

# The Obstacles and Solutions to the Corporate Social Responsibility Implementation in Taiwan

Shu-Ling Yeh, Yu-Shan Chen, and Sou-Shan Wu

**Abstract**—This study investigates the best practice of corporate social responsibility (CSR) and its implementation recommendations through designing a mind map of CSR. The obstacles and solutions faced by companies listed on the Taiwan Stock Exchange (TWSE) - and Gre Tai Securities Market (GTSM) are surveyed. Further, this study conducts a comprehensive questionnaire on CSR by surveying experts and those publicly listed companies. The results show “Indifference of company leader” and “Shortage of human resources” are the major obstacles to CSR implementation for experts and publicly listed companies, respectively. In addition, this study found they shared the viewpoint that “Company leaders’ support and assistance,” and “Company leader changes the mentality of CSR implementation,” are important solutions for CSR implementation in Taiwan. Besides, this study utilized an independent sample t-test in obstacles and solutions for experts and publicly listed companies. The results show three significant difference items in obstacles and five items in solutions. These results will enhance the efficiency and act as a reference for promoting CSR implementation in Taiwan.

**Index Terms**—Corporate social responsibility, CSR, listed company, obstacle, Taiwan.

## I. INTRODUCTION AND LITERATURE REVIEW

In light of a series of accusations of accounting fraud at Enron, WorldCom, Xerox and so on, occurring in the United States, it seems many insiders have misled investors through their financial reporting. Further, the global financial crisis of 2008, and in recent years, many outbreaks of illegal food additives occurring in Asia, such as melamine in dairy products, plasticizer in fruit juice and copper chlorophyll in cooking oil, and so forth, have widely been deemed to be due partially to lack of corporate social responsibility.

CSR is defined as the continuing commitment by businesses to contribute to economic development while improving the quality of life of their workforce and their families, as well as of the community and society at large. In general, CSR is driven by business and is recognized as a key to business growth. CSR for business growth can create or destroy development and must be carefully monitored [1]. CSR is also defined as the way companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis [2]; CSR is considered a firm’s obligation to protect

and improve social welfare [3] through various business and social actions [4], [5], ensuring equitable and sustainable benefits for the various stakeholders. CSR has become an important and integrated part of organizational marketing and corporate communications for effective marketing and a good corporate image [6].

Reference [7] described CSR as a source of profits and competitive advantage, whereas others prescribe the integration of CSR into corporate strategy as a means to enhance the corporate image and competitiveness [8], [9]. In Asia, [10] surveyed Japanese corporations regarding guidelines laid down by the GRI. They found Japanese adopters of GRI guidelines implied the erosion of the traditional corporate-centered system of Japan both internally and externally. The attitude regarding the pursuit of GRI guidelines was quite different between the West and Japan, which may be a symbol of differing cultural and institutional strengths.

Some research suggests the general environment for international business (e.g., political, economic, social, and technological conditions) can impede or promote the development of CSR implementation. CSR activities may be impeded by a lack of adaptation to the cultural context [11]. A previous study of [12] found most company leaders at TWSE- and GTSM-listed companies failed to see the importance of CSR implementation compared with those in Western companies. “Indifference of the company leader” was the major reason hindering CSR implementation. Reference [13] argued the utilization of Western CSR approaches may fail in the Asian context because of cultural differences. CSR in Asia is affected not only by the cultural context, but also by the economic and political conditions [14].

Corporate governance is a part of corporate social responsibility. According to the assessment results of corporate governance, the major drawbacks of corporate governance during the past two years were governance policies designed by the government instead of their own policies. The research questions in this paper are “What are the obstacles to promoting CSR among TWSE- and GTSM-listed companies? And “what are the impediments to be resolved for promoting CSR among TWSE- and GTSM-listed companies?” Prior research on CSR implementation is lacking.

