups, share wealth with them, and provide them with practical help. On the surface, it provides basic living conditions for disadvantaged groups, but the deeper meaning is that it effectively promotes communication and understanding between different social classes and strengthens the mutual relations between them, which is conducive to the harmonious coexistence between members of different strata to maintain social stability (Zheng, 2013).

Therefore, this study confirms the importance of entrepreneurs' participation in philanthropy, and helps the government to attach importance to their important role in alleviating poverty and social contradictions, and even promoting the development of a harmonious society.

3) In the context of China's non-religious society, the "rich" have begun to pursue a higher level of spiritual "richness" on the basis of economical prosperity. They have not forgotten their original intentions in line with their true nature, and have thought of giving back to society and participating in charitable activities from the heart to live a more meaningful life.

And their spiritual wealth is reflected in their original intentions when they choose to stick to their true nature and participate in charitable activities. They do not care about the benefits charity itself can bring, and no longer take self-interest as the criterion of action. Instead, they have made efforts to achieve spiritual perfection.

Therefore, this study plays a certain practical role in encouraging entrepreneurs to actively participate in charitable donations, which makes up for the

paleness of current charity culture and impoverishment of philanthropic soil in promoting the development of charity.

4) In the past, assistance to the weak mainly relied on government financial expenditures, but it was unrealistic to rely solely on national finances to help the poor. The cost was too high and the regional development was unbalanced, making it difficult to conduct charity activities.

Starting from charity, entrepreneurs can break the traditional practice of only relying on the government to participate in social assistance, which is more conducive to the realization of the comprehensive role of charitable assistance.

In the meanwhile, the government can change its leading role in philanthropy, provide a better policy environment for the development of corporate philanthropy, and further promote entrepreneurs' enthusiasm for philanthropy.

Therefore, this study can help the government attach importance to the change and impact of the charity role of entrepreneurs, which has practical enlightenment in mobilizing entrepreneurs' enthusiasm for charitable donations.

5) With the rise of the global social responsibility movement, the term "corporate citizenship" has become popular. Chinese companies have drawn on the successful experiences of developed countries in the West and summarized the development methods of companies suitable for China's national conditions. The personnel welfare system and other aspects should be people-oriented. At the same time, when formulating production plans, they are not limited to maximizing corporate profits, and take into account the benefits of corporate charitable donations, and pay more attention to energy consumption and environmental protection (Yang, 2015).

1.5 Contributions of this Research

Since China's philanthropy started late, the current research in this field also started late, and needs to be further expanded, especially in empirical research (Lu, Wu, & Zheng, 2016). Therefore, this paper adopts multiple cases empirical method, and conducts face-to-face in-depth interviews with X enthusiastic and X non-charitable entrepreneurs in X provinces and X cities across the country, uses continuous analysis and induction, and combines them with NVIVO software to conduct three-level coding to explore this groundbreaking subject.

The innovations and contributions in this study are:

- 1) It makes some contributions to the empirical research on corporate philanthropy;
- 2) In the past, most scholars' researches focused on the investigation of corporate philanthropy from the perspective of "self-interest" motivations, such as seeking economic motivation or obtaining political resources (Ning & Chen, 2017). However, this study breaks away from the perspectives commonly used in previous research, which helps to understand the true motivations and influencing factors behind the charitable behaviors of entrepreneurs with theoretical innovations.
- 3) This study explores how the philanthropic beliefs of entrepreneurs who are enthusiastic about charity are formed, and in the special national conditions of China, for such entrepreneurs who are enthusiastic about charitable donations, their original intention of charity can promote the company's development. Such entrepreneurs not only combine righteousness with profit, but also provide role models for others. Such "reward for kindness" can have a certain impact on the entire society. The formation of a charitable cultural atmosphere in society depends on the establishment of a sound system. As the scholar Du says, "The system is both an organized behavior model and a modeled ideological habit. Changing people's values

and ideological habits is an institutional problem." (Chen, 2012). Therefore, compared with the government, it serves as a warning to the formation, establishment and improvement of relevant charity systems and policies. For example, it is imperative to comprehensively improve the corporate charity tax system so that the corporate charity tax laws are properly implemented so as to encourage corporate charitable donations and promote the development of China's charity. Therefore, this study also provides some theoretical guidance and practical significance.

4) It facilitates the understanding of the academic circles in enterprise charity in China.

1.6 Chapter Summary

Next, the paper will elaborate on several aspects:

Chapter Two Literature Review will summarize the mainstream schools, doctrines and opinions of corporate philanthropy in the East and the West, the current shortcomings of Chinese corporate philanthropy research, the reasons for qualitative research in this paper, and the trends of modern corporate philanthropy research. By comparing these theories, the author proposes his own new research direction.

Chapter Three Research Methodology will mainly introduce the research methods, the sampling process and data analysis methods in this research.

The fourth chapter is a detailed analysis of the research results, which uses continuous analysis and induction to encode the data at three levels, introduces each encoding process, and finally concludes a new theory. This is also the most complicated part of this research, because it is a new research perspective that can best test the academic research spirit of researchers. Researchers need to invest 100% rigorous and pragmatic spirit in their analysis, induction and summary, until a new theory is formed.

Chapter 5 Research Conclusions will summarize the research results and limitations of this research, and make some suggestions for solving practical problems under China's national conditions to inspire other researchers in the future.



CHAPTER 2

LITERATURE REVIEW

Based on more than 1,000 documents read by researchers, this chapter combs, summarizes and summarizes relevant documents on charitable donations by Western countries and Chinese companies. From the two main aspects of Western countries and China, they are divided into different categories. Through combing to find the research gaps, that is, the part of the previous literature on corporate philanthropy that is insufficient or not involved, the purpose and problems of this research can be further determined.

On the basis of understanding the gap between Chinese and Western corporate philanthropy, and through the summary of corporate philanthropy and research trends in China and Western countries, we can further understand the lack of corporate philanthropy construction and research under the current social environment in China, and deepen the understanding of the purpose and problems of this research.

2.1 The Overall Concept of Philanthropy and its Significance

Since human beings started social life, they have pursued the code of conduct of the relationship between people in addition to the needs of material life. People hope that in addition to compulsory laws and systems, there can be a moral code of mutual assistance and love between people on the spiritual level, so different concepts and doctrines have emerged. Once these concepts and doctrines are accepted, they will form a national cultural psychology, and then become a national cultural tradition. This kind of cultural tradition is the embryonic form of charity culture. It has been continuously

enriched and developed as it spreads. Therefore, there are more cultural factors in the connotation and extension of charity culture (Xu & Xie, 2014).

Charity culture can be divided into charity culture in broad sense and charity culture in narrow sense. In a broad sense, charity culture takes the spiritual culture of charity as its core, and consists of four concentric circles surrounded by system, behavior, and organizational culture. It includes four levels: 1) the concept of charity, that is, people's reflection of charity phenomenon in their minds, whether they recognize the plight of disadvantaged groups, whether the evaluation of charity behavior is fair, whether the concept of charity is positive and healthy, etc. It is a moral concept and value system based on humanistic care and social responsibility to repay the society. It is the soft power of charity culture. 2) Charity system. It is the norms, rules and regulations that people must abide by in charitable behavior, which is the cornerstone and guarantee of the construction of charity culture, and the guarantee of the healthy and harmonious development of charity culture. 3) Charity behavior, that is, all members of the society, based on the principle of voluntariness and mutual benefit, donate money and goods to social groups in need of assistance through legal intermediaries. 4) Charity material culture, which is the superficial part of charity culture as well as an explicit culture. Charity culture in the narrow sense refers to the first meaning, namely people's concept of charity. It is the spiritual support of philanthropy, and its core is people-oriented values (Zuyan Guo, 2013).

In contrast, Western philanthropic culture promotes the rational spirit, that is, "virtue is subordinate to knowledge, and emotion depends on reason." Without rational spirit, it is impossible to find the value orientation of Western philanthropic culture. The spirit of reason guides the direction of western charity culture, promotes the benign interaction of various interests in western society, and ensures the orderly development of society. For example, the rich in the United States are unwilling to put their wealth at the disposal of the government through taxation, because the government is

inefficient and the possession of power might lead to abuse of power. Therefore, they are more willing to manage their wealth by themselves or the foundation in order to maximize the function of realizing public interest, fulfilling social responsibility, embodying social fairness and justice, and improving human life (Carl, 2010).

However, in the process of building Chinese philanthropic cultural undertakings, the biggest problem that is most lacking and needs to be solved is rationality, that is, the relative lack of rational spirit as the pillar of modernization. Compared with Western countries, the traditional Chinese charity culture firstly relies on the government and the manifestation of love in catastrophes or extreme events. It is more perceptual. However, modern philanthropic culture should rise from the moral level to the social responsibility level. Especially when certain inequalities or contradictions occur, charity relies on rationality rather than temporary passion. Nowadays, charity culture has become the dominant cultural trend of the times. It invisibly regulates people's behaviors, what should be done, what should not be done, what can be done, or what cannot be done (Xu & Xie, 2014).

With the rapid development of modern economy, the status of enterprises in social development has become increasingly obvious. Maynard and Mehrtens (1996) put forward the view that "the future belongs to enterprises, and the center of society will be enterprises" and he believes that companies should not only aim at profit, but also undertake social responsibility obligations. However, the realization of corporate social responsibilities largely depends on corporate philanthropy, and corporate philanthropy is bound to inject great power into the sustainable development of a country's philanthropy. Corporate philanthropy in both China and Western countries accounts for a very large proportion in the development of national philanthropy. Even in China, where philanthropy is much less developed than in Western countries, corporate philanthropy still accounts for 70% of total social donations. Therefore, promoting the cultivation of charity culture in the company, enhancing the charity

awareness of the company itself and its employees, creating a strong charity atmosphere, and further increasing the company's charitable donations lay a solid foundation for the establishment of modern charity and the realization of charity for everyone. It is urgent to promote the development of charity culture in corporate culture (Pan, 2011).

Shi (2017) believes that the entry of charity culture into enterprises has very important strategic implications, which are important for promoting harmonious development of society, improving the modernization of social governance, enhancing corporate responsibility, increasing corporate economic profits, and encouraging others to become charitable, which is of epochal significance. Specifically, it highlights three levels of society, enterprise and individual. First, in the social aspect, 1) It is conducive to promoting the construction of a harmonious society and improving the modernization of social governance. The entry of charity culture into the enterprise helps to concentrate social capital. The so-called social capital refers to the characteristics of social organizations, such as trust, norms and networks (Robert, 2004). Charity culture is conducive to fostering trust and cooperation between enterprises, between employees, and between enterprises and the society, and it helps the society realize the concept of win-win cooperation, accelerates the emergence of the social situation of charity for everyone, and finally form harmonious society. 2) It is conducive to the formation of a rational view of wealth in society and the elimination of the wealth view of "hostility to the rich". When the wealth gap between people becomes larger and larger, a psychological view of wealth inequality will easily appear. To eliminate this abnormal social psychology, in addition to the country's political and financial means, it is a wise move for charity culture to enter the enterprise. 3) Yu (2014) believes that real social governance should go beyond economic management and administrative management. The entry of charity culture into enterprises itself encourages enterprises to strengthen their own social roles, actively participate in social

governance, embody social subjectivity, and gradually become independent, so as to continuously strengthen social forces and provide impetus for the modernization of governance. Therefore, it can be said that the introduction of philanthropic culture into enterprises will help reduce the cost of social governance. Second, the introduction of charity culture into the company is conducive to enhancing the company's sense of social responsibility, establishing a good social image of the company, and increasing the company's economic profits (Rampal & Bawa, 2008). Third, the entry of charity culture into the enterprise is conducive to promoting the charity awareness of entrepreneurs and employees as well as influencing other members of the community to move towards charity. After the corporate philanthropic culture is transformed from the inside out into conscious actions, a beautiful landscape of charity will be formed in the society, which will affect others unconsciously and encourage more people to participate in charity, and at least it can reduce the occurrence of bad social phenomena (Liang, 1999).

2.2 Comparison between “Western philanthropy” and “Chinese Philanthropy”

At present, the definition of corporate charitable donations in academia is mainly based on the perspectives of management, economics and sociology. For example, Wood (1991) believes that corporate charitable donations are attempts and efforts made by companies to integrate their own charitable activities with operational goals to achieve expected goals. The purpose of corporate charitable donations is to attain economic purposes that help the development of the enterprise. Pan (2011) summarizes the definitions of charitable donations from domestic and foreign companies, and proposes that corporate charitable donations include fund or product donations, community services and employee volunteer work activities, etc., with five

characteristics: legality, voluntary non-payment, objective public welfare (that is, corporate charitable donations help to meet the needs of social welfare or public welfare undertakings), indirectness (that is, most corporate charitable donations are realized through charitable organizations). Wang (2009) defines corporate charitable donations as the voluntary, unconditional, and one-way transfer of cash or assets by a company to a public charity organization or government department, which is recognized by the government as legal use of donations for public welfare and charity under the law. Kang and Wang (2018) simply conclude that corporate charitable donation is the unconditional provision of funds or materials to the government or related institutions in a non-reciprocal way of resources, which is of unique significance in reallocating social resources, adjusting the gap between the rich and the poor, upholding human dignity and rights, alleviating social contradictions, enhancing social solidarity, and promoting social equity and justice (Zhijuan Guo, 2019).

Since the beginning of the 21st century, Bill Gates has led the wave of global philanthropy and contributed to the emergence of Chinese philanthropic movement. With the continuous prosperity of the market economy, the development of charity takes on two different forms: the first one is the government-run private-owned charity model led by the government, and the second is the private charity featuring non-public foundations. The characteristics of the former are administrative leadership, government solicitation, policy guidance and flexible pledges, while the latter is similar to non-profit foundations in the United States, such as corporate foundations, university foundations, etc. It is more of a non-governmental charity organization and is the mainstream international charity model (Gao & Yang, 2013). It provides a channel to serve the society and engage in charity for those individuals or enterprises that get rich first. It is independent of the government, and in general, large companies in the United States have their own foundations to run their corporate charitable operations, and these corporate foundations have had a huge social impact on corporate charitable donations,

serving the community, and coordinating corporate and social relations (Ni, 2013). At the same time, it also closely integrates corporate foundations and charity federations. For example, when Chint Group operated the CHINT Charity Foundation in 2010, it donated 5 million yuan to Wenzhou Charity Federation (Gao & Yang, 2013).

Corporate philanthropy in Western countries is not only embodied in private voluntariness, but also in the "benevolent governance" achieved by the government using taxation policies. The close and seamless integration of the two has promoted the flourishing development of corporate philanthropy in Western countries (Rodney, 2011). It has three obvious characteristics: 1) Individuals and non-governmental organizations are the main body of their philanthropy. 2) Charitable organizations are diversified, independent, and wide-ranging with little official control, and they can develop independently according to their own characteristics, which is very suitable for the needs of modern market economy laws. 3) The philanthropic operation and supervision system is complete and credible. From the establishment of charitable organizations to their operation, the acquisition, use, and flow of charity funds are supervised by a variety of regulatory systems. Therefore, a strong operation and supervision system ensures full trust in charity (Ming Zhang, 2010).

In China, most government-led philanthropy is not the same as charity, though the goals of the two are overlapping in poverty alleviation. Social assistance of government departments is not so much benevolent as the responsibility of modern government. The meaning of philanthropy lies not only in the willingness to do good, but also in the rise of an autonomous social welfare department and the growth of citizens and corporate citizens. Charity by private and non-governmental organizations is obviously more in line with the nature of philanthropy, and it will also become the future trend of the development of Chinese philanthropy during the transition period (Pan & Yin, 2013).

Generally speaking, Chinese scholars have many shortcomings in the study of corporate philanthropy culture construction. The main reason is that the practice of corporate philanthropy culture construction in China is lagging behind. Wang Zhenyao, Dean of the Charity Research Institute of Beijing Normal University, once said, "Philanthropy in our country is 100 years behind than abroad", which also affects theoretical research (Ni, 2013).

The development of corporate philanthropy in Western countries predates China's, but it has not been done overnight. It has a long history of charity. The preliminary research mainly focuses on analysis in the narrow sense that charitable donation hinders the development of enterprises (Yang, 2006). Traditional Western economic theory believes that "The essence of an enterprise is to seek profits. Altruistic charitable donations will erode the relatively scarce resources of the enterprise and harm the interests of shareholders. This goes against the basic economic responsibility of the enterprise. Profit is the eternal pursuit of an enterprise. The main purpose is more like a 'luxury behavior', which means that the company must sacrifice its commercial interests and devote some of its assets to non-profit activities, which constitutes additional costs and waste of business operations." (Friedman, 1970). Friedman (1977) mentions in his Nobel Prize speech that "Entrepreneurs are always faced with a dilemma between economic and social values. To engage in philanthropic activities, entrepreneurs have to sacrifice their resources and they do not have enough resources for business activities, especially small and medium enterprises (SMEs). Enterprises should focus on business activities instead of social activities."

However, with the development of the times, the advanced philanthropic culture in the West has quickly changed the entrepreneurs' charity ideas, and the constantly improved charity system and policies have played a great role in promoting the development of corporate philanthropy. Take the United States as an example, in the history of American society, charity precedes the establishment of the nation. A group

of Puritans who had emigrated from Europe to the New World promoted the concept of charity and introduced charity to the American continent. Especially during the Great Awakening Movement, American philanthropy was further developed, and the main body of charitable donation was gradually promoted from the upper class to the public interaction of the whole society. The interaction between philanthropic theory and practice laid a solid foundation for American philanthropic culture (Jinxiang Wang, 2014).

The developed philanthropy in the United States is mainly marked by the establishment of various foundations. For example, oil magnate John D. Rockefeller established the Rockefeller Foundation to "improve the lives of all mankind". In charitable donation, education is especially a priority. The Carnegie Endowment, for example, invests primarily in universities and libraries. Education is one of the most important means of social transformation. These resources have objectively and completely promoted the further development of American intellectual cause. While the American people enjoy the benefits of charity, they have also inherited the culture of charity. For example, the "culture of mutual assistance" is represented by Christian fraternity, altruism, compassion, and in the world economy, "prosperity is sinful", and there is an "individualist culture" in free and equal declaration (Peng & Qi, 2012). It makes the American people's understanding of "charity" more profound and connotative.

Gaudiani uses the "moral circle" to describe the main elements of American philanthropic culture, which includes four elements, namely opportunity, prosperity, gratitude and civic generosity. Their meaning is that charitable donation is not just a pure donation, but an investment. Such investment refuses to just maximize profits, but its ultimate goal is to maximize profits.

Simply put, it is to invest capital in philanthropy to maximize its role and realize the maximum value of the individual, thereby benefiting the society. It has become the

internal driving force for the development of philanthropy in modern Western countries (Zhu & Ge, 2013).

Therefore, philanthropy in Western countries is fundamentally different from that in China. Philanthropy is not just advocating "helping others", but improving individuals, businesses and society by "teaching people how to help others better". Its charity is full of rationality.

As a result, strategic corporate philanthropy in Western countries has developed rapidly. Some scholars have noticed that companies can obtain commercial benefits through charitable actions (Keim, 1978; Morris & Biederman, 1985). Since the 1980s, strategic philanthropy has become the dominant mode of corporate philanthropy in Europe and the United States. It highlights the "win-win" between enterprises and governments, that is, "corporate philanthropy is guided to not only benefit the business interests of enterprises, but also serve the charitable behaviors of beneficiary organizations or individuals (Logsdon, Reiner, & Burke, 1990). Since then, a large number of scholars have intervened and analyzed it (Burke & Litwin, 1992; Smith, 1994).

Among them, scholars Brammer, Millington, and Pavelin (2006) mentioned in the previous article not only believe that corporate philanthropy is beneficial to the development of enterprises, but also further find that the enterprises on the list of charitable donations are more successful. This phenomenon is especially confirmed by famous entrepreneurs such as "Glass King" Cao Dewang under China's current special national conditions. Since the philanthropic behavior of such Chinese entrepreneurs is heartfelt and even "unprofitable", it is necessary to explore in depth how their "original intention of charity" is formed and how to promote corporate development.

2.2.1 Western Philanthropy

The UK is the first country in the world where charity appeared. Historical documents show that at least in the 13th century, there was a charity run by the church in the UK. The United Kingdom enacted the Charity Purposes Act in 1597 and 1601, in which the British government attached great importance to maintaining equal and cooperative relations with private charity organizations (Jiyuan Wang & Chen, 2014). Philanthropy in the United States appeared slightly later than that in the United Kingdom. As a country of immigrants, the philanthropy tradition in the United States can be traced back to the Western Christian tradition, and its development model of philanthropy has a strong sense of private spontaneity. Drawing on the experience of British charity, the United States established the first charity organization association in Buffalo, New York in 1877. After that, the Association of Charity Organizations spread rapidly to other cities in the United States. By the end of the 20th century, the number of non-profit organizations had increased from approximately 50,000 in 1950 to more than 1 million (Jiyuan Wang & Chen, 2014). Lin (2007) pointed out that the United States had 1.6 million non-profit organizations in 1998, of which 734,000 were charity organizations, with a total income of 621.4 billion U.S. dollars, of which private donations amounted to 117.44 billion U.S. dollars, 70% of household donations had been made. The average donation is US\$1,075. In addition, 56% of adults are engaged in volunteer work. Their contribution is equivalent to 9 million full-time employees, 19.9 billion working hours, and a value of US\$225 billion.

Therefore, philanthropy in Western countries has developed very early, and enterprises have long realized that charity is one of the obligations that corporate citizens must fulfill and an important manifestation of corporate social responsibility (Carroll, 1979). Western scholars have done a lot of research on corporate philanthropy, which can be roughly divided into the following categories:

2.2.1.1 Research on Corporate Strategic Charity

Mostly committed to research theory of corporate philanthropy strategy, negative correlation theory holds that the enterprise has a large expenditure on charitable donation and asset returns, which is consumption of shareholder wealth (Brown, Helland, & Smith, 2006). But most western scholars argue that through effective strategy of charity, enterprises can not only improve the efficiency of the charity, but also bring huge economic benefits to the enterprise, and such a conclusion has been welcomed by Chinese companies.

For example, Michael Porter, an American scholar, proposes strategic corporate philanthropy. He believes that corporate charitable donation could only be compatible with the economic goals of enterprises while obtaining good economic and social benefits, so as to promote sustainable competitive advantages of enterprises (Porter & Kramer, 2002).

Saia's survey of corporate management of charitable donations in the United States for five consecutive years found that corporate charity is becoming more and more of strategic value (Saia, Carroll, & Buchholtz, 2003), such as reputation capital accumulation. The increase of reputation capital will increase the value of endowment enterprise, which is advantageous to the enterprise and society's strategic investment and the reduction of enterprise cost. However, it is also emphasized that corporate philanthropy can only build positive reputation capital when it is regarded by consumers as a true CSR behavior (Fombrun & Shanley, 1990; Godfrey, 2005); enhance consumer brand awareness (Smith, 1994). improve the consumer's attitude toward enterprise (Campbell, Gulas, & Gruca, 1999), the market value and competitive advantages of enterprises (Fombrun & Shanley, 1990; Porter & Kramer, 2002), customer satisfaction (Luo & Bhattacharya, 2006) and customer loyalty (Pirsch, Gupta, & Grau, 2007) and enterprise value and status in the market (Campbell et al., 1999), protect the company's relationship with stakeholders, and reduce the risk of losing key

resources (Fombrun, Gardberg, & Barnett, 2000). Corporate donations can stimulate employees' sense of organizational identity and work enthusiasm (Austin, 2000), improve employees' skills training and their overall viability, and reduce employee turnover (Kanter, 1999). It creates a favorable operational and institutional environment for enterprises to form specific competitive advantages and ultimately effectively enhance enterprise value (Porter & Kramer, 2002). According to Godfrey et al., Jones believes that corporate charitable donation can not only reduce the transaction costs and the perception of risk reduction of enterprises (Jones, 1995), but also influence the attitudes and decisions of various stakeholders. In the investors' point of view, such investment has potential investment value (Sen, Bhattacharya, & Korschun, 2006).

Williams and Barrett (2000) and Navarro (1988) believe that corporate charitable donations can enhance the corporate image and bring potential benefits to the company. Companies can also obtain strategic benefits while contributing to the society through charitable behaviors, such as establishing good relationship with stakeholders and gaining access to external resources needed for business development (Gautier & Pache, 2015). Charitable donations can reduce the negative impact of various adverse factors on the company, increase the flexibility of managers' decisions (Husted, 2005) and further increase corporate profits.

Sims believes that corporate charitable donation is an important means to obtain political resources, which can help enterprises to establish a stable relationship with the government, obtain political reputation, and establish good relations with decision-makers to gain the capital for political negotiations so as to achieve the goal of better access to government resources (Sims, 2004). At the same time, charitable donations can also bring moral capital to enterprises when enterprises make charitable donations in advance. In case of adverse opportunities, charitable donations can reduce or even eliminate the negative impact of various adverse factors on the enterprise (Brammer et al., 2006).

2.2.1.2 Study on the Dialectical Relationship among Enterprise Scale, Economic Profit and Charity Behavior

In the research on the dialectical relationship between enterprise scale and charitable donation, different opinions have emerged. Researchers represented by Brammer believe that the level of enterprise charitable donation is positively correlated with the size of the enterprise, and the larger the enterprise scale is, the greater the strength of corporate charitable donation will be (Brammer & Millington, 2006). Seifert et al. (2003) & Margolis, Elfenbein, and Walsh (2007) believe that the better the financial performance of an enterprise, the more idle resources it has, the greater the possibility and amount of charitable donations. The Useem (1988) study finds that the greater the net income of a company, the greater the corporate charitable donation.

Atkinson and Galaskiewicz (1988), Thompson, Smith, and Hood (1993), Buchholtz et al. (1999) have all confirmed that the size of a company has an important influence on its corporate charity donations. Amato (2007) believes that larger companies tend to donate more often and the amount of charitable donations is relatively high. In terms of quantity, corporate donations have a cubic relationship with the size of the company.

However, some other scholars believe that there is no absolute positive correlation between the two. Berman, Wicks, Kotha, and Jones (1999) also believes that the company's philanthropic activities do not affect the company's performance. Lerner and Fryxell (1994) believes that there is a strong positive correlation between corporate philanthropy and personal values of corporate leaders. In this sense, regardless of the size of the enterprise, as long as the leader of the enterprise has a strong sense of personal philanthropic values, the enterprise will make charitable donations under the leadership of such a leader. The study also provides some references for the "original intention" of the entrepreneurs in this paper.

The academic community has different opinions on the relationship between corporate economic profits and corporate donations. Generally speaking, it mainly includes two viewpoints, but most scholars believe that there is a positive correlation between the two (Huang, 2011). First, some hold that there is a positive correlation. Feldstein and Clotfelter (1976) believes that the higher the net profit, the stronger the profitability of the company, and the higher the short-term corporate income, the more funds the company can use for charitable donations. Therefore, there is usually a positive correlation between corporate charitable donation expenditure and corporate net profit. The cash-cash flow sensitivity model constructed by Adam (2004) is used to measure the impact of corporate charitable donations and corporate performance on financing constraints, and it's proposed that corporate charitable donations have a significant positive correlation with corporate returns, Shapira (2012) finds in his research that based on the signaling theory, corporate philanthropy demonstrates corporate financial strength and development prospects. Johnson (1966) studies the impact of industrial structure and corporate performance on corporate philanthropy and concludes that pretax profits have a decisive effect on corporate philanthropy.

Second, others believe there is irrelevant relationship between the two. Griffin and Mahon (1997) believe that corporate philanthropy is not related to the company's financial statements, while the level of corporate philanthropy is influenced by some factors within the company. Friedman (1970) and Galaskiewicz (1997) find that charitable donations have an inhibitory effect on the financial performance of enterprises. They believe that corporate philanthropy activities divert valuable resources and thus inhibit corporate financial performance. Corporate donations will not increase corporate wealth or shareholder wealth, but will only enhance the social reputation of managers and promote their political or professional prospects (Barnett, 2007). Werbel and Carter (2002a) and Barnett (2007) believe that corporate charitable

donations cannot increase corporate wealth or shareholder wealth. Marquis, Glynn, and Davis (2007) believe that charitable donations are not necessarily related to corporate performance, because companies do not have obvious financial goals when engaging in charitable donations.

The statistics of 59 empirical studies conducted by (Margolis & Walsh, 2003) from 1990 to 1999 further proves that there is no significant positive correlation, significant negative correlation, or significant correlation between corporate donations and financial performance. In his case studies, there are 27 positive effects, 13 non-significant effects, and 6 negative effects.

In short, many achievements have been made in the current academic research on the relationship between charitable donations and financial performance. However, most scholars have focused on verifying whether and how charitable donations affect financial performance, which leads to fragmentation of this research field, hinder the further development of the research, and discourage corporate charitable donations (Margolis et al., 2007).

2.2.1.3 Research on the Relationship between Corporate Executives and Corporate Philanthropy

Scholars generally believe that senior executives are the actual decision-makers in corporate philanthropy, and their personal characteristics are bound to affect corporate philanthropy (Hambrick & Mason, 1984). According to the gender theory, it's believed that the gender of corporate executives has a direct impact on corporate charitable donation decisions (Adams & Ferreira, 2008; Sevenhuijsen, 2003; Wang & Coffey, 1992); and there is a positive correlation between the proportion of female senior leaders and corporate donations (Nielsen & Huse, 2010). The feminist care theory believes that women tend to define morality as avoiding harm and giving care, so they pay more attention to caring for individuals, lives and others as well as social responsibility, etc., which has an important impact on corporate financial behaviors.

Women's charity influence goes beyond that of men, and the higher the ratio of women among senior decision makers, the stronger the willingness of companies to make donations. In other words, if the proportion of female executives in a company's board of directors is higher, the company will make more charitable donations (Williams, 2003). Harrigan (1981) also finds that most female entrepreneurs have backgrounds in law, education, and non-profit organizations. Their sense of social responsibility and concern for the well-beings of minority stakeholders are obviously higher than that of male entrepreneurs. Another view is that female executives have no influence, or even have a negative influence (Hillman, Shropshire, & Cannella Jr, 2007). But overall, few previous studies have focused on the impact of female directors on social performance (Boulouta, 2013).

Those enterprises whose executives are keen to participate in different foundation make significantly more donations than other enterprises (Werbel & Carter, 2002b). If the top management of the enterprise and members of the board of directors enter the social circle of local enterprises or contact municipal leaders who promote the charitable donation of the enterprise, the enterprise will also make more donations (Galaskiewicz, Wasserman, Rauschenbach, Bielefeld, & Mullaney, 1985). The CEO is the most influential decision maker in a company, and his/her perception of charity is also affected by his/her moral and emotional experience. In the existing literature, it is generally believed that the CEO's earlier life experience will affect the company's policies by influencing his/her personal behaviors. CEOs with a history of poverty and higher levels of education tend to make more charitable donations, and CEOs with a history of famine and more severe famine in their hometowns tend to make more charitable donations (Graham, 2015). From a psychological point of view, traumatic experiences often have an important influence on their behaviors for a long time afterwards (Holman & Silver, 1998). The implicit propensity of one's personal experience to help others can easily influence his/her attitude towards charitable

enterprises (Bernile, Bhagwat, & Rau, 2017). which is similar to the positive correlation between managers' social capital and corporate charitable donations (Bin & Edwards, 2009).

2.2.1.4 Research on the Relationship among Natural Disasters, Social Pressure and Corporate Philanthropy

Patten studies the American charity donations to Southeast Asia during the tsunami disaster in 2004, and analyzes the exceptional response speed, donation amount and the total return ratio of enterprises. It is found that the amount of enterprise donation has a significant positive effect on abnormal returns, and the response time has no significant effect on the cumulative abnormal returns of enterprises (Patten, 2008). Muller has concluded the same from the study of Katrina disaster (Muller & Kräussl, 2008).

The outbreak of natural disasters also has a certain impact on the psychology of corporate executives. Holman & Silver study the impact of trauma on charitable behaviors of senior executives from a psychological perspective, and believe that traumatic experiences have an important influence on the behavior patterns for a period of time after the event (Holman & Silver, 1998). Different from Brown and Smith's negative correlation theory, it is believed that enterprise's large expenditure on donations will result in corporate assets outflow and consumption of shareholder wealth (Brown et al., 2006). Hahn & Gawronski also think that, in addition to economic incentives, charity behavior is the unconscious result of "empathy" (Hahn & Gawronski, 2015). After natural disasters, executives are more likely to deepen their cognition of corporate philanthropy because of psychological trauma.

For example, Malmendier, Tate, and Yan (2011) find that CEOs who grew up during the Great Depression are more accustomed to presenting their previous experiences in leadership positions. Natural disasters have brought them indelible memories and made them feel that material scarcity is a personal experience, and it is

often easier to help people who are also in trouble by "empathizing". Compared with wealthy corporate executives, they will give back to the society with more charitable donations, and they can be generous to others, but frugal to themselves.

Husted & Allen believe that enterprise charity is likely to be a response to institutional and social pressures (Husted & Allen, 2006). Marquis finds that different communities have their regional and institutional differences, and the nature of their corporate philanthropy takes different levels, including political and legal concerns, which will affect the enthusiasm of enterprises to participate in charitable actions (Marquis et al., 2007).

2.2.1.5 Study of Incentive Corporate Income Tax Policies on Corporate Charitable Donations

Clotfelter (1985) calculates the long-term income and price elasticity of corporate charitable donation income tax policies as well as the price and income elasticity of different industries, and on this basis he further proves that the federal income tax policies determine the scale of charitable donations in the United States.

Raimondo and Henry (1986) believes that attention should be paid to the impact of time delay factors on temporary and long-term changes in policies, and corporate charitable behaviors have different responses to different forms of corporate income tax policies. For example, Mark Zuckerberg, the founder of Facebook in the United States, promised to donate 99% of the shares held by him and his wife. Many rich people, including him, have adopted this approach by donating stocks to the foundations. According to relevant laws of the United States, companies donating stocks to foundation can at least be exempt from capital gains taxes and pay less personal income tax. Since Mark's company went public, the stock price has soared. If it is realized by reducing its holdings, it would have to pay a large capital gains tax. At the same time, after donating stocks, the personal income tax payable has been greatly reduced. At the same time, his donation can also benefit future generations. The US

inheritance tax adopts a progressive tax system. The larger the asset, the higher inheritance tax will be. In addition to inheritance taxes, heirs must pay a considerable amount of personal income tax. Zuckerberg's children can only inherit about half of the couple's estate (Bess & Adler, 2007).

The Canadian Income Tax Code stipulates that as long as a company makes donations to a charity, regardless of the nature of the charity, or whether the company donates in cash or in kind, it can enjoy income tax within 75% of its taxable income pre-tax deduction, which can be carried forward for 5 years (Ren, 2015). Japan also offers very large tax concessions for corporate donations. Companies that make charitable donations to designated special public welfare organizations can get full deductions, and donations to school legal persons and other public welfare legal entities can get a deduction limit. India provides a 50% tax reduction for companies donating to tax-exempt organizations, and 100% tax reduction for donations to rural development projects. In the United Kingdom and New Zealand, corporate donations to charitable organizations can be fully deducted from taxable income (Gold, 2004).

Most scholars advocate the positive impact of income tax rates on corporate charitable donations. For example, Schwartz (1968) studies statistical data from the IRS from 1936 to 1961 and finds that corporate charitable donation expenditures are significantly positively correlated with corporate income tax rates. Clotfelter (2012) analyzes the utility maximization model and the profit maximization model and finds that when the company's decision makers have a donation preference and utility maximization, the company's donation will increase with the income tax rate. The policy has a lasting effect on company donations and will affect the company's long-term donations. However, some early studies find that corporate charitable donation expenditures are negatively correlated with income tax rates. For example, Navarro (1988) survey data of 249 companies from 1976 to 1982 confirm the negative relationship between corporate charitable donations and corporate income tax rates.

The research of Boatsman and Gupta (1996) shows that the "income effect" of changes in donation price outweighs the "substitution effect", and the amount of corporate donations is negatively correlated with the marginal tax rate, that is, an increase in the tax rate will cause a decrease in donations.

2.2.1.6 Research on the Relationship between Institutional Environment and Corporate Charity

Institutional norm theory believes that enterprises embedded in the social (institutional) environment will adopt certain strategies to adapt to it (Brown et al., 2006). Many scholars believe that the institutional environment has an important effect on corporate charitable donations.

Since the 1990s, people have re-recognized the differences that different systems or industrial frameworks in each country have brought to the fulfillment of corporate social responsibilities (Ruggie, 2003). These frameworks often rely on voluntary principles rather than strict monitoring or execution (Whitehouse, 2003).

Fransen (2013) points out that companies in different countries face different regulatory frameworks and join different industry groups, which will affect these companies' charitable donations. Jackson and Apostolakou (2010) compares the social responsibility behaviors of European companies under different institutional environments, and finds that companies in free market economy have scored higher in all dimensions of CSR than those in regulated economy. Lim and Tsutsui (2012) conduct a cross-border analysis of institutional, political and economic factors affecting social responsibility, and obtain data on undeclared companies from the GC (Global Compact) office (that is, companies that have made basic commitments but have not submitted COP documents), which is used as an indicator of ceremonial commitments, that is, the decoupling between established commitments and specific actions. It is found that global institutional pressures have led to ceremonial commitments in developed countries, and substantive commitments in developing countries, that is,

companies participating in GRI (Global Reporting Initiative) and showing a substantial commitment to corporate social responsibility. The GRI guidelines are more detailed, strict and standardized than GC requirements. Through comparison, it is concluded that the positive impact of global institutional pressure on the adoption of corporate social responsibility is mainly through non-governmental channels rather than government channels. In addition, the social environment in which companies are located, that is, the differences in institutional processes at the regional level are important factors affecting corporate charitable donations, especially in developing countries.

Another scholar's research finds that the improvement of formal institutional environment can alleviate the entrusted agency problem of charitable donations and inhibit the opportunistic behavior of managers in charitable donations. For example, the improvement of the company's internal governance mechanism can effectively alleviate the entrusted agency problem of corporate charitable donations. Corporate financing constraints can also play a certain governance role in weakening the positive impact of corporate agency costs on donation level (Buchholtz et al., 1999).

2.2.1.7 Religious Beliefs and Corporate Philanthropy

Religion affects human capital and social capital. Iannaccone (1998) introduces religion from humanities to the study of social sciences. In his famous *Introduction to Religious Economics*, he points out that religion has a shaping effect on values, which in turn will affect people's decisions. Therefore, it is unscientific to ignore the influence of religious factors in the corporate decision-making process.

The ideological ideas of Western charity culture represented by the United States originated from the "original sin theory" and "salvation theory" of Christianity, which taught people to believe that human beings are essentially guilty. Everyone must use his/her life's work and love for others to atone for his/her sin in order to seek peace and ascend to heaven after death, and "charity" has also become a noble quality derived from the belief in God. Therefore, Christian culture regards

charity as a heterogeneous requirement. When doing charity, there is an awe of God for believers and an external compulsion. At the same time, they regard charity as an effective way to transcend material desires and freely shuttle between wealth and spirit. The Christian charity culture based on "fraternity" has been traditionally regarded as transcending "reward." But in fact, "charity" in the West is not for a demand for reward. The giver's charity is compensated by God's forgiveness (Porter & Kramer, 2002).

Siu, Dickinson, and Lee (2000) takes business school undergraduates as a sample and finds that students with religious beliefs tend to pay more attention to business ethics and have a stronger spirit of contract. Ahmed, McAnally, Rasmussen, and Weaver (2010) conduct a cross-cultural study of students from the United States, China, South Korea, Finland, Russia and Egypt, and the results show that religious beliefs have a significant influence on decisions concerning business ethics in these cultures. Vitell and Paolillo (2003) establishes a consumer ethics scale using data from American consumers and finds that Christians have changed their behaviors of making mistakes again. Rietveld and Van (2013) take entrepreneurs as a sample and find that entrepreneurs who believe in Christianity are more convinced that "It is their responsibility to contribute to society through their profession".

At the corporate level, Brammer and Millington (2006) use transnational data from 20 countries and find that religion has a significant positive impact on the company's fulfillment of social responsibilities. Private business owners with religious beliefs are more inclined to make charitable donations, and the amount of their donations is very high, that is, the religious beliefs of business owners have a significant positive correlation with the corporate charitable donation tendency and the amount of charitable donations. Bruni and Uelmen (2005) find that non-hierarchical religions can promote interpersonal trust within organizations and increase the efficiency of law enforcement. Religious factors promote the development of corporate philanthropy and increase the chances of corporate horizontal cooperation.

In addition, Noussair, Trautmann, Van de Kuilen, and Vellekoop (2013) find that religious beliefs can also enable business owners to avoid risks more effectively. When risk-averse business owners are faced with uncertain factors, they are more likely to choose religious beliefs to avoid them, because belief in the existence of God not only costs nothing, but also psychologically enhances people's expectation of certain benefits (Ferguson & Valenti, 1991; Miller, 2000; Miller & Hoffmann, 1995).

Research on the Status Quo of Charity Donations of Chinese Corporates

China has a long history of philanthropy, but the modern enterprise system was established in the 1980s. Under normal circumstances, most companies do not like to do charity, but when faced with major natural disasters, corporate philanthropy has shown a blowout development and has become a major force in China's philanthropy, and related philanthropy studies have also appeared (Li & Liu, 2010). At the same time, some entrepreneurs, such as Fan Jianchuan, have persisted in charity for many years (People's Daily Online, 2015).

Through a comprehensive review of the previous literature, it is found that it mainly includes the following researches: research on the value of corporate philanthropy, theoretical research on resource dependence, research on corporate performance and corporate philanthropy, different life cycles and corporate philanthropy research, research on corporate executives, social factors and corporate philanthropy, and research on the reasons why corporate philanthropy cannot be effectively implemented (policy, organizational credibility, charity culture), etc.

At the same time, this research summarizes the shortcomings of Chinese corporate philanthropy research by sorting out and summarizing the opinions of Chinese experts, and briefly summarizes the difference between "Western" and "Chinese" philanthropy concepts using a table. Finally, the author makes a brief review

of the research trends of corporate philanthropy in modern Chinese and Western countries in order to deepen the comprehensive understanding of the literature review in Chapter Two, and further illustrate the originality and innovation of this research.

2.2.2.1 Research on the Value of Corporate Philanthropy

Corporate charitable donation is the main force in China's philanthropic cause, which is of unique significance in redistributing social resources, adjusting the gap between the rich and the poor, upholding human dignity and rights, alleviating social conflicts, enhancing social unity, promoting social fairness and justice, etc. (He & Ma, 2017);

Li and Liu (2009) study the charitable donation of enterprises from the perspective of the benefits of charitable donation to the development of enterprises, and believe that corporate philanthropy is conducive to obtaining external human resources. Corporate philanthropy is an activity in which enterprises use their resources to protect and improve social welfare, which plays a good role in promoting corporate reputation (Xuesong Xu, 2007). Zhong (2007) proposes that corporate charitable donations can increase the company's relationship assets, improve the operating environment, and increase its core competitiveness

A few scholars have analyzed the value creation path of corporate philanthropy from the internal perspective. For example, scholar Xu Xuesong believes that 67.1% of enterprises that have done charitable work admit that philanthropy has the power to enhance staff cohesion and loyalty ((Xuesong Xu, 2007). Ke Jianglin et al. believe that corporate philanthropy can promote employees' work commitment, organizational commitment, salary satisfaction and organizational citizenship behavior (Ke, Sun, & Qiu, 2014).

Peng and Dai (2015) point out that charitable donations can alleviate corporate financing constraints through signaling functions. (Li, Wang, & Xu, 2015) suggest that private enterprises can obtain political connections through donations to reduce debt

financing costs. Yuan and Tian (2015) believe that charitable donations can affect consumers' brand attitudes and exert a profound impact on corporate brand value. Yongji Xue, Yang, and Li (2012) find that charitable donations can affect brand image through corporate reputation and risk perception.

2.2.2.2 Research on Resource Dependence Theory

Western scholars have studied the resource dependence theory for a long time. They believe that the use of necessary resources is not completely controlled by company managers, but a considerable part of it is controlled by relevant stakeholders of the company. Therefore, when obtaining relevant resources, the company needs to face uncertainty (Frooman, 1999). A company needs to reduce the uncertainty of access to these resources, and the company gains benefits while engaging in charity activities. Corporate charitable donations can improve the company's public image, so stakeholders, including potential employees, customers, suppliers, shareholders, and social organizations are more inclined to provide corporate-related resources (Backhaus, Stone, & Heiner, 2002). In terms of benefits, some investors are more willing to invest in companies engaging in corporate philanthropy (Barnett & Salomon, 2006). Therefore, company charitable donations can become a way for companies to obtain related scarce resources.

Based on the resource dependence theory, Chinese scholars also have corresponding views. Min Zhang, Ma, and Zhang (2013) believes that reducing the risk of loss of key resources dominated by the government is an important reason for enterprises to make charitable donations, the more political subsidies there are, the more charitable donations enterprises will make. To some extent, charitable donations by enterprises can be regarded as "political contributions" to establish political connections (Dai, Pan, & Feng, 2014). The political identity of corporate executives has a positive impact on corporate philanthropy. Du, Guo, and Lei (2009) believe that the political

identity and political participation of entrepreneurs have a significant impact on charitable donations.

At the same time, as for the donation behavior of government procurement enterprise (Zeng, Zhang, & Yang, 2016), especially for state-owned enterprises, the response of administrative mobilization is the main reason for the enterprises to carry out charitable donations (Xie & Ding, 2015). On the other hand, as for the corporate executives' political association to promote the company's charity behavior, the specific performance of the political association of listed companies tends to be more involved in charitable giving, and the level of donation is also higher (Gu & Zhang, 2010).

2.2.2.3 Relationship between Corporate Performance and Corporate Philanthropy

The research on the impact of charitable donation on enterprise performance can be divided into four categories: positive correlation theory, negative correlation theory, irrelevancy theory and inverted "U" trend theory.

In the theory of positive correlation, Yuan Xue (2016)) takes real estate enterprises from 2012 to 2014 as examples, with return on equity and return on sales as indicators, and points out that corporate donation expenditure is positively correlated with corporate performance. J. Zhang and Zhang (2005) also believe that the strength of corporate charitable donations is positively correlated with the level of corporate profits, which means that the amount of corporate donations depends on the business performance of enterprises. The better the business performance, the greater the amount of corporate charitable donations would be (Shan, Gan, & Zheng, 2008). Zhong (2007) uses panel data of Chinese listed companies from 2000 to 2004 to conduct an empirical analysis, verifying that the charitable donations are positively correlated with various performance indicators of the enterprise, but not significantly.

However, the theory of negative correlation is similar to the traditional Chinese concept of charity, which holds that corporate charitable donations will hinder the development of enterprises. For example, Fang (2009) finds that investors do not make positive comments on corporate donations. On the contrary, the more timely the donation is, the greater the negative reaction would be. Zheng and Xu (2011) find that corporate charitable donation is a "double-edged sword" for the wealth of shareholders. For companies with high growth potential, donations will reduce the wealth of shareholders. (Zhao, 2009) uses 872 listed companies in Shanghai and Shenzhen as samples, and uses human correlation analysis to find that there is no correlation between listed companies' donation behavior and their corporate performance. Wang and Qian (2011) use panel data of 345 Chinese listed companies for continuous donations from 2003 to 2007 as samples, and use the fixed-effect model to study the relationship between donation expenditure and corporate financial performance from the perspective of enterprise management. The results show that social donations can improve corporate financial performance.

Based on the data model, the irrelevancy theory believes that there is no significant positive correlation between charitable donation and enterprise value in any industry J. Zhu and Yang (2011). In the inverted "U" relation theory, Jiang, Ma, and Zheng (2016) point out that charitable donation has an effective range in promoting enterprise performance. The performance is best when appropriate investment is made, while excessive investment will lead to a decline in enterprise performance.

Mei Zhang and Wang (2014) believe that charitable donations with different motives will inevitably have different economic consequences. Ignoring the factor of corporate donation motivation is an important reason why many Chinese and foreign researchers cannot reach a consistent conclusion.

2.2.2.4 Relationship between Different Life Cycles of Enterprises and Corporate Philanthropy

Tang et al. (2017) distribute the Questionnaire on Influencing Factors of Enterprises' Participation in Social Assistance to the principals of 100 enterprises in 11 prefecture-level cities in Zhejiang Province, including Ningbo, Hangzhou and Wenzhou. They have recovered 1,056 questionnaires out of 1,100 questionnaires, and removed 34 questionnaires of poor quality from the recovered questionnaires, and finally concluded from the actual valid 1,022 questionnaires that corporate life cycle is one of the important factors affecting corporate philanthropy, which is second only to corporate executives' awareness of social assistance, corporate business performance, and the credibility of charitable organizations. The weights of these three factors that affect corporate philanthropy are 0.478 0.194 0.159 and 0.079 respectively. At the same time, their team divides the life cycle of the company into four stages: the start-up period, the growth period, the maturity period, and the recession period. They believe that most companies are in the growth and maturity periods, and relatively few companies are in the start-up period. Therefore, the life cycle of a company has little impact on the company's participation in charitable donations, because the main goal of an enterprise in the start-up period is to survive. At this time, the enterprise is usually faced with financial constraints and scarce resources, so the enterprise will not actively participate in philanthropy. At the growth stage, the company has gone beyond the stage of making ends meet, and its development has accelerated. Improving corporate culture and establishing a good corporate structure have become the focus of the company in this period. In order to increase popularity or attract more talents, companies will actively engage in charitable donations. At the maturity stage, the growth of the company begins to slow down. At this time, the scale of the company is also larger, and at the same time it has a strong strength and a good corporate image. Therefore, the company at this stage will take the initiative to undertake social responsibilities and

actively help the disadvantaged groups. In the period of recession, the company's products are aging, and its benefits are declining, and its financial conditions are deteriorating. In order to avoid the company's decline, they have begun the "second venture". Therefore, during this period, enterprises' participation in charitable donations will weaken.

Zeng et al. (2016) affirm the different effects of different life cycle perspectives of companies on corporate charitable donations, and believe that the life cycle stage of a company determines the ability and intensity of its charitable donations. While the enthusiasm for charitable donations of companies in the initial stage isn't great, companies in the mature stage will increase their investment in charitable donations.

The difference is the research by Sui, Zhang, and Che (2016) who, from a strategic point of view, believe that enterprises are more keen on charitable donations in the initial and development stages. and organizational visibility plays a positive regulating role between charitable donation and organizational performance. However, in the mature stage of enterprises, the degree of market development will negatively affect the charitable donation of enterprises, and the enthusiasm for charitable donation will decrease accordingly. In other words, there are significant differences in the role and mechanism of charitable donation in promoting organizational performance at different growth stages of enterprises.

2.2.2.5 Research on Corporate Executives and Corporate Philanthropy

Like western scholars, Chinese scholars also believe that corporate philanthropy depends on the attitude and perception of corporate executives towards charity. As managers or owners of enterprises, enterprises' engagement in charitable activities is basically closely related to entrepreneurs. As entrepreneurs stand at the top of the pyramid of corporate hierarchy, the awareness of social assistance at the top of enterprises will have an impact on the social assistance behaviors of enterprises (Y. Xie

& Ding, 2015). The philanthropic philosophy of corporate executives determines whether an enterprise provides social assistance, which is an important factor influencing corporate donations (Tong, Wang, Li, Zhou, & Zhou, 2016). The more sympathetic executives are, the more inclined enterprises are to make charitable donations (Sun, 2016).

Xixiong Xu, Li, and Lin (2015) empirically test the influence of female executives on corporate charitable donations from the theoretical perspective of female care ethics, taking Shanghai and Shenzhen listed companies from 2007 to 2013 as a sample. The study finds that compared with male executives, female executives have significantly improved the level of corporate charitable donations. The nature of property rights and the institutional environment have played a significant role in female executives' influence on corporate charitable donations. In non-state-owned enterprises and areas with backward institutional environments, the positive role of female executives in promoting corporate charitable donations will be even more obvious. In areas with sound institutional environments, female executives have exerted a relatively stronger effect on enhancing the level of charitable donations from state-owned enterprises.

Gan and Xiao (2019) take the data of Chinese private listed companies from 2007 to 2016 as a sample, and adopt business ethics and senior management theories to study the impact of corporate executives' gender roles and ethical values on charitable donation decisions. They find that executives' gender significantly affects corporate philanthropy decision-making. Female executives have shown a higher level of charitable donations, and the intensity of power positively regulates the relationship between female executives and charitable donations. The greater the intensity of power of female executives, the bigger their role in promoting corporate charitable donations.

Xie and Liu (2016) use China's A-share listed companies as a sample to empirically study the relationship between senior management team compensation and

corporate charitable donations. The study finds that when the corporate executive team's salary is higher, the company shows a higher level of charitable donations, because, on the one hand, charitable donations will help companies obtain more political resources so as to obtain key resources needed for business operations and quickly improve corporate performance, while on the other hand, they will also help the senior management team personally build social capital, and such consistency of interest will encourage the senior management team to engage in charitable donations more actively. As high-paid executive teams have more decision-making power, they are more capable of implementing charitable activities. In addition, such significant positive correlation is stronger when the regional market development level of the company is relatively low and the duality of CEOs exists.

Li (2012) and Sun (2009) believe that executives with different backgrounds have an impact on the level of charitable donations. Occupational nature will affect the values of executives. Senior executives with technical backgrounds tend to pay more attention to the quality management and process control of enterprises than social phenomena and problems, and will not enhance corporate value through donations.

Chen and Ma (2011) use network analysis methods to study the impact of corporate executive connections on corporate philanthropy (The so-called senior management connection refers to the connection formed between corporate executives concurrently holding two or more companies, Westphal and Stern (2006) Based on the donation data of China's listed companies after the Wenchuan earthquake on May 12, 2008 and the senior management connection data of Shenzhen-Shanghai A-share listed companies at the end of 2007, using QAP correlation and regression analysis, it is found that there is no significant consistency in donation behavior between companies of the same nature and industry. Companies in the same region and with executive connections have shown significant positive consistency in donation behavior, and

high-level companies have the strongest influence on the consistency of donations, that is, if the target company makes donations, the possibility of donations from its connected companies will increase. This discovery helps the government or the public to better understand the mechanism of corporate charitable donations, and reminds relevant departments to pay more attention to typical companies at the center of the network so that they can do more with less than half the effort in raising funds for disaster relief.

2.2.2.6 Research on the Lag of Corporate Charity

In general, corporate charitable donations, as the third distribution of social wealth, effectively fill the gap between the market and the government, and become a powerful tool to balance the wealth gap and promote social stability. However, compared with western countries, China's philanthropy is still lagging behind (Zhu, 2012) As for existing problems in the charitable donation activities of Chinese enterprises, very few enterprises actually implement corporate philanthropy in the Chinese market, and corporate philanthropy is faced with two major problems: lack of planning and lack of organization and management (Hu, 2015). Through sorting out relevant literature on corporate charitable donation in China, it is found that it is caused by the following reasons.

1) Impure Chinese religious beliefs

The sources of Chinese charity culture are diverse. The first one is Confucianism, and the second one is Buddhism, and the third one is the recent influence of foreign religions, especially Christianity (Ni, 2013). In China's traditional philanthropic culture, the philanthropic motivation of individuals is based on the Confucian ideas of "benevolence" and "benevolent governance", combined with Taoist propositions of "banning evil and doing good deeds" Tang (2010). Confucian "benevolence" is the main source of Chinese charity culture.

Confucian culture emphasizes that individuals should achieve benevolence, righteousness, propriety, wisdom, faith, loyalty and filial piety, among which benevolence is the core of Confucian culture, that is, mutual care, help and sympathy between people. In order to realize benevolence, people must strengthen their moral cultivation. Therefore, the Confucian culture regards benevolence as a kind of altruistic spirit with moral self-discipline Jiyuan Wang and Chen (2014) .

In addition, the Taoist idea of "Great Harmony" is also the root of the development of Chinese philanthropic culture. It's mentioned in the *Book of Rites* that "People should not only care for their parents or their children, so that the elderly can live out their days, and the middle-aged can contribute to the society, and the young can grow up smoothly. And the old without a spouse, the child without parents, the parents without a child as well as the disabled can all be taken good care of". The idea is to emphasize the need for a culture of mutual help in society. With the introduction of Buddhism, its core idea of "relieving sentient beings" has gradually been accepted by the public. The so-called "relieving sentient beings" means that becoming an immortal for oneself is a small "Tao", and it can be great "Tao" only by helping all other living beings. It shows the philanthropic culture of mercy and helping others. It can be seen that Chinese charity culture and traditional culture promote each other, and instead of fully absorbing foreign culture, it retains its own national cultural characteristics (Zhijuan Guo, 2019).

In summary, under the social background that takes Chinese Confucian culture as the mainstay, Chinese charity culture integrates Confucian ethics and Buddhist thoughts of retribution for good and evil, which generally shows that Chinese religious beliefs are not pure enough. Especially since the founding of the People's Republic of China, the active application for membership of the Communist Party of China has always been synonymous with "advanced" and "honorable". On the contrary, becoming a believer or praying for some surreal power to practice any

religious belief is considered as a manifestation of "feudal superstition", which makes many people reluctant to reveal their religious identity (Zhou & Hu, 2014). This is relatively common in real life. We can observe the fact that government officials or intellectuals rarely kneel under Buddha statues in public, even if some of them have religious beliefs.

In contrast to the fact that Western countries' charitable donations are based on Christianity, Chinese philanthropy is mainly based on Confucian culture. Christianity advocates equality, fraternity, charity and mutual assistance, and believes that the only way to enter heaven is to donate all of one's wealth to the poor (Gao, 2006; Wan, 2005), while Chinese "charity" does not mean "fraternity". Charity consists of two separate words: benevolence and kindness, of which "benevolence" stands for "good heart", and "kindness" stands for "good deeds." Benevolence means compassion and love at the moral level, while kindness promotes goodness and friendliness at the level of social behavior. Benevolence comes from Buddhism, while kindness comes from Confucianism (Ni, 2013). Scholars have different opinions about Chinese religious belief. H. Gao and Dou (2007) believe that there is no religious belief in China. Chinese people do good deeds only as an act of kindness for the weak. It is a matter of personal moral conduct. There is no need to be blamed for not doing a good deed.

In the traditional Chinese charity culture, "benevolence" is a free choice made by moral elites and gentlemen driven by inner moral force to be good. It is an act of self-discipline rather than heteronomy or a sense of social responsibility. For charitable acts done by benefactors out of moral pursuit, the compensation method is for them to obtain social recognition in moral judgment. Therefore, the recognition of society and others has always been the criterion of charity. When Chinese charity culture with "benevolence" as its core is integrated into Buddhism, and good deeds are used as a means of avoiding disasters and accumulating virtue, so charity and reward

are closely linked. Therefore, in China's thousands of years of charity history, common people's mutual aid, charitable relief from wealthy families, charitable relief from Buddhist monasteries, various disaster reliefs by local governments and other charitable acts have more or less "a political-religious nature" or utilitarian color (G. Xiao & Ren, 2007).

2) Low incentive effect of the charity tax system

Tax policy is a major promotive policy related to the sustainable development of philanthropy, and it is a decisive factor in the development of modern philanthropy. Among the various incentive mechanisms for philanthropy, the tax policy is the most effective policy lever, which plays an important role in guiding and supervising charitable organizations and charitable activities. Zhu (2010) uses the logistic regression model to verify that taxation is an important factor affecting corporate charitable donations. The provisions of the Charity Tax Law on tax deductions and tax rate adjustments also affect the charitable donations of enterprises Shuilian Wang and Liu (2016), among which the pre-tax profit of enterprises is a major factor affecting the charitable donations of enterprises Dai and Huang (2015). Therefore, it is a common practice around the world to give corresponding tax relief to charities.

Since the reform and opening up, China has provided laws and administrative regulations as well as regulations and regulatory documents of the Ministry of Finance, the State Administration of Taxation and other departments for tax incentives for charitable causes. In addition to some local legislation, there are more than 60 major legal documents. These tax systems are mainly composed of four major sectors: first, the confirmation and acquisition of tax exemption qualifications and pre-tax deduction qualifications for charitable organizations; second, preferential tax policies for donors such as enterprises and individuals; third, preferential tax policies for charitable organizations' own activities; fourth, tax benefits for beneficiaries.

Among them, especially the donation expenditures of enterprises through public welfare social groups or people's governments at or above the county level and their departments to public welfare undertakings such as disaster relief, poverty relief, and assistance to disabled social groups and individuals, within 12% of the total annual profit allows deductions when calculating taxable income, which highlights the government's policy orientation to use tax leverage to promote the development of corporate philanthropy (Yanjie Li, 2015). For example, for corporate and other social forces to donate to specific events, such as the Beijing Olympics and Shanghai World Expo or for the reconstruction after natural disasters in various regions within a certain period of time, according to the requirements of the State Council, the relevant notice documents issued by the Ministry of Finance and the State Administration of Taxation, it shall be deducted in full before the annual corporate income tax and individual income tax.

However, Chen (2012) believes that though the pre-tax deduction rate for corporate donations under China's *Enterprise Income Tax Law* has increased from 3% to 12%, the procedures are cumbersome and lengthy, preventing entrepreneurs from enjoying preferential tax treatment. In addition, the tax incentives for charitable service objects and beneficiaries in other situations are basically blank. In other words, in China's charity practice, there are still many problems with tax incentives, and its due role has not been effectively played, which has also become one of the core issues in charity law research J. Zhu (2015) .

Many scholars have shown that there are many problems with the current charity tax system.

- 1) The poor management system makes it difficult to obtain tax incentive qualifications.

First of all, the charity organization's qualification for tax exemption lacks the necessary participation of civil affairs department in the actual

operation process. Instead, it is jointly reviewed by the finance and tax departments, and the discretion of the tax department tends to be more likely to be lacking. There are too many departments involved in the pre-tax deduction of donations, leading to lack of coordination. This will directly cause charitable organizations to submit application materials to the finance and taxation departments for approval before proceeding. In the specific implementation process, the assembly-line operations of various departments also have caused the procedures to be cumbersome and could only be approved twice a year (Jin, Yuan, & Ling, 2014).

Song (2018) also believes that if companies want to make social donations, they have to go through charity organizations. However, China's high threshold for qualifications for tax exemptions for charitable organizations has left many private non-profit organizations with low enthusiasm. Most of them still cannot enjoy tax exemption, even though they are registered by the civil affairs department.

2) The charity tax benefits are far from perfect

The ways of corporate charitable donations mainly include monetary donations, non-monetary donations, in-kind donations, etc., but they lack the necessary carry-over mechanism and tax preferential support. For example, Yanjie Li (2015) believe that China only stipulates that tax returns of donors can be deducted in the current period, and the remaining donation balance will be deducted in the current period. There is no provision for deferred deduction, nor is it allowed to be retroactively deducted from the taxable income of the previous tax declaration period. To a certain extent, it has affected corporate enthusiasm for donations, and also in conflict with various practices in the world. Zheng and Yan (2019) support this view. Developed countries often stipulate the carry-over rules for excess donations after the prescribed donation deduction limit ratio. One can carry forward the pre-tax deduction within seven years.

For non-monetary donations, the tax system also lacks favorable support. It is not in sync with the development of philanthropy and the diversified ways in which the community participates in philanthropy. Non-monetary donations have increasingly become an important form of charitable donations, but the relevant tax system has not been improved and revised in time. Especially for some large companies, enterprises are more inclined to donate real estate, equity, intellectual property rights, etc., but the preferential tax system for non-monetary donations is seriously inadequate. In particular, the tax incentives for equity donations are blank. For example, in 2009, China's most well-known philanthropist Cao Dewang planned to donate 300 million *yuan* of Fuyao Glass shares held by the Cao family to establish the He Ren Charity Foundation, which generated more than 500 million *yuan* in corporate income tax. By 2010, the Financial Department and the State Administration of Taxation issued a document specifically to allow Cao Dewang to pay all taxes within five years of establishing the foundation instead of paying taxes immediately, but the annual income of the shares held by the He Ren Foundation still continues to be paid (Cai & Zhu, 2011).

At the same time, there is no preferential policy for corporate in-kind donations in China's tax law. In-kind donations cannot be evaluated, which prevents companies from enjoying tax incentives and severely discourages entrepreneurs' charitable donations (Kong & Li, 2018). At present, most corporate public welfare and relief donations are donated in kind. In comparison, the pre-tax deductions approved by the government are limited to the donation of money, and donations of materials and labor are largely ignored. The reason is that, on the one hand, the general operation method of tax authorities is based on the certificate issued by the donated public welfare organization, while on the other hand, social welfare organizations are not familiar with the market and can't correctly reevaluate the value of donated materials, and there is a lack of fairness even after the evaluation Wu (2010).

Zhang and Hu (2012) also believe that the direct donation of enterprises cannot enjoy the preferential tax policy, resulting in "secondary tax payment" of enterprises, which will reduce the enthusiasm of enterprises to donate. Zheng and Yan (2019) believe that China does not implement the tax deduction policy for direct donation. Due to the limitations of the tax system, companies can only make charitable donations through charitable organizations or the government. It produces more waste than necessary, cannot put funds to the best use, and reduces the transparency of fund circulation, and some departments will even deduct a part of it. In case of exploitation, the amount of donations received by the recipients is very little, which makes the enterprise gradually lose its enthusiasm for donation and discourage enterprises from participating in future charitable donations. It's not advisable for the government to ignore the benefits of direct donations when compared with practices of other countries in the world.

In addition, taxes on real estate donations are even heavier. For example, real estate donation involves a variety of taxes and fees in multiple departments, and for a set of real estate worth 4 million, its business tax, land value added tax, corporate income tax, corporate real estate tax, land use tax, transaction fees, etc. can be more than a million, so it has been rejected by several charitable organizations due to complicated procedures and taxation issues (Haiyan Wang, 2013).

3) The preferential tax system is scattered

Although the tax legal systems are numerous and rich in content, they are scattered in various regulatory notices. The charity tax system lacks uniformity, comprehensiveness and completeness. The tax system is not uniform and there are multiple tax systems within each type. It can be seen that the charity tax incentive policy is too harsh, and the running time of charity donation tax incentives is relatively short. Especially for the wealthy entrepreneurs, the inheritance and gift taxes that they are

more concerned about are also missing, which has dampened their enthusiasm for donation Guo (2014).

In addition, a large number of document notifications, interrelationships between documents, and some documents have been revised or partially abolished for many times, which results in a weak rule of law for humanitarian preferential policies with strong political overtones, difficulty in determining the effect of regulatory documents and lack of conduciveness to implementation Xie (2012). In addition, China has once seen some charity tax preferential policies made by local governments. For example, on April 8, 2004, the Notice on Taxpayers' Deduction before Income Tax Donation to the Guangdong Charity Federation was issued, emphasizing that "Guangdong Province Taxpayers' donations to the Guangdong Provincial Charity Federation are allowed to be deducted in full before taxable corporate income tax and personal income tax". This practice has not only benefited the development of specific local charitable organizations in a certain period of time, but also caused the unfair treatment of the charity tax system among various regions and undermined the unity of the national charity tax law (Yanjie Li, 2015).

4) The popularity of the charity tax system is not high

Chen and Tan (2007) believe that in view of the actual situation in China, apart from a few people who understand the preferential tax policies for charitable donations, most people are not aware of the tax incentives related to charitable donations, let alone the tax benefits that they bring economic benefits.

5) Lack of philanthropic culture

Although China has advocated benevolence and poverty alleviation since ancient times, overall, China's philanthropic culture is not sound enough. Most Chinese enterprises lack philanthropic concepts and corporate social responsibility and are not keen on, or even avoid, charity activities (Xu & Xie, 2014).

In particular, China is currently in a transition period and has not yet formed a benign philanthropic culture. Although charitable donation has a good impact on enterprises, enterprises are faced with two different levels of challenges when it comes to the philanthropic culture (Shi, 2017). The government does not pay much attention to publicity for philanthropy. Under the influence of historical factors, there are still some negative factors such as "hatred of the rich" and "robbing the rich" in the society. In pursue of selling points, some media are very enthusiastic about promoting the "heartless rich" among Chinese entrepreneurs. It has created the "expiation" motivation on corporate donations, making it difficult for corporate charitable donations to receive due praise Xiao (2011). Some people have doubts about enterprise philanthropy, which they think has a purpose (Fu & Zhang, 2007). Chinese culture has always emphasized that "Wealth should be hidden". Many wealthy people regard charitable donations as revealing their wealth. This backward and narrow conception is not conducive to enterprises' participation in philanthropy (Xu & Xie, 2014). Chinese entrepreneur Chen Guangbiao engaging in renewable resources has been high-profile in philanthropy throughout his life. During the Wenchuan earthquake, he donated money and exerted himself for disaster relief as soon as the disaster happened. He also visited overseas countries. Enthusiastic about doing good deeds in Japan and Taiwan, he has donated 1 billion *yuan*. But some Chinese media and experts sharply criticized his "high-profile good deeds" as "violent good deeds" and "shows," and even ridiculed him as a "malefactor" (Zhou, 2013).

6) Low public trust in philanthropy

Some companies donate through charitable organizations, and the credibility level of the charitable organizations will affect the enthusiasm of corporate charitable donations (Min & Yi 2016). Due to the lack of transparency in using charitable donations in China and the low capacity to attract charitable funds, the charitable donations of enterprises often disappeared without a trace (Sun & Wang,

2013). As of January 2020, the outbreak of COVID-19 in China triggered a rare crisis. Many private entrepreneurs purchased and proactively donated face masks, but hundreds of thousands of face masks purchased in Chongqing and other places were forcibly expropriated by locals when being transported through Dali in Yunnan Province (Ifeng.com, 2020). Some of these face masks was taken by some government officials and sold at high prices (Finance, 2020). On one hand, China does not have statutory provisions for charitable activities and there is a lack of supervision. On the other hand, the lack of professional and moral ethics for some government officials has also made entrepreneurs “stay away” from charitable donations.

2.2.2.7 Expert Opinions: Deficiencies of the Research on Charitable Donation of Chinese Enterprises

Due to the fact that philanthropy in China starts relatively late and the related research is also relatively late, and China has no religious beliefs, and charity credibility is not high, and there is a lack of charity culture construction and charitable tax law, such as imperfect special national conditions, many Chinese scholars put forward their views about Chinese corporate philanthropy research, and believe that it can be improved in the future.

Tian and Cai (2016) and Li and Liang (2018) believe that compared with foreign studies, the exploration of China's corporate philanthropy is still in its infancy on the whole, and the researches are extremely scarce. However, the integration of Chinese enterprises into the development of the international competitive environment and the active practice of corporate philanthropy provides rich and unique materials for the discussion of the philanthropic competitiveness of Chinese enterprises and the research on rational philanthropic decision-making of enterprises. The majority of theories and empirical analysis has studied the role of philanthropy in promoting the sustainable development of enterprises, showing that corporate philanthropy has become more and more important in the strategic choice of enterprises. However, under

China's unique system, the relationship between political association and corporate philanthropy has quickly become the focus of research, but both quantitative analysis and qualitative research are in the primary stage. At the same time, the research on the relationship between corporate redundant resources and corporate philanthropy as well as the attention to the political competence of enterprises and their senior leaders in the context of China is relatively insufficient. Gu, Ou, and Wen (2017) believe that Chinese researches mostly start from the external perspective of enterprises, and often ignore the regulating effect of enterprise capacity on the relationship between charitable donation and sustainable development of enterprises.

In the view of Sui et al. (2016), many studies have empirically examined the relationship between charitable donations and corporate financial performance, but most of the discussion is based on the particular disaster context, which makes it difficult to fully explain normal corporate charitable behaviors. In addition, few scholars have analyzed the direct effects of charitable donation from the perspective of the needs of enterprises themselves, and the influence of external environment on the process of its effect needs to be further explored.

Cheng and Zhang (2014) further pointed out that domestic studies on charitable donation mostly studied the formation and influence of corporate charitable donation behavior from different situational characteristics, but lacked the analysis and integration of relevant factors affecting corporate donation behavior from a specific perspective. The grasp of the situational factors can make the researchers have a clearer explanation and a more comprehensive understanding of the charitable donation behavior of enterprises.

Ye and Mei (2018) believe that existing studies mainly focus on the influence of public opinion environment on enterprise behaviors on the whole, but basically stayed in relatively general external relations, failing to deeply explore the conceptual category, influencing factors, interaction mechanism and other more

detailed internal logic between the two. In particular, under different scenarios, there is no clear explanation for the change of consumers' attitudes towards the amount of corporate charitable donations and the most effective form of charitable donations (Yuan & Tian, 2015).

Although the current research has extensively explored the positive effects of enterprise philanthropy and good marketing, but there is a lack of comparative studies on the impact of these two kinds of charity behaviors on consumers. Few studies have deeply examined the impact of donations and subscription on consumers, and the influence of various charitable behaviors on consumers should be different and carefully discussed (Tian, Li, & Chen, 2016).

In addition, the academic research on corporate charitable donation mostly focused on its motivation and economic consequences, and the possible corporate governance effects of the two, especially the correlation between accruals and real earnings management, have rarely been discussed (Ning & Chen, 2017). At the same time, there are few studies on the internal driving factors of corporate philanthropy (Mai, Liang, & Su, 2017).

2.2.2.8 Difference between the Philosophy of "Western" and "Chinese" Charities

Through the literature review, the author summarizes the differences between Chinese and Western philanthropic concepts as follows.

Table 2.1 Difference between the Philosophy of "Western" and "Chinese" Charity

Country	The Concept of Charity (Difference)
Western countries (mature)	1. Individualistic culture. Pay attention to both personal interests and the importance of giving others benefits in promoting freedom and equality (H. Peng & Qi, 2012); 2. Rational spirit. Advocate the values of autonomy and

Country	The Concept of Charity (Difference)
	<p>self-consciousness, full of independent thinking and criticism, charity is raised to the level of social responsibility, and it can achieve both justice and benefit (Ni, 2013);</p> <p>3. Continuity and standardization. The company has established a charity department internally and a charity foundation externally. The government also attaches great importance to maintaining equal cooperative relations with non-governmental charitable organizations (Jiyuan Wang & Chen, 2014); strong awareness of strategic charity (Logsdon et al., 1990);</p> <p>4. Religious doctrines such as “fraternity”, “the original sin of the rich”, altruism, sympathy, and world-saving religion constitute the most primitive motives for charity, and are deeply influenced by religious beliefs such as Christianity. Everyone has to work their entire life. And fraternity for others and atonement for yourself. Regarding charity as a heterogeneous requirement, respecting God when doing charity, with external compulsion, and seeing charity as an effective way to transcend material desires and freely shuttle between wealth and spirit (Rietveld & Van, 2013).</p> <p>5. Full of enthusiasm for charity, active and high-profile charity behavior. The main reason is that the country’s charity taxation policy is relatively complete, which inspires people’s philanthropic motivation (C. T. Clotfelter, 2012).</p>
<p>China (Relatively immature)</p>	<p>1. To be led by charitable organizations (closely related to the government), and the government implements charity as the main channel. But the state's assistance is limited (Kang & Wang, 2018).</p> <p>2. Focus on sensibility, do charity without asking for return (G. Xiao & Ren, 2007); Lack of rational understanding of "corporate citizenship" or corporate social responsibility. The public has too high expectations of corporate philanthropy, and some people hold a negative attitude towards corporate philanthropy (D. Chen, 2012).</p>

Country	The Concept of Charity (Difference)
	<p>3. Lack of long-term charity strategy. Dedication of love during catastrophes or extreme events, but not lasting. There is also a lack of standardized charity departments within companies, and most companies have not established corporate foundations (H. Peng & Qi, 2012);</p> <p>4. Deeply influenced by Confucian culture, combining traditional culture with religious beliefs, within the scope of moral responsibility, has self-discipline, rather than a heterogeneous behavior, hoping to be recognized in the moral judgments of society or others, more or less "political -religious" or utilitarian color (X. Tang, 2010).</p> <p>5. Charity enthusiasm is not high. The main reason is that the country's taxation policy is not perfect, charitable organizations are not transparent, and the credibility is not high, which dampen people's motivation for charity (Kong & Li, 2018).</p>

2.3 Summary of Research Trends of Enterprise Philanthropy at Home and abroad in Modern Times

Based on the above literature, it can be seen that the research perspectives of domestic and foreign scholars on corporate charitable donations can be roughly summarized as follows: 1) From the strategic perspective of enterprises, such as the impact of charitable donation on enterprises' own interests; 2) The relationship between enterprise scale and charitable donation; 3) The decisive role of corporate executives in corporate philanthropy, such as the entrepreneur's charity concept and the gender of senior executives; 4) Impact of disastrous special period on corporate charitable donation; 5. The relationship between the profit level of enterprises and enterprises; 6) Resource dependence theory (political affiliation, relationship between government and enterprise, political identity and participation of entrepreneurs); 7) The relationship between different life cycles of enterprises and corporate philanthropy; 8) The influence

of social factors on corporate philanthropy, such as whether enterprises join charitable organizations and whether the tax law on philanthropy is reasonable; 9) Existing problems in corporate philanthropy, etc.

In general, with the literature research from different angles to explore the charity cause, from charity behavior of enterprise to the impact on the role of enterprise development, Y. Lin and Ji (2016) and Galaskiewicz (1997) put them down to five views: altruism, political motivation, corporate reputation, managerial utility, and self-interest.

Therefore, so far, previous studies on corporate philanthropy have basically been conducted from the perspective of utilitarianism. However, few scholars have explored the influence of scientists' "original intention" of charity on the development of enterprises from the perspective of entrepreneurs' "original intention" of charity, especially under China's special national conditions. This study is the first of its kind, and also one of the innovations in the paper

CHAPTER 3

RESEARCH METHODOLOGY

This chapter will introduce from five aspects: 1) the similarities between qualitative research and the research method used in this paper, and explain why this research adopts qualitative research methods; 2) matters needing attention during the interview: the relationship between politics and business, which is mainly to explain two points: First, China's special national conditions determine the privacy and sensitivity of political-business relationship, thus researchers need to pay attention to the "reservations" of entrepreneurs, and make accurate judgments in "observing every motion of a person"; Second, understanding the pros and cons of the relationship between the government and business in corporate philanthropy can remind researchers to prepare before interviews, that is, to understand whether each entrepreneur has a political position, and to fully understand the differences between them. By taking this as an important analysis factor, we can obtain more accurate research results; 3) Research context and location. This research aims to conduct surveys in different cities and regions in China to ensure the accuracy of sample collection on a larger scale; 4) interviewees. According to the principle of theoretical saturation, confirm the sample size of interviewees. In addition, to be on the safe side, the researcher continued to add three interviewees after reaching theoretical saturation to confirm that there is no new information, and then the investigation was terminated; 5) Data collection process and research tools. This chapter introduces the sampling strategy (information collection), data sources, increase of reliability and validity, and data analysis methods in this study. Among them, the section on data analysis method introduces the research methods and research block diagrams used in this study.

3.1 Similarities between Qualitative Research and this Research

Qualitative research is an activity that acquires an explanatory understanding of the behavior and meaning structure of the research subjects interacting with the research subjects under natural circumstances, by taking the researcher as a research tool and applying a variety of data collection methods (interviews, observations, and physical analysis) to conduct an in-depth holistic inquiry into the research phenomenon to draw conclusions and theories. Its specific purpose is to delve into the specific characteristics or behaviors of the research subjects and further explore the causes. It solves the "why" problem (Marshall & Rossman, 2015).

This study, under the special national conditions, explores "why" entrepreneurs who are passionate about philanthropy form philanthropic beliefs and how their philanthropic beliefs are formed. Further, why their "original intention of charity" promotes the development of the enterprise? It accords with the category of qualitative research to explore "why" and solve "why";

"Ci Shan" (means philanthropy in Chinese) in "Shuo Wen Jie Zi" (the first comprehensive dictionary of Chinese characters) is interpreted as "Ci means heartfelt love", and "Shan refers to words like sheep, and sheep is a symbol of good luck, friendliness and benevolence". The relationship between the two words is that "Ci" is the internal concept of "Shan", and "Shan" is the external performance of "Ci". "Wei Shu Cui Guang Zhuan" says, "tolerance and charity, not determined by foreign objects, advancing and retreating ups and downs, self-sufficiency." This means that a generous, sincere, and kind-hearted person has a very indifferent view of the gains and losses of worldly possessions, and regards honor and wealth as floating clouds. Therefore, entrepreneurs who are keen on charitable donations pursue spiritual enrichment rather than simply reputation and wealth. It is the pursuit of "spiritual perfection" that inspires

their enthusiasm for charity and enables the philanthropy and development of the enterprise to coexist harmoniously.

To study the impact of entrepreneurs' philanthropic "original intentions" on the development of enterprises, we must first study how the philanthropic "original intentions" of these entrepreneurs who are keen on philanthropy were formed under special national conditions of China. Besides, we should also study their mysterious and rich inner activities. Therefore, it is not suitable to use quantitative analysis. To sum up, this study is suitable to do qualitative researches.

3.2 Issues to be Noted During the Interview: Political and Business

Relations

In this in-depth interview, we need to pay attention to the relationship between government and business. Researchers define the relationship between government and business as the relationship between local governments (including state-owned enterprises) and enterprises. It should be noted that if we only say "enterprise", it refers to private enterprises, excluding state-owned enterprises, because state-owned enterprises are essentially the expansion of the national government bureaucracy in the economic field, and state-owned enterprises are essentially "political". The "entrepreneurs" in this study include both state-owned enterprises and private entrepreneurs.

Under special institutional environments of China, the relationship between government and business has become the focus of many scholars' attention and research, but whether it is qualitative or quantitative, it is still in its infancy (Tian et al., 2016). Since the relationship between government and business is usually private and morally sensitive, some entrepreneurs may speak with "reservations" during the

interview process, which requires researchers to “see and observe” and make accurate judgments.

Western countries have relatively formal and legal political-business relations. When dealing with governments, companies usually use full-time representatives to communicate with the government, and lobby through trade associations or special alliances, which affect laws and regulations. Therefore, Western countries have highly impersonal political and business relations (Shiquan Wang & Wang, 2011) while China is a humanistic society with “humanistic culture”, which has strong personal characteristics, and is pervasive in social networks, especially in political and business relations. At the same time, China is in a period of economic transformation, accompanied by the lack of corresponding mature and perfect systems and property rights conditions. The Chinese government (including state-owned enterprises) has absolute monopoly control over key social resources. Therefore, for most Chinese private enterprises, if they want to adapt to society and continue to grow, it is difficult to get rid of the "Chinese-style" environment of government-business relations under national conditions. In order to survive, private enterprises will inevitably face two kinds of decision-making in the relationship between government and business: passive response and preemptive measures. The former hopes that the company will avoid “legal harm” from the government, while the latter actively establish close personal relationships with government officials or key figures in order to obtain important or critical resources or special protection (Yu & Wu, 2012).

Under the special economic transition context of China, private enterprises are relatively weaker than state-owned enterprises in terms of obtaining special resources such as financing advantages and preferential tax rates. Private entrepreneurs actively participate in politics, participate in political discussions, or participating in the deliberations through elections to become deputies to the National People's Congress or CPPCC members, and escort the survival and development of enterprises. These

measures can be regarded as a political strategy for private enterprises (Wu, Wu, & Liu, 2008). Therefore, in order to maintain political connections, companies often tend to maintain and strengthen their political connections with donations that are legal and can win the trust of the government, and favor and attention of the public. For example, Z. Zhang (2009) and others found that the earthquake donations of state-owned enterprises are lower than that of private enterprises, indicating that the nature of ownership may affect the donation behavior of enterprises. Ownership directly represents the political connection of an enterprise to a large extent. Jia and Zhang (2010) also found that listed companies with political affiliation are more inclined to make charitable donations. Many of the management personnel were formerly government officials, and they still maintain close financial, administrative and personal relations with the government. These entrepreneurs can still rely on their cadre background and network to navigate the commercial ocean and make huge profits (Wu et al., 2008). Therefore, the work experience of many corporate executives that have previously served in the government, or served as representatives of the National People's Congress or CPPCC members, local government advisers or counselors, are the dimensions of their political connections (Yue et al., 2013).

If enterprises can establish a good social relationship with the government, they will find it easier to obtain a tangible or intangible policy protection from the government. Running with the support of the government, enterprises will certainly get twice the result with half the effort. It is common for companies to get charitable donations led by local charities so as to help local governments reduce the burden of public services. This "relationship" between the two sides can be said to be mutually beneficial. For example, the government intervention in credit allocation to exchange resources with private enterprises is the key to politically-linked private enterprises' charitable donations affecting debt financing (Li, Wang, & Xu, 2015). Therefore, entrepreneurs generally do not disclose the full details of this mystery in interviews.

Researchers need to think deeply and ask questions without trace, while referring to more previous literature.

In the 1990s, many scholars took a positive attitude towards China's distinctive political and business relations. They believed that in the period of economic transformation, close political-business relations have promoted the performance of enterprises and improved their competitiveness (Zhang & Zhang, 2005). Enterprises that have a close relationship with the government are more susceptible to the government persuasion and donate more actively (Lu, 2002). The political connections of corporate executives are significantly positive correlated with the fierce market competition of the company's main products and corporate donations (Yue et al., 2013). Some scholars have also put forward the concept of "systematic corruption", believing that the previously open political-business alliance has quietly transformed into private government-business collusion, leading to systemic corruption (Li, 2005). In the interviews, many entrepreneurs stated that they did "passively" accept the charity requirements of the local government, organized public welfare activities with the government, and received support and awards from the government. Some people were unwilling to cooperate with the government, and joined charity organize just to expand your charity. However, when they do enough and get media attention, the government will take the initiative to come to the door, offer support and awards, or seek further cooperation between the two parties. However, enterprises charity donation under government supervision have had a good impact on the strength and sustainability of charitable donations. This is also consistent with the fact that entrepreneurs who are keen on charitable giving have different social responsibilities in this study.