This study uses brainstorming, interviews, opinion collection and mind mapping to investigate the obstacles related to the promotion of CSR. In addition, a comprehensive questionnaire was designed for academic experts and all TWSE- and GTSM-listed companies to determine the obstacles and solutions for CSR implementation. As a result, the expectation was the

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questionnaire would be used as a reference for Taiwan’s capital markets and as a supervision mechanism to accelerate the development of CSR implementation and increase international competition.

II. METHODOLOGY

A. Research Design

This study proceeded in three steps. Step 1 includes: (1) Brainstorming: We examined the CSR implementation situation in Taiwan and discussed and exchanged ideas with a nonprofit organization of researchers; (2) Interviewing: We visited high-level management personnel, including the former Vice President Mr. Zhu of the GTSM, and former Dr. Hung of the Business Council for the Sustainable Development of Taiwan (BCSD Taiwan), and the Ranking Groups of Global Views; (3) Held a forum to collect opinions from industry, government and academics; and (4) We summarized the obstacles and solutions facing CSR implementation, which were suggested by brainstorming and through the results of said interviews and opinions collected from the forum, to construct a mind map. Step 2 includes: (1) Designing a questionnaire focused on fifteen obstacles as well as thirty solutions and conducted a survey. (2) Summarizing the results of the questionnaire from experts and publicly listed companies in Taiwan. Step 3 analyzes the results of the survey.

B. Sample and Data

In this study, we used a census survey on two groups: all TWSE- and GTSM-listed companies, including 701 TWSE-listed companies and 645 GTSM-listed companies. We also requested assistance from the authorities (Financial Supervisory Commission, R.O.C., TWSE, and GTSM) and academic researchers. The survey was conducted from March 28 to August 1, 2013. In total, 78 TWSE-listed companies and 69 GTSM-listed companies responded, for a

response rate of 11%, 57 experts responded, and 100% of the responses were valid.

At the end of June 2013, there were 812 (55.7%) TWSE-listed companies and 645 (44.3%) GTSM-listed companies. The response rate was approximately the same for each group of companies, with 78 (53.1%) TWSE-listed companies and 69 (46.9%) GTSM listed companies. A higher proportion, 58.5%, of GTSM-listed companies with capital of less than 1 billion New Taiwan dollars responded to the questionnaire. With respect to seniority, the TWSE- and GTSM-listed companies less than 2.5 years old represented the highest portion of returnees, with TWSE at 48.7% and GTSM at 69.6%. On the basis of industry, approximately half were from the electronics industry and half were from the non-electronics industry. Most companies did not prepare the CSR report that followed the GRI guidelines. Only 3 GTSM-listed companies and 10 TWSE-listed companies prepared CSR reports that followed the GRI guidelines.

In terms of the experts group, in total, 36 authorities and 21 academic researchers responded. The response rate was approximately the same with 49.1% being male and 50.9% being female. With respect to age and education, 73.68% between 36 to 55 years old, and 61.4% with a master’s degree, represented the highest portion of returnees.

C. Measures

The questionnaire had two parts: 1. 15 questions using the Likert scale (1 = strongly disagree and 5 = strongly agree). 2. Order by priority (1 = priority 5, 5 = priority 1). All data were analyzed using SPSS 21.0 through different methods such as statistics, and independent sample t-tests.

D. Analysis

To investigate the obstacles and solutions of listed companies not implementing CSR, this study only analyzed the questionnaire containing 57 experts and 134 listed companies that did not prepare a CSR report.