3.3 Research Context & Location

In qualitative research, sites and participants should be identified purposefully. According to the goals and problems of this research, the research site for in-depth interviews should be within China. China has 23 provinces, 5 autonomous regions, 4 municipalities and 2 special administrative regions. The research sites selected for this study include 27 different cities in 13 provinces in China, 13 of which include: Sichuan Province, Jiangsu Province, Henan Province, Hebei Province, Anhui Province, Fujian Province, Northeast Province, Hubei Province, Hunan Province, Zhejiang Province, Jiangxi Province, Shandong Province, and Guizhou Province. The 27 cities include Beijing, Yibin, Nanjing, Shenzhen, Xuzhou, Chengde, Hefei, Fuzhou, Changchun, Enshi, Taian, Anyang, Luoyang, Yangzhou, Yancheng, Chizhou, Heze, Suizhou, Fuyang, Linchuan, Jiujiang, Kaifeng, Changzhou, Pizhou, Hengyang, Zunyi, and Shanghai.

The reason for choosing these interview locations is that, on the one hand, it meets the goals and problems of this research, and the interview locations must be in China if we want to explore entrepreneurs under China's national conditions; on the other hand, conducting in-depth interviews from more different provinces and cities is more universal and can ensure the accuracy of sample collection on a larger scale. In terms of the specific locations, the interview place for this study is the office of the company manager where each respondent works, so as to get as true feedback as possible. Exceptions can be made in rare cases, such as interviewees who arrange suitable locations according to their own circumstances.

In-depth interviews with interviewees first started with a chat, followed by a professional interview outline. The principle of choosing the interview location is to make the interviewees feel relaxed, comfortable and quiet, which will help researchers to record and take notes so that they are not easily disturbed by others. In addition to

conducting in-depth interviews, this study also conducted semi-structured interviews on the Internet.

3.4 Interviewees

When selecting interviewees in qualitative research, we should conduct targeted sampling according to the research needs to determine the best person to find the research goal.

The criteria for selection are: do subjects have the knowledge and information needed by the researcher? Can they be found at their place of work? How active are the respondents in providing information? Are respondents able to convey information freely and accurately?

The purpose of this study is to explore how the original intention of those entrepreneurs who are keen on charity is formed under China's special national conditions, and how their original intention of charity promotes the development of the company. The answer can be obtained through comparative study. Therefore, the interviewees in this study are entrepreneurs who are interested in charity and those who are not.

Hambrick and Mason (1984) believe that executives are the actual decision-makers of corporate philanthropy, and the characteristics of senior executives are bound to affect corporate philanthropy. In other words, the engagement of the companies in philanthropic activities stems from the opinions of corporate executives on philanthropy. Therefore, the researcher considers that the respondents should firstly take company executives.

Second, when selecting these executives, the researcher considered the differences among them: region, gender, age, whether they held social posts, whether they won personal honors, whether they were members of the Communist Party of

China (CPC), their positions in the company, the size of the company and the industry involved as well as the scale, way and frequency of their philanthropic activities, etc. to get more accurate research.

Thirdly, in the in-depth interview, how many interviewees are needed to construct the new theory? The sample size of interviewees has to be confirmed according to the Theoretical saturation principle. When researchers find that the information acquired in the interview starts to repeat and no new and important topics appear, the information can be considered as saturated and it is no longer necessary to continue the interview (Sun, 2011).

Strauss and Corbin (1997) also believe that by continuously analyzing, summarizing, comparing, and summarizing the interview data to determine that there are no new categories and structural relationships, and thus confirming that the theory has reached saturation, the further collection of data can be stopped.

Wang (2018) believes that to be on the safe side, researchers can continue to interview one or more interviewees. If it is confirmed that no new information is available, the investigation may be terminated.

Therefore, when sufficient data reached theoretical saturation, the researcher further interviewed 3 business executives from different regions, including 2 entrepreneurs who were keen on charity and 1 entrepreneur who did not do charity (In the previous interview, it was found that entrepreneurs of Type Y had more attributes than entrepreneurs of Type N, so in order to avoid omissions, the researcher interviewed more entrepreneurs of charity).

Therefore, the interviewees of this study are 16 entrepreneurs who are keen on charity and 11 entrepreneurs who are not.

To protect the privacy of interviewees, the code is used instead of their names. The research object list is as follows:

Table 3.1 List of Charitable Entrepreneurs

List of Charitable Entrepreneurs											
Name code	Industry	Corporate scale	Corporate post	Duration in the post	Social post	Personal honor	Donations	Region	Age	CPC member	Gender
Y1	Red Cross Society of China	Large	Vice President	>40 years	Head of Leading Group of CPPRPD, council member of the COAFFC	The first public official of Chinese mainland visiting Taiwan, Top Ten News Figures of China, etc.	He donates every year. He donates immediately as soon as a disaster hits in any area of the country.	Beijing	82	Yes	Male
Y2	Jianchuan Museum	Large	Curator	30 years	Member of Standing Committee of Sichuan CPPCC, deputy secretary-general of SHCRWJA, former deputy mayor of Yibin City	Hundred Outstanding Private Entrepreneurs in 40 Years of Reform and Opening-up, Excellent Builder of SCC of the Fifth NPSE	"In order to retain the memory of the nation", he donated all his family property for philanthropy	Yibin	63	Yes	Male
Y3	Gree Electric Appliances	Large	chairman	20 years	Deputy to the National	The World's Top 50 Most Influential	She donates irregularly every	Nanjing	66	CDNCA	Female

List of Charitable Entrepreneurs

Name code	Industry	Corporate scale	Corporate post	Duration in the post	Social post	Personal honor	Donations	Region	Age	CPC member	Gender
	Inc.				People's Congress	Women, the fourth of Forbes Powerful Asian Businesswomen, etc.	year to provide poverty-stricken college students nationwide with "no upper limit" funding assistance; Every major natural disaster will take the lead in making donations and appeal to company employees to donate together; He donates from time to time every				
Y4	Culture and Sports	Large	chairman	>10years	Boxing king	World champion gold belt	year, mainly to support poor college students across the country;	Shen zhen	43	Not	Male
Y5	Yingke	Large	Partner in China, Director of	17years	Core member of "Intellectuals	City charity figures	He participated in the charity organization under	Kaifeng	49	Democrat	Male

List of Charitable Entrepreneurs

Name code	Industry	Corporate scale	Corporate post	Duration in the post	Social post	Personal honor	Donations	Region	Age	CPC member	Gender
Y6	Nu Skin Cosmetics	Large	Public Welfare Committee chairman	>10years	Association" Training Lecturer of GAGNER Business School	GAGNER outstanding agent	the tie of the deputy mayor, and made regular and targeted donations every year; and took the initiative to lead the company's employees into the community to help the poor; individuals insisted on making donations every year for up to 17 years; He leads the company's employees to make regular donations every year, mainly to support people in poor areas, not	Hebei	41	Yes	Male

List of Charitable Entrepreneurs

Name code	Industry	Corporate scale	Corporate post	Duration in the post	Social post	Personal honor	Donations	Region	Age	CPC member	Gender
Y7	Livelihood Insurance	Large	chairman	>20years	Member of Ciyin Organization Association, member of Buddhist Association	Outstanding leader in organization development in the province	only in China, but also abroad; She participates in Buddhist organizations and municipal charitable organizations, makes regular donations every year, and cooperates with the government to regularly go to schools for the deaf and mute to help disabled children;	Hefei	57	Not	Female
Y8	Technology Software	Large	General manager	>10years	Deputy Secretary of Jiangzhou Chamber of	Advanced Individual of Jiangzhou Municipal Party Committee	He joined the Fuzhou charity organization and followed the	Fujian	42	Yes	Male

List of Charitable Entrepreneurs

Name code	Industry	Corporate scale	Corporate post	Duration in the post	Social post	Personal honor	Donations	Region	Age	CPC member	Gender
Y9	Spanish winery	Medium scale	chairman	>30years	Commerce, Jiangzhou Youth Committee Deputy to the National People's Congress	“Good people in china”	organization to make regular donations every year, mainly to help people in poverty-stricken areas and send them daily necessities; Anytime, anywhere, as long as he meets someone in need, he will lend a helping hand. Many people came to ask him for help, he will help if he can	Xuzhou	58	Not	Male
Y10	Clothing, robot research and development	Medium scale	chairman	>10years	Vice President of District Party Association	District Party Committee Association Advanced Individual	He participated in charitable organizations and actively donated.	Changc hun	44	Yes	Male

List of Charitable Entrepreneurs

Name code	Industry	Corporate scale	Corporate post	Duration in the post	Social post	Personal honor	Donations	Region	Age	CPC member	Gender
Y11	Calligraphy and painting art	small	chairman	>20years	Director of Hunan Literature and Art Volunteer Association	Famous writer of Hunan Writer Network	<p>He is a leader of the group and provides timely assistance to people in need from all over the country from time to time; there are various ways to donate, including donations in kind and money;</p> <p>She is one of the leaders of charitable organizations. Every year, she walks into the homes of impoverished elderly people, sends them daily necessities, and</p>	Enshi	61	Yes	Female

List of Charitable Entrepreneurs

Name code	Industry	Corporate scale	Corporate post	Duration in the post	Social post	Personal honor	Donations	Region	Age	CPC member	Gender
Y12	art education	small	chairman	>10years	Charity promoter	“Good people in Xuzhou”	uses the power of media to call on many people to make charitable donations; She donates regularly every year to help the disabled children and poor households in this city;	Shan dong	42	Yes	Female
Y13	Fashion Company	small	chairman	>15years	Director of District Neighborhood Committee	Charity star team leader	He donates from time to time every year. He is a leader of charitable organizations. He donates in various ways, including money, materials and helping fruit farmers sell goods	Chang zhou	48	Yes	Male

List of Charitable Entrepreneurs

Name code	Industry	Corporate scale	Corporate post	Duration in the post	Social post	Personal honor	Donations	Region	Age	CPC member	Gender
Y14	software company	small	chairman	>10years	Member of City Charity Association	Inspirational people in the city	He participated in a charity organization and made regular donations every year. The main target of assistance is the disabled, such as accepting them as company employees and teaching them survival skills and technological expertise;	Henan	45	Yes	Male
Y15	"Goat's Milk" Food	Large	chairman	.>20 years	President of Luoyang Charity Association	City public welfare charity advanced representative	He holds a large-scale charity event in Luoyang every year to bring all employees and people from all sessions of the company to raise	Luo yang	43	Not	Male

List of Charitable Entrepreneurs

Name code	Industry	Corporate scale	Corporate post	Duration in the post	Social post	Personal honor	Donations	Region	Age	CPC member	Gender
Y16	Homestay Tourism	small	chairman	8 years	Part-time Deputy Minister of the Development Department of Nanjing Women's Federation, President of Nanjing Pukou District Homestay Industry Association	Representative of Jiangsu Provincial Women's Congress	donations; to provide scholarships for poor children; Undertake many natural education classes in primary and secondary schools in Nanjing and surrounding cities, promote the development of the district's homestay and tourism industry, and help rural development	Shanghai	38	Not	Female

*Note: CPPRPD=China Promotion Program for Reduction of Poverty and Disease,
COAFFC= Chinese People's Association for Friendship with Foreign Countries,

CPPCC= Chinese People's Political Consultative Conference,

SHCRWJA=Society of History of China's Resistance War against Japanese Aggression,

SCC=Socialism with Chinese Characteristics,

NPSE=National Private Sector Entrepreneurs,

CDNCA=China Democratic National Construction Association

Table 3.2 List of Non-Charitable Entrepreneurs

Name code	Industry	Corporate scale	Corporate post	Duration in the post	Social post	Personal honor	Region	Age	CPC member	Gender
N1	"Tom's House" Early Childhood Education	small	Chairman	8 years	Editor and reporter of Yangzhou Daily	Outstanding Media Person in Yangzhou	Yangzhou	43	Yes	Male
N2	Beauty salons	small	General manager	22 years	No	No	Anhui	35	Not	Male
N3	Medical treatment	small	Chairman	11 years	No	The first podiatry clinic in the	Yancheng	43	Yes	Male

Name code	Industry	Corporate scale	Corporate post	Duration in the post	Social post	Personal honor	Region	Age	CPC member	Gender
N4	Health products	small	Chairman	>20 years	No	No	Hunan	42	Not	Male
N5	Machinery Company	small	General manager	10 years	Director	Outstanding young backbone	Pizhou	30	Yes	Male
N6	Vatican Department Store	Medium scale	Dealer	16 years	No	Excellent agent	Heze	31	Not	Female
N7	Foreign trade companies and health shops	small	Chairman	>10 years	No	No	Hubei	44	Not	Male
N8	Education and training	small	Chairman	>15 years	No	No	Zhejiang	43	Not	Male
N9	Culture Media	Medium scale	Chairman	>10 years	Event planners of China	No	Linchuan	53	Yes	Male

Name code	Industry	Corporate scale	Corporate post	Duration in the post	Social post	Personal honor	Region	Age	CPC member	Gender
N10	Sound media culture	Medium scale	Chairman	7 years	No	No	Jiujiang	31	Not	Male
N11	"Donghui" Technology Co., Ltd	small	Chairman	>10years	No	No	Zunyi	44	Not	Male

Note: Political identity refers to the positions held by individual entrepreneurs in government departments.

3.5 Data Collection Process and Research Tools

3.5.1 Sampling Strategy (Information Selection)

In-depth interviews for qualitative research require detailed and in-depth interview materials. It pays more attention to the quality of interviews rather than quantity. Under normal circumstances, the sample number is not fixed, depending on the researcher's research goals and problems, but the samples for qualitative research are generally small samples. It is a labor-intensive job, and the purpose is not to extrapolate trends from large samples, but to explore the stories behind them. So it does not require large samples, and it is impossible to achieve large samples. The size of the sample depends on whether the content of the interview is complete, that is, when no new attributes appear in the interview data (Wang, 2018).

Therefore, in-depth interviews rarely use random sampling, but rather flexible non-random sampling. Common sampling methods for in-depth interviews include occasional sampling, convenience sampling, judgment (purpose) sampling, snowball sampling, quota sampling, etc. (Fan & Wu, 2009).

In order to meet the research objectives of this study, the researchers adopts convenient sampling, judgment (purpose) sampling and snowball sampling.

This study applies the "convenience sampling method" to take samples. The convenience sampling is also known as grab sampling or accidental sampling. It is a type of non-probability sampling that involves the sample being drawn from a group of people easy to reach in a specific community at specific time to match the research topic.

Hambrick and Mason (1984) believe that executives are the actual decision-makers of corporate philanthropy, and the characteristics of senior executives are bound to affect corporate philanthropy. In other words, the engagement of the companies in philanthropic activities stems from the opinions of corporate executives on philanthropy. Therefore, the interviewees selected in this study are all company executives.

Second, when selecting these executives, the researcher considered the differences among them: region, gender, age, whether they held social posts, whether they won personal honors, whether they were members of the Communist Party of

China (CPC), their positions in the company, the size of the company and the industry involved to get more accurate research.

During the investigation, the researcher will determine the unit of the sample according to the principle of convenience. For example, in this study, it first selects interview subjects from the researcher's city and its neighboring cities. The advantage of convenient sampling is that it is easy to implement, saves time and money, and the survey cost is relatively low.

Judgmental sampling, also known as "purposive sampling", refers to a sampling method that the researcher selects the most representative units from the sample members based on the subjective experience and judgement of the researcher. This sampling method is applied when the researcher is very familiar with their research field and has a good understanding of the overall survey. Hence more representative samples can be obtained. This sampling method is mostly used when the population is small and the internal differences are large, and when the population boundary cannot be determined or when the time, manpower, and material resources of the researcher are limited.

The information providers were selected for this study because "they have certain appropriate characteristics—according to the judgment of the researcher—can satisfy specific research goals." The researcher is familiar with the interviewees, knowing that they are all entrepreneurs with independent management rights, and all engage in philanthropy. In this case, they were selected because of their philanthropic behaviors.

Snowball sampling refers to interviewing some of the respondents first, and then asking them to provide some other respondents that belong to the overall population of research targets, and selecting subsequent respondents based on the clues formed, that is, it is a sampling method that obtains more samples from a small number of current samples. This process continues, creating a snowball effect. The advantage of this sampling method is that samples can be controlled according to certain sample characteristics, which is suitable for finding some people who are very rare in the population. Some of the interviewees in this study are recommended by entrepreneurs familiar to the researcher. The advantage of doing so is that it is convenient to find the respondents in a targeted manner instead of "looking for a needle in a haystack."

The sampling sequence of the 27 respondents in this study is divided into three stages: (1). The respondents in the researcher's city and neighboring cities, including Y5, Y7, Y9, Y10, Y13, Y14; (2). Respondents sampled by purpose, including Y1, Y2, Y3, Y4, Y6; (3). Respondents using snowball sampling, including Y8, Y11, Y12, Y15, Y16.

3.5.2 Interview Outline (Data Source)

This study uses the grounded theory, in-depth interviews, semi-structured interviews, participatory observations, and multiple case studies to explore the formation of entrepreneurs' "original intention of charity" under China's special national conditions and their role in promoting corporate development.

Qualitative research uses the researcher himself as a research tool. In a natural situation, it uses a variety of data collection methods (interviews, observations, and physical analysis) to conduct in-depth overall investigations of research phenomena. It is an activity that uses inductive rather than deductive thinking to analyze data, forms conclusions and theories from original data, and obtains an explanatory understanding of the behavior and meaning construction of the interviewees. The specific purpose is to deeply study the specific characteristics or behaviors of the object and further explore the causes of its occurrence (Marshall & Rossman, 2015).

Grounded theory has no theoretical hypothesis, but the researcher takes research questions, directly starts with actual observations, summarizes concepts and categories from original materials, and puts the results into theories. It is a bottom-up method to establish a theory, that is, on the basis of systematically collecting data, it looks for core concepts that reflect the essence of things and phenomena, and then construct relevant social theories through the connections between these concepts.

Since the main purpose of grounded theory is to construct theory, it especially emphasizes that researchers are highly sensitive to theory. Whether in the design stage or when collecting and analyzing data, researchers should remain sensitive to their existing theories, predecessors' theories, and the theories presented in the data, and pay attention to capturing clues to new construction theories.

Maintaining theoretical sensitivity can help us to have a certain focus and direction when collecting data. When analyzing data, it's important to look for concepts that can express data content more intensively, especially when the content of the data itself is relatively loose.

The researcher went to the practice units with a rough research topic, and conducted face-to-face in-depth interviews with the interviewees. Based on participant observation, the researcher acquired feelings in specific situations and understood the interviewees more comprehensively to get corresponding data and experience.

Moreover, the researcher in this study communicated with the interviewees in advance before each interview, agreed on the time and place of the interview, and informed the topic, it revolves around three aspects: entrepreneur, corporate development and philanthropy. During face-to-face in-depth interviews, the interviewees spoke freely according to the topic, and the researcher only provided appropriate guidance, and asked for consent to perform live recording and kept a record.

Therefore, when conducting in-depth interviews, researchers should neither allow the content of the interview to deviate from the subject to avoid wasting time and unproductive interviews, nor give intentional guidance so as not to lose the true meaning of the research and discussion.

The interview time of each research subject is different. In qualitative research, the time required for in-depth interviews should be at least half an hour. However, for the sake of accuracy, the researcher generally spends more than 2-3 days for each interviewee, and some are longer. For example, the interviews for Y2, Y3, N7, etc. are more than two months. In order to learn more about their charity status or reasons for not doing charity, for example, how much money they have donated so far, how often do they donate, and how do they donate? The total interview time for all interviewees is almost a year, from May 2018 to July 2019, and three of these in-depth interviews were conducted in July 2020. Many first interviews are conducted with individual entrepreneurs, such as Y2, from May to August 2018, and second interviews were conducted in June 2019. In-depth interviews with 3 were conducted from October to December 2018, and the second interview was conducted in August 2019. Y10, Y11, Y12, Y13, and Y14 were interviewed for the first time from June to August 2019, and second interviews were conducted in July 2020.

Meanwhile, the researcher closely observed the external expressions of the interviewees, gained insights into their internal psychology, judged the truthfulness of their speech, and effectively adjusted the content and focus of the interview in a timely manner during the interaction. The participant observation method was first proposed by Linderman (1924) and is an important part of qualitative research and multi-case studies. The advantage is that the researcher can go to the practice units with a rough research topic, acquire feelings in specific situations and understand the interviewees more comprehensively to get corresponding data and experience.

The reasons why this paper adopts the multi-case study method are as follows: first, the applicability of the case to this paper. The question to be answered in this study is the category of "why" and "how". Case study is more suitable for the interpretation of "how" and other questions, especially for the understanding of the research object, the search for new concepts and ideas, and even the establishment of new theories. In addition, the theory circle has reached a consensus on the principles, methods and steps of case studies (Mao & Zhang, 2008). Second, the applicability of multiple case studies to this paper.

With multi-case research method, the researcher can understand and reflect different aspects of a case more comprehensively, thereby forming a more complete theoretical basis (Eisenhardt, 1989), and increasing the reliability and validity of the study (Robert, 2004).

After the interview, the researcher sorts out the speech data word by word using the method of listening while typing as well as listening and typing repeatedly to convert it into a data file in order to record the interviewee's conversation more accurately and deepen the memory and understanding of the interview.

After sorting out all interview dialogues and texts, the researchers conceptually code each sentence of each interview document to enhance their impression of the interview. After all the work is completed, the researchers continue to organize the interview summary and memo (continuous update, and every new idea will be recorded immediately).

Due to the large number of interviewees, a long time span, and complex data integration, all qualitative data obtained through direct observation through field

surveys are recorded in the Interview Record in the paper so that the qualitative data can be coded in the future.

In addition, the researcher also conducts semi-structured online interviews with entrepreneurs who are non-charitable entrepreneurs, entrepreneur's assistants, and entrepreneurs who are used as counter evidence. The researcher makes an interview outline and sends it to the interviewee in advance so as to guide the interview with a clearer theoretical framework and broader research questions. According to the progress of the interview content, a more flexible way of questioning and discussion will be adopted (the specific interview outline and questionnaire are attached to the text).

In a semi-structured online interview, the researcher converts the interviewee's voice into text, or sorts out the online interview text, and completes a complete record and memo.

While in the semi-structured interview, the interviewees and interviewers have not to meet each other, but it is convenient for them because they are free from the constraints of time and space, thereby interviewees can answer questions more naturally, truthfully and logically after careful consideration. Meanwhile, interviewees can not be affected by the verbal and behavior language of their interviewers when answering questions (Jianming Wang & He, 2011).

Therefore, such two methods will draw on each other's strength to better achieve the effective purpose of interview.

3.5.3 Reliability and Validity

Qualitative research attaches importance to the integrity of research and aims to complete records after observation. The implicit meaning and characteristics of various situations and times should be interpreted in the same way. In other words, the degree of agreement between the data recorded by the researcher and what have actually happened in the natural context is called the reliability of qualitative research (Denzin & Lincoln, 1994).

Lin (2000) believes that the use of counter-evidence can improve the internal reliability of qualitative research so as to ensure that the research results are trustworthy. Wang (2000) believes that the grasp of reliability can be started from several aspects:

1) The stability of observation, i.e. whether the researcher can make the same observation or interpretation at different times or places; 2) The reliability of the evaluator, i.e. when another observer observes the same phenomenon using the same theoretical framework, he will interpret it in the same way (Xu, 2006). These two points meet the requirements of inherent reliability in qualitative research, that is, whether the description of the event is consistent, not whether the record of the occurrence frequency is consistent (Li, 2009).

Traditionally, the validity of qualitative research refers to the degree to which the knowledge claimed by the researcher conforms to the facts, or the degree to which the participants of the research construct reality. Validity means authenticity. Authenticity refers to an appropriate, honest and balanced account of social life from the perspectives of ordinary people in daily life. The concept of "validity" in qualitative research is used to evaluate the researcher's expression of research results. High validity means that the expression of results reproduces the balance and consistency among all parts, aspects, levels and links in the research process. It's important to measure the reliability of the research, that is, whether the results of the research reflect the reality of the research object (Qu, 2006).

The definition of validity in qualitative research refers to logical validity in most cases, that is, the degree of validity can only be judged by logical deduction. Under normal circumstances, the most important detection method by researchers is the triangulation research method. According to Dunz's triangulation research, it can be divided into three types, namely the triangle of time, space and investigator. Time triangle is the use of horizontal and vertical analysis techniques to help overcome time constraints in the research process, so that a research is no longer confined to a certain point in time. The spatial triangle emphasizes that it is not limited to the same region or even the same cultural background. It aims to find out which theories are commonly used by humans and which of them are specific ones of a certain region and a certain cultural background. It is also helpful to test the generalization degree of the research conclusion. The Investigator Triangle means that there is more than one researcher with the same research background (Li, 2009). This study uses the combination of the first two triangular studies, that is, longitudinal analysis of these entrepreneurs engaged in charitable activities in different time periods and from different regions.)

Bohson (1997) also divides validity into three categories: descriptive validity, explanatory validity and generalized validity. Descriptive validity emphasizes that what the researcher describes must be visible or audible (this study is fully consistent with this point). Interpretative validity means that when collecting original data, researchers must try their best to understand the meaning of the subject's words, use their words as the classification name for analyzing the original materials as much as possible, and truly express their meaning system in the research report using different research methods (such as a combination of interviews and observations) with various subjects, etc. (this research is fully consistent with this point). Promotional validity refers to whether the research results can be extended to similar populations and situations. In qualitative research, purpose sampling is usually used to consider the purpose and nature of the research to determine the scope of heterogeneity among respondents. In the selection of materials on this basis, the internal promotion of materials has actually been taken into consideration (this study is fully consistent with this point).

In qualitative research, the most common methods for testing validity include participant feedback and participant testing. Participant feedback refers to the researcher sharing the preliminary conclusions with others who can be those familiar with the interviewee and can provide their own useful opinions and suggestions on the results. Participant testing refers to handing over research reports to interviewees to see how they react. If the interviewee has a different view on this, or the researcher misunderstands what they have done and said, they can make necessary changes based on their suggestions (Li, 2009). At the same time, he also believes that NVIVO software analysis is an effective way to improve the reliability and validity of qualitative research.

Triangular cross-certification is a method to ensure validity in qualitative research. This method can be used to test different data sources or collection methods and it is characterized by the use of two or more research strategies when studying the same empirical unit. It compares information from different sources to determine whether they are mutually confirmed with the purpose to evaluate the authenticity of the data. Its basic principle is to collect and compare observations and explanations of relevant situations from multiple angles or positions (Xie, 2013).

Lin (2000) summarizes the list of methods to increase reliability and validity in qualitative research as follows:

Table 3.3 Indicators and Methods to Improve Reliability and Validity In Qualitative Research

Traditional research indicators	Enhanced indicators	Method strategy
Intrinsic validity (The authenticity of the research)	Credibility	Enter the research site for a long time; Continuous observation; The triangular cross-certification; Peer report; Counter-example exploration; Relatively subjective; Respondent verification
External validity (applicability)	Transferability	Rich description
Credibility (consistency)	Dependability	External review
Objective (neutrality)	Confirmability	External review

To sum up, this research adopts the triangular cross-certification method, that is, a questionnaire survey is conducted with the interviewer's assistant. When the researcher's own participatory observation after the interview is over, the interview data is sent to the interviewees for feedback, and then the researcher adopts Saturation theory and reduction to absurdity to further confirm the reliability and validity of interview data. (The research results will be explained in detail when confirming theoretical saturation in Chapter 4.)

3.5.4 Data Analysis Method

3.5.4.1 Continuous Analysis Induction, NVIVO Software Three-Level Coding

This study uses continuous analysis and induction to analyze the data. Continuous analysis of induction is a relatively scientific qualitative research method put forward by social scholars Glass and Strauss in 1967 (Glaser, 1967). When the study starts, there is no theoretical assumptions. It is a bottom-up theoretical approach that starts with a research problem directly from the actual observation of concept and category from the raw material, and then discusses it using a theory.

The continuous analysis induction method is a research approach for multiple cases and multiple data sources, and a representative path of grounded theory. It does not emphasize the establishment of an initial theoretical model as a starting point from existing literature and theories, but researchers should go into the field to search for all possible data, and deliberately put aside existing assumptions, judgments, and prejudices to ensure full attention on the research site and objects to the greatest extent with a rough research theme and field study method (Lin, 2015).

Strauss and Corbin (1997) believe that the core of the continuous analytic induction is the process of data collection and analysis. The main analysis idea is to continuously compare between data and data, and between theory and theory. Relevant categories and attributes are extracted based on the correlativity between data and theories. The analysis process of continuous analytic induction on data is called coding, that is, the collected data are decomposed and given concepts through the operation process of open coding, axial coding and selective coding, and then the concepts are appropriately re-abstracted, upgraded and integrated into categories and core categories.

Due to the large interview data, the process of continuous analytic induction and comparison of the interview data is very cumbersome, so it is necessary to use NVIVO software for three-level coding. NVIVO software is an important qualitative research and analysis software, suitable for the processing of interviews, surveys, audios, and other information. Through the nodes and coding, documents in different formats are extracted. It can process text data of 1000 cases at the same time, and it can make the results of qualitative research more scientific and efficient.

The role of the NVIVO software in this study is that it can help the researcher free from the labor of intensive manual data analysis, such as classification, sorting, and induction, and give the researcher more time to explore the development trend and describe the essence and significance of phenomena at a theoretical level, establish theoretical models, and finally obtain the conclusion of the research topic.

Strauss and Corbin (1997) believe that as long as NVIVO is used to encode data and no new categories and structural relationships are found, the theoretical model can be considered saturated. Therefore, the researcher strictly followed this guideline to implement the procedure, basically guaranteeing the reliability of the conclusion.

3.5.4.2 Research Framework

Based on qualitative research, in the special social context that China's charity cause lags behind, enterprise charity tax laws are implemented incompletely and inadequately, why do this kind of charitable entrepreneurs have original aspiration of charity, and how does their "original aspiration" promote the development of their enterprises?

The researcher encoded the interview data by applying the path frame diagram for continuous analytic induction. In other words, the researcher consolidated, analyzed, and summarized the interview data of the entrepreneurs in order, and gradually found out the same attributes among them through continuous comparison. When no more new concepts or categories appear, it means that the theory has reached saturation, and the collection of data is stopped (Strauss & Corbin, 1997).

The study takes steps as follows:

1st. Conduct continuous analytic induction and comparison on the interview data of the entrepreneurs who are keen on philanthropy. For example, find out the same attributes between the first and the second interviewee after analyzing and summarizing the interview data, and then compare the data of the third interviewee with them and extract the same attributes again. By analogy, when no more new concepts or categories appear, the collection of interview data is stopped.

2nd. In the same way, make continuous analytic induction and comparison of the non-charitable entrepreneurs until the collection of data is stopped.

3rd. With the first two steps, identify 16 charitable entrepreneurs and 11 non-charitable entrepreneurs from 27 cities of 13 provinces in China as the interviewees in this study.

4th. Apply analytic induction and comparison on the attributes of the two types of entrepreneurs, and summarize both the same and the different attributes among them, and then conclude the reasons for this kind of entrepreneurs enthusiastic about charity have original aspiration of charity.

The path frame diagram for continuous analytic induction is as follows:

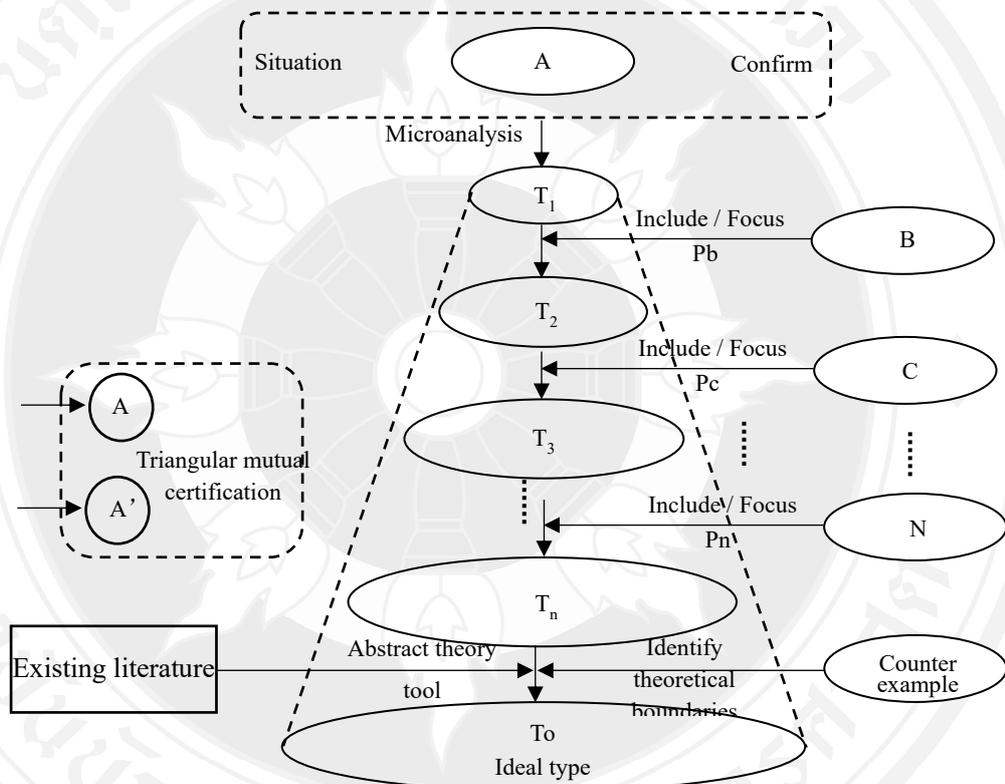


Figure 3.1 Path Frame Diagram for Continuous Analytic Induction

CHAPTER 4

RESEARCH RESULTS

4.1 Answers to Research Questions

This research adopts the method of continuous analysis and induction, and combines with NVIVO software to conduct three-level coding. Taking the first situation as the model, the author constantly compares it with other situations and adds new contents to gradually revise and improve the theoretical framework.

The analysis process of interview data can be divided into three main steps, namely, open coding, axial coding and selective coding. Through interviews with 16 philanthropic entrepreneurs and 11 non-philanthropic entrepreneurs in 27 cities of 13 provinces in China, the answers to two questions are explored:

- 1) Under the current special national conditions in China, why do those entrepreneurs who are keen on philanthropy form the "original intention" of charity, that is, how is their "original intention" of charity formed?
- 2) How does their "original intention" of charity promote corporate development?

The analysis process is as follows:

4.1.1 Process Analysis of Three-Level Coding

The researcher divided the interviewees into two categories: Y, entrepreneurs who are keen on philanthropy; N, non-charitable entrepreneurs (The Y1-Y16 and N1-N11 mentioned below are code numbers of the two types of entrepreneurs). With NVIVO software being used to encode the interview data in three levels, the core categories of the Y-type entrepreneurs are refined by comparing the same attributes and different attributes. So as to master the unique core attributes of entrepreneurs who are keen on philanthropy, and then build a theoretical framework.

The process of three-level coding is presented in Table 4.1.

Table 4.1 Process of Three-Level Coding

Process of Three-level Coding					
Original statement	Conceptualization	Category	Main	Core	Logical
y\n	Y\N	AA	category	category	relation E
			B	C	

Note: *y\n, represents the original statements of Y-type or N-type .

Y\N, represents conceptualized coding of Y-type or N-type.

AA refers to the summary of the concept, also called "sub-category";

B refers to the further refinement and summary of the category;

C refers to further inductive summaries of the main and sub-category, forming the final core category (A-AA-B-C refers to a layer-by-layer process of progressive, inductive, summary, and refining);

E refers to the logical relationships between core categories through the development of story lines.

4.1.2 Open Coding

Open coding is the process of decomposing, reviewing, comparing, conceptualizing, and categorizing data, that is, the process of breaking up data, conceptualizing data, and then reassembling them in new ways (Strauss & Corbin, 1997).

There are 185,970 words in total in the original data of the face-to-face in-depth interviews. The researcher used word-by-word analysis for initial conceptualization when coding. In order to reduce the bias of data interpretation, the interviewees' original words were used to the greatest extent to mine the initial concepts. A total of 1,978 initial conceptual sentences were obtained. And then those sentences occurring less than twice were removed, those occurring more than 3 times were reserved, and Y and N types were coded separately. The results show that 211 main concepts were extracted from the Y type, with 71 categories, while 61 main concepts from N type, with 29 categories. After excluding the same attributes, 139 main concepts and 44 categories of Y type were obtained.

After continuous analytic induction , it was found that there were many similarities in terms of categories between Y and N entrepreneurs, including: family harmony, kind parents, leaving native place, growing up with hardships, rich experience, boldness, broad vision, aggressiveness, high determination, assertiveness, patience, strong self-esteem, strong self-confidence, close attention to national policies, restlessness with the status quo, decisive actions for identified goals, filial piety, integrity, good reputation, strict self-discipline, perseverance, always being prepared for hard work, studiousness, sense of justice, strong professional proficiency, strong market analysis ability, strong market operation ability, strong market research ability, strong management ability, strong sociability, etc.

But Y type entrepreneurs have attributes not found in N type entrepreneurs, including: holding political posts, pursuing the purity of the soul, being socially responsible, being simple and sincere, being grateful and empathetic, being kind-hearted, valuing justice above money, having a sense of justice. Moreover, they have a positive attitude toward philanthropy, while N type entrepreneurs have a negative attitude toward philanthropy.

Due to the large amount of interview data, only part of the content is intercepted here. As shown in Table 4.2:

Table 4.2 Open Coding of Interviews with Entrepreneurs Keen on Charitable Donations

Open coding of interviews with entrepreneurs keen on charitable donations		
Original data sentences (y)	Conceptualization (Y)	Category AA
1. The clothing company registered under my wife's nickname. y13		
2. I don't want to do it. Go home and tell your husband, and her husband said it's okay, quit, I support you! y7	Y1 conjugal affection	AA1 Harmonious family
3. Later, I devoted my energy to the property. The communication was handed over to my wife. She has always been my right-hand assistant. y8		
1. The mother gave up her career in order to follow her father. y3		
2. My parents are also simple and harmonious. y11	Y2 Parents love each other	
3. My father cried very sadly when my mother was gone. y2		
1. The family members are all party members except me. They are from a military background and have a high level of consciousness. y9		
2. At the time, my parents had five children in the family, and the family was very poor. My parents also adopted a girl. Y10	Y3 Kind-hearted parents with high ideological consciousness	AA2 Kindness of parents

Open coding of interviews with entrepreneurs keen on charitable donations

Original data sentences (y)	Conceptualization (Y)	Category AA
3. It's the kind of people who value righteousness and light wealth. y14		
1. He also hired me as the honorary director of their public welfare activities.y5		
2. The chairman of our company is the chairman of Jiangzhou Chamber of Commerce. I am the Deputy Secretary of Jiangzhou Chamber of Commerce, and one of the Jiangzhou Youth Commissioners.y8	Y4 Holding political Positions	AA3 Holding political Positions
3、 I am also a director of the Hunan Art and Volunteer Association.Y13	Y5 Born in the countryside	AA4 Leave home
3. In 2010, I returned to my hometown from Shenzhen.Y4		
1. I was born in Hubei and grew up in Hunan.Y11	Y6 Living away from home	
2. My hometown is in Shandong, and later I moved to Changchun with my second elder brother. y10		
3. I am from Zhuozhou, Hebei Province and went to university in Tianjin. After graduation, I went to Beijing.y1		
1. Many people didn't believe it. Some people thought it was common cosmetics. Someone bought a little. Others said that I was doing MLM, and I didn't answer my phone or text. y6	Y7 I was misunderstood in MLM, and no one cared about me	AA5 Growing up is very hard
2. It was a rip-off, "Jiasheng, my phone is	Y8 Was ripped off	

Open coding of interviews with entrepreneurs keen on charitable donations		
Original data sentences	Conceptualization	Category
(y)	(Y)	AA
not bad, do you like it? I am interested in another phone, recharge the phone and send it to me. You can reimburse me at the company." y10	and forced to pay bribes	
3. Later, when I returned to my hometown, I fell ill, and had a large tumor on my head. At that time, I maxed out my credit card and overdrew a lot of money, and was treated for almost a year. y14	Y9 No money for surgery, and bank card was overdraft	

Table 4.3 Open Coding for Entrepreneurs Doing No Charity (Part)

Original data sentences	Conceptualization	Category
n	N	AA
1. My wife is engaged in elementary school education. She also knows better and has been very supportive. n1		
2. In order to make it easy for Jin Lin to go home, I chose Mudanjiang City in Heilongjiang Province, which is relatively close to South Korea and has direct flights.n10	N1 conjugal affection	
3. She is from Xuzhou, Jiangsu Province and I am from Anhui Province. We met in Shanghai. Later, for her sake, I came to Xuzhou and opened a Sdell barber shop here. n2		AA1 harmonious family
1. In order not to worry me, my father	N2	

Original data sentences	Conceptualization	Category
n	N	AA
calmly deceived me: "I have covered a mountain in my hometown, and of course I will come back. Otherwise, who is going to take care of those things on the mountain? n5	Parents love their children	
2. At that time, because we needed to reach a certain level, how much money should we invest to get it? It took 240,000 <i>yuan</i> to acquire the agency right of Quancubic Region, I found my mother and my sisters, and borrowed money from all of them. n6	N3 My family lent me 240,000 yuan	
1. Both parents are farmers and go out to work all year round. n5		
2. Parents are honest farmers. n8	N4 Born in the countryside	
3. I'm from Heze, Shandong Province. My family and in-laws are all farmers and we are all rural. n6		
1. I come from Hunan and started a business in Beijing. I ran around the country as soon as I graduated from college. I have been to Jiangsu, Shandong and other places. n4		AA2 Leave home
2. My hometown is Funing, Yancheng. In order to be with my girlfriend, I returned to Changzhou with her. n3	N5 Leave home	
3. I'm from Anhui Province, working as		

Original data sentences	Conceptualization	Category
n	N	AA
an apprentice in Shanghai, and later came to Xuzhou for my wife. n2		
1. His old couple fell ill one after another and spent all our savings. n6	N6 Parents are sick and spend all their savings at home	AA3 Grow up hard
2. It was particularly bitter at first. I remember that it was almost winter when I was studying. The weather was very cold and I had no money. Buy it and just spend the winter. n9	N7 I do n't have the money to spend the winter	AA3 Grow up hard
3. Disheartened and returned to his home in Chengdu, his wife admitted frankly that she was in love with others. n7	N8 Wife filed for divorce after company shutdown	
1. I remember a master told me that if I want to learn technology, I have to change the store, so when I started working as a worker, I started to change stores constantly, about a dozen before and after. n2	N9 Changed a dozen stores for Xueyi	
2. Worked as head of personnel in a small company and later resigned to start a business. n9	N10 Resign to start a business	AA4 Experienced
3. The bigger and bigger the company, the better the business. But I haven't had time to be happy. The boss of a Jiangsu company that gave financial support, and several other shareholders who joined the company, joined my most trusted classmates to beat me in the back, and	N11 The company he founded was finally successful, but was forced out by other shareholders in conjunction with their best friends	

Original data sentences	Conceptualization	Category
n	N	AA
several people successfully forced me out. n7		
1. Resigned from the big hospital and opened a pedicure shop. n3	N12 Resigned from the big hospital and started a foot spa shop	
2. At that time, because we wanted to get to a certain level, how much money did we need to invest to get to that level, and it took 240,000 to get the agency rights of Quan Cube District, I found my mother, my sister, my sister, all I borrowed it all, including various credit cards, including Jack Ma, and borrowed it all to make it up. n6	N13 240,000 loans for entrepreneurship	AA5 Bold and ambitious
3. resigned radio anchor, took out all the savings to buy a set of recording equipment, and ran far away from the school, rented a small house, concentrate on recording their own works, and then put them on the Himalayan platform. n10	N14 resigns as anchor of radio and TV station, takes out all savings to buy recording equipment to record works	

Table 4.4 The Open Coding Table of Entrepreneurs Keen on Charitable Donations After Comparison (Part)

Original data sentences	Conceptualization	Category
y	Y	AA
1. He also hired me as the honorary director of their charity activities. y5	Y1 Holding political Posts	AA1 Holding political Posts
2. The chairman of our company is the chairman of the Jiangzhou Chamber of		

Original data sentences	Conceptualization	Category
y	Y	AA
Commerce. I am the deputy secretary of the Jiangzhou Chamber of Commerce and I am one of the Jiangzhou Youth Committee. y8		
3. I am also a director of the Hunan Literary and Art Volunteer Association. y11		
1. It seems that I am no longer a "jerk", my heart becomes very pure, and I return to the innocent and simple world of children.	Y2	
There is no such gray thing, oh, it's too easy, so happy, So touched! What I want is this kind of spiritual return, this is enough for me! y10	Help children feel relaxed and happy	
2. Then I slowly discovered that I used to focus on doing things. Later, I found that the interpersonal relationship became more and more chaotic and more complicated, and it was gradually necessary to coordinate and handle these interpersonal relationships. This is what I hate. y6	Y3	
	I hate the company's complicated interpersonal relationships and yearn to concentrate on doing things	AA2
3. Now this society may lack the simple spirit of that era. Many things in my opinion, such as the elderly falling to the ground, many people dare not come forward to help, afraid of being blackmailed by the elderly, this is the lack of this society, if everyone They are all used to it, then this society is terrible. I think we should promote these basic things. y9	Y4	Pursue the purity of the soul
	Criticize social inadequacy	

Original data sentences	Conceptualization	Category
y	Y	AA
1. I have a social responsibility to the employees of the company. I told them that I am responsible for three generations of them. All three generations of them will be entrusted to me. Don't worry. y10	Y5 Tell employees that he will be responsible for all three generations of them	
2. As far as the unit is concerned, Yingke is similar to a commercial company. It is a partnership system and is responsible for its own profits and losses. However, we have a more sense of social responsibility. y5	Y6 As a company partner, I feel greater social responsibility	AA3 Social responsibility
3. It is not right for companies to only make money, and they have to feed back the society. y3	Y7 It's not right for a company to only make money, but to feed back the society	
1. I have not looked down upon anyone since I was a child. Instead, the innate willingness of children to help others is fully reflected. y4	Y8 Never look down on others	
2. People work hard, you come to “pick peaches”, this is not appropriate. y9	Y9 People work hard, you come to “pick peaches”, this is not appropriate.	
3. But if you help Xiaohua's family to plant seedlings, the Xiaoju's family is unhappy, and thinks that you didn't plant seedlings with him, and she didn't talk to you. I like to do these things, and then I can help everyone. y11	Y10 Help others, help everyone	AA4 Honest and kind

Original data sentences	Conceptualization	Category
y	Y	AA
<p>1. In the second month, I didn't know where the courage came from. I went directly to our boss and told him, Chairman Tian, I need a raise. He glanced at me and asked, what's the situation? I said that 500 yuan is not too bad for me and for the factory, but I think I am worth more than 500 yuan. y10</p>	<p>Y11 Take the initiative to ask the boss to raise your salary</p>	
<p>2. The Cultural Revolution came and the society was in chaos. It started in 1966. At that time, I couldn't study anymore and the organization was paralyzed. A few of our classmates took the initiative to find jobs together. I came to the Ministry of Health and asked if they needed people. y1</p>	<p>Y12 Proactively contact the Ministry of Health and ask if they can let me come to work</p>	<p>AA5 Very confident</p>
<p>3. At that time, I felt that I was particularly able to make money and I was very proud. y4</p>	<p>Y13 Outstanding business, made a lot of money, feel very proud</p>	
<p>1. Now my career has been achieved, my second brother's career has declined, and I have also helped him in all aspects. y15</p>	<p>Y14 I was taken care of by my second brother in the past, and now I have succeeded in my career and helped him in turn</p>	<p>AA6 know how to be</p>
<p>2. After he had a lot of money, he recalled the person who helped him most in his life and was also most grateful for him, and he thought of returning to Xuzhou to find me. y9</p>	<p>Y15 After I have money, I want to be grateful for the people who helped me</p>	<p>grateful</p>

Original data sentences	Conceptualization	Category
y	Y	AA
3. I am very grateful to this society now. y14	Y16 Now I am very grateful to this society	

4.1.3 Axial Coding

The axial coding is to sort out categories based on open coding, dig out the internal relationships between the categories, use typical models to cluster, and recombine categories to form the main category and the sub-category (Ji & Mu, 2016).