TABLE I: ORDERING OF IMPROVEMENTS IN OBSTACLES

item	Experts (N=57)		Listed-companies (N=134)	
	ave. acc. score	priority	ave. acc. score	priority
1. Lack of know-how	0.51	11	1.34	4
2. Lack of consultation	0.18	13	1.30	6
3. No reference	0.23	12	1.22	7
4. Indifference of the company leader	3.25	1	0.92	10
5. Egoism	0.63	9	0.19	15
6. Confidential company information	0.18	13	0.37	14
7. Inadequate CSR culture	2.04	2	1.07	8
8. Shortage of long-term capital	1.18	6	1.31	5
9. Shortage of human resources	1.14	7	1.59	1
10. No dedicated unit	0.95	8	1.38	3
11. Lack of incentive policy	1.25	5	1.05	9
12. No atmosphere	1.44	3	0.54	12
13. No mandatory regulation	1.42	4	1.55	2
14. Uncertainty of authorities	0.54	10	0.67	11
15. No mandatory regulation from an international organization	0.09	15	0.49	13

With respect to comparing the two groups (experts group and listed companies group) of CSR implementation in obstacles, their views varied. The top three for the experts

group are “4. Indifference of the company leader,” “7. Inadequate CSR culture,” and “12. No atmosphere.” For listed companies they are “9. Shortage of human resources,”

“10. No dedicated unit,” and “11. Lack of incentive policy.”

With respect to ordering CSR improvement in obstacles, Table I shows the highest average accumulated score for experts of 3.25 was for “4.Indifference of the company leader,” the second and third highest scores in sequence are “7.Inadequate CSR culture,” and “12. No atmosphere.” which coincided with the aforesaid highest order of the top

three for the experts group.

On the other hand, the highest average accumulated score of the top three listed companies in sequence are “9. Shortage of human resources,” “13. No mandatory regulation,” and “10. No dedicated unit,” which also coincided with the aforesaid two obstacles of the highest order of the top three for the listed companies group.

TABLE II: MEAN SCORE OF SOLUTIONS

item	Experts (N=57)		Listed-companies (N=134)	
	mean	s.d.	mean	s.d.
A-1. Participating organizations and associations	3.51	0.71	3.63	.712
A-2.Participate in government education, and training courses	3.53	0.80	3.78	.760
A-3. Selected to participate in the evaluation system	3.75	0.66	3.45	.731
B-1.Collection of domestic and foreign institutional research	3.40	0.73	3.35	.718
B-2.Conduct CSR research	3.44	0.76	3.25	.668
B-3.Organized club, exchange experience and sharing observation	3.39	0.80	3.42	.708
B-4.Build SOP	3.61	0.88	3.63	.732
C-1.Company leaders` support and assistance	4.40	0.62	4.20	.585
C-2. Internal configuration of CSR staff and support	4.02	0.52	4.03	.612
C-3. CSR professional training for staff	3.77	0.68	3.86	.639
D. Set up cross-sectoral composition of dedicated units, dedicated managers and staff	3.93	0.59	3.90	.647
E-1.Company leader changes the mentality of the implementation , moderate exposure to CSR	4.39	0.59	3.93	.667
E-2.All employees agree to implement the concept of CSR	4.05	0.72	3.84	.647
E-3.Signed a confidentiality agreement with the manufacturer	3.21	0.84	3.37	.712
F-1.CSR Attitude change, implementing CSR proactively	4.04	0.68	3.83	.607
F-2.By supply chain vendors requirements, improve internal control and solve environmental problems	3.75	0.87	3.66	.637
F-3.CSR In line with international norms and regulations required to implement CSR	3.74	0.67	3.66	.648
F-4.Preparing CSR reports to disclose CSR information	3.68	0.66	3.38	.744
H.Negotiating authority, communication and coordination, supporting measures to provide incentives	4.02	0.58	3.78	.633
I-1.Establish associations to promote CSR organizational platform, build reference examples, provide counseling and consulting	3.93	0.68	3.81	.631
I-2.Strengthening education ,training, advocacy and promotion	3.81	0.64	3.88	.626
I-3.Collection of Foreign Literature and the latest developments	3.44	0.76	3.34	.682
J-1.Preparing the CSR Index	3.49	0.76	3.31	.707
J-2.Disclosure of CSR information on the website	3.79	0.73	3.53	.753
J-3.Handle evaluation system to encourage investment reference	4.04	0.76	3.51	.773
J-4.Commend blue-chip companies	3.91	0.74	3.61	.659
K.An ad hoc group, dedicated units to promote and instructe advocacy	3.81	0.74	3.78	.609

item	Experts (N=57)		Listed-companies (N=134)	
	mean	s.d.	mean	s.d.
P.Coordinated by the company leader of the main authority	4.04	0.78	3.77	.671
R-1.Participation in international organizations,	3.46	0.71	3.34	.589
R-2.Set Contracts comply with the UN Convention	3.37	0.75	3.37	.632