By sorting out the open coding, it is learned that the Y type entrepreneurs had 10 attributes that the N- type entrepreneurs did not have. The 10 attributes were re-clustered and combined to form the main category of the Y-type entrepreneurs. It is summarized as four aspects: holding political posts, goodness-oriented personality traits, insights into philanthropy, and enterprise's gains from philanthropic activities. N-type entrepreneurs do not have these attributes.

Finally, 9 main categories and 43 sub-categories of the Y-type entrepreneurs were summarized, It further clarifies the differences between Y and N entrepreneurs.

Table 4.5 Y-Type Entrepreneur Category Table (Part)

No.	Main category	Sub-category
1	B1 Political posts	AA1 Holding political posts
2	B2 Personality traits	AA2 Pursuing the purity of the soul; AA3 Social responsibility; AA4 Being simple and sincere; AA5 Being very confident; AA6 Being grateful; AA7 Being empathetic; AA8 Being kind-hearted; AA9 Valuing justice above money; AA10 Having a sense of justice;

No.	Main category	Sub-category
3	B3 Insights into philanthropy	AA11 How to do charity correctly; AA12 Philanthropy drives the development of the nation; AA13 The boss's charity will affect the company, the employees and the people around; AA14 Philanthropic organizations have great influence; AA15 Philanthropy promotes love to pass on; AA16 Doing charity will surely promote enterprise development; AA17 Charitable people have good luck.
4	B4 Original intention of charity	YY18 does not love publicity for charity; YY19 enjoys the process of doing charity; YY20 does not ask for rewards for charity; YY21 does charity from the heart; YY22 the value of life is to feed back the society; YY23 bosses are keen to do charity;
5	B5 Company develops while doing charity	YY24The company has been doing charity all along the way ; YY25While doing charity, the company will get better and better; YY26The company establishes charitable organizations; YY27Charity comes in many forms;
6	B6 Strong personal ability	YY28Market adaptability is strong; YY29Strong psychological bearing capacity; YY30Strong publicity ability;
7	B7 Social Force	YY31Join a charity organization; YY32 charity receives media attention; YY33 government supports and rewards;

No.	Main category	Sub-category
8	B8 Charity's good influence on the company	YY34 Charity's influence on the company's internal; YY35 Charity's influence on the company's external benefits;
9	B9 Charity's good influence on individuals	YY36 Charity to redeem the soul; YY37 Giving expands your network; YY38 Doing charity inspires perseverance; YY39 Charity wins the honor for individuals; YY40 Doing charity wins the support of the government; YY41 Doing charity makes one's career; YY42 Doing charity is respected; YY43 Charity always pays off

4.1.4 Selective Coding

Selective coding is the process to extract the core category from the main category and other categories, develop the story line, and repeatedly verify and perfect with all the data, and finally form a new theoretical model (Shuilian Wang & Liu, 2016).

From the analysis of the main axis coding, we know that the main categories of Y-type entrepreneurs include "good influence of charity on the company" and "good influence of charity on the individual". In the selective coding, it is defined as "good for profit". This category is the "result" of Y-type entrepreneurs engaging in charitable donations, and it is also a category that N-type entrepreneurs do not have.

The story line is developed by selective coding, and 5 logical relationships are formed. Through continuous combing of the data, we can finally know that the Y-type entrepreneurs have reaped "profits from good deeds" in the process of engaging in charitable activities, that is, entrepreneurs have charity the original intention has promoted the development of the company.

Thus, the prototype of the answer to two questions can be formed:

1) Reasons for the formation of the “original intentions” of Y-type entrepreneurs' charity. It can be seen from the selective coding that the original intentions of charity of Y-type entrepreneurs originate from their philanthropic beliefs, that is, they have philanthropic beliefs, which promotes their original intentions of charity. The reason why Y-type entrepreneurs form charity beliefs lies in three aspects: entrepreneurs concurrently hold political positions, possess personality traits with "goodness" as the core, and profound charity insights. It is precisely because of the belief in charity that the positive charitable behavior of Y-type entrepreneurs is strengthened;

2) The reason why Y type entrepreneurs "making harvest from beneficence". It is found that the source of entrepreneur's “original aspiration” of charity is faith in charity. While adhering to the original aspiration of charity, gaining "popular support" from the original aspiration of charity and stimulating "psychological resilience" can facilitate "getting rewards from doing good deeds". Entrepreneurs with “original aspiration” of charity can play a good role in promoting the development of enterprises.

The summary table of the three-level coding is too long (24 pages) and is omitted here. You can view the detailed analysis and coding process in Table 4.6 in the appendix.

Table 4.6 Selective Coding Table of Y-Type Entrepreneur Interview Data

Core category	Main category	Logical relation	Representative statement of interviewee
C1 Formation of philanthropic belief	B1 Political posts	E1 Holding	At that time, I felt that
		political posts facilitates entrepreneurs to shoulder a sense of	what I was doing was villainous, and could not fully reflect the value of my life. Even if I earned millions of gray incomes and had a lot of money to spend at will, what life was I living? In my heart I always felt that something was missing. How should I live my life? y10
	B2 Personality traits	social responsibility; the central trait in personality traits is goodness-orientation, consisting of	Working with good people is the only way to succeed. y5
		kindness, empathy, responsibility, valuing justice over money, sense of justice, and pursuing the purity of the soul; taking the charitable views that "doing charity means building up virtue, and always doing good deeds will have good luck", all the above aspects together have contributed to the formation of	It is difficult for women to start a business, and they will encounter many difficulties. I think I'm okay. I'm lucky because of my doing charity, which also brings a lot of good luck. y7
B3 Insights into philanthropy	kindness, empathy, responsibility, valuing justice over money, sense of justice, and pursuing the purity of the soul; taking the charitable views that "doing charity means building up virtue, and always doing good deeds will have good luck", all the above aspects together have contributed to the formation of	When you have power, power is not used for serving for yourself. y3	

Core category	Main category	Logical relation	Representative statement of interviewee
		entrepreneurs' philanthropic belief.	
	Y4 The original intention of charity		I have never applied to the society for fundraising. I just want to support myself with my own hands. I don't want others to pity me, but I still want to live up to my worth. I help disabled people for this reason. I understand their thinking. y14
C2 original intention	Y5 The company is doing charity as it grows	E2 With the original intention of charity, it is bound to carry out charitable activities simultaneously with the development of the company.	Now this society may lack the simple spirit of that era. Some old people fall to the ground, and many people dare not go forward to help, because they are afraid of being cheated by the old people. This is what this society lacks. If everyone is used to it, then this society is too terrible. I think we should promote these basic things. y9
			In the future, I will donate nearly tens of billions of assets to the

Core category	Main category	Logical relation	Representative statement of interviewee
C3 strong ability	Y6 Strong personal ability	E3 Entrepreneurs who are keen on philanthropy have strong market adaptability, psychological endurance and publicity ability, and have the courage and	<p>country, not because I am a great person, but because I want to keep the museum alive to preserve the memory of the nation. y2</p> <p>At the beginning of the company, I thought that charity couldn't wait. When I find these children who need to cultivate their wisdom, I must help them. Charity is as same time-sensitive as filial piety. The sooner the better. y10</p> <p>From the three guarantees of claims to the management of accessories and customers, I learned a series of things in one month. y8</p> <hr/> <p>When I was 15 years old, I was kicked out of the house by my father. My father told me to find food outside and learn to survive. y2</p> <hr/> <p>I also like socializing. I like to participate in various charitable</p>

Core category	Main category	Logical relation	Representative statement of interviewee
		confidence to follow their philanthropic ideas;	organizations and entrepreneur associations. With more people and exchanges, they will find that my ideas are meaningful and helpful to the society. y14
C4 Popular support		E4 Charity promotes "popular support". Entrepreneurs who are keen on charity receive support and help from the government, media, charitable organizations and other social forces, and invisibly accumulate their own social resources,	We have a Party-affiliated special charity organization called the "City Association of Non-Party Intellectuals", or referred to as "Knowledge Association". It is large in scale and has many personnel. It belongs to the United Front Work Department. Our leader is Li Yan, the deputy mayor. y5

Core category	Main category	Logical relation	Representative statement of interviewee
	Y7 Social Power	which is beneficial to their companies and individuals. .	From 2010 to 2018, we have won the "Top Ten Charity Enterprise Awards in China's Charity Rankings", and we are the only company that has won the honor for nine consecutive years. y6 I was named one of the "Top Ten News Figures". Since then, my name has basically spread across the country. y1 After doing charity, I had a position in the district government, and the three buildings of the company were named by the government, and I was a legal person. y10
	E5	Philanthropy has a good impact both inside and outside the company. For example, it makes the company more cohesive, enhances the brand awareness,	It is also through this kind of activity that employees are trained to love the team and have a dedication spirit, so that the company can do better and more cohesively. y7 Charity is very helpful to the recruitment and

Core category	Main category	Logical relation	Representative statement of interviewee
C5	Y8	and obtains social recognition. It also expands the resource network of entrepreneurs, enabling them to gain social reputation and achieve personal careers, and even "get immediate rewards for doing good deeds", etc	external expansion of the company. y8 Doing charity has made our brand well-known and recognized by the society. For the salesmen, the work is also smooth and they are very proud. y12
Making harvest from beneficence	Y9 The good influence of charity on the individual		In this way, from the grace of 1,000 <i>yuan</i> that year, at the end of 2012, I received a return of 10 million <i>yuan</i> . y9 Yingke System Board of Directors also appointed me as the head of public welfare in China, which is also something to be proud of for me. y5 The people gathered here are entrepreneurs or government officials, and a group of teachers. In short, they are more caring

Core category	Main category	Logical relation	Representative statement of interviewee
			and successful people in society. y13

4.1.5 Theoretical Framework

After continuous analysis, induction and summary, the following theoretical framework structure diagram was finally formed:

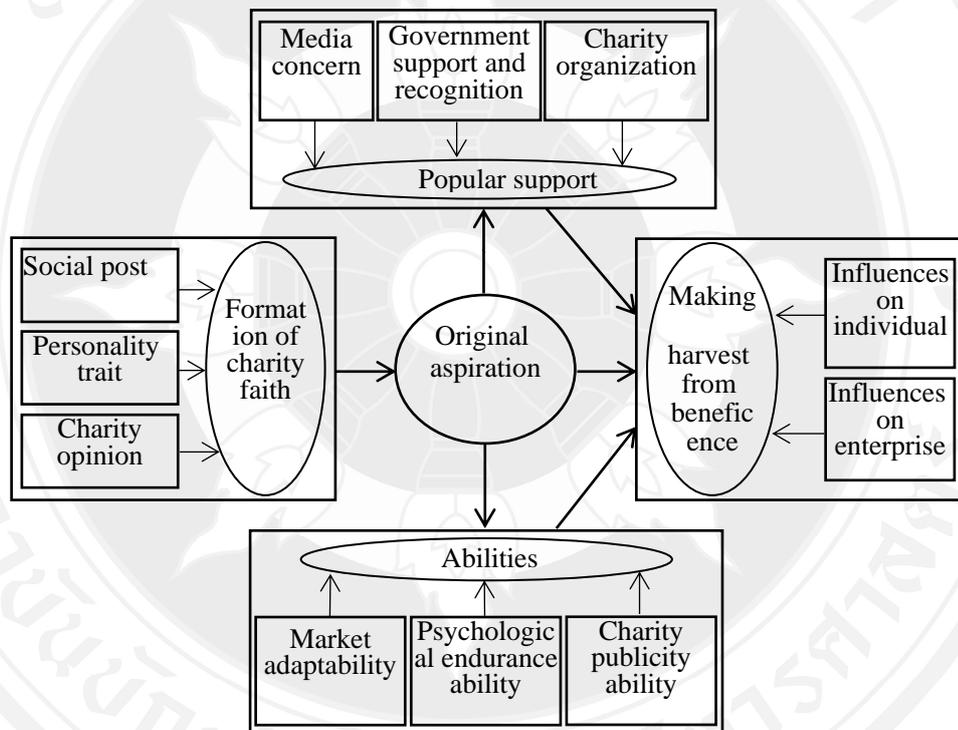


Figure 4.1 Entrepreneur's “Original Aspiration” to Promote the Development of Enterprises

4.1.6 Theoretical Explanations: (With the Original Sentence of the Interviewee as Evidence)

Through data analysis, the questions about two research frameworks were answered herein:

4.1.6.1 Why do Charitable Entrepreneurs have their “Original Aspiration”

1) “Original aspiration” of charity is sourced from charity faith. Compared with non-charitable entrepreneurs, charitable entrepreneurs have charity faith, and they believe that “good deeds can be rewarded”, “one should engage in charity earlier”, and “one should engage in charity persistently”. It is this faith that makes them always remember their original aspiration no matter where they are. For example:

“I told Parents’ Committee that as long as you know how to give, you will benefit from the God definitely in another way. y7”

“The leader of Ciyin once participated in a charity group, but the organization later committed misappropriation of the raised funds. He hated this illegal behavior very much and organized a group by himself. He took the initiative to call for more people to devote themselves to the disabled. y9”

“At the beginning of my company, I thought that assistance must be offered to these children with mental retardation when they were found out. Charity is the same as filial piety. The earlier the better. y12”

2) Formation of entrepreneur’s charity faith

Why do charitable entrepreneurs have charity faith? According to the data analysis, their charity faith comes from three aspects: social post, personality trait and charity opinion.

First, Compared with non-charitable entrepreneurs, charitable entrepreneurs hold social posts, which inspires their sense of social responsibility. This view has also been validated by predecessors. For example, D. Luo and Tang (2009) conducted a “political status analysis” of 100 Chinese rich people in 2005, including 9 deputies to the National People’s Congress and 16 members of the CPPCC, accounting for 25% of the total. Such data shows that political background has certain influence on

entrepreneurial operation. For example, Jianchuan Fan served as the Deputy Secretary-General of Academy of History of Chinese Resistance Against Japanese Aggression (CAJWH) which inspires his patriotic feelings, so he devoted all his wealth to invest in 100 history museums, and determined to “be a collector of national memory. y2”

Second, The core personality traits of entrepreneurs include upholding righteous but belittling money, pursuing the pure soul, and being grateful, right-minded and empathetic which are the expressions of “goodness”, so they are more likely to form charity faith. For example:

“From beginning to end, I just asked him to compensate me once, because I didn’t want to make another family fall into plight due to this. y5”

“I feel like I’m not a ‘jerk’ anymore, and my heart becomes very pure. I feel as if I have returned to the innocent and simple world, there is no such kind of gray thing at all, I feel so light-hearted, happy and touched! What I want is this kind of spiritual return, and this is enough for me! y10”

“When I was young, I felt like I was full of positive energy and sense of justice, and I used to draw a sword and render help at the sight of injustice. y13”

Third, If someone has deep insight on charity, it is easier for him or her to understand the relationship between charity and success. For example:

“It seems that charity has nothing to do with enterprise development. In fact, it is a delicate process that promotes each other. y8”

“The only way to success is to walk with good people. y5”

“Any person must have the sense of responsibility, an enterprise must have social responsibility, and an entrepreneur must have a contribution spirit, otherwise he or she is just an upstart. y14”

4.1.6.2 How does the “Original Aspiration” of Charity Promote Enterprise Development?

1) Unswervingly holding fast to “original aspiration” of charity facilitates “making harvest from beneficence”

The data analysis shows that entrepreneur’s “original aspiration” of charity is reflected in three points:

First: Adhere to the synchronization of charity and enterprise development. For example, “On the way to development, we have been engaging in charity. y12”

Second: Through “the establishment of a charity organization within the company Y9, the establishment of a local authority office of CPC Y1, CPC branch Y6, a foundation Y5”, etc., thereby the charitable behavior can be regulated and continuously implemented.

These two points reflect the continuity and standardization of enterprise donation. This is consistent to the research conclusion of scholar Xiaocui Jin that “if entrepreneur managers or owners make charitable donation based on non-utilitarian motivations, the charitable donation should be of continuity and compliance” (Jin, 2019).

Third: The charity follows no set form, such as donating money or materials, initiating national fundraising, adopting orphans, recruiting the disabled etc., and the form is different at different stages. This is the same as previous studies on the dialectical relationship between enterprise scale and charitable donation behavior (Brammer & Millington, 2006).

Entrepreneurs also benefit a lot based on the “original aspiration” of charity. For example:

“I feel relaxed in leading team, which is correlated with our charitable behaviors. Charitable behaviors make people touched and admire me. y7”

“For decades, I have been engaging in charity, and the Board of Directors of the Pacific Century Group has appointed me to be responsible for the public welfare cause in China. This is a matter of pride for me. y5”

“Due to my donation of 1,000 yuan that year, I received 10 million as a return at the end of 2012. y9”

2) Original aspiration” of charity gains “popular support” and facilitates “making harvest from beneficence”

Mencius Gongsun Chou said that “A just cause enjoys abundant support, while an unjust one finds little support”, that is, those who stand on the side of righteousness will get the support of the majority. Therefore, entrepreneur’s “original aspiration” promotes “popular support”. The so-called “popular support” refers to

social forces. Data analysis result indicates that it includes charity organization, government and media. For example:

“After joining a charity organization, other entrepreneurs will think of us first when they have good projects on hand. y14”

“The Red Cross Society of China was taken advantage of by Meimei Guo, so it was questioned by all walks of life and severely battered. It was later restored with the personal attention and support of Chinese President Jinping Xi. y1”

“In 2018, I was awarded the honorary title ‘Good People in China’. I was interviewed by more than 20 media including CCTV. A lot of people came to me for business cooperation due to my reputation, and thereby my business got better and better. y9”

3) “Original aspiration” of charity stimulates “psychological toughness” and facilitates “making harvest from beneficence”.

Data analysis result shows that the abilities of charitable entrepreneurs include the ability to adapt to the market, their psychological endurance in the face of setbacks, and better publicity force for charity. These abilities are more manifested as “psychological toughness”. They firmly believe that even if they fall to the bottom, they can rebound in the predicament. For example:

“Before entering a state-owned enterprise, I was the boss of a private company. I was no longer a manager. I felt very difficult to adapt to this condition at first, but I quickly adjusted my mind and adapted to my role. Later, I became the boss of the state-owned enterprise. y8”

“I was once invited to give a speech on charity at Peking University. My speech was very bold, but then my speech was reported by media in full text. y1”

“At the beginning, I took things too hard and resented the society. In the end, I gradually changed my outlook on life and became stronger and stronger in my heart...Begin to appreciate the society. y14”

4) “Original aspiration”, “popular support” and “ability” work together in combination and facilitate “making harvest from beneficence”

Data analysis shows that these three aspects have influences on entrepreneurs themselves and enterprises; and the influences on enterprises are subdivided into internal aspect and external aspect.

The influence on entrepreneurs themselves includes: fostering love and heart of gratitude, redeeming the soul, expanding human relationship, inspiring perseverance, being respected by others, receiving government support and recognition, obtaining many honors and getting good rewards. For example:

“They expressed gratitude to us from the bottom of their hearts, and I found that they love life so much and their hearts are so beautiful. This is really a kind of spiritual shock and baptism for me. y12”

“That job is charitable in itself, including retrieving the dying or rescuing the wounded, and at the same time I have learned several languages. y1”

“Due to my persistence, I was awarded as the star team leader by the Charity Association. y13”

Internal influences on enterprise include: increasing internal cohesion of enterprise, promoting employee growth, and improving management efficiency. The first two points are the same as some scholars’ research findings such as “enhancing employee cohesion and loyalty” (Xuesong Xu, 2007) and “improving employee skills training and overall survival ability” (Kanter, 1999). For example:

“It is also to make the enterprise better and more cohesive through this kind of activities cultivating employees to love the team and have a dedication. y15”

“Our brand is well-known and recognized by the society. For the sales staff, they can carry out work smoothly and feel very proud. y6”

“I don’t set up Parents’ Committee, but everything is arranged by children’s parents. So I am very happy that children’s parents can manage their own affairs well for me. y12”

External influences on enterprise include: being conducive to expanding business, establishing a good enterprise image, strengthening social recognition, and reducing advertising investment. The first three points have been proven in researches from scholars such as “accumulating reputation capital” (Fombrun & Shanley, 1990), “enhancing consumers’ brand awareness” (Smith, 1994),

“improving consumers’ attitudes towards enterprises” (Campbell et al., 1999), “facilitating strategic investments of enterprises and society and enterprise cost reduction” (Godfrey, 2005). For example:

“From 2010 to 2018, our enterprise was awarded as one of the ‘Top Ten Charitable Enterprises Awards in China Charity Rankings’ in succession, and our enterprise is the only one that has won this honorary title for continuous nine times. y6”

“It’s actually far better than spending money on television advertising for enterprises. y5”

“Charity is very helpful for enterprise in talents recruitment and external expansion. y8”

4.2 Theoretical Saturation:

4.2.1 Data Saturation Theory

When new concepts or categories cannot be found in new data, that is, theoretical saturation, data collection should be stopped (Strauss & Corbin, 1997).

The researcher strictly follow this standard to sort out, analyze, and summarize the interview data of entrepreneurs in order, and gradually find out the same attributes between them through constant comparison. Until the new concept or category no longer appears, it shows that the theory has reached a saturated state, and further collection of data is stopped at this time.

In the in-depth interview research, how many objects are needed to construct a new theory? Theoretical principle of saturated (theoretical saturation) believes that "Interview and analysis are mutually reinforcing and inseparable in in-depth interview research. After each interview, data should be sorted out and analyzed in a timely manner. Theoretical assumptions should be constructed on the basis of interview analysis, and then sampling interviews should be conducted according to these theoretical assumptions to further verify and improve theoretical assumptions, until researchers find that for the purpose of clarifying concepts, defining categories and constructing theories, the information obtained from interviews begin to repeat, and no new important information appears. At this point, the researcher may think that the

theory has reached saturation and there is no need to continue the interview." (Sun, 2011).

In order to further verify the theoretical saturation, the researcher further verifies the saturation of the data by increasing the number of interviewees and re-empirical research. Through the analysis of the data, it is found that no new concepts or categories have appeared. Therefore, it can be concluded that the data in this study is saturated.

4.2.2 Triangular Cross Validation

4.2.2.1 Questionnaire Survey of Entrepreneur Assistants

This authoritative scholar of case study methodology Yin believed that in order to improve the reliability and validity of the dissertation, triangular method and multi-case research could be employed (Yin, 2003). A questionnaire survey was conducted on the assistants of 27 entrepreneurs, and 50 questionnaires were recovered, 0 questionnaire was invalid, with 100% reliability. The results show that charitable entrepreneurs persist in charity all year round and drive enterprise employees to engage in charity activities with diversified charity methods, while sticking to engage themselves in charity, the enterprise develops better and better, which validates the theory herein.

4.2.2.2 Participatory Observation

Participatory observation method is one of the methods used to test reliability and validity in qualitative research. It is considered to be the purest qualitative research method. It requires participants to go deep into the life background of the research object and make observations during the actual participation in the daily social life of the research object. Participative observation is less likely than other research techniques to cause the researcher to impose his/her own views and perspectives on the social world he/she is trying to understand. Instead, such discussions are often conducted under "no preconceptions". Therefore, it provides the best way to obtain real images of social reality.

On December 10, 2019, the sudden break of novel coronavirus disrupted the pace of urban operations across China. More than a month after the first COVID-19 case was reported in Wuhan, China, the epidemic spread rapidly across the country. The shortage of medical supplies in all provinces and cities was serious, especially

Wuhan, the core city with the most severe infection. The severe shortage of masks and disinfectants forced many medical workers to rush to Wuhan to implement rescue efforts. At this time, there were many charitable deeds to support Wuhan. In the face of the disaster, many Chinese entrepreneurs once again assumed important social responsibility. They rushed to the battlefield, and quickly started charity fundraising, which was covered by the media. For example, Shanghai Guotai Junan, China Pacific Insurance and other financial companies donated more than 100 million *yuan* through donations in the form of material donations, and special funds were established. Greenland Group prepared 500,000 masks and 20,000 surgical gowns to be sent to the epidemic areas in batches (Oriental Fortune.com, 2020). Luoyang Aisen Biotechnology Co., Ltd. rushed out 100,000 copies of the calculation and extraction reagents that can respond to COVID-19 to support medical institutions in need (Luoyang Net, 2020). Guangzhou private enterprise Cedar International Trust donated 10 million *Yuan* and more than 40,000 medical surgical masks and protective clothing (Sina Finance, 2020b). Budweiser China donated 10 million *yuan* in money and materials (People's Daily Online, 2020).

Almost all of the Y-type entrepreneurs interviewed in this study participated in the charity donation team. Y1 was old, but he took the initiative to contact the Wuhan Charity Federation to provide them with good relief measures and donate 5,000 *yuan* in materials. Y2 traveled 3,500 kilometers from Lhasa to Wuhan to personally deliver the materials to the medical team supporting Wuhan. Y3 individuals donated 100 million *yuan* for the Wuhan epidemic (Tencent.com, 2020), and led the company to donate 2465 sets of anti-virus air purification and air conditioners to the Wuhan epidemic area, and the company raised more than 6 million *yuan*. Y4 purchased 5,000 masks from abroad to support Wuhan. Y11 was forcibly quarantined in Beijing at the time and insisted on promoting charity activities online when he couldn't move around. It provided free high-quality milk powder support to children in the countryside aged 0-3. Y15 provided 3,000 boxes of food to Wuhan.

Among them, Y5, Y7, Y9, Y10, Y12, and Y13 are particularly active and outstanding. Since COVID-19 is not conducive to face-to-face contact (mostly in a state of isolation at home), they could only launch charitable fundraising, establish charitable foundations, or participate in charitable organizations to support Wuhan in various

ways. As the researcher was in Thailand, it was not easy to go back to China, but I also took the initiative to join the online charity group established by them. These entrepreneurs introduced and contacted each other because of their common charitable interests, and some of them joined the same charity group, such as Y5, Y7, Y9, Y10 and Y12, and they took the initiative to call on everyone in the group to raise money for charity. Every day, they checked the donation accounts, released the name and amount of each donor in an open and transparent way, and reported the actual application of the donation to everyone in the group. The sponsor of this charitable donation is Y10. The researchers actively asked to join their group and also made actual donations. They paid full attention to sharing information about their daily donations. From January to March 2020, Y10 led the company to donate more than 300,000 yuan worth of disinfectant and masks to the affected areas in Wuhan, and provided free hotel accommodation for all medical workers who went to Wuhan for assistance for one month. The total donation amount was no less than 2 million yuan.

In the face of the shortage of domestic masks, Y10 took the initiative to contact his South Korean friends, shipped masks from South Korea in batches, and asked the researcher to help buy some from Thailand. In the process of supporting Wuhan, due to the safety of the disinfectant, it was necessary to find some professionals to help. The researchers also participated in the process and helped Y10 find an enthusiastic friend. With the concerted efforts of all of us, we completed this slightly difficult support operation under special circumstances.

Y13 played his leadership role and also formed a charity group and invited researchers to join it. His charitable behavior is mainly manifested in raising funds and donations, sending necessary daily necessities, such as fresh vegetables, fruits, rice, milk, meat, edible oil, etc., to the local poor elderly and left-behind children, and doing other things within his capacity to help them, for example, cleaning rooms, washing clothes, etc.

Since the researcher has been observing and participating in their philanthropic behaviors personally, the philanthropic behaviors of these entrepreneurs who are keen on philanthropy are worthy of testing and trust.

Part of the donation is shown in the figure:



Figure 4.2 Gree assisted Wuhan Huoshenshan Hospital



Figure 4.3 Gree Developed a New Coronavirus Air Purifier and Donated it to a Designated Hospital in Wuhan

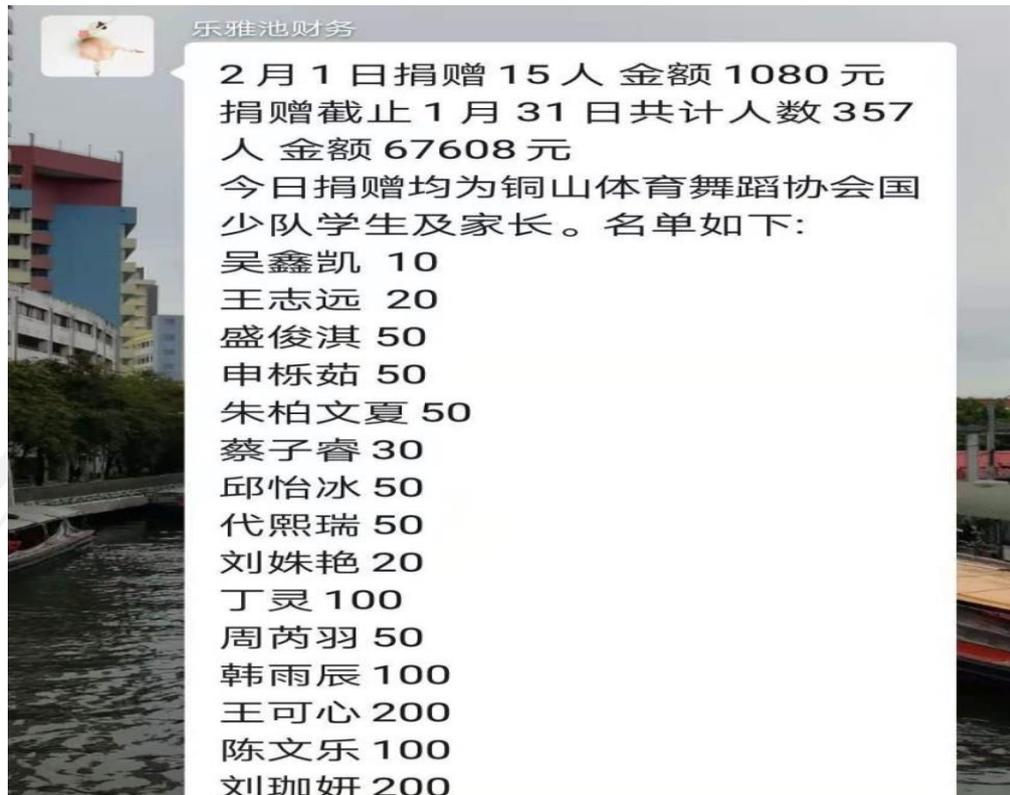


Figure 4.4 Disclosure of Personal Donations

医务人员酒店名单更新.xlsx			
酒店名称	联系人	电话	匹配医院
布丁酒店 (广埠屯店)		13545902216	
艾尚阳光智能影院酒店 (光谷)		18062691559/13163228652	
汉福林宾馆 (武汉站店)		18062033996	
武汉鹿栖影院民宿 (洪山区保利城)		18064030911	
千响轻舍酒店 (静安路店)		13419609666	
武汉岚波湾酒店公寓岳家嘴 (地铁站)		18086527411	
武昌火车站自营酒店		15527266400	
福缘百合酒店琴台地铁站		027-84803999	
光谷青年城空杯酒店		15671121821	
古田十堰宾馆		13564396998	
食全玖美酒店	喻双红	15337161177	
新华路兴泰客房		18971353770	
黄陂区希悦商务宾馆		13476156201	
住友酒店集团	任啸风	15922097127	
楚汉望沙酒店		15337284507	
德嘉酒店 (小东门地铁口A出口)		18071117511	
武汉纬度酒店 (楚河汉街万达)		18995744440	
仙雾宾馆 (华夏学院店)		15391549018	
薇蜜艺术酒店 (楚河汉街店)		18162742982	
38.6主题商务酒店 (万达环球国际中心)		18217211088	
38.6主题商务酒店 (泛海CBD店)			
铂涛酒店集团	刘兵	15807119574	
东湖楚天府花花里		18871195528	
兰陵梵舍		15927212241	
天鹅恋主题酒店 (积玉桥地铁站D出口)			
天鹅恋主题酒店 (广埠屯地铁站K出口)			
天鹅恋主题酒店 (江汉路步行街地铁站C出口)	王燕妮	13476836333	
M酒店 (武汉光谷雄楚大道店)			
M酒店 (光谷天地店)			
开元曼居 (汉街店)			
开元曼居 (武汉绿地国家金融城店)	朱紫逸	18062018679	
樱悦美宿酒店光谷one39			
樱悦美宿酒店八一路340号		13770980590	
樱悦美宿酒店光谷创客广场			
汉街如廷酒店		15927543199	
卡洛影院艺术酒店		18162742982	雄楚大道创客
柏林酒店		19907111804	八一路340号
趣住酒店汉口唐家墩地铁站		15827378982	
趣住酒店 武昌八一路东湖楚天府			
艾盛酒店 东湖楚天府		15976625150	
武汉云涧艺术酒店		18062637384	
武汉集家公寓管理有限公司		18086524490	
虚荣艺术酒店		18602755720	楚河汉街2号

Figure 4.5 Respondents Provided a List of Free Hotels to all Medical Workers who went to Wuhan for Rescue

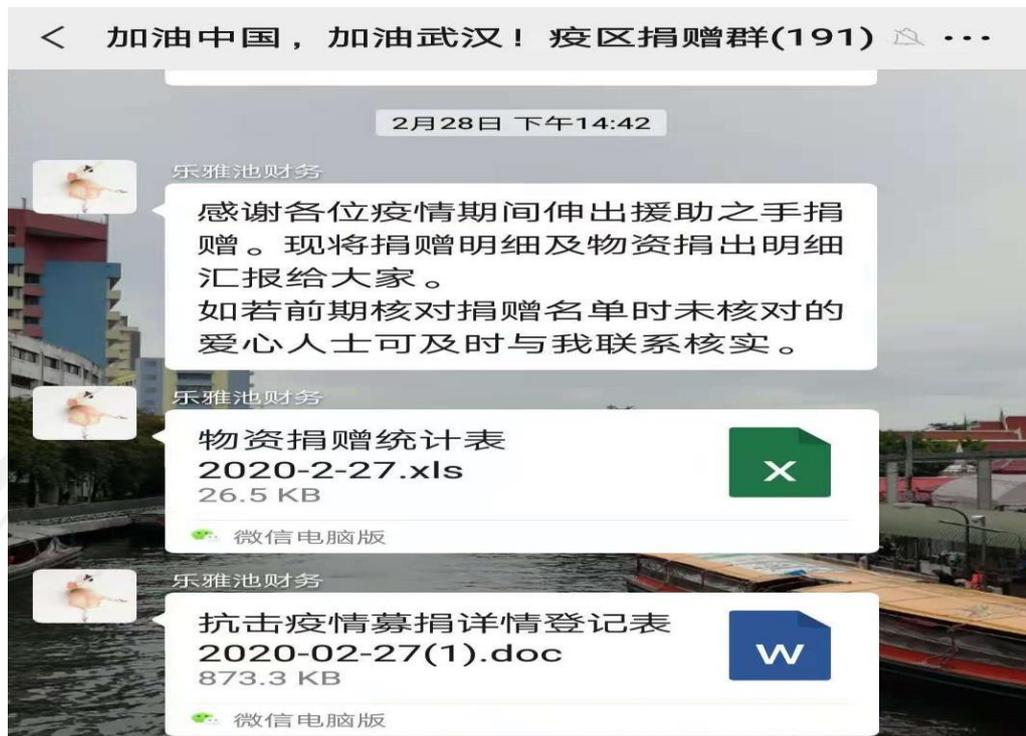


Figure 4.6 Use of Public Donations and List Of Donors

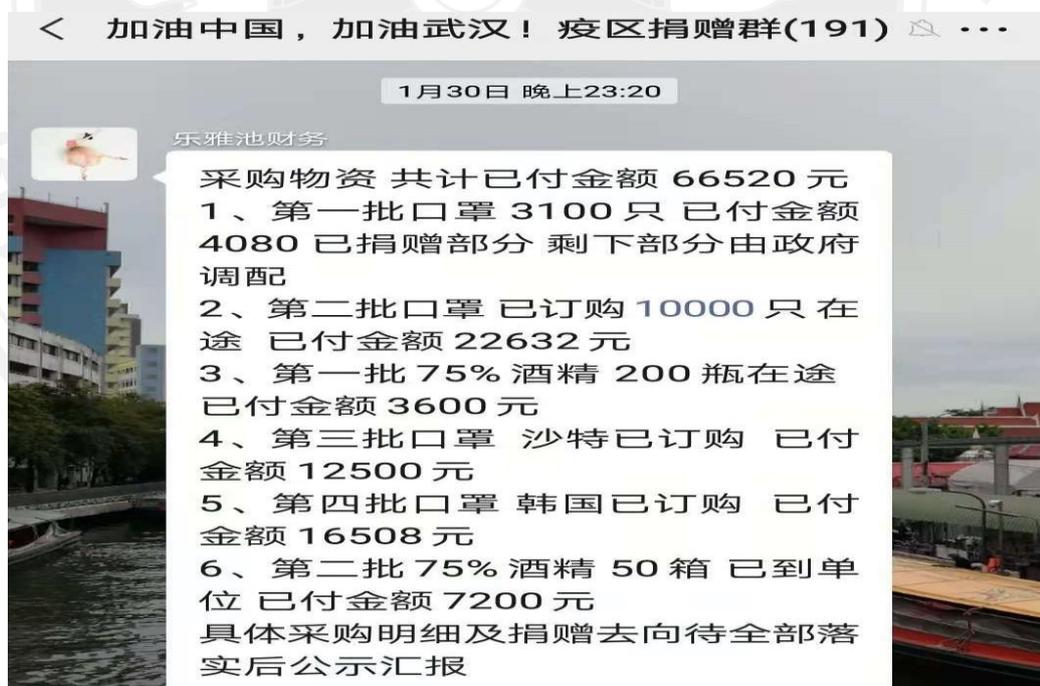


Figure 4.7 Respondents Bought Masks from Foreign Countries

In addition, participatory observations of N-type entrepreneurs finds that most of them did not participate in charity activities during COVID-19 because of their misunderstanding of charitable donations, and they believed that they "did not have the capacity to donate large amounts of money". Donating money is a charitable act they recognize. A very small number of people donated some daily necessities to those in need around them. Strictly speaking, this kind of charitable behavior can be understood as a temporary and non-standard charitable behavior in the face of natural disasters and strong needs for social assistance. In essence, they are not among the entrepreneurs keen on charitable donations.

4.2.2.3 Information Feedback

The researcher sent the interview data record and the core attribute data of the analysis and summary to the interviewees in the form of e-mail, so that they could give feedback on the data, and received 21 replies. Their recognition of the accuracy and authenticity of the data was 100 %.

4.2.3 The reduction to Absurdity

The reduction to absurdity is also called "proof by contradiction", and used for indirect argumentation. Especially, it will play a better role in positive direct argumentation. Reduction to absurdity was used herein to further confirm the theoretical boundaries as shown in Table 4.7:

Table 4.7 List of the Reduction to Absurdity Interviewers

Name code	Industry	Company size	Age	Gender	Attitude to charity
Y8	State-owned enterprise	Large	42	Male	Positive, optimistic, affirmative
Y7	Insurer	Large	57	Female	Active, passionate, persistent
N4	Health products	Small	42	Male	Pessimistic and one-sided
N7	Foreign trade	Small	48	Male	Negative and pessimistic
N1	Education	Small	43	Male	Negative, one-sided
N9	Culture media	Medium	53	Male	One-sided, negative

Name code	Industry	Company size	Age	Gender	Attitude to charity
N8	Education and training	Small	43	Male	One-sided, negative
N2	Hairdressing and beauty	Small	35	Male	Negative, one-sided

In which:

N4 and Y8 are friends of the same age, and started their own enterprise at the same time, so they have similar personal background and experiences, but they have different views on charity, and their respective enterprise is also in very different scale;

N4 and Y7 are engaged in the industries of the same nature. Chinese society is lack of sufficient trust in healthcare products and insurance, so they both have difficulties in developing their respective enterprise. However, Y7 is enthusiastic about charity. Y7 developed a insurance company from not being recognized to the top sales volume among insurance enterprises in Jiangsu Province. Her success benefit herself and her enterprise. N4 and Y7 are also of different genders. Y7 is a woman, so it is even more difficult for her to make great achievements. Therefore, she is proud of her success due to her charitable behaviors.

N1 and N9 are entrepreneurs engaged in media industry. They are well versed in publicity. Their social resources are more advantageous than Y8 and Y7. However, they only focus on their enterprise development and have never been engaged in charitable behaviors. Their companies still remain relatively small scale nowadays.

N9's family has many media professionals, but his company has been stagnating. During the interview, he said that "I will consider to do more things helpful for the society".

Both N2 and N7 hold negative, one-sided and pessimistic attitudes towards charity. N2 has lower education background, and has been aggressive and entrepreneurial since graduating from high school, therefore his views on charity are not deep enough. Despite N7 has relatively higher education background, he has formed a more pessimistic value due to his failure in marriage and the betrayal of friends, and he does not believe that charity can benefit himself and his company. Both of them

started their enterprises earlier than Y8, but their companies scale are smaller than that of Y8.

Based on the reduction to absurdity, entrepreneur's "original aspiration" of charity has a influence on the enterprise development, and it is not affected by such factors as the gender and age of the entrepreneur, which further consolidates the theory of this study.



CHAPTER 5

DISCUSSION AND CONCLUSIONS

5.1 Overview

This research uses the qualitative research method to explore how the “original intentions of charity” of entrepreneurs are formed under China’s special national conditions and how their “original intentions of charity” promote corporate development.

Through in-depth interviews with 27 different entrepreneurs in 27 different cities in 13 provinces in China, the interview data is coded at three levels. It is found that the entrepreneurs keen on philanthropy hold political positions, and possess goodness-oriented personality traits and insights into philanthropy. These three attributes facilitate the formation of their philanthropic beliefs and also distinguish them from N-type entrepreneurs.

Further research finds that the source of entrepreneur's “original aspiration” of charity is their charity faith, while adhering to the original aspiration of charity, gaining “popular support” from the original aspiration of charity and stimulating “psychological resilience” can facilitate “getting rewards for doing good deeds”. Entrepreneurs with “original aspiration” of charity can play a good role in promoting the development of enterprises.

Finally, this study conducted a questionnaire survey with 27 entrepreneur assistants and semi-structured interview with eight entrepreneurs. The combination of triangular cross-certification and contra-certification was used to further test the validity of the theory.

In general, this study explores the influence of entrepreneurs’ “charity initial aspirations” on company development from a new perspective, and focuses on the formation of new theories and the guiding significance of social practice, aiming to contribute to the development of corporate philanthropy.

5.2 Discussion of Research Results

Based on the observation of social phenomena, this research focuses on the use of grounded theoretical qualitative research to collect data and the use of appropriate analysis strategies to form research results.

This research attempts to answer two questions: 1. Why do charitable entrepreneurs have their “original aspiration”? 2. How does the “original aspiration” of charity promote enterprise development?

Through interview data and three-level coding analysis, it can be seen that entrepreneurs' charity “initial aspiration” comes from their philanthropic beliefs, which are composed of three aspects. Among their personality traits, “goodness” is at the core. They are willing to be “charitable” people. They have a deep understanding of charity, and believe that charity is not only a social responsibility that enterprises should undertake, but also beneficial to the development of enterprises, which further encourages their charitable behaviors. At the same time, part-time political positions have strengthened their sense of social responsibility and further promoted their charitable behavior. In contrast, N-type entrepreneurs do not possess any of these three attributes, so they are unwilling to engage in charity. This result provides a practical reference for how to cultivate entrepreneurs' philanthropic enthusiasm.

On the other hand, no matter what social environment they are in, Y-type entrepreneurs always insist on charity. They set up charity organizations within the company to ensure the standardization and sustainability of corporate philanthropy, promote the simultaneous development of charity and the company, and make breakthroughs. It broadens the singular model of charity (most people's perception of charity is limited to donating money and materials), which is conducive to mobilizing more people to engage in charitable behaviors within their ability, diversifying charitable behaviors, and bringing more charity connotations.

According to the interviews, Y-type entrepreneurs have received support and rewards from the government, media attention, and help from charitable organizations in their adherence to charitable behaviors, hence their “popular support”. The effect of this force is huge, especially under China's special national conditions, and is more conducive to the development of enterprises.

In addition, through interviews and analyses, we've learned that China's special national conditions hinder entrepreneurs from engaging in philanthropy. In this process, Y-type entrepreneurs have encountered difficulties and setbacks to a certain extent, so they've sharpened their psychological endurance and formed strong market adaptability. This ability is developed during the charity process. On the contrary, it's not likely to happen to N-entrepreneurs. Therefore, the "original intention" of charity and "popular support", and the "ability" inspired by the original desire of charity influence each other and jointly promote the development of enterprises.

The special circumstances of China's national conditions determine that China's philanthropy is bound to be in a lagging state of development, especially when charitable donations under normal conditions and in natural disasters are very different from each other. How to improve the development of China's philanthropy, break this imbalance and fully mobilize entrepreneurs' philanthropic enthusiasm is the first question we should think about.

The Chinese entrepreneurs interviewed for this research are divided into two categories. One is those who have the original intention of charity, and always stick to charity no matter when and where they are. For example, there are Fan Jianchuan who collects the memory of the nation, Song Wenjiao who hopes to help more disabled people live with dignity, Dong Mingzhu who donates 200 million *yuan* to individuals in epidemic areas, and Cheng Jiasheng who believes that good deeds can be rewarded and hopes to drive more people to spread the spirit of charity, etc.

The other category is entrepreneurs who do not do charity. Among them, some want to do charity, but are discouraged in the end. Some never realize that "corporate charity is a social responsibility that corporate citizens must bear", and some believe that "the state's charity tax system fundamentally hinders the development of corporate philanthropy", while others believe that "corporate philanthropy will hinder the development of enterprises", etc.

It can be seen from previous literature that the characteristics of corporate executives play a vital role in corporate philanthropy. Therefore, the entrepreneurs interviewed for this study are all corporate executives. They have the following different attributes, including industry, company size, age, region, gender, education

level, political status, etc. so as to fundamentally ensure the comprehensiveness, completeness and representativeness of this research.

However, the interview data formed by multiple case studies is relatively large. Therefore, when using the continuous analysis and induction method to analyze the data, the NVIVO software helps free researchers from the complexity of manual labor. In recent years, it is a choice highly recommended in qualitative research. Its coding process is divided into three stages. The first stage is to initialize the original sentence and try to ensure that the original sentence is used to form the initial concept. The second stage is to further analyze and summarize the concept, and establish the category and the clustering between categories and reorganize the relationship. The third stage is to develop the story line by continuous combing of the category so as to find out the problems to be discussed in this research.

In Chapter 4, the three stages of coding in this research are analyzed in detail. In the process of open coding, the two types of entrepreneurs have both different and same attributes. By comparison, it is found that entrepreneurs who are keen on philanthropy have more attributes, that is, they have attributes that N-type entrepreneurs do not have. Further analysis of main axis coding and selective coding finds that these "attributes that N-type entrepreneurs do not have" can be summarized into four aspects, namely, political offices, personality traits centered on "goodness", profound insights into charity, and rewards for enterprises in charitable activities.

The first three aspects are the fundamental reason why Y-type entrepreneurs form charity beliefs as well as why N-type entrepreneurs do not do charity (related papers have been published). The fourth aspect is exactly the reason why Y-type entrepreneurs "do good and profit". It includes the "humanity" and "ability" gained from the original intention of charity, and the specific performance of "doing good and profiting", including "good influence on enterprises" and "good influence on individual entrepreneurs".

Therefore, it can be seen from the results of the three-level coding that the combination of the first three attributes has inspired their "original intention" of charity. The entrepreneurs' "popular support" (including charitable organizations, government support, and media attention) obtained from the original intention of charity, and the ability to stimulate (including psychological endurance, market adaptability, and

philanthropic publicity capabilities) have also encouraged them to "do good and profit" (both the company and individual entrepreneurs have been well affected).

Therefore, on the basis of this analysis, the theoretical model of this research is established, that is, the promoting effect of entrepreneurs with original intentions of charity on enterprise development.

But the conclusion of this study does not mean that the reason why N-type entrepreneurs do not do charity is simply that they have no original intention of charity. In real life, there are indeed some successful entrepreneurs who do not do charity, and they have not fulfilled their social responsibilities. In the future, whether their enterprises can sustain long-term development needs further research. In contrast, Y-type entrepreneurs have the original intention of charity, which can more determine the development of the enterprise, and it is adapted to the law of social development and meets the needs of enterprise development. This coincides with the corporate philanthropic philosophy in Western countries.

After establishing a theoretical model, the researchers further test the theoretical saturation. There are two main methods.

First, to test the saturation of the theory, according to the theoretical saturation principle (theoretical saturation), when the information obtained by the researcher from the interview of the interviewee begins to repeat and no new important information appears, further interview work is stopped. Therefore, 16 entrepreneurs who are keen on charity and 11 entrepreneurs who do not do charity were finally confirmed.

Second, the triangular cross-validation method commonly used in qualitative research is adopted. It mainly includes the participatory observation of the researcher after the interview, the information feedback to the interviewee, and the questionnaire survey of the interviewee's assistant so as to observe, interpret and compare data from multiple angles or positions to test the reliability and validity of this study.

At the same time, along with COVID – 19's gradual spread around the world, many respondents of this study involved in the charity activities are actively reported by Chinese media, which also provides researchers with the practice of the combination of time and space in the research of triangle channel. The researchers specially collect and organize their charitable deeds.

Therefore, it can be said that this research basically ensures the internal validity, external validity, credibility and objectivity of the research from different angles, realizes the theoretical test, and answers the purpose and questions of this research.

At present, China's philanthropy is lagging behind, but there are not many related studies. In particular, Tang et al. (2017) points out that there are only 12 empirical studies on corporate philanthropy. Therefore, multi-case empirical investigation of corporate philanthropy under China's national conditions is also a supplement to related research. The results of this research show that corporate philanthropy is the backbone of China's philanthropy development, and vigorously mobilizing entrepreneurs' philanthropic enthusiasm is the primary responsibility of promoting the development of China's philanthropy. To solve this problem, we should first take favorable measures to cultivate entrepreneurs' philanthropic beliefs. This research provides some solutions to this problem. At the same time, the results of this study also confirm the importance of entrepreneurs' original intention of charity, and the development of enterprises depends more on such non-utilitarian "original intention of charity" to a certain extent. Therefore, at present, most scholars discuss corporate philanthropy from the perspective of utilitarianism, which actually frustrates entrepreneurs' philanthropic enthusiasm to a certain extent and thus is not conducive to the promotion and development of philanthropy.

In addition, throughout the literature and materials of related corporate philanthropy in China and the West, there is no literature that discusses from the perspective of "entrepreneur's original intention of charity". Although Brammer and Millington (2006) publish the conclusion that "the companies on the list of charitable donations are relatively successful, and the scale of the company is positively correlated with the level of charitable donations", they do not discuss the reasons in depth. Western scholars haven't conducted research on philanthropy in China's national conditions, either.

Therefore, from the non-utilitarian perspective of philanthropy, this research adopts multi-case empirical research to explore the "impact of entrepreneur's original intentions of charity on company development", achieving theoretical innovation and to a certain extent making up the research gap of previous scholars.

5.3 Limitations of this Study

Due to the diversified development trend of the grounded theory over more than half a century, there are also some disputes in academia.

1) Is the formation of a new theory "discovered" or "constructed"? It exists in objective data and is naturally realized through the layered decomposition of data, or through the past and present involvement of researchers, and the relationship with the research object interactive and co-constructed.

2) Controversy over description and interpretation. Traditional qualitative research emphasizes the in-depth description of the phenomenon, but some scholars believe that high-quality qualitative research should not only be limited to the description of the phenomenon, but should show the essence and cultural connotation of the phenomenon through details for abstract and conceptual interpretation.

3) Controversy over standardization and flexibility. The grounded theory uses a strict coding process to establish theories and introduce quantitative research ideas into qualitative research. This standardized operation ensures the reliability and validity of the research. However, some scholars believe that sample selection and data analysis are guiding principles, not "golden rule" for specific instructions.

4) Controversy over substance and form. The grounded theory is based on specific data and formed to solve specific problems in substantive areas, so its ultimate goal is to solve regional problems. But there is another view that its theory should be universal and be able to overcome regional characteristics to become a formal theory covering different substantive fields.

However, so far the grounded theory is still an open question for discussion, and strictly speaking, there is no right or wrong way, good or bad, only whether it is suitable or not. Therefore, any research is open to criticism, but it also has the right to reasonable defense. There are bound to be some shortcomings in this study. But in general, the paper explores how the entrepreneur's "original intention of charity" is formed and how it promotes corporate development. It is an intellectual proposition about "how to interpret facts". Therefore, the study is suitable for the grounded theory.

In addition, because qualitative research needs to collect data through interviews and direct observations, its labor costs are relatively high. Due to limited time and financial support, it is difficult to find more research topics. Therefore, the sample in this study is slightly insufficient:

1) This article conducts in-depth interviews and qualitative research based on a small sample, and needs to be further tested for reliability and validity of a large sample;

2) Although a questionnaire survey was conducted on 27 entrepreneur assistants, the number of questionnaires was relatively small, and further large-scale surveys are needed;

In the future, the research is expected to use more case tracking and large-scale questionnaire surveys, based on big data samples, to contribute to the improvement of this research.

3) In addition, this article studies the impact of entrepreneurs with original intentions of charity on company development, in order to achieve a good academic impact. For those entrepreneurs who are not initially interested in charity, their cognition of charitable donations and how to change their cognition still need a joint discussion of sociology, psychology and other interdisciplinary backgrounds.

4) The corporate culture of each industry has its own characteristics and it should adapt to the social environment in which it is located in order to develop well. Under China's special national conditions, Chinese people have a sensitive and repulsive attitude towards certain industries, such as health care product industry, insurance industry, and medical supplies industry. The first two of them, especially in the healthcare product industry, can easily be mistaken for "deceptive" "things of no real value". Therefore, some entrepreneurs in the industry reject charitable acts, because they fear that others will misunderstand high-profile charity as "show". There are such entrepreneurs among those interviewed by the researchers. Because of that, they have many concerns, so they do not incorporate charity culture into the daily operation of the company. It can be said that some entrepreneurs intend to do some charitable activities, but due to the influence of public opinion, they do not put it into action in the end. They are ambivalent about charity. They realize that corporate philanthropy is a

social responsibility that companies must fulfill, but they dare not engage in philanthropy lightly.

The medical supplies industry is a hugely profitable industry in China. The price and cost of drugs are low. However, through various channels, the price will be doubled after arriving at the hospital. Drugs worth 0.5 yuan are sold for dozens of yuan. Some common diseases, even if a patient has a minor illness, will cost hundreds of yuan, which brings a certain burden to the patient's family. Even for some seriously ill patients, a single visit to the hospital may lead to the dilemma of selling their houses and bankrupting the whole family. Therefore, the public is instinctively negative about these industries.

In real life, there are indeed things that are "dishonorable". However, under China's national conditions, if a patient is dying in the hospital without paying medical expenses, the hospital has the right not to treat the patient to save his life first, which is in compliance with Chinese laws and regulations and prevails in public opinion.

As a result, entrepreneurs in such an industry are usually criticized by others who believe that their corporate philanthropy is also utilitarian and purposeful. Therefore, researchers must carefully and comprehensively analyze their philanthropy. This research doesn't make much of an attempt to reach out to entrepreneurs in relatively sensitive industries. The classification of N-type entrepreneurs still needs to be further refined and expanded in the future, to achieve more comprehensive coverage.

5) Due to the limitations of the sample survey, this study does not have particularly strict requirements on the average age and geographic characteristics of these two types of entrepreneurs. This can be improved in the fields of demography and geography in the future.

5.4 Suggestions to National Government Agencies and Enterprises

This research has very good enlightenment for national government agencies and enterprises.

In terms of the current national conditions, on the one hand, although the government recognizes the important role of corporate philanthropy in promoting

Chinese philanthropy, there are deficiencies in relevant taxation policies, the cultivation and construction of philanthropic cultural concept and environment, or policy implementation. On the other hand, most Chinese entrepreneurs are unwilling to do charity, not only because of their misunderstanding of charity, but also because they are subject to relevant charity tax system. If the most "source" problem is not resolved, then China's philanthropy will not be fundamentally changed.

Therefore, the author will make suggestions to the government and enterprises respectively around the two aspects of previous literature and the results of this research.

5.4.1 Recommendations Based on Previous Literature

According to previous literature, under China's special national conditions at this stage, the reasons for the lagging development of corporate philanthropy are mainly concentrated in three aspects:

1) The leverage of taxation policies has not been fully utilized. The attitude and strength of Chinese government agencies towards corporate philanthropy is not supportive enough, and corporate philanthropy is almost "unprofitable", which has severely discouraged entrepreneurs' enthusiasm for philanthropy.

2) Compared with Western countries, the concept of charity in China is too outdated, and the cultural environment of charity is relatively lacking. Many people think that "the entrepreneurs who do charity are purposeful and contemptible." These backward charity concepts need urgent improvement. It can be said that the government isn't guiding from the root cause.

3) The charity concepts of most Chinese entrepreneurs are not mature enough, and most people are still under the influence of Confucian culture. They believe that "charity is only a matter of personal morality, and if you don't do charity, you should not be condemned", "You should not ask for rewards when doing charity", "Doing charity and asking for rewards is not real charity", etc. Some people even believe that "Charity is a government's business and has nothing to do with enterprises." If this concept of philanthropy is not improved, corporate philanthropy will not be developed, and China's philanthropy will still lag behind.

Therefore, generally speaking, at the present stage, China's social charity awareness is relatively weak, and the level of charity development is generally insufficient, and the charity system and policies are not perfect. In particular, the implementation of corporate charity tax laws is not in place, which has weakened the enthusiasm of many Chinese entrepreneurs for charity. Although the Chinese government has reaffirmed its policy of "improving the social assistance system and supporting the development of philanthropy" since the Party's 18th National Congress, which has played a certain role in the development of philanthropy, the overall effect has not been good.

In this regard, the researchers put forward the following suggestions:

- 1) The Chinese government should first improve its systems and policies. D. Chen (2012) believes that what can change people's values and thinking habits is undoubtedly an institutional issue. Therefore, the top priority for the Chinese government is to summarize and improve the current philanthropy system in a timely manner, create a good institutional space, build a comprehensive charity policy to justify charitable donations, and learn from the international community.

- 2) National government agencies should use multiple channels to cultivate a cultural atmosphere of charity, help all the people establish and form correct concepts of charity, enhance charity awareness, cultivate and advocate benevolence, turn charity into a social trend, and awaken corporate social responsibility. For example, it should strengthen the vigorous and high-profile publicity of charitable figures and charity models so as to give play to the role of demonstration and publicity, form a social and cultural atmosphere of "charity and pride" in the whole society, and vigorously promote excellent Western charity concepts to change people's inherent philanthropy perception.

For example, we should attach great importance to the social prestige of enterprises, take the corporate image as a charity evaluation indicator, and incorporate brand enterprise evaluation, annual enterprise evaluation and advanced enterprise evaluation into charity assessment as indicators to encourage companies to engage in charitable activities. At the same time, we will do a good job in media publicity so that the public can have a more comprehensive understanding of corporate charity activities, which will enhance corporate social reputation.

In addition, it is important to pay special attention to the recognition and publicity of charitable figures at any stage, and to form "a large-scale and long-term effective popularization in the whole society", so that people can truly feel charitable. It is a meaningful and proud thing.

The government should also strengthen social supervision and correctly guide the direction of public opinion. For those entrepreneurs who have been questioned for their charity, such as Chen Guangbiao, the government should take timely measures to prevent bad "imaginings" from spreading in the society. At the same time, the traditional Confucian idea of "doing good without asking for rewards" should be eradicated and banned, and charity self-discipline should be transformed into another discipline to help people establish a proactive consciousness of charity.

Only when charity culture is well publicized in the whole society can it play a catalytic role. As a result, the charity culture has also been integrated into the corporate culture and combined with the company's own operating characteristics. It can also give full play to the company's strengths, save costs, and take into account the social responsibilities of the company.

3) The government should fully understand the charitable motives of entrepreneurs and fully realize that charitable motives are the direct factors affecting charitable donations. According to statistics from the China Charity Federation in 2007, about 75% of China's annual donations come from overseas, 15% from wealthy people in China, and 10% from ordinary people in China. Only 1% of Chinese state-owned enterprises are involved in charity donations (Zhang, Huang, & Chen, 2014). Obviously, the reason for this phenomenon lies in the lack of economic incentives for corporate philanthropy. The government only emphasizes donations, and does not give back to enterprises.

Therefore, the government should start by studying the philanthropic motives of enterprises and citizens, and take corresponding measures for different influencing factors, break down each of them, and adopt a multi-pronged approach to enhance the philanthropic motives of enterprises and citizens. For example, it should implement and improve the national tax preferential policies, establish a social reputation evaluation system, and encourage more enterprises and citizens to engage in charity. As for the "compulsory voluntary" donations of entrepreneurs under the

government's "administrative fundraising" and "public welfare assessment", the government should reflect on what has caused the entrepreneur's reluctance to donate. For entrepreneurs who are keen on charity donations, that is, with the original intention of charity, the government should actively commend them, highly publicize them, take them as role models and give them the rewards and support they deserve to truly arouse their enthusiasm for charity.

4) The government should formulate a corporate income tax system that is conducive to stimulating corporate philanthropic motivations. The development of philanthropy in any country is closely related to government policies. The factors of tax preference system have attracted the attention of enterprises and will inevitably play an important role in corporate philanthropic motivation.

Policymakers should not only see the motives of companies doing charity for economic benefits, but also the fact that corporate philanthropy can really bring benefits and wealth to the society. While engaging in charitable activities, entrepreneurs can also promote the development of their enterprises, benefit the broad masses of the people, and reduce the burden on the government.

Therefore, the Chinese government should improve the existing philanthropy taxation policies, actively formulate and continuously modify and improve corporate income tax that is conducive to stimulating corporate philanthropy motivations, mobilize entrepreneurs to engage in philanthropic activities, and drive more people to participate in philanthropy.

5) The government should actively reflect on and investigate it to fill in the gap. What is the reason why China's charity taxation system has failed to promote entrepreneurs to engage in charitable behavior? We should conduct an in-depth study, take more practical actions in taxation policies and reduce cumbersome procedures to truly make tax policy the fundamental driving force for entrepreneurs to engage in charitable behavior.

At present, from previous literature, China's charity tax system not only has failed to promote entrepreneurs' charitable behavior, but also has weakened and hindered entrepreneurs' enthusiasm for charitable behavior, which is very detrimental to the development of China's philanthropy. The government should actively absorb the philanthropy tax policies of Western countries, so that those "rich people" who have

become rich first can do charity easily and high-profile without harming their own interests. And we should take into account China's national conditions, and formulate a charity tax policy that is more suitable for China's national conditions so as to mobilize entrepreneurs to engage in charitable activities.

For example, the current tax incentives for corporate charity in China are not enough. The tax exemption procedures for charitable donations are complicated and have many restrictions. The tax exemption amount for corporate charitable donations is only 12%. The taxation procedures for corporate charitable donations are very complicated, and taxation is required after donations. The pre-deduction involves a lot of supporting materials, and the whole process takes at least 2 months, which greatly reduces the entrepreneur's enthusiasm for charity. Therefore, the government should make adjustments. For example, we should follow the American example where entrepreneurs only need to attach tax deductible invoices from charities to their tax returns at the end of the year.

For another example, the current corporate charity taxation in China has a narrow range of preferences. Except for tariffs and import value-added tax, value-added tax, consumption tax, resource tax and business tax do not distinguish between public welfare donations, and there are basically no relevant preferential policies (Zhu & Chen, 2011). Therefore, the government should improve relevant laws and regulations as soon as possible, formulate a corporate income tax system that is conducive to stimulating corporate charitable donations, expand the percentage and scope of tax exemptions, and simplify the procedures for corporate tax exemption to truly change government functions from "governing" to "delegating power", truly promote the development of corporate social responsibility, and achieve a win-win situation between social welfare and corporate performance.

6) The government should improve the credibility of charitable organizations and make their financial information transparent. For example, it should build a social feedback mechanism for charity projects, establish charity project profiles, actively interact with the public, conduct online and offline auditing, enter and exit accounts, and engage in other detailed activities, so that every charitable donation of the company is open and transparent.

It can reassure companies and the public, and enhance the image of charitable organizations. Such benign interactions are also conducive to mobilizing the enthusiasm for charity for all. Charitable organizations whose information is not open or transparent should be supervised, and private fraud should be banned immediately.

Take the outbreak of COVID-19 in Wuhan in December 2019 as an example, the privately donated 2.7 billion *yuan* for Wuhan medical staff was not transferred to the epidemic areas, but was handed over to the municipal finance by the Wuhan Charity Federation, while no rescue action was taken in time (China Youth Daily, 2020). The money raised by private charities is directly deposited into the government's fiscal account. Is it a legal use of the funds? Does the act respect the donors' wishes? Does Wuhan Charity Federation have the ability to manage and make good use of the money? It has been widely questioned in the public. In the face of public doubts, the government's primary task should be supervision and investigation, rather than "protecting each other." Such behavior is undoubtedly detrimental to mobilizing the enthusiasm of enterprises and people for charity.

7) The government should promote diversified forms of charitable donations and provide the most suitable way for corporate donations, which can not only relieve the economic pressure of large donations from enterprises, but also meet the actual needs of recipients. For example, in the face of natural disasters, people who are in dire straits may need water, food, clothing and other practical daily necessities, rather than money. If companies provide them with these needed materials, the government should evaluate the donations in kind. But so far, China's relevant policies have placed more emphasis on financial donations, and cannot evaluate in-kind donations, which fails to better solve people's actual needs, and to a certain extent erodes entrepreneurs' enthusiasm for charitable donations.

Both enterprises and charitable organizations should have control over different forms of donations based on specific circumstances. The government should allow enterprises and charitable organizations to start from their own characteristics and give full play to their respective advantages in order to complement each other and achieve win-win results. Enterprises provide charitable organizations with technical, financial, and talent support according to their requirements. With their advantages of extensive resources and large amount of information, charitable organizations provide

enterprises with all-round services to help them achieve charitable donations. In a real sense, it's imperative to mobilize their enthusiasm for charitable donations, not only to make donations according to the company's own situation, but also to enable them to be recognized by the society and enhance the company's sense of social responsibility and social value.

5.4.2 Recommendations Based on Research Conclusions of this Study

In the process of data interviews, this research finds some problems, such as the reasons why N-type entrepreneurs are unwilling to engage in charitable behaviors, which can be summarized in several aspects: 1) The entrepreneur's philanthropic concept is relatively lagging and does not recognize corporate philanthropy. As an important strategic part of a company's development, it does not combine the economic goals of the company with its social responsibilities. It's believed that corporate charitable behavior can be done or not done, because it does not necessarily facilitate the company's long-term development. 2) It's believed that corporate charitable behavior is just a "show off" behavior with utilitarian purposes, and even that it will be criticized and ridiculed by the society, so they dare not engage in charitable activities. 3) It is believed that the scale of the enterprise is too small to participate in charity. It can be seen that they have too narrow an understanding of the diversified forms of charitable donations, and are unaware of the role of corporate charitable donations in promoting corporate development. 4) Enterprises' charitable donations do not enjoy due tax policy benefits, which reduces their enthusiasm for charitable donations. 5) The procedures for corporate charitable donations are cumbersome and the process is complicated, and the preferential policies enjoyed in different regions are different, which is not fair. 6) Most entrepreneurs "don't understand" and "pay attention" to the current charity taxation policies, and take an absent-minded attitude, believing that charitable donations are unimportant in their lives, and it is impossible to get actual benefits from charitable donations. 7) The credibility of charitable organizations is not detailed, and they are skeptical about their charitable operations. 8) It is believed that their identity is "humble" and do not need to play a leading role in charity for the time being. 9) A few people believe that corporate charitable donations will affect and hinder the development of enterprises.

It can be seen that the main reasons why N-type entrepreneurs do not do charity are as follows. 1) The relevant systems and policies formulated by the government are not perfect, which discourages their charity enthusiasm. 2) Charitable organizations and social philanthropic cultural environment is relatively lacking. Entrepreneurs are worried that the results of charitable behaviors are not as effective as they should be. 3) Entrepreneurs' understanding and knowledge of charity is neither comprehensive nor profound.

Therefore, combining these issues, the researchers put forward the following suggestions:

1) For the relevant system and policy recommendations designated by the government, refer to Articles 1, 3, 4, 5, and 7 of the above Recommendations based on previous literature.

2) For the construction of charitable organizations and social charity culture, for the same reason, refer to Articles 2 and 6 above.

3) In the conclusions of this research, philanthropic beliefs encourage entrepreneurs to form their original intentions of charity and ultimately promote the development of enterprises. Therefore, it is the top priority to cultivate entrepreneurs' philanthropic beliefs.

According to the research conclusions, in order to cultivate entrepreneurs' philanthropic beliefs, we may consider three aspects: First, it's important to give them political positions, such as NPC deputies and CPPCC members, to strengthen their sense of social responsibility and honor. Second, it's important to cultivate their personality traits with "goodness" as the core. Personality traits are relatively complex. Affected by a person's family environment, self-quality, and social environment, they cannot be easily changed overnight. However, if the concept of charity concept in the whole society is more advanced and the construction of charity culture is more complete, then personality traits can also be improved under such long-term and continuous influence. For example, in the past, entrepreneurs engaging in charitable donations would be questioned by the society, while now, if the entire social charity culture is relatively complete, with a positive attitude towards charity, then it is possible to stimulate their "benevolent" enthusiasm and desire, thereby promoting their charitable behaviors. Third, it's important to enhance their insights into charity. Using

the successful cases of Y-type entrepreneurs, it's realized that "Charity does not seem to have anything to do with business development, but in fact it is a delicate process of mutual promotion", and "Working with good people and relying on them to better take their careers to the next level is the only way to succeed." It's necessary for N-type entrepreneurs to realize that corporate charity is not an individual's own business. Only by combining economic goals with social responsibilities can the company's long-term benefits be effectively realized to further form a "win-win" development with the society (Sun & Wang, 2013).

4) Although corporate charitable donations are the backbone of China's philanthropy, especially private enterprises, they sometimes have to "enjoy" government administrative fundraising for survival, but because most entrepreneurs lack understanding of laws and regulations, their sense of self-defense is not strong, and it is difficult to benefit from charitable donations.

Therefore, once confronted with a major problem or decision, it is often easy to fall into the state of "overwhelming life". Especially in the process of developing enterprises from "low and small scattered" to high-end and large-scale, they face tremendous pressure, including labor employment, credit guarantees, listing and financing and other risks. At this time, it is necessary for an enterprise have the legal consciousness to maintain its own survival needs.

In addition, according to the interviews, some entrepreneurs set up public welfare companies out of benevolence. In the actual operation process, they often face the embarrassing situation that the main role of public welfare start-ups is not clear. Yet the government takes a leading role, and the major investment is determined by the government, which reflects the imperfection of the economic and legal system for public welfare entrepreneurship.

Therefore, government functional agencies should actively act as a "bridge" in the entrepreneurial development process, especially small and medium-sized enterprises. First of all, they should issue corresponding laws, regulations and policies. Secondly, it is necessary to legally use public power, unite charity associations, law firms and other social forces to build the bridge of legal services for enterprises, safeguard the rights and interests of enterprises, and provide them with tax and fee consultation, rights protection, listing counseling and other public welfare nature

services. Third, for some special industries, the government should promptly define their dominant position in the economic and legal system, give special regulations, and create an environment for their development, so that they can meet social needs and effectively improve the vitality of the enterprise.

At the same time, entrepreneurs should also have legal awareness. For example, they can hire legal consultants in the company to provide solutions to all the problems in the company's development. When the entrepreneur's philosophy of charity has undergone a fundamental change and they can establish legal weapons to protect their legitimate rights and interests, the development of the enterprise may become more vigorous.

5.5 Suggestions for Future Researchers

Since this research is based on China's national conditions, there are some suggestions for future researchers in this field.

1) At present, there is still a lack of research on corporate participation in social assistance in Chinese academic circles. Tang et al. (2017) finds that there are only twelve relevant papers. In other words, even with the results of this research, there are very few relevant empirical studies. Therefore, for Chinese scholars, empirical studies in related fields can be further expanded.

2) Corporate charitable donation is an important way for companies to undertake social responsibilities. There are many factors that affect corporate charitable donations. In the past, scholars' research on corporate philanthropy was mostly from a utilitarian point of view. However, this research finds that too much research from the utilitarian perspective is not beneficial to the development of corporate philanthropy and will only discourage entrepreneurs' philanthropy to a certain extent. Especially when Chinese philanthropy is lagging behind, it is even more necessary for future researchers to convey more new perspectives, discover philanthropy problems from different angles, expand the space for philanthropy research, and convey correct philanthropic ideas.

For example, it is possible to explore corporate philanthropy from the perspective of entrepreneurs' personal characteristics, and introduce entrepreneurs'

religious beliefs into the research of corporate philanthropic motivations. Different countries have different religious beliefs, and it's worth exploring whether different religious beliefs have different effects on corporate charitable donations.

3) The research mainly adopts the qualitative research method, and limited by financial support and time cost, etc., it tries to conduct practical research based on a small sample. If possible, future researchers can try to further expand the sample size and conduct more case tracking and big data surveys to make it more complete.

4) The paper explores the impact of "original intention of charity" on the company's development. For those entrepreneurs who do not have the original intention of charity and do not do charity, how to change their perception of charity and cultivate their charity beliefs is a problem that needs to be discussed and solved in detail. Future researchers can further observe reality, track new national policies, and conduct reasonable discussions with interdisciplinary backgrounds such as sociology and psychology.

5) According to the academic debate on the essence and form of the grounded theory, the formation of a new theory may not necessarily overcome the regional characteristics and become universal. This study explores the reasons for the formation of the entrepreneur's "original intention of charity" and its impact on the corporate development under China's special national conditions. Therefore, it is still unknown whether it applies to other countries with their national conditions.

In the future, researchers can start from the specific national conditions of other countries to further explore the motivations of entrepreneurs engaging in corporate philanthropy under different national conditions, whether they have the original philanthropic aspirations, how their original philanthropic aspirations are formed, and how it will influence corporate development.

Hopefully, the above points can provide some references for future researchers.

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APPENDICES

APPENDIX A

Interview Outline for Interviewees

Industries involved: cultural industry, electronics industry, chemical industry, pharmaceutical industry, education industry, real estate, catering companies, clothing companies, media companies, manufacturing companies, cosmetics companies, charity foundations, hotels, advertising companies, retail companies, law and businesses firms, insurance companies, health care products companies, etc.;

Interview location: entrepreneur offices or designated locations agreed in advance in 27 different cities in 13 provinces across the country.

Interview direction: about three themes: entrepreneurs, corporate philanthropy and the impact of corporate philanthropy on enterprises. The interviewers give flexible responses according to different reactions of different entrepreneurs in different environments. They can adjust interview directions at any time according to the topics. On the premise of not deviating from the themes, they can explore more important interview topics in depth so as to further understand and analyze the interview issues.

Interview questions:

1. What kind of company are you? Would you like to tell us something about the scale of your company, the number of your employees and their monthly salary and your annual profits?
2. What is your education level? Do you have personal religious beliefs?
3. Why do you make corporate donations? What was your mentality at the time?
4. What is the cost for fulfilling corporate charitable donations?
5. What is the main motivation for your donation?
6. What difficulties will you encounter in your donation?
7. Is it necessary for entrepreneurs to have a high sense of social responsibility?
8. What activities will be held to fulfill your public welfare responsibility?
(Providing employment opportunities for the society, helping disadvantaged groups in society, participating in public welfare activities of communities and donating to charities)

9. What are major ways for enterprises to assume social responsibility and promote national development? (Is it charity? Why?)

10. Do you meet fierce competitions in your local market? What kind of market competition environment do you face? Is your company sensitive to the environment?

11. What is the salary of the company's executives? Do they have a common willingness for donation? What do employees think about their donation behaviors?

12. How often do your company hold charitable donation activities? What are the forms, channels and amount of donations (Their scales? Large, medium or small)? What are charity funds used for?

13. Do you think the donation has any impact on your company's performance (or its development)? Please give us some examples.

14. Do you think there is a connection between your company's brand awareness and its donation behaviors?

15. What impact does the chemical industry's public welfare have on its own development?

16. When the company make donations to the society, its social exposure will be definitely increased. What do you think of this?

17. Have you ever dealt with governments when you hold charitable donation activities? What do you think of that?

18. Can you talk about the development history of your company? At what stage did you suddenly think of making charitable donations? Why?

19. Do you think it is a popular trend for contemporary corporates to make social donations? Why?

20. What measures do you take to deal with charitable donations' colliding with marketing environments?

21. Is there a "crowding effect" between charitable donations and your company's R&D activities?

22. When making charitable donations, have you ever born the burden of "showing wealth"?

23. Does the state issue any documents related to charity tax relief? Does your company receive relevant care when investing in philanthropy? Has the government's policies and behaviors been unified?

24. Do you think companies with poor financial conditions will make charitable donations? Why? What is your opinion?

25. Are you greatly interested in making charitable donations? Why?

26. When your company invests in charitable donations, does it conduct advertising or other publicity? Why?

27. If your company does not have large scales or good profitability, would you make corporate charitable donations? Please talk about your opinions.

28. Would you like to tell us your personalities. (Personal value issues and entrepreneurial spirit)? Do you think your personality can serve as a driving force for your charity behavior?

29. While you are making charitable donations, are employees of your company also passionate about that? Can it be understood that this has stimulated the cohesion of your company? (Internalization and Transmission of Entrepreneurship)

30. Can you talk about your family situation? (Understand the origin of entrepreneurs, growth experience and relationship capital)

31. What is your functional background? (Note: external R&D, marketing or internal production or finance?)

32. What is your specific position in the company? How long is your tenure?

33. Has your company listed yet? Have you ever made donations to charity activities abroad?

34. Which aspect of your company's investment in philanthropy? Why? How to determine the investment time? Is it once a year or are there some important years?

35. Has your company joined an industry associations? Why? Have your company made corporate donations through industry association? Why?

36. As a female entrepreneur, what do you think is the significance of making charitable donations to society? Is it different from male entrepreneurs in some senses?

APPENDIX B

Examples of Disproving Interview Outlines (Trial Version of the First Survey)

List of interviewees: Mr.He; Mrs.Li; Mr.Cai

He and Cai of the same age are good friends. They both left their homes and went to other places at the same time. They have the same start but different endings. President Cai finally cooperates with a state-owned enterprise and becomes the deputy general manager of the group, and the company grows larger and larger day by day. However, He only thinks that his company can solve basic food problems and he soon meets development bottlenecks. President Cai does charity and thinks that doing charity is harmless while He does not do charity and has a negative attitude to that.

He believes that health care products are not received by the market and dare not do charity because he is afraid that charity will have bad influence on his company. Besides, he does not have sufficient understandings of charity.

Mrs. Li is also facing the problem of market reputation in the insurance industry (Most Chinese people regard insurance as a lie). However, President Li insisted on doing charity. Her operated his company well and achieved the best performance. She was finally awarded the Excellent Leader and Advanced Organization Award by the Minsheng Group Headquarters.

Interview questions:

1. What is your education level? Do you think that making corporate charitable donations has anything to do with the cultural level of entrepreneurs?
2. Do you have personal religious beliefs? Do you think religious belief is related to corporate charitable donations?
3. Is it necessary for entrepreneurs to have a high sense of social responsibility??
4. What is your view on charity? Are you interested in charity?

5. Would you like to tell us your personalities. (Personal value issues and entrepreneurial spirit)? Do you think your personality can serve as a driving force for your charity behavior?

6. Do you think it is a popular trend for contemporary companies to make social donations? Why?

7. In your opinion, what is the relationship between the scale (life cycle) of an enterprise and its charitable donations? Please talk about your thoughts.

8. Why do you make corporate donations? What do you think at the time?

9. As a female entrepreneur, what do you think is the significance of making charitable donations to society? Is it different from male entrepreneurs in some senses?

10. When making charitable donations, have you ever born the burden of "showing wealth"?

11. What is the salary of the company's executives? Do they have a common willingness for donation?

12. When the company make donations to the society, its social exposure will be definitely increased. What do you think of this?

13. Have you ever dealt with governments when you hold charitable donation activities? What do you think of that?

14. While you are making charitable donations, are employees of your company also passionate about that? Can it be understood that this has stimulated the cohesion of your company? (Internalization and Transmission of Entrepreneurship)

15. What type of company is your company? Does your company strongly competitive in local markets? What kind of market competition environment do you meet? Is your company sensitive to the environment?

16. Does your company do charity? If your answer is yes. could you tell us the time your company does charity? If your answer is no, could you tell us your reason.

17. How often does your company hold charitable donation activities? What are forms, channels and approximate amounts of your donations and what do you use charity funds to do?

18. Has your company joined an industry association? Why? Is there any corporate donation through industry associations and why?

19. What difficulties have you met in making donations? Does it have any impact on your development?

20. Does the state issue any documents related to charity tax relief? Does your company receive relevant care when investing in philanthropy? Has the government's policies and behaviors been unified?

21. If your company has optimistic corporate scale or profitability, would you make corporate charitable donations? Please talk about your thoughts.

Examples of partial answers:

16. Does your company do charity? If your answer is yes, could you tell us the time your company does charity? If your answer is no, could you tell us your reason.

He: I am a bit afraid of doing charity. I feel that it is still far away from me. Our company does not do charity now. If our company develops and grows in the future, we will consider doing charity again. We are now a small company, so I think it is not suitable for us to do charity.

Cai: Our company has done charity for a long time. When we started our business, we were a private enterprise and we did some small things within our capacity. I was also the deputy secretary of Jiangzhou Chamber of Commerce and the Jiangzhou Youth Committee, I felt that it was imperative to do charity. Charity is a cultural heritage, and it must be maintained. Now we are cooperating with a state-owned enterprise to do charity. It has a special charity organization and we find it easier to do charity together with it.

Li: We have been doing charity. People's Livelihood belongs to the Vientiane Group. It is a global company. Last year, our donation amount reached 4.7 billion Yuan. The CEO of the company often accompanied President Xi Jinping to attend world events, and he made great contributions to the country. I am in charge of a branch of this group. I also adhere to this fine tradition. The head office also supports me and give me some financial supports.

15. What type of company is your company? Do you meet fierce competitions in your local market? What kind of market competition environment do you face? Is your company sensitive to the environment?

He: We are a health care product company. We mainly make nutritious foods, such as nutraceuticals, collagen and so on. Our customers tend to having meals by themselves or together with their family members. Our products are relatively civilian and simple in packaging. They are mainly sold through national pharmacies. We have done our businesses for 11 years. In the past two years, we met some pressure. Some people think that health food is not credible, so our sales also dropped. We are not very competitive in local markets and not very sensitive to the market to some degree.

Cai: Our company has been looking for different development projects and has made innovations constantly. As a scientific control company, we have done more projects and have been developing very well from the initial communications industry, to real estate and overseas investment now. Our company is relatively competitive. We can stand out in competitive environments. We are sensitive to markets and relatively forward-looking in the industry.

Li: Our company is engaged in insurance. There are many insurance companies, so we are facing strong competition. Minsheng Group has done a good job. The branch under my leadership has achieved the best performance in the insurance industry of our province. This is not easy. At the beginning, many people in society were repulsive of buying insurance. They did not trust us and questioned us about doing charity, but they are gradually aware of the importance of charity and confirmed our work. We also have made great progress.

4. What is your view on charity? Are individuals interested in charity?

He Ping: Personally, I am not very interested in doing charity. There are many reasons. I think the social environment is not friendly enough for charity. For example, when you do charity, even if your original intention is doing others good, there will always be people who think that you have impure purposes and question you. For example, some media made nonsense reports which led to a bad effect of public opinions. I really feel uncomfortable about that.

In addition, our company is still very small, and we do not have so much money for charity. I think if we do charity, our company will suffer from great financial losses. Furthermore, our company is engaged in selling health care products. Many people in the society still have doubts about health care products. Another thing also affected my view of charity. When I graduated from college, I went to work in a company and several supervisors went to subsidize children in poor mountainous areas.

I had just graduated from university at that time and I was more enthusiastic. I originally thought that they would subsidize those children until they graduate from elementary school, but to my disappointment, they disappeared and did not stick with it. Later, I also resigned from that company and it went bankrupt. Charity is not as easy, simple and beautiful as we imagine. At that time, our company also established the Fenglin Fund in Hunan. It was led by an entrepreneur in our county. I sometimes participated in some activities, such as helping fellow villagers and poor students, donating some books and money, helping them build libraries. We felt happy when some students were admitted to some universities in Beijing. Setting up scholarships can also be considered as a good form of charity.

However, we later discovered that China had relatively special national conditions, which made it hard to develop non-governmental organizations. When non-governmental organizations become larger and larger, they may affect government images because they may work alone and not abide by rules of the party. Therefore, such public welfare organizations in China are not well developed. They either choose to cooperate with government agencies or become subsidiary bodies. It is both necessary and mutually beneficial. I don't like to deal with government agencies, so I neither participate in charity organizations nor invest in it.

Finally, the state has a regulation that companies that donate 10 million can be tax-exempt according to the company's turnover. If you earn 10 million, you should pay 2.5 million Yuan in taxes. After you donate, you can be tax-free. Our company can't make so much money, so we can not enjoy tax exemption policies.

Cai: I personally think that doing charity is the social responsibility of every company. Regardless of the size of the company, charity should be persisted, because charity is a kind of cultural heritage. In addition to the company, I also do charity and

our boss also takes the lead in doing charity every year. I feel that we should stick to doing it.

The reason why our company does charity is simple, that is, the boss is more enthusiastic about charity. He is the president of our Chamber of Commerce and often encourage us to do various charitable activities. Later, our company will cooperate with state-owned enterprises like Zhongke and start to do charity on a large scale.

We didn't have such a large scale before and we weren't so regularized. Everything was scattered, but we insisted on doing it every year. I think doing charity is very good, especially for the development of the company. For example, it can help form our corporate culture, cultivate responsibility consciousness of employees, enhance our corporate cohesion, establish good images for our company, reduce our advertising investment, help us win more partners and obtain recognition from the society and the government.

Sometimes, we also face the risk of "exposure of wealth". I think charity is not something that all companies and everyone can do. For example, Cao Dewang and Chen Guangbiao are relatively high-profile persons. I think there is nothing wrong with what they did because they used their own money and never took advantage of others. Some Chinese media may give misleading information. I think all people should do things for public welfare. There are many ways to do it. For example, we can donate a few dollars a day in WeChat to help college students, This is also regarded as charity. However, this shall be done under the guidance of our government.

We have never dealt with government agencies in this area. We mainly joined a charity group. This is better than doing it alone. The group has relatively large powers and can benefit more people.

Charity will also benefit the development of a nation. The economy, technology and education development of a country are vital to its entire development. The material foundation and spirit cultivation are all important. As our country has developed rapidly in recent years more and more people are interested in its spiritual civilization. Donation can calm people's minds. Actually, many century-old companies in Japan wants to enrich their corporate culture by doing charity.

Recently, our nation has highlighted the role of charity and public welfare. In a short period of time, the companies may be affected economically, but in the long run, they will gain more benefits from doing charity.

Li: I personally agree to do charity. I do charity by myself and encourage my employees to do it together. It may also have something to do with my belief in Buddhism. I feel that doing charity will accumulate virtues. People who do good things are usually lucky, and good things come to good people. I have always insisted in doing charity. I adopted an orphan and subsidized him to study every year. I usually do all kinds of charities, donate money and materials, visit widows, elderly people and disabled children, help them sell their works for charity, and organize public welfare activities with government officials. I think these are very meaningful.

Because of these, my employees all respect me, which makes it easier for me to do my work. All members of our company are united as one. I have also encouraged my employees to do charity and told them that they can make others' life easier. It is easy to gain the trust of others. In 2009, I took the lead with my employees to do charity. In 2012, Minsheng Bank welcomed its rapid development. Personal insurance premiums have achieved a positive growth of 40% for five consecutive years. The increase of our insurance premiums ranks first in the province and we have been awarded by the head office for five consecutive years. We also ranked in the national system from Top 142 to the top 20.

In fact, when I first started the insurance company, I only wanted to make more money, but had no sense of doing charity. A few things happened later that shocked me. In my mind, to engage in insurance is to help others. You shouldn't be low-pitched or afraid of being questioned. Instead, you should be justified. After people buy our insurance product, if they have serious diseases, instead of falling into debts, they can be reimbursed by the insurance company, saving themselves a lot of troubles and losses. Some people have successfully overcome their difficulties and come back to life because of buying our insurance product.

Some people bought our insurance products and refunded them, but later they fell into serious illnesses and suffered great losses. Our country has no free medical services. A serious illness almost means bankruptcy. In that case, they will have no money to see a doctor and will be poor persons again. So even if others do not trust

insurance, I will insist on persuading him to buy insurance. I do this not to make money but to help others. This means a change in our ideology.

8. What motivates you to make donations?

Mr. He : I think it's good to be a company which can solve basic food and clothing problems of people. We don't have so much money to help others.

Mr. Cai: Charity is a kind of cultural inheritance and I have the obligation to inherit culture.

Mrs Li: Charity is a change of thinking, and it is a must for us to do that.

19. What difficulties will you encounter in making donations? Does it have any impact on the development of your company?

He: Our company has never made donations. It is a small company, so donation will not help the company externally.

Cai: Yes, we have met some difficulties. For example, our donated goods and money may not be distributed to people we really want to help. However, our group has a special charity organization and assigns a particular person to do these things. Charity plays a good role in improving the reputation, status, image of our company and it has greatly promoted our development.

Li: It may not be understood by some people in the society. It doesn't matter if you misunderstand or question it. As long as you keep doing it and treat people sincerely, everything will pay off as time goes by. I have been leading employees of my company to engage in charitable activities. Many people who didn't trust our insurance or had never heard of our livelihood insurance now buy our insurance product gradually. When our insurers come to sell insurance products to people, they have a different to us now. Our employees are satisfied with their work now.

3. What do you think of the necessity for entrepreneurs to have a sense of social responsibility?

He: I think entrepreneurs should have a high sense of social responsibility. For example, they should be responsible for their products, have good quality and prevent consumers from buying products which have bad influences. We should do a good job.

Cai: Entrepreneurs, especially those of large companies, should be inclusive and grateful to others. They pursue not only financial success, but also the realization of personal values. When a person succeeds, he or she will have a different perspective on the world and society, and will take the initiative to take responsibility for society. In my mind, an entrepreneur not having such pattern will not do a good job.

Li: At first, I did insurance to make a lot of money. Later, I realized that what I should do is to help more people. If your starting point is to help others, then you will be more open and confident in doing things. When you receive one after another order from your customers, you will feel that they trust you and your products. A company which fails to highlight quality of its products will not do a good business, so the entrepreneur must pay attention to its social responsibility as this is the key to the development of a company.

6. Do you think it is a popular trend for contemporary corporates to make social donations? Why?

He : Actually, our current social environment still does not allow entrepreneurs to do charity. Enterprises should rely on government powers to make social donations, otherwise, it will be difficult for them to have further development. to truly Go ahead.

Cai: It must be a popular trend. I am sure that almost all companies that we are familiar make charitable donations? They do many types of charity. In the past, the country often used advertisements for publicity, but now they do propaganda through charity donations, which shows that charity is becoming more and more popular as a publicity channel.

Li: It must be a popular trend. No matter how big a company is or what kind of products it produces, charity is good for the development of the company and its employees. Moreover, the government also pays more attention to charity. For example, our CEOs often accompany President Xi Jinping on visits around the world. This shows that the country attaches importance to our company and recognizes our policies.

21. If your company does not have large scales or good profitability, would you make corporate charitable donations? Please talk about your opinions.

He: No, because the company needs to develop itself. If it does not develop well, we will not have enough capitals. We may make charitable donations when we make more money. If we can not gain enough profits, we will not be able to do charity.

Cai: Our company has been doing it from the very beginning. We never gave up even during our difficult period of time. You have to treat charity in a correct way. It is wrong that we can only do charity when we have enough money. We must know that it may take a long time to wait until we have enough capitals. Please do charity immediately because charity itself is also a kind of culture and we all have an obligation to inherit cultures. Moreover, we can adopt different ways to do charity at different stages of our development and we may receive different results.

For example, at the initial stage, a company may make small profits and fail to do a good job in its operations, profits, social resources and other aspects. When the public do not have high expectations on us, we should adhere to our social responsibility because we may gain pleasantly surprising rewards. I think doing charity is especially important at the beginning and development stages of a company.

In the development stage, doing charity will help to accumulate reputations, establish company images, form good corporate cultures and gain market trusts. As a company develops better, it will have more responsibilities to do charity because this will help them repay the society. Large companies such as Alibaba, Tencent, Gree, Haier, etc., do more charity activities and invest a lot of money in doing that. In this way, they repay the society, which will in return win them more supports. Moreover, in that process, they also develop their company. All related cases prove that doing charity is beneficial to the development of a company.

Li: Our company has developed very well when I came to work there. It seems to me that our company will develop better and better. I have always integrated the charity concept into the management of my company. At the beginning, we may not be as famous as Ping An Insurance, Life Insurance, and other insurance companies and some people are skeptical of our products. When we came to provide services to our customers, some of them even looked down on us and humiliated us. However, I still took the lead to organize my employees to take part in charitable activities and truly

love those blind children, the disabled, the elderly and poor households. In fact, we have received more than we expect. Without charity, many people may live a bad life.

But if you persist in doing that, your great love and your original intention to stick to the concept of doing charity, donating money and materials and asking for no return will help you receive good feedback. If you stop loving others but only see their doubts, there will be no sense of charity in your heart.

If you really want to do charity, you won't ask for much in return. As the old saying goes, "one good turn deserves another", I think good deeds will bring you more than you expect. Please open your heart and not worry too much. In doing charity, we really feel the gratitude of other people, and feel particularly warm even if it's only a smiling face. Those children may not be able to see, hear or speak, they are sincere to others. You will feel particularly happy. Therefore, I personally take the lead in doing charity. I organize many regular charitable activities and sometimes cooperate with government agencies in doing that. With their support, our company becomes more and more popular. Minsheng Insurance, which is known to many people now, now ranks the first in terms of turnover in the province under my leadership. This is the power of charity.

Our company is now developing better and better and we win the Best Development Organization Award. I will continue to do charity even if we are at the start-up stage because this will help us win the trust of people at the beginning. Charity is definitely good for promoting the development of our company. Charitable donations will give more people chances to understand you and trust you.

On the contrary, if your company is developing well, you should hold more responsibilities to repay the society. If you make excuses, you may finally lose your credibility. The charity scale which is not proportional to the scale of your company may harm your social images finally. This is bad for the development of your company. To give a very simple example, in 2008 Wenchuan earthquake, Wanglaoji took the lead in donating 100 million Yuan. Wanglaoji was very popular at that time, and his profits during that period rose like a rocket. However, compared to some larger companies, such as Vanke, which also donated 100 million Yuan at the time, they were scolded by people all over the country. Vanke's stock price went down during that time and suffered heavy losses. Why? People thought that Vanke is more profitable than Wanglaoji, but it fails to do a good job.

It can be said that the larger a company is, the more pressure it will face because they should consider social opinions with caution. Therefore, if a company is not larger enough, it should be more enthusiastic about charity because this will definitely promote its development. In my mind, no matter how big a company is, doing charity is absolutely harmless to its development.



APPENDIX C

Example of Objection to the Interview Outline (Used Version of the Second Survey)

List of interviewees: Mr.He; Mrs.Li; Mr.Cai; Mr. Lou; Mr.Feng; Mr. Jiang; Mr. Qian; Mr. Wu

Interview questions:

1. What is your specific position in the company? How long is your tenure?
2. What is your education level? Do you have any religious beliefs?
3. What is your personality? (Understand personal value issues, entrepreneurship).
Do you think your character is the original motive force of your charity?
4. How interested are you in charitable donation? Why?
5. Do you personally have religious beliefs?
6. What are the difficulties in donation?
7. What impact do you think donation behavior has on the company's performance?
Can you give me an example?
8. Have your employees been affected by your charitable donation?
9. Do the company's executives have the same willingness to donate?
10. Do you deal with the government in charity activities?
11. Can you talk about your family?
12. What do you think is the significance of charitable donation to society as a female entrepreneur? What's the difference between female entrepreneurs and male entrepreneurs?
13. What type of company is your company? What's the scale? How many employees does it have? Is the annual profit satisfactory?
14. Can you talk about the development history of the enterprise?
15. At what stage did you start or suddenly think of charity? Why?
16. Has your company joined the industry association? Are donations made through industry associations?

17. What are the main aspects of your company's investment in charity? Why? How to determine the investment time?
18. How competitive is your company in the local market? How is the market competition environment?
19. What are the main ways for enterprises to undertake social responsibility and promote national development? (Is it charity? Why?)
20. What are the public welfare responsibilities of the company's various activities? (Providing employment opportunities for the society, helping the vulnerable groups, participating in community public welfare activities, and donating charities)
21. How often do your charity activities take place? Form the channel and amount of donation (what is the scale? What are the purposes of charitable funds?)
22. When does your company invest in charity donation, and is there any advertisement or other publicity? Why?...
23. Do you think there is any relationship between your company's brand awareness and donation behavior?...
24. How do you deal with the conflict between charity donation and marketing environment?...
25. When making donations to the society, it will definitely increase the exposure of enterprises. What do you think about this?...
26. Have you ever encountered the burden of "showing off wealth" when making charitable donations?
27. Is there a "crowding out effect" between charitable donations and your company's R & D activities?...
28. Does the state have any documents related to charitable tax relief? Have you received any relevant care?
29. Is the government's charity policy and behavior unified? ...
30. Is your company listed? Have you ever done charity activities abroad?
31. Do you think social donation by contemporary enterprises is a popular trend and why?...
32. As far as you know, will enterprises with poor financial information make charitable donations? Why? May I have your opinion?

APPENDIX D

Assistant Questionnaires

1. Leaders give you the feeling that () multiple choices

A Positive, optimistic; B Helpful; C Brave, courageous

D. Patient; E. Arrogant, indifferent; F. Righteous and easy-going;

G. Most capable

2. Do you think leaders are good at communication? ()

A. Yes; B. No; C. Not clear

3. When someone asks for help, his reaction is ()

A. Warm and active; B. Lukewarm; C. Very cold

4. Do you think he is a reliable person? ()

A. Yes B. No

5. You think leaders belong to ()

A. He is always calm when encountering problems.

B. Be flustered at first, but calm down and always find a way to solve the problem.

C. Be unprepared and always ask for help.

6. Do you think that leaders have organizational skills and can do things as well as possible? ()

A. Yes; B. No; C. Almost

7. When dealing with problems at work, which performance is more likely ()

A. Leading team's role of common progress

B. Obedience to command

C. No personal opinion

D. It is not clear.

8. He always behaves when he gives a speech in public ()

A. Generous and confident; B. Shivering; C. General; D. Not clear

9. What do you think is the attitude of leaders towards something they have never done before ()

A. Actively try and challenge

B. Dare to try only when encouraged by others

C. Dare not try, and lack of courage and confidence

10. Do you think the leaders can make clear judgment on the development strategy and planning of the enterprise and give direction instructions of the department? ()

A. Yes; B. No

11. Does the leader support and implement the enterprise policy-making (rules and regulations, etc.)? ()

A. Always do; B. Occasionally; C. Completely disorderly

12. Leaders assign tasks clearly, give responsibilities to people, and start and finish with strong execution ()

A. Always do; B. Occasionally; C. Completely disorderly

13. The leader's opinions and suggestions to colleagues are as follows: ()

A. Reply in time and state whether to adopt it

B. Reply in time but not adopt it

C. Neither reply nor adopt it

14. How to deal with conflicts between departments or colleagues ()

A. First, find out the cause of the conflict, and then deal with it fairly.

B. Can deal with it fairly.

C. Can't investigate it clearly. Listen to one-sided words

15. When you encounter difficulties, do leaders encourage you and help you to solve them? ()

A. Yes; B. Occasionally; C. No

16. The following animal types correspond to the leader's personality traits. What do you think the leader's trait type belongs to ()

A. Tiger type; B. Peacock type; C. Koala type; D. Owl type; E. Chameleon type

17. Rank the following factors that affect the characteristics of leadership ()

A. Living environment since childhood

B. Social level

C. Education level

D. Thinking variation affected by certain major emergencies

E. Genetic factors

18. Does your leader have religious beliefs? ()

A. Yes B. No C. I don't know.

19. Do you think it is necessary for business leaders to be enthusiastic about charity and public welfare? ()

A. It's necessary; B. It's unnecessary; C. It doesn't matter

20. Does your company persist in charitable activities for a long time? ()

A. Yes; B. No

21. Does your company establish a party organization or charity or have a special person in charge of charity activities? ()

A. Yes; B. No

22. Is your company's current public welfare charity activities and public welfare undertakings transparent? ()

A. It is basically reliable; B. unreliable; C. I don't know much about it

23. Does your company have a certain amount of investment in charity activities every year? ()

A. Yes; B. No

24. Do you know whether the leading individuals often participate in charity activities? ()

A. Yes; B. No; C. Occasionally

25. What do you think of corporate leaders' enthusiasm and taking the lead in participating in charity activities? (Multiple choice question) ()

- A. Doing public welfare is the embodiment of corporate social responsibility
- B. Doing public welfare helps to shape and enhance corporate image
- C. Not doing public welfare is related to the idea of major corporate leaders
- D. Others

26. What kinds of charity activities do you often participate in? (Multiple choice question) ()

- A. Helping the aged and disabled;
- B. Helping the disabled;
- C. Helping the poor;
- D. Volunteers and others

27. Which public welfare approach does your company prefer? (Multiple choice question) ()

- A. Donate; B. Donate materials; C. Establish a special charitable foundation;
- D. Participate in charity organizations; E. Others

28. Do you think the current operation of charities in society is transparent? ()

- A. I don't know
- B. The operation is not transparent. It is better to contact the recipient directly.
- C. Basically reliable

29. Do you know the tax reduction provisions on donations in the tax law? ()

A. I know; B. I don't know; C. I don't care

30. What factors motivate your company to participate in charitable activities?

(Multiple choice question) ()

A. Natural disaster

B. Leader takes the lead

C. The recipient is the group that the company cares about most

31. The time since the first donation is ()

A. Less than a year

B. 1-5 years

C. 5-10 years

D. Over 10 years

32. What do you think your company has done in philanthropy? ().

A. It is good; B. It is an average value; C. It is not enough

Table D1 Open Coding of Interview Data of Entrepreneurs Keen on Charitable Donations [Full Version]

Encoding of Entrepreneur Interviews Keen on Charitable Donations		
Source statement (y)	Conceptualization Y	Category AA
1. The clothing company registered under my wife's nickname. y13		
2. I don't want to do this. After returning home, I told my husband, and he said it was okay, if you resign, I will support you too! y7	Y1 Loving couple	
3. Later, I went all out. The communication has been handed over to my wife for management. She has always been my suitable assistant. y8		AA1 Harmonious family
1. The mother gave up her career in order to follow her father. y2		
2. My parents are also simple and harmonious. y11	Y2 Parental love	
3. My father cried very sadly when my mother was gone. y2		
1. The family members are all party members except me. They are from a military background and have a high level of consciousness. y9	Y3 Good parents with high ideological consciousness	AA2 Kindness of parents
2. At the time, my parents had five children in the family, and the family was very poor. My parents also adopted a girl. y10		
3. It's the kind of people who value righteousness more than wealth. y14		
1. He also hired me as their honorary director of their public welfare activities. y5	Y4 Holding a social position	AA3 Hold a social position
2. The chairman of our company is the chairman of Jiangzhou Chamber of Commerce. I am the Deputy		

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
Secretary of the Jiangzhou Chamber of Commerce, and one of the Jiangzhou Youth Commissioners. y8		
3. I am also a director of the Hunan Art and Volunteer Association. y13		
1. Growing up in the countryside, his hometown is Liu Ji in Tongshan County. y11		
2. My family is very ordinary. I grew up in the village of Pan'anhu. y15	Y 5 Rural background	
3. In 2010, I returned from Shenzhen to my village. y4		AA4 Leave hometown
1. I was born in Hubei and grew up in Hunan. y11		
2. His hometown was in Shandong, and later he moved to Changchun with his second elder brother. y10	Y 6 Living away from home	
3. I am a university student from Yinzhou, Hebei Province, and went to Beijing after graduation. y1		
1. Many people don't believe it. Some people think this is ordinary cosmetics. Someone bought a little. Others said that I was doing MLM, and I didn't answer my phone or text. y6	Y 7 Misunderstood in MLM, and no one cared about me	AA5
2. It was a rip-off, "Jiasheng, my phone is not bad, do you like it? I am interested in another phone, recharge the phone and send it to me. You can reimburse me at	Y 8 Ripped off and forced to bribe	Growing up is hard
3. Later, when I returned to my hometown, I became ill, and a large tumor grew on my head. At that time, I maxed out my credit card and overdrew a lot of	Y 9 No money for surgery, and overdraft bank card	

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
1. From Changchun to Suzhou, from Suzhou to Zhejiang, Wenzhou, and then to Shaanxi-Gansu-Ningxia area, and then transferred to Tianjin by the company, from Tianjin to Changchun, and finally from Changchun to northern Jiangsu, I was in the market fighting for so many years. y2	Y 10 Constantly changing posts, almost traveling all over the country	AA6 Rich experience and constant struggle
2. More than 20 years ago, I worked as an accountant in a company. I accidentally read newspapers to recruit insurers. The recruitment conditions were very harsh I felt that insurance was like a bank and I	Y11 Accounting resignation to run insurance	
3. When I was in the Ministry of Health and the Red Cross, I visited more than 40 countries around the world, and I also visited the Royal Palace of Thailand. Princess Sirindhorn also personally met me. It can be said that I have done a good job in foreign affairs. y6	Y12 Visited more than 40 countries in the world and was interviewed by Princess Thai	
1. Then I took out all of my 120,000 yuan deposits, and in the first year, I did nothing with my friend, and went to the market to see what it was like. y2	Y13 Took out all savings to run market research	
2. When we bought this island, we hoped to use this platform to do some high-tech, education and other undertakings, break through the more traditional style of the past, create new value, and keep up with the	Y14 Bought British Charter Island to break through the traditional corporate	AA7 Broad-minded
3. I thought about it again. There were some colleagues in my unit, such as those leaders who had worked here for five or six years, and I looked at their current situations and decided that was not what I wanted. y5	Y15 I was sure that the state-owned enterprise's lazy and comfortable state was not suitable for	

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
1. I grew up in Changchun since I was a kid. I couldn't stay in Changchun for my whole life. I can't stay in one place all my life or I can break down. I just wanted to run around. y2	Y16 I was determined to run around	
2. At the end of 2012, we received another project, which was also the largest project invested by our company. The original commercial real estate reconstruction in Beijing was expanded to more than 80,000 square meters from more than 30,000 square	Y17 I was not afraid of challenges and kept investing in new projects	AA8 Brave and fearless
3. The negotiations were very fierce. They asked the fishermen to go back by themselves. I said that you should arrange for a luxurious and comfortable boat to send them back safely. In the end they signed an agreement and thoughtfully completed our	Y18 I negotiated with the Taiwan government on behalf of the country	
1. He didn't make much progress for a while, but I was very firm and always insisted on doing this. I think my hopes and desires were stronger. y1	Y19 Brother gave up the project, but I stuck to it	
2. All the high-precision manufacturers in the world are working on the problem of batteries, and so far they have not solved this problem. I think with the vision of my life and the knowledge I have learned, it	Y20 The problem of new energy primary batteries cannot be solved	AA9 Firm and independent
3. Inspection team leader → section manager → workshop director → company general dispatcher, basically this is a process. After I became a leader, I applied to leave the workshop. y5	YA21 After being promoted to the leadership, he asked to leave the	
1. It seems that I am no longer a "jerk", and my heart has become very pure. I was back in the innocent and simple world of children, and how could there be that kind of gray thing, hey, it was too easy, too happy. It's	Y22 I help children feel relaxed and happy	AA10 Pursue spiritual purity

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
so touching! What I want is such a spiritual return, and this is enough for me! y2		
2. Then I slowly found out that it was focused on doing things before. Later, it was found that interpersonal relationships became more and more chaotic and complicated, and I slowly needed to coordinate and handle these interpersonal relationships. This is something I hate. v5	Y23 I hate the company's complicated interpersonal relationships and I am eager to	
3. Nowadays, the simple spirit of that era may be gone. I found many unpleasant things, such as when the elderly fall to the ground, many people dare not come forward to help because they are afraid of being blackmailed by the elderly. Everyone is accustomed	Y24 Criticizing Social Deficiency	
1. Before I left, I said to them, rest assured that what I did has nothing to do with the company, and I would not touch any of the company's resources. y2	Y25 Decided to start a business, but has nothing to do with the original company	
2. I was a proud man, and I did not want to be a son-in-law, so I had to buy a house in Beijing. y5	Y26 He vowed not to be a live-in son-in-law and to be self-reliant in	AA11 Strong and proud
3. Laziness equals poorness. It's so straightforward. What your parents give you is your background. You don't have to pretend to work hard, and it won't act with you in the end. The process of working hard by	Y27 Career must be done by yourself, not by parents	

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
1. I'm accountable to the company employees. I told them that I would be responsible for three generations of them, including the old and the young. y2	Y28 Said to employees, responsible for their three generations	
2. As far as the company is concerned, Yingke is similar in nature to a commercial company. It is a partnership system and is responsible for its own profits and losses, but we are more socially	Y29 As a company partner, I feel greater social responsibility	AA12 Social responsibility
3. It is wrong for an enterprise to only make money, and it must also nurture society. y1	Y30 Companies also need to nurture society	
1. I haven't had the kind of indifference to anyone since I was a child, that is, it reflects the kind of natural innateness of children. y4	Y31 Never looked down on others	
2. People work hard, you steal the fruits of their hard work, which is not appropriate. y8	Y32 Others work hard, and you steal the fruits of their hard work, which is	AA13 Honest and kind
3. But if you helped Xiaohua's family here to plant seedlings, that Xiaoju's family would be unhappy and think that you hadn't planted seedlings with him, and she wouldn't talk to you, but I like to do these things,	Y33 Help others, help everyone	
1. It's the same in doing business every time you do something sincerely. When you have a certain network of contacts, all success is sometimes instantaneous. y10	Y34 Doing business is all about accumulation	AA14 Be patient
2. The company has a rule that people cannot return to their hometowns, fearing that corruption will be a problem, and they have waited a long time for this	Y35 Waited for a long time to return to Jiangsu	

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
<p>3. On my client's behalf, I asked the trial judge for the victim's phone number, helped him talk to the victim, and returned the money to the victim when his mother returned. Eventually, he was forgiven and given a</p> <p>1. In the second month, I didn't know where the courage came from. I went directly to our boss and told him, "Chairman Tian, I need a raise." He glanced at me and asked, "What happened?" I said that " 500 <i>yuan</i> is not too bad for me and the factory, but I think I'm worth a lot more than 500 <i>yuan</i>."y2</p>	<p>Y36 Help the client until he is forgiven by the victim</p> <p>Y37 Took the initiative to ask the boss for a raise in the second month of work</p>	
<p>2. The Cultural Revolution came and the society was chaotic. It started in 1966, and it was impossible to learn something at that time, and the organization was paralyzed. Several of our classmates took the initiative to find jobs together. I came to the Ministry of Health and asked if they needed someone. y6</p>	<p>Y38 Took the initiative to find the Ministry of Health and asked if they could hire me</p>	AA15 Very confident
<p>3. At that time, I felt that I was particularly able to make money and I was very proud. y4</p>	<p>Y39 Business was outstanding, and I made a lot of money, and I felt</p> <p>Y40 I am highly valued in the</p>	
<p>1. But I didn't know what to think at the time, it was so bad, I wondered why I couldn't do it myself. y2</p>	<p>company, but suddenly I wanted to resign and start a business</p>	AA16 Uneasy, ambitious
<p>2. So I know there must be no way out for part-time work. I still have to do it for myself in the future.y5</p>	<p>Y41 There is no way to work for others, so I still</p>	

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
3. I feel that if I continue to work, my life will soon pass. y1	Y42 If you continue to work, your life will soon pass. Y43 Once my	
1. Now my career has been successful, but my second elder brother's career has gone downhill and I have also helped him in all aspects. y2	Now that I have a successful career, I also help him.	AA17 Be grateful to others
2. After he had a lot of money, he recalled the person who had helped him most in his life, and he thought of returning to Xuzhou to find me. y8	Y44 I am grateful to those who helped me Y45 I am very grateful to this society	
3. I am very grateful to this society. y9		
1. Then I did my calculations and found I had earned only ten dollars from a piece of clothing. The net profit for a year is in the millions, or at least hundreds of thousands. y2	Y46 After checking the market, I decided to do it immediately!	AA18
2. When I decided to go to Shanghai, I decided to do this. Then I resigned and went all out. y5	Y47 After visiting Shanghai, I immediately decided to resign and start a business	Decided to act decisively

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Source statement (y)	Conceptualization Y	Category AA
<p>3. At the time, Premier Li Keqiang put forward the slogan of “mass entrepreneurship and innovation”. Our place is just three or four hundred meters away from the inspection by the Prime Minister. I had some ideas. I just wanted to be an incubator. There are still many market advantages in the core area of Beijing. y1</p>	<p>Y48 Premier Li Keqiang put forward a new slogan, and I immediately decided to buy an incubator</p>	
<p>1. In 2012, our group participated in a market-competitive bidding method. This was the first bidding activity in which our company participated. At that time, more than 20 companies participated in the bidding. Our market research and future planning are more in line with each decision maker's mind. It gives them the feeling that the overall planning and positioning has never been seen in the past. y1</p>	<p>Y49 Considering the problem from the perspective of customers, and was successful bidding in more than 20 companies</p>	
<p>2. My son is more than four years old at this time. He loves playing with toys. When he stops in front of a toy for more than ten seconds, I will buy it for him. I treat my son this way so do other parents. y2</p>	<p>Y50 What do I do to my son, other parents will certainly do the</p> <p>Y51 Giving money</p>	<p>AA19 sympathy</p>
<p>3. I think it is not acceptable for them to give money directly to the disabled, because their dignity is challenged. Everyone would rather rely on themselves because they will to live happily. y7</p>	<p>disabled isn't appropriate, because they will not accept it when their dignity is challenged</p>	

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Source statement (y)	Conceptualization Y	Category AA
1. From the beginning to the end, I only asked him to pay compensation this time, and I didn't want to cause another family's plight because of this matter. y9	Y52 The perpetrator bruised my mother and caused her death. He only made compensation once	
2. I have had an idea since I was young, that is, if I have a lot of money, I will build a very big house, and then start a school in this house, and welcome everyone to come over here for education. y3	Y53 Ever since I was young, I have hoped to build a house for many people to get free education.	AA20 kindhearted
3. There is another man selling walnuts. In the severe winter, he pushed a tricycle for sale, and I bought all his walnuts. I didn't finish eating them until the end of last year. y9	Y54 In harsh winter IU bought walnuts from a hawker selling walnuts	
1. I often contact Tian Bingyu, Master of Chinese Studies in Xuzhou, and learn Chinese from him. Doing so can not only improve myself, but also provide a platform for employees. y4	Y55 Contacted Chinese master and learned more from him	
2. I feel that it is good to have more positive energy and life is quite interesting. y10	Y56 It 's good to get in touch with something positive energy, life is quite interesting	AA21 Be good at socializing

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Source statement (y)	Conceptualization Y	Category AA
3. At the same time, I also like to socialize. I will participate in various charitable organizations and entrepreneur associations. y7	Y57 Be sociable and participate in various activities	
1. At the same time, I am following the general trend of art education. In 2014, a policy was introduced in Beijing. y2	Y58 Focus on basic education policy	
2. You see what I did. I have participated in these activities of such charities. In fact, he also needs party policies. y3	Y59 Pay close attention to the party's policies while doing public	AA22 Focus on national policy
3. But if you buy insurance, you only get one-fifth of it, and you will get a big return, and it will be tax-free in the future. y7	Y60 Concerned about the national policy on insurance	
1. At that time, my grandma was also having surgery, so I did not ask my family for money to treat the illness. y7	Y61 Treated brain tumors, but never reached out to ask for money from family	
2. After getting paid in the first month, I bought a shirt for my father. y2	Y62 I bought a shirt for my father in the first month	AA23 Filial piety
3. My sisters do business elsewhere, and they are also running clothing companies. She invited me to work there, but I didn't go, because I should be filial and spend more time with my parents. y10	Y63 Sister goes out to do business and I stay with my parents	

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Source statement (y)	Conceptualization Y	Category AA
1. I often say this when holding a meeting in the company. I want to make a profit fair and square. y2	Y64 I often tell employees that we should make money fair and square when doing business	AA24
2. But I think that in the process of one's promotion, if he treats others with dissatisfaction, it is not good, and if he does not love learning, he will not be recognized by others. y4	Y65 I think integrity is the key reason for recognition in the promotion process	Honesty
3. Success depends on his integrity. y10	Y66 The reason for striving is honesty.	
1. Last year, when our law firm gave lessons to young lawyers, I mentioned that as a lawyer, one must first learn to be a good man who would be recognized respected by others, so that you can rest assured that you can provide services to him. y9	YA67 Leading by example, I emphasized to young lawyers that they must be good lawyers. They must first learn to be a proper human being and get respected and recognized by otherd.	AA25 Be strict with oneself

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Source statement (y)	Conceptualization Y	Category AA
2. I don't have enough knowledge, but I know we can lead by example. I think this is very important. y7	Y68 I don't have much knowledge, but I lead by example. Now there are two children at	
3. If you accept it, I feel like I will be whipped psychologically. y3	Y69 If I accept someone else 's gift, it feels like being beaten with a	
1. At that time, he was dressed in ragged clothes and looked terrible at first glance. The original energetic young man was gone, and I almost thought I had admitted the wrong person. y8	Y70I met A Yun again, but he was dressed in tattered clothes, so I felt sorry for him	AA26
2. There are many people who need help in society. I think too many people need our help. y9	Y71 Too many people in our society need our	compassion
3. It is impossible to watch children unable to enter key universities and become the underclass of society. That is too pitiful. y2	Y72 I don't want to see children become the	
1. 20 years ago, when I was a lawyer, I started doing public welfare. y9	Y73 I have been doing charity for more than 20 years.	
2. As a charity, my car runs 50,000 to 60,000 kilometers per year, and the fuel cost is tens of thousands each year. y10	Y74 I insisted on doing charity every year, and drove 50,000 to 60,000 kilometers each year, which costs	AA27 Perseverance

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Source statement (y)	Conceptualization Y	Category AA
3. However, they have been doing charitable activities. y6	Y75 My job has changed a lot, but I have always insisted on participating in charity activities	
1. In fact, we only studied foreign languages for two years at that time, and it was still limited, so later we continued to study and work hard at work. y6	Y76 I have been constantly learning foreign languages in my work	
2. All the skills acquired at that time depended on self-study. y7	Y77 All the skills acquired at that time were self-	AA28
3. As you see, now I am the general manager, and I'm constantly learning new things. y4	Y78 Became the general manager, and I have kept studying	Hardworking
1. I worked very hard in the first two years, but I often get complaints. y2	Y79 Worked very hard in the first two years, but I often got complaints	AA29 can
2. At that time, I was only in my 20s. After I came here, I started to work in some units for others and suffered a lot. y1	Y80 When I first came to Beijing to work for others, I suffered too much	suffer

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Source statement (y)	Conceptualization Y	Category AA
3. At that time, I worked overtime every day, and I was tired, and had to drink alcohol, and my body was seriously overdrawn. y5	Y81 I am tired of working overtime every day. Y82 I did not	
1. I immediately took out my salary of 1,000 <i>yuan</i> for nearly two years and opened a barber shop for him. y8	hesitate to give two years' salary to A Yun to open a barber shop	
2. At that time, it was raining heavily, and both of my mobile phones were dead, and then both of them had to be replaced, so I lost thousands of dollars and had to drive on, but ... you will have a sense of accomplishment. y3	Y83 Braved the heavy rain to do public welfare, so the two mobile phones were	AA30 value righteousness more than money
3. Everyone thinks that a lawyer equals a lawsuit. In fact, it is wrong. We often suggest that if you don't have a lawsuit, you can't go find a lawsuit. Lawyers shouldn't think about asking someone to come to them	Y84 Lawyers cannot go to court for the sake of litigation, because it	
1. From an early age, I had felt like I was full of positive energy and sense of justice. y10	Y85 I have been full of justice since childhood	AA31 Has a
2. Later I got bored of this working environment. y2	Y86 I'm tired of treats, gifts, and a smoky working environment	sense of justice

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Source statement (y)	Conceptualization Y	Category AA
3. Today, the simple spirit of that era may have disappeared. In my opinion, there are many unpleasant things, such as when an elderly falls to the ground, many people dare not come forward to help him, because they are afraid of being blackmailed by	Y87 At present, when the elderly in the society fall, no one dares to help them. This is	
1. There are also questions about the company's "wealth exposure". I don't think this can be done by all businesses and everyone. For example, Cao Dewang and Chen Cursor are relatively high profile people. I don't think they have done anything wrong, because what he donates is his own money at least, not the money of others. y1	Y88 There is nothing wrong with doing charity "wealth exposure"	AA32 How to
2. You should still enjoy the next process instead of performing it. y3	Y89 A man doing charity should enjoy the process	do charity correctly
3. But I don't do charity only because I am a party member. In fact, identity is not important. Even if I don't have any social identity, I will try my best to set up a charity. y2.	Y90 Charity has nothing to do with identity, because even if I "break a bit of bone", I	
1. The poorest country in the world is not just Malawi, and how can we save it? Nu Skin believes that our work in Malawi can also be extended to many other countries. y5	Y91 Philanthropy can help the development of Malawi and other countries	

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Source statement (y)	Conceptualization Y	Category AA
<p>2. The development of the country is nothing more than the development of economy, science and technology, education, etc. The material and spirit bases are inseparable. After a certain period, especially in our country, with the rapid development in these years and the construction of spiritual civilization. many people are fickle. and making</p>	<p>Y92 Charity Can Promote the Construction of National Spiritual Civilization</p>	<p>AA33 Philanthropy promotes national development</p>
<p>3. Since then, the two sides have established contacts. y6</p>	<p>Y93 Promotion of State Diplomacy</p>	
<p>1. I am the person in charge of the branch company of this group. I also adhere to this fine tradition of the company. The head office is also very supportive and will also give some financial support. y4</p>	<p>Y94 My boss does charity, so I took the lead in this tradition</p>	<p>AA33</p>
<p>2. There are parents and children willing to go to nursing homes, orphanages and special education schools. Whenever there are public welfare activities, they are willing to participate in them. I think this is a progress. y11</p>	<p>Y95 Parents and children are also willing to participate in public welfare activities under my influence</p>	<p>President's charity will affect the company, employees and other people</p>
<p>3. I often talk about it during meetings, and gradually everyone around me has developed this consciousness. y9</p>	<p>Y96 In meetings, I often emphasize charity, and employees gradually become more conscious</p>	<p>around him</p>

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Source statement (y)	Conceptualization Y	Category AA
1. Joining a public welfare charity group is better than doing it alone, because the power of the group is relatively large so that it can benefit a wider range of people. y1	Y97 Joining the charity organization will make the charity more powerful and make the beneficiaries wider	AA34 Charity Organization
2. We donate money every month. There are dedicated accountants in this group, and fundraising activities will not be conducted randomly. We all help others together. I also helped a young man until he	Y98 Charity drives everyone to do good deeds	
3. A group of young and powerful elites are gathered here.y10	Y99 Charity gathers together a group of young and strong	
1. She contacted me a lot, and I started donating money and materials and raising funds with her. I will do it as long as I can. y2	YA100 A friend helped me and I raised funds with her	
2. In the period of five or six years, our return to the group is at least doubled every year. y1	Y101 Double the revenue of the group at least twice	AA35 Charity makes love pass on
3. I personally do such public welfare and help my children a lot. He passed on my words and deeds to teach by example. He also recognized the public welfare. y11	Y102 Affects his son by doing charity, he also loves public welfare	
1. I think the company doing public welfare and charity will certainly develop better.y1	Y103 Charity will definitely make the company better	AA36 Charity will definitely

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Source statement (y)	Conceptualization Y	Category AA
	Y104 Entrepreneurs	promote
2. Entrepreneurs who are enthusiastic about charity can promote the development of enterprises. y7	are enthusiastic about charity can drive the	corporate development
3. Working with "good people" and relying on them to take your career to the next level is the only way to success! y5	YA105 Working with "good people" is the only way to	
1. I will tell my parents that as long as one knows how to donate, God will reward you in another way. y11	Y106 As long as you donate, God will definitely reward you in another way	AA37 Those
2. I have always felt lucky when doing charity. y2	Y107 Doing charity is a virtue, and good deeds will bring	who love charity are lucky
3. There is a Chinese saying that doing good deeds is helpful in itself. y7	Y108 Good deeds can develop virtues and help oneself	
1. We are more conservative in charity, and will not get a lot of publicity for corporate image. y1	Y109 Don't hype for charity	AA38 Do charity but
2. But since I did charity, I have never wanted to promote it. y2	Y110 Do charity but never want to publicize	never want to publicize it

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Source statement (y)	Conceptualization Y	Category AA
3. In the past, when I was doing charity, I basically didn't tell others about it. y10	Y111 Did charity but didn't tell anyone else	
1. But I think it is relatively easy for me to do so. If you take it as a burden, it will not be fun. y11	Y112 It's easier for me to do charity. I never take it as a burden.	
2. I started doing philanthropy in 2000, and helping more and more people was encouraging. y9	Y113 The more people I help in charity, the more encouraged I feel.	AA39 Enjoy the process of doing charity
3. In the field of public welfare, I am enjoying the process. y3	Y114 Enjoy the process of doing public welfare	
1. If I accept it, I feel like I will whipped psychologically. a3	Y115 If I accept someone's gestures of gratitude, I will be beaten psychologically	AA40 do charity without asking for
2. Although my financial conditions were not very good at the time, I was still self-sufficient. When I helped him, I also regarded him as my brother. y8	Y116 I regard A Yun as my brother, so I helped him but never thought of his	anything in return

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Source statement (y)	Conceptualization	Category AA
	Y	
3. Charity should be done willingly and irrelevantly. y6	Y117 Philanthropy is all about the willingness to do without asking for anything in return	
1. But I don't do public welfare for its own sake. I do it genuinely. y9	Y118 Don't do charity because of the size of the company, but do it from the bottom of your heart	
2. There are many people in need of food and clothing who know honor and shame, and the thought of them living very hard encourages me to help them. y10	Y119 Many people are working hard, and I want to help	AA41 doing charity from the heart
3. Some people just take a case for its own sake. I always insist on that I can better prevent and solve it. If it really can't be solved, they will entrust me to take the case. y9	Y120 You can't take the case for its own sake, because you should go to court only when you are really unable to solve the case	
1. There are also some great entrepreneurs, such as Ma Yun, Xu Jiayin, etc. They are also willing to give back to the society. These are smart people and will be respected by everyone. What is the use of so much money? y6	Y121 A man who knows how to give back to the society is a wise man	AA42 The value of life lies in contributing to society

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Source statement (y)	Conceptualization Y	Category AA
2. While the company was still borrowing money and developing rapidly, I started to do charity personally. y2	Y122 The company started charity when it was developing rapidly, because I wanted to do so	
3. We have 800,000 employees worldwide, and we can definitely save these hungry children in the world. y5	Y123 We have 800,000 agents, and we must save some of the hungry	
1. I am one of the youth committee members in Jiangzhou. We will have a voluntary donation campaign to raise millions. I will donate some money each year to buy rice noodles to help the poor. y1	Y124 I donate some money every year to help the poor	
2. He organized the Ciyin Group by himself, registered the company, and then took the lead in calling for more people to invest in love for the disabled. y4	Y125 He registered Ciyin Group and took the lead in calling for more	AA43 The boss is enthusiastic about charity
3. 20 years ago, when I was a lawyer, I started doing public welfare. y9	Y126 I have been doing charity since the beginning of my work, and I have been doing it for 20 years	
1. Charity is the same as filial piety, the sooner the better. y2	Y127 Charity is like filial piety to parents	AA44 Company has been doing

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Source statement (y)	Conceptualization Y	Category AA
2. We have been doing charity when the company is developing rapidly. y1	Y128 We have been doing charity on the road of	charity when developing rapidly
3. I like to participate in some social activities. In fact, I always have a charitable spirit for this one. y3	Y129 I always have a charity mind Y130 The better the company, the bigger the charity team becomes.	
1. The better the apparel company, the bigger the public welfare team. y2		
2. Charity does not seem to have anything to do with corporate development. In fact, it is a delicate process that promotes each other. y1	Y131 Charity and company development are mutually	AA45 While doing charity, the company will get better
3. There are more and more people in public welfare now ... he did bring a lot of honor to the school. y1 1	Y132 Charity has brought many honors to the school Y133 Company has	
1. Our company establishes the party power office and relies on the group to do it. y1	a party power office, and relies on the group to do charity	
2. I set up a party branch inside the company, which is used to organize charity work. y2	Y134 company set up a party branch dedicated to charity	AA46 The company
3. The company has a foundation of good power. y5	Y135 Company Establishes "Power of Goodness"	establishes a charitable organization

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Source statement (y)	Conceptualization Y	Category AA
	Y136 The development of	
1. Robot research and development on the first floor is also a starting point to help children learn. y2	robots is aimed to help children develop good learning habits	
2. One of my paintings was auctioned for 10,000 <i>yuan</i> and I donated the money to a leukemia patient. y3.	Y137 We donate money and clothing to leukemia patients	
3. These disabled children will do a lot of things. They are very clever and make their own sachets, nougats, handmade bags, etc. They can't sell things,	Y138 We help organize sales for disabled children	AA47
	Y139 Do charity	Various forms of charity
1. I tried to do charity through commercial means. y5	through commercial means	
2. One year later, I was sent to Algeria, North Africa, where I worked for more than two years mainly for charity to help those Africans. y6	Y140 Traveling overseas to help the poor	
3. In the early stage, some people did not have any skills, so I spent money to ask them to learn them, and encouraged them to learn by themselves and then return to the company to work. y7	Y141 Pay to train disabled people by themselves to help them learn various	
4. I immediately took out my salary of 1,000 <i>yuan</i> for nearly two years and opened a barber shop for him. y8	Y142 I spent two years helping A Yun open a barber shop	
1. He has been doing charity since he came to Beijing and contacted the Chamber of Commerce. y1	Y143 Joined the charity organization	AA48

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Source statement (y)	Conceptualization Y	Category AA
2. After I joined the Ciyin organization, we have a group. y4		Joined the charity organization
3. We have a special public welfare organization belonging to the party, called the "City Non-Party Intellectuals Friendship Association", referred to as "Knowledge Federation", which belongs to the United Front, and our leader is Deputy Mayor Li Yan. y9		
1. After learning about it, she resigned from Shenzhen and ran over to take care of me and accompany me to start a business together. y7		
2. My sister's income is not high, but she always supports me. y5	Y144 Loved ones cared for me in	
3. After that, he gave me a lot of financial support. All the schools where I had studied were exclusive schools. High schools and universities were the most expensive ones. y2	difficult times	
1. I think this principal is great, and he really supports me. y11		AA49 With the help of
2. I said to them, "I want to form a team called 580 to help others." y10	Y145 Has business partners	important people
3. Partnered with a friend to run a wenwan store. y8		
1. This big brother is also very brave and has a great influence on me. y1		
2. Later, I called my master, and my master laughed, "Why, it's still early! Remember, if you persist, you will become somebody; if you don't, you will be nobody. We are always here for you." y2	Y146 Teacher's guidance and help	
3. The teachers from GAGNER Business School helped me. y5		

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Source statement (y)	Conceptualization	Category AA
1. Leaders recognized and then helped me. y5	Y	
2. Because my writing is relatively better, I wait until the fourth year and my good days will come. y2	Y147	Be recognized by the leader
3. After I sent the money to the company the next day, it caused a sensation. The boss asked me to share my experience. y4		
1. I am a kind-hearted person, so my clients also like me, and it is easy for them to make friends with me. Then they recommend and introduce other clients for		
2. We are all unpaid volunteers. There are many individuals who often buy some fruits and school supplies for the children. y11	Y148	Customer
3. In recent years, my business has gone better than before, and I have made more friends with entrepreneurs. Some of them would come to me and ask me if I would be interested in some projects. y7	Help	
1. President Tian said that it would take only two months before he could do well. I said that from the three guarantees claim, to the management of accessories, to the management of customers, this series of things, I understand all of it in one month. y2	Y149	One month to adapt to all operations in the market
2. After getting the money to the company the next day, it was a sensation. They asked me to share my experience. At that time, I was still thinking about returning the deposit. y4	Y150	I made three deals on the first day at work and wanted to resign.

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Source statement (y)	Conceptualization Y	Category AA
3. Our company is now the best e-commerce company for people with disabilities. We have our own brand, supporting system, and government support. Even without government support, we can support ourselves. y7	Y151 With hard work, we have achieved the best in the industry, and allowed the government to	AA50 Strong market adaptability
1. It was a private company at first, and when it was developed into a relatively large group company, I was sent outside to be a resident station. During the whole process, I thought that it was a big promotion. After all, I had graduated only two years ago, and I still looked like a student. y2	Y152 Only two years after graduation, I became a large group manager from a private company	AA51 Strong business capability
2. It took me two years to complete the company's overall schedule from the ground up. y5	Y153 After graduation for only two years, I was promoted to the general dispatcher	
3. In five or six years, our return to the group has at least doubled every year. y1	Y154 Company's return to the group is at least doubled every year	
1. At that time, Premier Li Keqiang put forward the slogan of "large-scale entrepreneurship and innovation". Our location is only three to four hundred meters away from the inspection of the Prime Minister. I have some ideas. I just want to be an incubator. The core area of Beijing still has many market advantages. y1	Y155 The premier put forward the slogan of innovation, and I immediately thought of doing an incubator	AA52 Strong market

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Source statement (y)	Conceptualization Y	Category AA
2. Primary and secondary schools are not allowed to make up classes. But no matter what art children learn, the state will continue to encourage it. y2	Y156 The state is opposed to cram schools, but supports children to	analysis ability
3. I am also shrewd. I can keenly detect the needs and directions of the government as well as the needs of these volunteers. y10	Y157 I can acutely detect what the government needs, what the guidance is, and what the	
1. Now I also invested in a winery in Xi'an. y8	Y158 Opens Portuguese winery branch in Xi'an	
2. By cooperating with state-owned enterprises and gradually transitioning from unsuitability to integration, they have truly achieved self-improvement. y1	Y159 By cooperating with state-owned enterprises, the company is on the right track for rapid	AA53 Strong market operation ability
3. Each agent will have a partner, and a group has 15,000 <i>yuan</i> monthly turnover. y5	Y160 Develop agents and help them earn profits	
1. Through various integrations, the company has achieved standardized management and gradually entered the formal operation stage. y1	Y161 The company discussed about and adopted the new charter system to achieve planning management and enter the formal stage	AA54 strong management ability

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Source statement (y)	Conceptualization Y	Category AA
2. I emphasize to the children's parents that it is not that the children do not learn well, but that the parents do not understand education very well. y11	Y162 Every parent must interview the parents in person and tell them the	
3. Since 2012, I have taken Minsheng Bank to the era of rapid development. Individual insurance premiums have achieved a positive growth of 40% for five consecutive years. The increase in insurance premiums ranks first in the province. It has won the Organizational Development Award from the parent company for five consecutive years. y4	Y163 Led the company to achieve the highest performance in the province, one of the top 20 in the national system, and won the Organization Development Award awarded by the parent company for five consecutive years.	
1. At that time, many companies participated in the competition. We went for it very late, but after a week of research, we learned it more thoroughly, spent more than 4 million <i>yuan</i> funds, and achieved more than 10 million <i>yuan</i> deposits. y1	Y164 Win bids through weekly market research	
2. After a year of research, in 2013, we spent all our money on dance schools in all cities, counties and villages around Xuzhou. According to statistics, there were 550 dance schools at that time. y1	Y165 Spent all his savings and spent a year doing research and understanding of the market and	AA55 Strong market research ability

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Source statement (y)	Conceptualization Y	Category AA
3. When I investigated further, I found more, from his products, technology, including its monopoly and future development, as well as the strength of the company, and the system of the team where I find this business school very attractive. y5	Y166 My role has changed, but I can bear it with hard work	
1. At the beginning, it was very inappropriate for management to be managed by others. There was a process of psychological change and acceptance, but I did it.y1	Y167 Changed from a managerial role to a managed one. At first, it was not well adapted, but later it got better	AA56 Strong
2. Sometimes I am in a bad mood. I just go to play football, because sports can also dispel depression. y5	Y168 Adjusting mood through exercise when you	mental capacity
3. At the beginning, I hated this society, and finally, through hard work, my view of life gradually changed, and I began to be grateful to this society. y7	Y169 From resentment of this society to gratitude	
1. I dare to speak. I gave a speech at Peking University, and then the news came out and they published the full text of my speech.y6	Y170 The speech was published and reported in full	
2. I basically write down what I do, and record my life on QQ. y10	Y171 Write articles on the Internet to record the history of	AA57 Good at writing and publicity
3. I write web articles on the Internet of Hunan writers. At that time, I was called the first writer of Hunan Writers Network.y3	Y172 She is the first writer of Hunan Writers Net	

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Source statement (y)	Conceptualization Y	Category AA
1. I took out all the remaining money to drink with my colleagues. y1	Y173 The first thing after getting paid is to ask your roommate to play cards and drink	
2. I also like socializing. I actively participate in various charitable organizations and entrepreneur associations, and made more contact and exchange with them. They all think my idea is very meaningful and will help society. y7	Y174 He often participates in various charitable organizations and entrepreneur associations	AA58 Strong social skills
3. I feel that in such a venue, it can be said to be a gathering of elites, and I can gain a lot from this one. y3	Y175The association provides free venues and often organizes cultural salon activities to allow elites to gather together for exchanges and cooperation	
1. It is also through this kind of activity that employees are cultivated to love the team and develop a dedication spirit so as to make the company better and more cohesive. y1	Y176 Charity strengthens internal cohesion	AA59 Charity's
2. Everything is approved by the parents. I am very happy about it. y11	Y177 Doing charity makes company management more	Impact on the Company

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
3. Our brand is well-known and recognized by the society. For sales staff, the work goes well and makes them proud. y4	Y178 Do charity to promote employee growth	
1. Philanthropy is a great way for companies to recruit talented people. y2	Y179 Doing charity is good for expanding the company's business	
2. For the company, its effect is actually much better than TV commercials. y4	Y180 Ding charity enables enterprises to reduce advertising investment	AA60 Charity Affects Company's External Benefits
3. Charity also plays a good role in the brand promotion of the company. For example, when we go to the local charity activities, many local people know that there is a Minsheng Insurance Company, not just other insurance companies.y4	Y181 Charity helps to establish a good corporate image	
1. He has been interviewed and broadcasted on CCTV and major TV stations across the country. y10	Y182 His charity deeds have attracted the attention of major national and local media	AA61 charity receives media attention
2. He was interviewed by more than 20 media including CCTV, Beijing Youth Daily, and was named a good man in China. y8		
3. It was 2016 when at a charity party in the city, the performance team made a short sitcom based on my story. y7		

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
1. We have established a related company in Shenzhen. The sludge treatment fee in Shenzhen is relatively more expensive and has also received government support. y1		
2. I also reported this situation to the local women's federation, including the family planning office and our propaganda department, and they also supported me. y11	Y183 Supported by the government	
3. A major leader of the township also contacted him specifically to give him funds, as if it were tens of thousands of dollars, to help him build the house. Then the village also bought her a lot of beehives. y3		AA62 Government supports and rewards
1. I was rated as a good person in Xuzhou last year .y11		
2. I also received several influential honorary certificates. y9	Y184 Commended by the government	
3. In February 2019, the <i>China Good People List</i> was unveiled in Xuzhou. A Yun flew back from Spain to witness the honor of "Jiangsu Good People" on the spot. y8		
1. Kindness can impact each other. y1	Y185 Kindness can impact each other	AA63 Charity
2. In the second year, the couple brought two bottles of honey to thank me. y3	Y186 In the second year, the couple brought two bottles of honey to thank	cultivate love and gratitude

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
3. My driver was moved after attending the charity event organized by the company.y4	Y187 My driver was moved after attending the charity event organized by the company	
1. The more you experience, the more you know how to be grateful. y1	Y188 The more you experience, the more you know how to be grateful	
2. Even if I retire, I always insist on doing charity. y3	Y189 Even if I retire, I always insist on doing charity	AA64 Charity redeems the soul
3. Helping deaf-mute children and seeing their smile makes me very happy. y4	Y190 Helping deaf-mute children and seeing their	
1. The biggest gain is that through Nuxin this platform can gather a lot of friends who have ideas and dreams and are willing to make changes. y5	Y191 Charity platform provides us with opportunities to make friends	AA65 Expanding friendships through charity

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
2. I feel that in such a venue, it can be said that it is a gathering of elites, and I can gain a lot in this place. y3	Y192 Charity platform elite gathering	
3. People from around are entrepreneurs, government officials or teachers. In short, they are the more successful and caring people in society. y10	Y193 Most successful people are doing charity Y194 Work is a charity in itself - it saves lives, and it also helps you learn languages	
1. Work is a charity in itself - it saves lives, and it also helps you learn languages. y6		
2. Since the establishment of the company, I have known that I am not living for myself, and there are many people for whom I am responsible. y11	Y195 The boss must consider the survival of all employees Y196 I have found that there are too	AA66 Doing charity stimulates people's perseverance
3. I have found that there are too many people we can help since I participated in such activities. y4	many people we can help since I participated in such activities. Y197 I was	
1. Due to persistence, I was awarded the star team leader by the Charity Association. y10	awarded the "Star Team Leader" by the Charity Association	AA67

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
2. I won this honor: "2018 Legal Public Welfare Person Award". y9	Y198 Won the "2018 Legal Public Welfare Person Award"	To do charity to win
3. In February 2019, the <i>China Good People List</i> was unveiled in Xuzhou. A Yun flew back from Spain to witness the honor of "Jiangsu Good People" on the	Y199 Won the honor of "Jiangsu Good Man"	personal honor
1. The government approved me to join the Communist Party of China because I did a lot of charity. y10	Y200 The government approved me to join the Communist Party of China because I did a lot of charity	
2. People in related departments know me because I have done a lot of charity. y9	Y201 People in related departments know me because I have done a lot of	AA68 The
3. The fact that I helped the widowed elderly raised the attention of the foundation of the China Health Poverty Alleviation Project. That day the person in charge personally allocated 1,000 <i>yuan</i> to me. y3	Y202 The fact that I helped the widowed elderly raised the attention of the foundation of the China Health Poverty Alleviation Project. That day the person in charge personally allocated 1,000 <i>yuan</i> to me.	government supports me

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
	Y203 Many	
1. Now it's not easy to do business. Many people's companies have shut down, but my company is still doing very well. y10	people's companies have shut down, but my company is still doing very well.	AA69 Doing Charity to
2. I have been doing better because of my charity. From a staff member to general manager, I now manage more than 600 people throughout the	Y204 Do charity to promote personal career	promote Personal Career
3. I was hired by Yingke as the head of China.y9	Y205 I was hired by Yingke as the head of China	
1. My management is going very well, and the employees admire me. y4	Y206 My management is going very well, and the employees admire me	
2. They think that my ideas are meaningful and can help more people. Therefore, they are willing to help me realize my wishes. y7	Y207 They think that my ideas are meaningful and can help more people. Therefore, they are willing to help me realize my wishes.	AA70 respect from charity
3. The driver took me around for free. y3	Y208 The driver took me around for free	

Encoding of Entrepreneur Interviews Keen on Charitable Donations

Source statement (y)	Conceptualization Y	Category AA
1. In this way, it started with the 1,000 <i>yuan</i> of the year, and at the end of 2012, I received a return of 10 million. y8	Y209 In this way, it started with the 1,000 <i>yuan</i> of the year, and at the end of 2012, I received a return of 10 million	
2. Our adopted daughter later helped my second elder brother. y2	Y210 Our adopted daughter later helped my second elder brother	AA71 gets good news for charity
3. It's hard for a woman to start a business, but I did well probably because of my philanthropy. y11	Y211 It's hard for a woman to start a business, but I did well probably because of my philanthropy	

Table D2 Open Coding of Interview Data of Entrepreneurs Doing No Charity

Source statement n	Conceptualization N	Category AA
1. My wife is an elementary school teacher. She also understands this and supports me very much. n2		
2. In order to facilitate Jin Lin's return to China, I chose to settle my home in Mudanjiang in Heilongjiang, which is closer to South Korea. n1	N1 Loving couple	
3. She is from Xuzhou. I am from Anhui. We meet in Shanghai. Later, for her sake, I came to Xuzhou and opened a barber shop here. n6		AA1 Harmonious family
1. In order not to worry me, my father calmly deceived me, "I have a mountain in my hometown, and of course I will be back, otherwise who will help me take care of those things in the mountain?" n4	N2 Parents love their children	
2. In order to get the power of agency, my parents and relatives lent me money, a total of 240,000 yuan. n5	N3 The family lent me 240,000 yuan	
1. Both parents are farmers and go to work all year round. n1		
2. The parents are honest farmers. n8	N4 Rural background	AA2 Leave hometown
3. I'm from Heze, Shandong. My mother's family and my wife's family, we are all farmers and all are rural. n5		

Source statement	Conceptualization	Category
n	N	AA
1. I'm from Hunan. I started my business in Beijing, and I ran all over the country as soon as I graduated from university. Basically, I went to Jiangsu, Shandong and other places. n7		
2. My hometown is Funing, Yancheng. In order to be with my girlfriend, I returned to Changzhou with her. n3	N5 Leave hometown	
3. I am from Anhui. I worked as an apprentice in Shanghai, and later came to Xuzhou for my wife. n6		
1. Parents fell ill one after another, and all our savings were spent. n5	N6 Parents are sick and spend all their savings at home	
2. At first I was very poor. In winter, I could not even buy a quilt. n6	N7 At first I was very poor. In winter, I could not even buy a quilt	AA3 growing up is hard
3. His wife told him frankly that she had fallen in love with someone else. n8	N8 His wife told him frankly that she had fallen in love with someone else	
1. I have worked as a waiter in more than a dozen barbershops, and it's very hard work.. n6	N9 I have worked as a waiter in more than a dozen barbershops, and it's very hard work.	AA4 Rich experience

Source statement	Conceptualization	Category
n	N	AA
2. I worked as the head of a small company and later quit my job to start a business. n5	N10 I worked as the head of a small company and later quit my job to start a business	
3. After the business finally went well, I was betrayed by my most trusted classmates. They collaborated to force me out of the board of directors. n8	N11 He was betrayed by his most trusted classmate	
1. I resigned from the big hospital and opened a foot spa. n3	N12 I resigned from the big hospital and opened a foot spa	
2. In order to be an agent, I ran everywhere where I could to borrow money. n5	N13 In order to be an agent, I ran everywhere where I could to borrow money	AA5 Bold and ambitious
3. I spent all my savings and bought a recording device. n1	N14 I spent all my savings and bought a recording device	
1. Beijing is the capital. For me, I don't want to go to a small place. I go to a big city if I want to. n7	N15 I'm going to go out and go to the big city	AA6 Have the courage to
2. Once a person focuses on one thing, it is easy for him to succeed. Successful people don't give up easily. n6	N16 Successful people don't give up easily	fight hard

Source statement	Conceptualization	Category
n	N	AA
3. In 2007, I resigned to start a business in Tianjin. I devote myself to company work day and night. n8	N17 Went to the field to start a business	
1. Entrepreneurship will definitely encounter this kind of misunderstanding; suggesting that you will have everything. n5	N18 At the beginning of the business, most people were not supported	
2. At first, my family strongly opposed me to come to Xuzhou to take the job, because I had to get up early and get off work late. n6	N19 I want to start a business, even if my family opposes, I will not give up	AA7 Strong-willed
3. There are five roommates in the same dormitory. All of them are law students. They all laugh at me, but I firmly study the law by myself and I must pass the exam. n4	N20 I want to take the bar exam, but all my roommates laughed at me	
1. In 2015, the number of fans skyrocketed to nearly one million, and I responded to every message. n1	N21 I have letters from millions of fans, and I reply to each one	AA8
2. A lot of people who have hand and foot disease came over to test it, and I explained to the patient patiently. n3	N22 Patiently explain medical knowledge to patients	Patient

Source statement n	Conceptualization N	Category AA
3. There are many people every day. I also often participate in various activities, and I have more exchanges with customers. I treat people more cordially, and often have more repeat customers. n6	N23 The company has many activities, and I always communicate with customers patiently	
1. I like to struggle, make more friends and be kind to others. n7	N24 Make friends	
2. I like to make friends from all walks of life as long as they have good characters and strong abilities. n2	N25 Love making friends from all walks of life	AA9 Love socializing
3. As a general manager, I have more communication with customers, because you should treat customers as your friends. n6	N26 Treat customers as friends	
1. Our project has received support from the national government and is expected to be listed within three years.n5	N27 State supports our company project	
2 .Chinese parents are unwilling to allow their children fail at the starting line. So they can see the future development potential of our company. n2	N28 The future development potential of our company.	AA10 Focus on national policy
3. There is no podiatry clinic in China. n3	N29 There is no podiatry clinic in China	
1. My parents' experience made me seriously provoked. I want to learn law for my parents. n4	N30 Parents bullied, swear to learn law for parents	AA11 filial piety

Source statement	Conceptualization	Category
n	N	AA
2. Devote yourself wholeheartedly to the company, and always expect them to live a good life as soon as possible. n8	N31 Working hard just to make the family live a good life	
3. My parents became ill one after another and spent all our savings. n5	N32 Healed the parents' illness and spent all their savings	
1. For more than ten years since the production of products, no one has ever complained. The products tested did not fail once. n7	N33 Emphasis on product quality and market integrity	
2. None of the inspected products failed. n5	N34 None of the inspected products failed	AA12 Be honest
3. The patient came to me and never asked the price, I charged the lowest price. n3	N35 I charge the lowest price	
1. I locked myself in the house and kept studying for 16 hours every day like a demon. n4	N36 I locked myself in the house and kept studying for 16 hours every day like a demon	AA13 Be strict with oneself
2. During my three-year master's career, I spent almost all of my energy on studying. n3	N37 During my three-year master's career, I spent	

Source statement	Conceptualization	Category
n	N	AA
	almost all of my energy on studying	
3. When recording the first <i>Ghost of the Yellow River</i> , one episode took 20 minutes. The entire chapter 505 took me more than half a year. n1	N38 When recording the first <i>Ghost of the Yellow River</i> , one episode took 20 minutes. The entire chapter 505 took me more than half a year.	
1. I've trained a lot of apprentices, and they are now very skilled. n6	N39 I have trained a lot of apprentices, and they are now very skilled	
2. The people who come to me for the lawsuit are basically innocent people, so I care about them very much. n4	N40 The people who come to me for the lawsuit are basically innocent people, so I care about them very much.	AA14 Sympathetic
3. Some patients cannot be treated and I am sad about it. n3	N41 Some patients cannot be treated and I am sad about it	

Source statement n	Conceptualization N	Category AA
1. It took more than ten years for me to become a boss. n6	N42 I started a business more than ten years ago and finally became a boss	
2. I sent a text message to my father that God pays off, and I must study law! n4	N43 I sent a text message to my father that God pays off, and I must study law!	AA15 Perseverance
3. Entrepreneurs must persevere. n5	N44 Entrepreneurs must persevere	
1. After the enterprise is stable, I want to continue to study, and then study for a master's degree. n7	N45 After the business was stable, I went to study for a master's degree	
2. I kept myself in the house and persisted in studying for 16 hours every day. n4	N46 Study in the house for 16 hours every day	AA16 Hard-working
3. Interlace is like a mountain. At first I practiced broadcasting. I was completely confused. I could only play voice, dubbing, advertising, and YY video live stories on the Internet. n1	N47 As long as the knowledge related to recording, I will learn everything	
1. The most important characteristic of me is that I can endure hardship. n6	N48 The most important	AA17 Hard working

Source statement	Conceptualization	Category
n	N	AA
	characteristic of me is that I can endure hardship. b6	
2. I still insist on recording at least ten hours a day. n1	N49 Record at least 10 hours a day	
3. After graduating from university, I ran all over the country. I used to do many small businesses. n7	N50 Once I graduated from university, I ran around the country and did many small businesses.	
1. A master told me that if I want to learn craftsmanship, I have to work in more stores. After that, I moved around the country and worked in more than 20 stores. n6	N51 In order to learn technology, I went to more than 20 stores to work	
2. I wanted to be the general agent of the district, so I borrowed 240,000 from my family. n7	N52 I want to be a regional manager, so I borrowed 240,000 <i>yuan</i> from my family	AA18 Resolute
3. At present, China does not have related hospitals such as ankles and feet, so I decided to resign and open my own clinic. n9	N53 At present, China does not have related hospitals such as ankles and feet, so I decided to resign and open my own clinic. n9	

Source statement n	Conceptualization N	Category AA
1. I am kind to the guests, and they trust me very much, so every time I engage in an event, many people come to join me. n6	N51 Customers introduced me to many new friends	
2. I was appreciated by the leader Zhang. Under his leadership, I quickly gained a comprehensive understanding of Xuzhou's legal circles, and I moved to Yingke as a lawyer. n4	N52 Be appreciated by leaders and become a lawyer	AA19 Help from the noble friends
3. Friends borrowed money to support me during my difficult times. n1	N53 Friends borrowed money to support me during my difficult times	
4. They finally supported me and lent me 240,000 yuan. n5	N54 They finally supported me and lent me 240,000 yuan.	
1. The company opened a barber shop in Xuzhou. I joined the company, because I have good skills and have worked in this industry for a long time, and I became the general manager. n6	N55 Strong business capability	
2. I opened two barber shops by myself. n4	N56 Strong management ability	AA20 Strong personal ability
3. Our products are also sold in the borders of Southeast Asia and Myanmar, Africa, Russia, North Korea and other places. n7	N57 Strong market operation ability	
4. Now it's the new e-commerce community, and a new era has begun. n5	N58 Strong market analysis ability	

Source statement	Conceptualization	Category
n	N	AA
5. There is no podiatric clinic in China except in Hong Kong. n3	N59 Strong market research ability	
6. I bought a house as an investment as soon as I made money. n5	N60 Market investment vision	
7. My friends come from all over the world. n2	N61 Strong social skills	

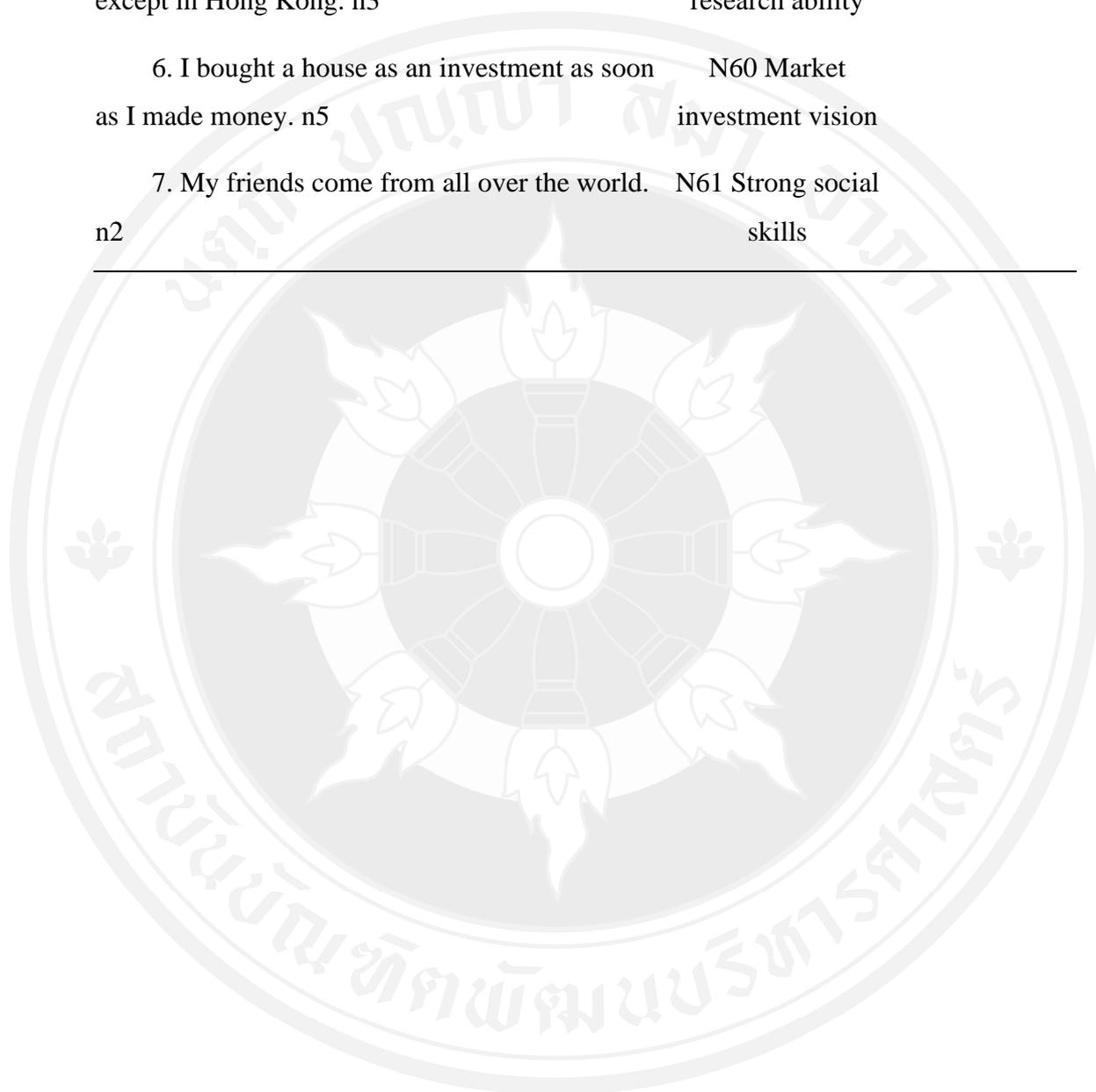


Table D3 Open Coding list for Entrepreneurs Keen on Charitable Donations (After Comparison)

Source statement	Conceptualization	Category
y	Y	AA
1. He also hired me as their honorary director of public welfare activities.y6		
2. I am the Deputy Secretary of Jiangzhou Chamber of Commerce I am one of the young committeemembers of Jiangzhou . y1	Y1 Holding Social Post	AA1 Holding Social Post
3. I am also a director of Hunan Provincial Art Volunteer Association. y3		
1. I was very happy to see the children I helped smiling happily y2	Y2 Help children feel relaxed and happy	
2. I hate working in a complicated interpersonal environment. y5	Y3 I hate working in a complicated interpersonal environment	AA2 Pursue the purity of the soul
3. This society has lost a lot of originally good morals. y8	Y4 Criticizing Social Deficiency	
1. I told my employees that I will be responsible for their three generations. y2	Y5 I told my employees that I would be responsible for their three generations	AA3 Social responsibility
2.I think the higher the position, the greater the responsibility .y9	Y6 I think the higher the position, the greater the responsibility	

Source statement	Conceptualization	Category
y	Y	AA
3. It is wrong for a company to only make money, and it must also give back to society. y1	Y7 It is wrong for a company to only make money, and it must also give back to society	
1. I will not look down on anyone.y4	Y8 Never look down on others	
2. It's wrong to snatch the fruits of other people's labor .y8	Y9 It's wrong to snatch the fruits of other people's labor	AA4 Honest and kind
3. Treat those who need help equally. y3	Y10 Treat those who need help equally	
1. I ask for a raise, I think my value is far more than salary. y2	Y11 I ask for a raise, I think my value is far more than salary	
2. After the Cultural Revolution, I took the initiative to apply for a job. y6.	Y12 After the Cultural Revolution, I took the initiative to apply for a job	AA5 Very confident
3. At that time, I felt that I was very rich and very proud. y4	Y13 At that time, I felt that I was very rich and very proud.	
1. Second elder brother once helped me, now I help him. y2	Y14 Help each other	AA6

Source statement	Conceptualization	Category
y	Y	AA
	Y15 After he got rich	Grateful
2. After he got rich and thought that I had helped him, he came back to me. y8	and thought that I had helped him, he came back to me	
3. I am very grateful for this society. y9	Y16 I am very grateful for this society	
1. Our company has achieved successful bidding from more than 20 competitors, just because the plan we made is more in line with the other party's psychology. y1	Y17 Our company has achieved successful bidding from more than 20 competitors, just because the plan we made is more in line with the other party's psychology	
2. My son likes toys, so will other kids. y2.	Y18 My son likes toys, so will other kids	AA7 Empathy
3. I feel that giving money to the disabled directly is not acceptable to them and their dignity has been challenged. Everyone would rather rely on themselves to live happily. y7	Y19 Giving money directly to the disabled isn't appropriate, because they will not accept it when their dignity is challenged	
1. They only paid once and I didn't say anything. y9	Y20 They only paid once and I didn't say anything	AA8 Kind hearted

Source statement	Conceptualization	Category
y	Y	AA
2. I hope to build a big house where many children can live. y3	Y21 I hope to build a big house where many children can live	
3. I bought all his walnuts. I thought he had a hard time selling things in the winter. y9	Y22 I bought all his walnuts. I thought he had a hard time selling things in the winter	
1. I immediately took out my salary of 1,000 <i>yuan</i> for nearly two years and opened a barber shop for him. y8	Y23 I immediately took out my salary of 1,000 <i>yuan</i> for nearly two years and opened a barber shop for him	
2. In the heavy rain, two of my mobile phones were broken, but I did not back down, I still insisted on helping them. y3	Y24 In the heavy rain, two of my mobile phones were broken, but I did not back down, I still insisted on helping them	AA9 Feelings are more important than money
3. Lawyers are not only helping people in lawsuits, but more importantly, encouraging them to learn how to help themselves. y9	Y25 Lawyers are not only helping people in lawsuits, but more importantly, encouraging them to learn how to help themselves	

Source statement	Conceptualization	Category
y	Y	AA
1. From an early age, I felt like I was full of positive energy and sense of justice.y10	Y26 From an early age, I felt like I was full of positive energy and sense of justice.y10.	
2. I am tired of the corrupt life, even though I was rich at that time. y2	Y27 I am tired of the corrupt life, even though I was rich at that time	AA10 Sense of justice
3. The old man fell and no one supported him. This society is terrible! y8	Y28 The old man fell and no one supported him. This society is terrible!	
1. There is nothing wrong with rich people doing high-profile charity. y1	Y29 There is nothing wrong with rich people doing high-profile charity	
2. You should still enjoy the next process instead of performing it.y3	Y30 You should still enjoy the next process instead of performing it a3	AA11 How to do charity properly
3. Charity has nothing to do with identity. y2.	Y31 Charity has nothing to do with identity	

Source statement	Conceptualization	Category
y	Y	AA
4. Entrepreneurs must have a spirit of contribution. y7	Y32 Entrepreneurs must have a spirit of contribution	
1. People in many poor countries deserve our help. y5	Y33 People in many poor countries deserve our help	
2. Our country's economy has developed, but its moral standards have declined. y1	Y34 Our country's economy has developed, but its moral standards have declined	AA12 Charity promotes national development
3. Since then, the two sides have established contacts. y6	Y35 Charity promotes national diplomacy	
1. When the boss does charity, I do the same. y4	Y36 When the boss does charity, I do the same	
2. Many people followed along with me in the process of doing charity. y11	Y37 Many people followed along with me in the process of doing charity	AA13 The president takes the lead in doing charity will affect the company,
3. I often talk about it during meetings, and slowly everyone around me developed this consciousness. y9	Y38 I often talk about it during meetings, and slowly everyone around me developed this consciousness	employees and people around

Source statement	Conceptualization	Category
y	Y	AA
1. Joining a charity group is better than doing it alone, because the strength of the group is relatively large, which enables a wider range of people to benefit from it.y1	Y39 Charity organizations are more powerful	
2. Every month, our organization donates money to poor children to help them go to school. I also sponsored one child so that he can go to college. y4	Y40 Every month, our organization donates money to poor children to help them go to school. I also sponsored one child so that he can go to college	AA14 Charitable organizations have great influence
3. These people are 20-50 years old, and they are all elites.y10	Y41 The charity organization has integrated many young and powerful elite groups.	
1. I do charity with sister Yan. y2	Y42 I do charity with sister Yan	
2. Our return to the group is at least doubled every year. y1	Y43 Our return to the group is at least doubled every year	AA15 Charity spreads love
3. I do charity, and my kids do it with me. y11	Y44 I do charity, and my kids do it with me	

Source statement	Conceptualization	Category
y	Y	AA
1. I think the company doing public welfare and charity will certainly develop better. y1	Y45 charity will definitely make the company better	
2. Entrepreneurs who are enthusiastic about charity can promote the development of enterprises. y7	Y46 Entrepreneurs enthusiastic about charity can drive the development of the company	AA16 Charity will definitely promote corporate development
3. Working with "good people" and relying on them to take your career to the next level is the only way to success! y5	Y47 Working with "good people" is the only way to success	
1. I tell the parents that if you donate, you will receive a reward one day. y11	Y48 I tell the parents that if you donate, you will receive a reward one day	AA17 Those who love doing charity are always lucky
2. Good deeds always bring good luck. y2	Y49 Good deeds always bring good luck	
3. Good deeds accumulate virtue. y7	Y50 Good deeds accumulate virtue	
1. We are more conservative in charity, and do not make a lot of publicity for corporate image. y1	Y51 Do charity without publicity	AA18 I don't love charity propaganda
2. But since I've been doing charity, I've been doing it quietly. y2	Y52 But since I've been doing charity, I've been doing it quietly	

Source statement	Conceptualization	Category
y	Y	AA
3. I always do more than words. y10	Y53 I always do more than words	
1. But I think it is relatively easy for me to make it. If you take it as a burden, it will not be fun. y11	Y54 It's easier for me to do charity. I never take it as a burden.	
2. Since starting charity in 2000, I feel that more and more people need our help. y9	Y55 Since starting charity in 2000, I feel that more and more people need our help.	AA19 Enjoy the process of doing charity
3. In the field of public welfare, I am enjoying the process. y3	Y56 Enjoy the process of doing charity	
1. If I accept it, I feel like I will be whipped psychologically. y3	Y57 If I receive gestures of gratitude from others, I will be beaten psychologically.	AA20 Do charity without asking for returns
2. Although my financial conditions were not very good at the time, I was still self-sufficient. When I helped him, I also regarded him as my brother. y8	Y58 I regard A Yun as my younger brother, of course I will help him unconditionally	
3. Charity should be done willingly and irrelevantly. y6	Y59 I am willing to pay for charity	
1. I don't do public welfare for its own sake, and I do this from the heart. y9	Y60 I don't do public welfare for its own sake, and I do this from the hear	AA21 Doing charity is from the heart

Source statement	Conceptualization	Category
y	Y	AA
2. When I think of many people living a hard life, I want to help them. y10	Y61 When I think of many people living a hard life, I want to help them	
3. I hope they can't solve it before they come to me for a lawsuit. y9	Y62 I hope they can't solve it before they come to me for a lawsuit	
1. Smart people know where to spend the money best. y6	Y63 Smart people know where to spend the money best	
2. Our company has been doing charity since its inception. y2	Y64 Our company has been doing charity since its inception	AA22 The value of life lies in giving back to society
3. We have 800,000 agents around the world, and we can definitely save these hungry children in the world. y5	Y65 We have 800,000 agents around the world, and we can definitely save these hungry children in the world.	
1. Every year we raise millions of dollars to support poor children. y1	Y66 Every year we raise millions of dollars to support poor children	AA23 CEO is keen on charity

Source statement	Conceptualization	Category
y	Y	AA
2. He established a charity organization and took the lead in helping disabled children. y4	Y67 He established a charity organization and took the lead in helping disabled children	
3. 20 years ago, when I was a lawyer, I started doing public welfare. y9	Y68 20 years ago, when I was a lawyer, I started doing public welfare.	
1. Charity is like honoring your parents, the sooner the better. y2	Y69 Charity is like honoring your parents, the sooner the better	
2. We have been doing charity when the company is developing rapidly. y1	Y70 We have been doing charity when the company is developing rapidly	AA24 On the road of company development, I have been doing charity
3. I like to participate in some social activities. In fact, I always have a charitable mind. y3	Y71 I like to participate in some social activities. In fact, I always have a charitable mind.	
1. The better and better the apparel company, the bigger and bigger the public welfare team. y2	Y72 The better and better the clothing company, the bigger and bigger the charity team	AA25 While doing charity, the company will get better

Source statement	Conceptualization	Category
y	Y	AA
<p>2. Charity does not seem to have anything to do with corporate development. In fact, it is a delicate process that promotes each other. y1</p>	<p>Y73 Charity and company development are mutually reinforcing processes</p>	
<p>3. There are more and more people in public welfare now ... it did bring a lot of honor to the school. y11</p>	<p>Y74 Charity brought many honors to the school</p>	
<p>1. Our company establishes the party power office and relies on the group to do charity .y1</p>	<p>Y75 The company has a party power office, relying on the group for charity</p>	AA26 Company
<p>2. I set up a party branch inside the company, which is used to organize charity work. y2</p>	<p>Y76 The company set up a party branch dedicated to charity</p>	establishes charity
<p>3. The company has a foundation of good power. y5</p>	<p>Y77 Company Establishes "Power of Goodness" Foundation</p>	
<p>1. The robot development on the first floor is also aimed to help children develop good learning habits. y2</p>	<p>Y78 The robot development on the first floor is also aimed to help children develop good learning habits.</p>	AA27 Various forms of charity

Source statement	Conceptualization	Category
y	Y	AA
2. My painting was auctioned for 10,000 yuan, and I donated it to a leukemia patient.. y3	Y79 My painting was auctioned for 10,000 yuan, and I donated it to a leukemia patient.	
3. These disabled children will do many things. They are very smart and can make their own sachets, nougats, handmade bags, etc. I help them auction their works. y4	Y80 These disabled children will do many things. They are very smart and can make their own sachets, nougat,s handmade bags, etc. I help them auction their works.	
4. I tried to do charity through commercial means. y5	Y8 I tried to do charity through commercial means	
5. One year later, I was sent to Algeria, North Africa, where I worked for more than two years mainly for charity to help those Africans. y6	Y82 Going overseas to help the poor	
6. In the early stage, some people did not have any skills, so I spent money to ask them to learn, encouraged them to learn by themselves, and then invited them to return to the company to work. y7	Y83 Self-financing training for disabled people to learn various skills	

Source statement	Conceptualization	Category
y	Y	AA
7. I immediately took out my salary of 1,000 <i>yuan</i> for nearly two years and opened a barber shop for him. y8	Y84 I spent two years helping A Yun open a barber shop	
1. After I handed over the money to the company, the whole company was boiling. I wanted to resign, but the boss kept me. y2	Y85 Even if a capable person wants to resign, the boss will keep him	
2. At first I asked the government for help, they ignored me, and then my company became stronger and they were willing to help us. y4	Y86 If you are strong, the government will support you	AA28 Strong market adaptability
3. I want to resign, but the boss won't let me go. y7	Y87 I want to resign, but the boss won't let me go	
1. After the role change, I have a gradual process of psychological transformation and acceptance. y1	Y88 After the role change, I have a gradual process of psychological transformation and acceptance	AA29 Strong
2. Sometimes I am in a bad mood. I go to play football alone. y5	Y89 Sometimes I am in a bad mood. I go to play football alone.	mental capacity
3. At first I resented this society, but now my heart is getting stronger and stronger... I am grateful for this society. y7	Y90 When a person becomes	

Source statement	Conceptualization	Category
y	Y	AA
	strong, his mentality will change	
1. I dare to speak. I gave a speech at Peking University and they gave a complete report on my speech. y6	Y91 I dare to speak. I gave a speech at Peking University and they gave a complete report on my speech	AA30 Strong propaganda ability
2. I basically write down my charity activities and record my life on QQ. y10	Y92 I am good at recording my life in words	
3. I am the first writer of Hunan Writers Net. y3	Y93 I am the first writer of Hunan Writers Net	
1. After coming to Beijing, he joined the Chamber of Commerce and insisted on doing charity. y1		
2. After joining the charity organization, we formed a group together, where we often donated money to help others. y4	Y94 Joined charitable organizations	AA31 Joined charitable organizations
3. 3. We have a special public welfare organization belonging to the party, referred to as "Knowledge Union", and our leader is Deputy Mayor Li Yan. y9		

Source statement	Conceptualization	Category
y	Y	AA
<p>1. CCTV and major TV stations in other parts of the country also interviewed and broadcasted me. y10</p>		AA32
<p>2. In February 2019, I was named <i>Chinese Good Man</i>, and A Yun specially flew back from Spain to witness this moment.y8</p>	<p>Y95 Charity activities have attracted the attention of major national and local media</p>	<p>Charity activities have attracted the attention of major national and local media</p>
<p>3. That was 2016. At the charity gala in the city, the performance team used my charity act as a prototype for a short sitcom. y7</p>		
<p>1. We have established an affiliate company in Shenzhen. The sludge treatment fee in Shenzhen is relatively expensive, but we have the support of the government.y1</p>		
<p>2. I reported this situation to the local women's federation, including the family planning office and our propaganda department, and they also supported me. y11</p>	<p>Y96 Supported by the government</p>	<p>AA33 Government support and reward</p>
<p>3. A major leader of the township also contacted him specifically to give him funds, as if it were tens of thousands of dollars, to help him build the house. Then the village also bought her a lot of beehives. y3</p>		

Source statement	Conceptualization	Category
y	Y	AA
4. I have a position in the Tongshan District Party Association. The name of this three-story building is provided by the government. I am the legal person. y2		
1. Last year I was rated as a good person in Xuzhou. y11		
2. I also received several influential honorary certificates. y9	Y97 Recognized by the government	
3. In February 2019, the <i>China Good People List</i> was unveiled in Xuzhou. A Yun flew back from Spain to witness the honor of "Jiangsu Good People" on the spot. y8		
1. It is also through this kind of activity that employees are cultivated to love the team and have a dedication spirit so as to make the company better and more cohesive. y1	Y98 Charity Strengthens Internal Cohesion	AA34 The impact of philanthropy on the company
2. 2. Everything is approved by the parents. I am very happy about it.. y11	Y99 Doing Charity Makes Company Management Efficient	
3. Our brand is well-known and recognized by the society. For the sales staff, the work also goes well smooth and makes them proud. y4	Y100 Do charity to promote employee growth	
1. Charitable donations help companies recruit good talents. y2	Y101 Charitable donations help	AA35 Charity Affects

Source statement	Conceptualization	Category
y	Y	AA
	companies recruit good talents	Company's External Benefits
2. Charity is a kind of advertising of the company, and the effect is better. y4	Y102 Charity is a kind of advertising of the company, and the effect is better	
3. Charity also has a very good effect on the company's brand publicity. For example, when we go to do charity in the local area, many people in the local area know that there are people's livelihood insurance companies, not just other insurance.y4	Y103 Charity helps build a good corporate image	
1. When a person comes into contact with kind people, he will also do kind things. y1	Y105 When a person comes into contact with kind people, he will also do kind things	
2. In the second year, the couple also bought a small car and they brought two bottles of honey to thank me. y3	Y106 In the second year, the couple also bought a small car and they brought two bottles of honey to thank me	AA36 Charity cultivates love and gratitude
3. When my driver came back, he excitedly delivered a speech on charity.y4	Y107 When my driver came back, he	

Source statement	Conceptualization	Category
y	Y	AA
	excitedly delivered a speech on charity	
1. As you grow older, you will find that doing charity is just like honoring your parents. y1	Y108As you grow older, you will find that doing charity is just like honoring your parents	
2. After retiring, I still insist on public welfare. This is a remedy for me. y3	Y109 After retiring, I still insist on public welfare. This is a remedy for me.	AA37 Charity redeems the soul
3. Thank you from the bottom of my heart, I see how beautiful they love life. This is indeed a shock and baptism of the soul. y4	Y110 Helping others makes you truly happy	
1. The biggest gain is that through Nuxin this platform can gather a lot of friends who have ideas and dreams and are willing to make changes. y5	Y111 Charity allows many friends with ideas and dreams to work hard together	AA38 Charity expands your network
2. I feel that in such a venue, it can be said that it is a gathering of elites, and I can gain a lot in this place. y3	Y112 charity venue elite gathered here, you can harvest a lot here	
3. The people gathered around them are all entrepreneurs, government officials,	Y113The people gathered around them	

Source statement	Conceptualization	Category
y	Y	AA
or teachers. In short, they are all caring and successful people. y10	are all entrepreneurs, government officials, or teachers. In short, they are all caring and successful people. a10	
1. 1. My work itself is charity. It can save lives, while also learning languages. y6	Y114 During the life-saving process, I also learned several languages by myself	
2. I not only do charity by myself, but also encourage people around me to do it together. y11	Y115 I not only do charity by myself, but also encourage people around me to do it together	AA39 Charity stimulates perseverance
3. I have found that many people need our help since I participated in such activities. y4	Y116 I have found that many people need our help since I participated in such activities.	
1. Due to persistence, I was awarded the <i>Star Team Leader</i> by the Charity Association. y10	Y117I was awarded the <i>Star Team Leader</i> by the Charity Association	AA40 Charity rewards for individuals
2. I won this honor 2018 Legal Public Welfare Person Award. y9	Y118 won the <i>2018 Legal Public Welfare Person Award</i>	

Source statement	Conceptualization	Category
y	Y	AA
3. In February 2019, the <i>China Good People List</i> was unveiled in Xuzhou. A Yun flew back from Spain to witness the honor of "Jiangsu Good People" on the spot. y8	Y119 Won the honor of "Jiangsu Good Man"	
1. The government specifically approved me to join the Communist Party. y10	Y120 The government specifically approved me to join the Communist Party	
2. My philanthropy has a wide range of influences, and many people know it. y9	Y121 My philanthropy has a wide range of influences, and many people know it.	AA41 Do charity to win government support
3. The report of my charity act impressed the China Health Foundation for Poverty Alleviation. That day the person in charge gave me 1,000 <i>yuan</i> . y3	Y122 The report of my charity act impressed the China Health Foundation for Poverty Alleviation. That day the person in charge gave me 1,000 <i>yuan</i>	
1. People in the life insurance and clothing industries around the business have plummeted, but my business has been going very well. y10	Y1231. People in the life insurance and clothing industries around the business have plummeted, but my business has been going very well	AA42 Charity makes a person's career

Source statement	Conceptualization	Category
y	Y	AA
2. I'm doing well with charity, ... After gradually achieving results, I was promoted to supervisor and deputy manager. y4	Y124 I'm doing well with charity, ... After gradually achieving results, I was promoted to supervisor and deputy manager	
3. However, the Board of Directors of Yingke System hired me as the head of public welfare in China, which is also something I am proud of. y9	Y125 I insist on doing charity, so the board of directors hired me as the person in charge of public welfare in China	
1. As long as your heart is kind, everyone will admire you. y4	Y126 As long as your heart is kind, everyone will admire you.	
2. They will think that my ideas are very meaningful and helpful to society, so they are also touched and are willing to help me. y7	Y127 Charity is helpful to society, everyone is willing to help me	AA43 I am respected after doing charity
3. The driver drove me for free, and he said I helped people in their village. y3	Y128 The driver drove me for free, and he said I helped people in their village	
1. I gave him 2000 <i>yuan</i> , and 20 years later, he gave me 20 million <i>yuan</i> back. y8	Y129 I gave him 2000 <i>yuan</i> , and 20	

Source statement	Conceptualization	Category
y	Y	AA
	years later, he gave me 20 million <i>yuan</i> back	
2. At that time, my parents had five children and the family was very poor. My parents also adopted a girl... She asked my second elder brother work in Changchun and helped him get a good career. y2	Y130 Help each other	AA44 Good returns for charity
3. It is difficult for women to start a business, and they will encounter many difficulties. I think I'm okay, and I'm quite lucky because I do public welfare, so it brings a lot of luck. y11	Y131 Women are more difficult to start a business, but I have always been lucky	

Table D4 Axial Coding of Interview Data of Entrepreneurs Keen on Charitable Donations (Full Version Before Comparative Study)

NO.	Main category	Sub-category
1	B1 Family influence	AA1 Harmonious family; AA2 Kind parents
2	B2 Political posts	AA3 Holding political posts
3	B3 Hard growth, rich experience	AA4 leave one's native place AA5 Hard growth; AA6 Rich experience

NO.	Main category	Sub-category
4	B4 Personality traits	AA7 Be courageous and focus on long-term development; AA8 Dare to work hard, brave and fearless; AA9 Strong-willed and assertive; AA10 Pursuing the purity of the soul; AA11 strong self-esteem; AA12 Social responsibility; AA13 Being simple and sincere; AA14 Be patient ; AA15 Being very confident; AA16 Not satisfied with the status quo, ambitious; AA17 Being grateful; AA18 Determine goals and act decisively; AA19 Being empathetic; AA20 Being kind-hearted; AA21 Good at socializing; AA22 Pay attention to national policies; AA23 filial piety; AA24 Integrity AA25 Strict self-discipline AA25 sympathetic; AA26 unremitting; AA27 Hardworking and studious; AA28 can bear hardships; AA29 Valuing justice above money; AA30 Having a sense of justice;
5	B5 Insights into philanthropy	AA31 How to do charity correctly; AA32 Philanthropy drives the development of the nation; AA33 The boss's charity will affect the company, the employees and the people around; AA34 Philanthropic organizations have great influence; AA35 Philanthropy promotes love to pass on;
6	B6 Charitable faith	AA36 Charity will definitely promote the development of the enterprise; AA37 Those who do charity are lucky

NO.	Main category	Sub-category
7	B7The charitable original intention	AA38 He never advertised the charity he had done; AA39 enjoys the process of doing charity; AA40 Giving charity without expecting anything in return; AA41 Do charity from the heart; AA42 The value of life is to feed back the society; AA43 Bosses are keen to do charity;
8	B8 The company is doing charity as it grows	AA44The company has been doing charity all along the way; AA45While doing charity, the company will get better and better; AA46The company establishes charitable organizations; AA47Charity comes in many forms;
9	B9 Social Force	AA48Join a charity organization; AA49 Noble help (50, charity receives media attention; 51, government supports and rewards)
10	B10 Strong personal ability	AA52Market adaptability is strong; AA53 Strong business ability; AA54 Strong market analysis ability; AA55 Strong market operation ability; AA56 Strong management ability; AA57 Strong market research ability; AA58Strong psychological bearing capacity; AA59Strong ability of publicity; AA60 Strong social skills;
11	B11 The good influence of philanthropy on the company	AA61The influence of philanthropy within a company; AA62 The influence of charitable organizations on the external interests of the company;

NO.	Main category	Sub-category
12	B12 The good effects of philanthropy on individuals	AA63 Philanthropy fosters love and gratitude; AA64 Charity Redeems the Soul; AA65 Giving to charity expands relationships; AA66 Doing charity inspires perseverance; AA67Charity brings honor to the individual; AA68 Doing charity wins the support of the government; AA69 Doing charity promotess one's career; AA70 Doing charity is respected; AA71 Giving to charity pays off

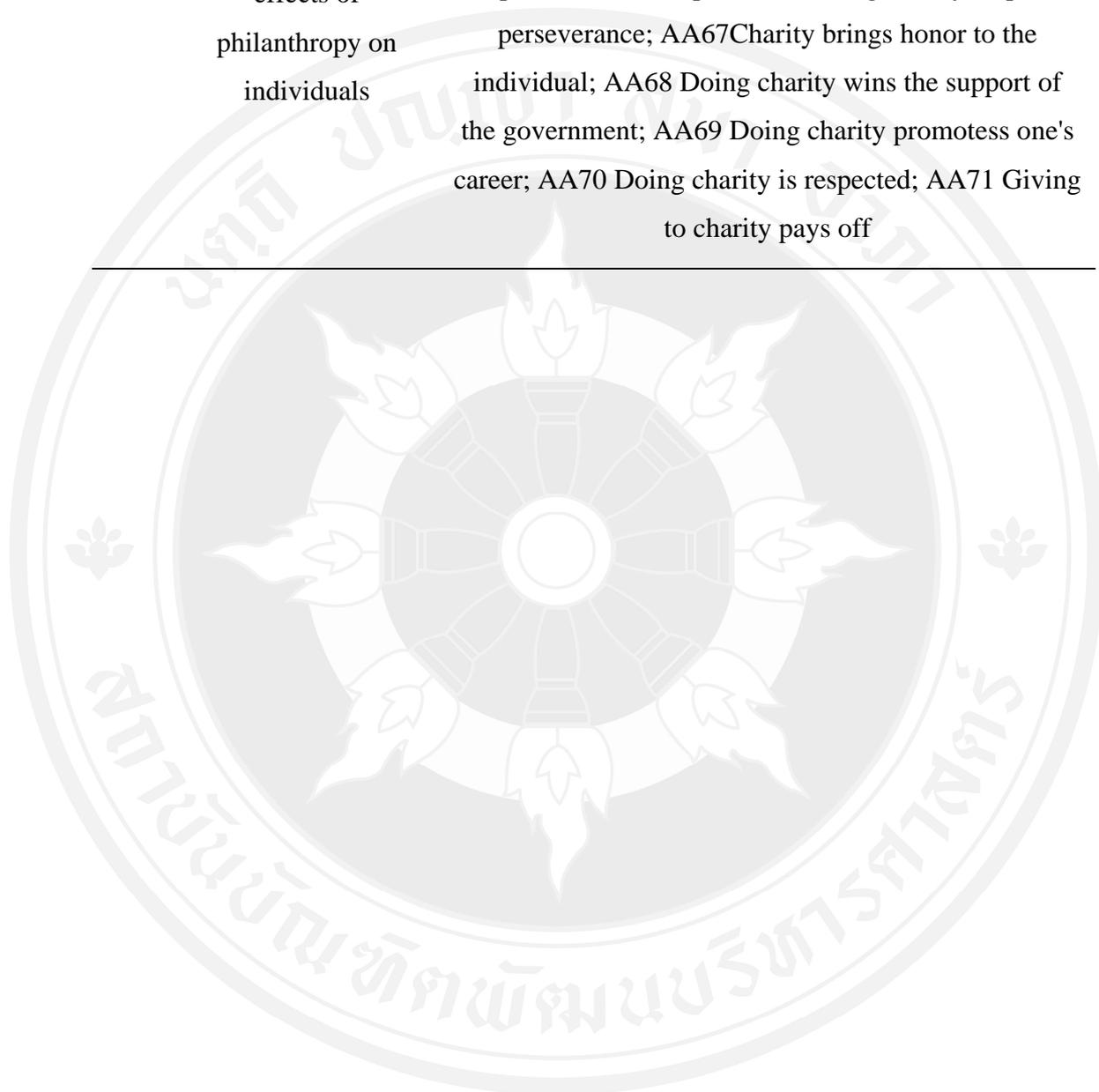


Table D5 Three-Level Coding Summary Table

Coding of interview materials for entrepreneurs keen on doing charity					
Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
1. He also hired me as their honorary director of public welfare activities.Y5					
2. The chairman of our company is the chairman of Jiangzhou Chamber of Commerce. I am the Deputy Secretary of the Jiangzhou Chamber of Commerce, and I am one of the Jiangzhou Youth Commissioners.Y8	Y1	AA1	B1	C1	E1
3. I am also a director of the Hunan Art and Volunteer Association.Y13					
1. It seems that I am no longer a "jerk", and my heart becomes very pure,	Y2		B2		

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
and I return to the innocent and simple world of children.	Help children feel relaxed and happy	AA2	Personality traits		
There is no such gray thing, oh, it's too easy, so happy, So touched! What I want is this kind of spiritual return, this is enough for me!			Pursue spiritual purity		
y10 2. Then I slowly discovered that I used to focus on doing things. Later, I found that the interpersonal relationship became more and more chaotic and complicated, and it was gradually necessary to coordinate and handle these interpersonal		Y3			
	I hate the company's complicated interpersonal relationships and yearn to concentrate on doing things				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
relationships. This is what I hate. y6					
3. Now this society may lack the simplicity of that era. I think there are many unpleasant things, such as when the elderly falling to the ground, many people dare not come forward to help, because they are afraid of being blackmailed by the elderly. It is one of the deficiencies of this society, but if everyone gets used to it, this society is terrible.y8		Y4			
		Criticize social inadequacy			
1. I am socially responsible for the employees of the company. I told them that I am responsible		Y5			
		Tell employees that he will be responsible for all three	AA3	Social responsibility	

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
for three generations of them. All three generations of them will be entrusted to me. Don't worry. y10	generations of them				
2. In terms of companies, Intech is similar to a commercial company. It is responsible for its own profits and losses. However, we have a more sense of social responsibility. y5	Y6 As a company partner, I feel greater social responsibility				
3. It's not right for a company to only make money instead of giving back to the society. y3	Y7 It's not right for a company to only make money instead of giving back to the society				
1. I never looked down on	Y8	AA4			

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
anyone. Instead, I helped everyone as much as I could. y4	Never look down on others	Honest and kind			
2. People work hard, but you steal their fruits. This is inappropriate. y9	Y9 It's not right to get something for doing nothing				
3. Help others without discrimination. y11	Y10 Help others without discrimination				
1. I took the initiative to ask my boss for a raise, and I said that my personal value is higher than my current salary. y10	Y11 Take the initiative to ask the boss for a raise	AA5			
2. During the Cultural Revolution, the society was in turmoil, and I took the initiative to find an organization and ask for a job. y1	Y12 Self-recommended		Very confident		

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
3. At that time, I felt that I was particularly able to make money and I was very proud. y4	Y13 Outstanding business ability				
1. My brother used to help me, and now he is unemployed, I also want to help him. y10	Y14 Thanksgiving				
2. After he had a lot of money, he recalled the person who helped him most in his life, and he thought of returning to Xuzhou to find me. y9	Y15 The help of others is unforgettable	AA6	Thanksgiving		
3. I am very grateful to this society now. y14	Y16 Grateful society				
1. In 2012, our company considered from the other side's point of view,	Y17 It is easier to gain trust by	AA7	Have empathy		

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
designed the best development strategy plan for them, and won the bidding from dozens of enterprises. y1	putting yourself in others' shoes				
2. My son is over four years old at this time. He loves to play with toys. When he stops in front of the toys for more than ten seconds, I will buy them. I treat my son this way, and other parents will do the same.y10	Y18 Every parent loves their children the same				
3. I think it is unacceptable to give money to the disabled directly, because their dignity is challenged. Everyone would rather be self-	Y19 Giving the disabled money directly isn't appropriate, because they will not accept it when their				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
sufficient in order to live a happier life. y7	dignity is challenged				
1. From beginning to end, I only asked him to pay this compensation, and I didn't want to cause another family's plight because of this. y9	Y20 Forgive others				
2. I want to build a big house where many poor people can come to live, study and live together. y3	Y21 Kind wishes	AA8		AA8 Kind hearted	
3. I think the weather is cold, and it is very hard selling things on the street, so I bought all his things. y6	Y22 Sympathetic				
1. I immediately took out my salary of 1,000 <i>yuan</i> for the	Y23	AA9			

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
past two years and opened a barber shop for him. y8	He funded his friend to open a barber shop	Value justice more than wealth			
2. To help them in the past, I lost two mobile phones in the heavy rain. y3	Y24 Help others in the rain				
3. Lawyers shouldn't expect someone coming to me for litigation every day. y9	Y25 Lawyers shouldn't expect someone coming to me for litigation every day.				
1. Even though I was a child at that time, I felt full of positive energy and sense of justice. y11	Y26 I have a sense of justice since I was young	AA10			
2. I am tired of that kind of luxury life, and I feel that my spirit is relatively lacking. y2	Y27 Tired of this dirty environment	Sense of justice			

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
3. When the old man fell to the ground, many people did not help, because they were afraid of being blackmailed. This is wrong. y8	Y28 Criticizing social deficiency				
1. High-profile charity people are always questioned. This is not right.y8	Y29 Respect for the charitable behavior of others				
2.You should enjoy this process and not treat it as a burden.y13	Y30 You should enjoy this process and not treat it as a burden.	AA11	How to do charity correctly	B3	
3. I don't do charity just because I am a party member. No matter what your status is, you should do charity.y10	Y31 Giving charity has nothing to do with one's identity			Insights into philanthropy	

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
4. One person must take some responsibility, and the enterprise must also take social responsibility. The entrepreneur must have dedication, otherwise he is just a "local tyrant." y7	Y32 Rich people who only make money without contributing to society are just "local tyrants"				
1. The poorest country in the world is not just Malawi, and people in many countries need our help. y5	Y33 Charity knows no borders				
2. Material and spirit bases are inseparable. In recent years, the country has developed rapidly, but the construction of spiritual civilization has lagged behind.y8	Y34 Charity can promote the construction of national spiritual civilization	AA12	Charity promotes national development		

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
3. Since then, the two sides have established contacts. y6	Charity promotes national diplomacy	Y35			
1. I am the person in charge of the branch of the group. I also adhere to the company's fine tradition-doing charity.y4	The enthusiasm for charity is influenced by the company leadership	Y36	AA13		
2. My charity behavior has affected my child, and he is also doing charity with me now.y11	Children also like to participate in charity activities under my influence	Y37	AA13	The boss's charity will affect the company, employees and people around them	
3. I often talk about it at meetings and gradually everyone around me is doing charity. y9	Emphasize the importance of charity every day	Y38			

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
1. Joining a charity group is better than doing it alone, because the group's strength is relatively larger and the scope of benefit is wider. y1	Y39 Joining a charity organization will increase the power of charity and benefit a wider range of people	AA14	Charity	organizational	influence
2. Everyone in our charity group will do charity every month. y12	Y40 Everyone in our charity group will do charity every month				
3. From people in their 20s to 50s, such a group of young and powerful elites have been integrated here. y13	Y41 The charity organization has integrated a group of young and strong elites.				
1. I do charity together with sister Yan elder, and I will follow her example. y 2	Y42 I do charity together with elder sister Yan, and I will follow her example	AA15	Charity	gathers	love

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
2. In five to six years, our return to the group is at least doubled every year.y8	Y43 The return to the group at least is doubled every year				
3. I lead by example, so the people around me also do charity like me.y13	Y44 Charity "contagion"				
1. I think that companies that do charity will definitely develop better. y1	Y45 Charity will definitely make the company better				
2. Entrepreneurs who are keen on charity can promote the development of enterprises .y7	Y46 Entrepreneurs who are keen on charity can promote the development of enterprises	AA16			
3. Working with "good people" is the	Y47 Working with "good				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
only way to success! y5	people" is the only way to success!				
1. I tell the parents of the child, “ As long as you know how to give, God will definitely reward you in another way.” y13	Y48 As long as you give, God will definitely reward you in another way				
2.I have always felt that when I do charity, I am accumulating virtue.y7	Y49 Charity is to accumulate virtue, good deeds will lead to good luck	AA17			
			Those who do charity are lucky		
3. There is a Chinese saying that "charity can accumulate virtue", and they also think doing good deeds is helpful in itself.y7	Y50 Doing good deeds can accumulate virtue and help in itself				
1. We are conservative in doing	Y51	AA18	B4	C2	E2

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
charity, and we don't make large-scale publicity for corporate images.y15	I never publicize for charity	I do charity, but I don't like publicity	The charitable original intention	original intention	With the charitable original intention, it is bound to carry out charitable activities simultaneously with the development of the company.
2.But since I started charity, I never thought about making it public. y2	Y52 I don't want to disclose my charity				
3.In the past, when I was engaged in charity work, I basically didn't talk about it to anyone else. Some people just said so but never did it. y10	Y53 I do charity but do not publicly promote it				
1.But I think it's relatively easier for me to do it. If you take it as a burden, it won't be fun. y11	Y54 I am more relaxed when doing charity and never take it as a burden	AA19	Enjoy the process of doing charity		
2.The more I have been doing charity work since	Y55 The more help I provide in				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
2000, the more I realized that there are too many people who need to be helped.y9	charity, the more encouraged I will be				
3. I enjoy the process of helping others. y3	Y56 I enjoy the process of helping others.				
1. If I accept it, I feel like I will be whipped psychologically. y4	Y57 If I accept it, I feel like I will be whipped psychologically				
2. Although my financial situation was not good at the time, I was still able to support myself. When I helped him, I regarded him as a younger brother. I never wanted him to repay me, so I	Y58 I consider A Yun as my brother, I never thought he would give back and help me	AA20	Do charity	without asking for reward	

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
refused without thinking. y9					
		Y59			
3. Charity should be done willingly, regardless of its return. y6	Charity should be done willingly, regardless of its return.				
		Y60			
1. I want to do charity not because of the large scale of the company, but because I want to do so. y11	I want to do charity not because of the large scale of the company, but because I want to do so.				
		Y61	AA21		
2. I live a happy life, but many people lead a hard life, so I want to help them. y8	Seeing many people living hard, I want to help them		Charity is from the heart		
		Y62			
3. I insist that if lawyers are not a last resort, they should not go to court,	I insist that if lawyers are not a last resort, they				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
because lawyers can't make money a top priority. y5	should not go to court, because lawyers can't make money a top priority.				
	Y63				
1.Rich people who give back to society are worthy of respect y6	Rich people who give back to society are worthy of respect				
	Y64				
2.My company insisted on doing charity at the beginning of its development, because this is my personal decision.y10	My company insisted on doing charity at the beginning of its development, because this is my personal decision	AA22	The value of life lies in feeding back the society		
	Y65				
3.Too many people around the world need our help. y6	Too many people around the world need our help				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
	Y66				
1. We donate to poor students every year.y8	We donate to poor students every year				
	Y67				
2. He organized a charity company and took the lead in doing charity.y7	He organized a charity company and took the lead in doing charity	AA23	The boss is keen to do charity		
	Y68				
3. Twenty years ago, when I was a lawyer, I started to engage in philanthropy.y5	Twenty years ago, when I was a lawyer, I started to engage in philanthropy.				
	Y69				
1. Charity is like filial piety, the sooner the better.y10	Charity is like filial piety, the sooner the better	AA24			
	Y70				
2. We have been doing charity when the company is developing rapidly.y1	We have been doing charity when the company is		The company has been doing charity		
			B5		

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
<p>3 . I like to participate in some social activities. In fact, I have always had a charitable mind in this regard .y13</p>	<p style="text-align: center;">Y71</p> <p>Always have a charitable mind</p>	<p>along the way</p>	<p>While the company is developing, it is also doing charity</p>		
<p>1.The better the clothing company, the bigger the charity team.y10</p>	<p style="text-align: center;">Y72</p> <p>The better the clothing company, the bigger the charity team.</p>	<p>AA25</p>	<p>While doing charity, the company will get better and better</p>		
<p>2. Philanthropy seems to have nothing to do with business development, but in fact it is a delicate process that promotes each other. y8</p>	<p style="text-align: center;">Y73</p> <p>Philanthropy and corporate development mutually reinforcing each other</p>				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
3. Nowadays, more and more people are engaged in public welfare...it does bring a lot of honor to the school. y12	Y74 The charity has brought much honor to the school				
1. Our company has established a party power management office, and we rely on this for charity planning. y16	Y75 The company sets up a special charitable organization				
2. I have established a party branch within the company to organize charity work. y2	Y76 The company sets up a special charitable organization	AA26	The company	establishes a charitable organization	
3. The company specializes in a foundation for the power of good. y5	Y77 The company specializes in a foundation for the power of good. y5				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
1. Our company develops robots to help children develop good learning habits.y10	Y78 Develop robots to help children develop good learning habits				
2. I also donated clothes. One of my paintings was auctioned for 10,000 <i>yuan</i> , and I donated the money to a leukemia patient.y11	Y79 Donate money and clothing to leukemia patients	AA27	Various forms of charity		
3. These disabled children are very smart. They have made a lot of handmade works. I help them organize auctions to earn some money. y7	Y80 Help disabled children to sell their handmade works				
4. I tried to do charity through commercial means.y5	Y81 I tried to do charity through				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
	Y85				
1. I learned all the knowledge in one month.y10	I learned all the knowledge in one month.				
	Y86				
2. After I deposited my money in the company the next day, it caused a sensation.y12	Boss values capable people	AA28	Strong market adaptability		E3 Having strong abilities and interpersonal relationships can help the company grow
	Y87				
3. We are a company for people with disabilities, but we do not rely on government help, because we can fully support ourselves.y14	Companies for people with disabilities can also support themselves		B6 Strong personal ability	C3 Strong ability	
	Y88				
1. The change from managing others to being managed by others is a process of psychological transformation and acceptance, but I	Strong psychological endurance				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
must adapt to this psychological gap		AA29			
2. Sometimes I am in a bad mood. I run alone, vent my emotions through exercise, and then it's all right.y6	Y89 Exercise to relieve bad emotions	psychologi cal endurance	Strong		
3. Life was hard at first, and I hated this society, but now I am full of gratitude. y14	Y90 Those who are willing to help you will come sooner or later				
1. I gave a speech at Peking University and my speech was bold, but my manuscript was published in full. y1	Y91 My speech at Peking University was fully reported	AA30 Strong propaganda ability			
2. I record my charity activities on social software. y13	Y92 Good at writing				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
		Y93			
3.I am the most popular writer in Hunan.y12	I am the most popular writer in Hunan				
1. After coming to Beijing, I joined the Chamber of Commerce and followed them in charity.y8					
2. We set up a special charity group with many members.y7		AA31		C4	
	Y94	Join a	B7		
3. We have a special charitable organization affiliated to the party, referred to as "Non-Party Intellectual City Association" or "Knowledge Alliance". Our leader is Li Yan, the deputy	Join a charity organization	charity organization	Social Power	Popular support	

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E

mayor.y4

1. I have also been interviewed and broadcasted by CCTV and major TV channels across the country. y14

2. I am known as a "Good Man in Jiangsu", and A Yun specially flew back from Spain to witness this moment and celebrate it with me. y9

3. At the 2016 Urban Charity Gala, the program team made a program based on my story. y7

1.The sludge treatment fee in Shenzhen is

AA32
Y95
Received the attention of major national and local media
Doing charity gets media attention

Y96

AA33

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
relatively expensive, and we have the support of the government.y2	Supported by the government	Government support			
2. I also reported this to the local women's federation, and they also supported me. y12					
3. A major leader of the township also contacted him specifically and gave her funds, which seemed to be tens of thousands of dollars, to help her build the house. Then the village helped her buy a lot of beehives. y12					
4. I work in the Tongshan District Party Association.					

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
<p>This three-story building is provided by the government and I am the legal person. y10</p> <p>5. Xi said that those who deliberately used the Guo Meimei incident to attack the Party and the government should be stopped in time. Even if the Red Cross has made mistakes, they should not be completely discredited. y1</p> <p>6. Some departments of the local government are also very supportive of our work, and they provide us with some convenience. y4</p>					

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
1. In such an activity, employees also feel the energy of love, and they are more united. y8	Y98 Charity enhances internal cohesion				
2. Many things in my school are taken care of by children's parents, and I am very pleased. y12	Y99 Philanthropy enhances corporate management efficiency	AA34 The impact of philanthropy on the company	B8 The good influence of charity on the company	C5 Making harvest from beneficence	E4 Passionate about philanthropy, benefiting both companies and individuals
3. Our brand is well-known and recognized by the society. For the salesman, the work also goes very smooth and makes them very proud. y11	Y100 Carry out charitable activities to promote the growth of employees				
1. Philanthropy has great influence on corporate recruitment, etc. y8	Y101 Philanthropy has great influence on corporate recruitment, etc.	AA35 Charity affects the company's			

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
2. For the company, it is actually much better than spending advertising expenses on television. y4	Y102 Doing charity enables companies to reduce advertising investment	external benefits			
3. Charity also has a very good effect on the company's brand promotion. y7	Y103 Charity helps establish a good corporate image				
4. People have deep doubts about sensitive industries, and the development of philanthropy has made them realize that we are not what they think. y15	Y104 Doing charity enables companies to enhance their sense of social identity				
1. If everyone around you is doing charity, so will you, because this is what influence does. y13	Y105 When people around you is kind and helpful,	AA36 Charity cultivates people's	B9 The good		

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
	you will not be too selfish	love and gratitude	influence of charity on the individual		
2. In the second year, the couple bought a small car that can be used for beekeeping and brought two bottles of honey to visit me. y12	Y106 The couple drove the car and brought two bottles of honey to thank me				
3. After my driver came back, he couldn't hold back his tears at the meeting where he shared his feelings about charity activities, and was much moved. y7	Y107 Charity touches people's hearts				
1. As you grow older and succeed in your career, your desire to help others will become more and more intense, just like the way you	Y108 As you grow older and succeed in your career, your desire to help others will become more	AA37	Charity to save the soul		

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
appreciate your parents' hard work. y16	and more intense, just like the way you appreciate your parents' hard work.				
2. After retirement, I still insist on doing public welfare, because I want to enrich my life. y12	Y109 After retirement, I still insist on doing public welfare, because I want to enrich my life.				
3. Such gratitude comes from the bottom of your heart, and I see how beautiful it is when you love life very much. This is really a shock and baptism on the soul.y10	Y110 Seeing that disabled children love life so much, I am moved by them				
1. The biggest gain is that Nu Skin can gather many friends who have	Y111 Charity brings together many friends with	AA38	Philanthropy expands		

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
ideas and dreams and are willing to make changes by working hard together through the platform of Nu Skin. y6	ideas and dreams to work hard together	social relations			
2. In charitable organizations, there are many elites, and I often gain a lot from interacting with them y15	Y112 A In charitable organizations,, there are many elites, and I often gain a lot from interacting with them				
3. The people gathered in charitable organizations are social elites. y13	Y113 The people gathered in charitable organizations are social elites				
1. The work itself is charity, where I saved the dead and healed the injured. At the same	Y114 The nature of work is charity	AA39			

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
time, I also learned many languages. y1					
2. I have been taking the lead in doing charity, because this is my responsibility. y15	Y115 I have been taking the lead in doing charity, because this is my responsibility.		Charity		
3. I have found that there are many missing and disappointing things in this society since I participated in such activities. y9	Y116 Social morality is declining.		inspires perseverance		
1. Due to my perseverance, I was appointed as the head of the Star Team by the Charity Association. y13	Y117 Due to my perseverance, I was appointed as the head of the Star Team by the Charity Association.	AA40	Charity		wins honor for individuals
2. I have earned this reputation	Y118				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
<i>Charitable Person of the Bar Association in 2018.</i> y5	I have earned this reputation <i>Charitable Person of the Bar Association in 2018.</i>				
3. He flew back from abroad to witness my honor. y9	Y119 Deep friendship				
1. I could not join the party all these years, but after I made many charitable donations, the government approved me to join the party. y13	Y120 Supported by the government Y121	AA41	Do charity to win the support of the government		
2. My philanthropic work is well known in the industry, and a lot of people know me. y5	My philanthropic work is well known in the industry, and a lot of people know me				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence	Conceptualization	Sub-category	Main category	Core category	Logical relation
y	Y	AA	B	C	E
Y122 S					
3. The report of my charity impressed the philanthropic foundation, and they gave me 1,000 yuan. y12	The report of my charity impressed the philanthropic foundation, and they gave me 1,000 yuan.				
Y123					
1. People around me run very small business, but my business is still doing very well probably because of my long-term charitable work. y13	Persistence in charity won favors of consumers				
Y124					
2. In the process of doing charity, I have promoted my personal career. y7	In the process of doing charity, I have promoted my personal career.	AA42	Do charity to promote personal career		
Y125					
3. I was appointed by the board of directors as the head of China's	I was appointed by the board of directors as the head of China's				

Coding of interview materials for entrepreneurs keen on doing charity

Original sentence y	Conceptualization Y	Sub-category AA	Main category B	Core category C	Logical relation E
public welfare undertakings. y5	public welfare undertakings				
1. The staff admire me very much because I insist on doing charity for a long time.y7	Y126 The staff admire me very much because I insist on doing charity for a long time				
2. They think my ideas are meaningful and helpful to the society, so they are also moved and willing to help me. y14	Y127 Charity is helpful to society, so everyone likes to help me	AA43	People who do charity are respected by others		
3. The taxi driver took me around the village, and he said I helped them and he was very grateful. y12	Y128 The taxi driver took me around the village, and he said I helped them, and he was very grateful				

BIOGRAPHY

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EXPERIENCES 1, District government of development and reform commission; 2, writer, secretary general of the district writer association, and reporter of MoChou magazine in Jiangsu province; 3, Resign for a Ph.D