TABLE III: RESULTS OF INDEPENDENT SAMPLE T-TEST IN OBSTACLES TO CSR IMPLEMENTATION FOR LISTED COMPANIES

item	t	d.f.	m.d.	s.e.d.
1. Lack of knowhow	-.063	189	-.009	.140
2. Lack of consultation	-1.681	189	-.232	.138
3. No reference	-2.031	189	-.311	.153
4.Indifference of the company leader***	9.247	189	1.433	.155
5. Egoism***	6.277	189	.866	.138
6.Confidential company information	1.504	189	.212	.141
7.Inadequate CSR culture***	3.791	189	.565	.149
8. Shortage of long-term capital	1.245	189	.197	.158
9. Shortage of human resources	-.503	189	-.074	.148
10. No dedicated unit	-.274	189	-.037	.135
11. Lack of incentive policy	.504	189	.073	.144
12. No atmosphere	1.667	189	.222	.133
13. No mandatory regulation	3.057	189	.496	.162
14. Uncertainty of authorities	.791	189	.119	.151
15. No mandatory regulation from an international organization	.851	189	.118	.139

\*  $p < .05$ , \*\*  $p < .01$ , \*\*\*  $p < .001$

TABLE IV: RESULTS OF INDEPENDENT SAMPLE T-TEST IN SOLUTIONS FOR EXPERTS AND LISTED COMPANIES

item	t	d.f.	m.d.	s.e.d.
A-1.Participating organizations and associations	-1.050	189	-.118	.112
A-2.Participate in government education, and training courses	-1.051	105.907	-.118	.112
A-3.Selected to participate in the evaluation system**	-2.105	189	-.257	.122
B-1.Collection of domestic and foreign institutional research	-2.057	100.475	-.257	.125
B-2.Conduct CSR research	2.725	189	.307	.113
B-3.Organized club, exchange experience and sharing observation	2.836	116.020	.307	.108
B-4. Build SOP	.463	189	.053	.114
C-1. Company leaders` support and assistance	.460	104.306	.053	.115
C-2. Internal configuration of CSR staff and support	1.681	189	.185	.110
C-3. CSR professional training for staff	1.599	94.944	.185	.116
D. Set up cross-sectoral composition of dedicated units, dedicated managers and staff	-.275	189	-.032	.116
E-1.Company leader changes the mentality of the implementation , moderate exposure to CSR***	-.262	95.408	-.032	.122
E-2. All employees agree to implement the concept of CSR	-.104	189	-.013	.123
E-3.Signed a confidentiality agreement with the manufacturer	-.097	90.438	-.013	.133
F-1.CSR Attitude change, implementing CSR proactively	2.141	189	.202	.094
F-2.By supply chain vendors requirements, improve internal control and solve environmental problems	2.088	100.037	.202	.097
F-3.CSR In line with international norms and regulations required to implement CSR	-.133	189	-.012	.093
F-4.Preparing CSR reports disclosing CSR information**	-.142	124.114	-.012	.087

item	t	d.f.	m.d.	s.e.d.
H.Negotiating authority, communication and coordination, supporting measures to provide incentives	-.837	189	-.086	.103
I-1.Establish associations to promote the CSR organizational platform, build reference examples, and provide counseling and consulting	-.815	99.793	-.086	.106
I-2.Strengthening education ,training, advocacy and promotion	.269	189	.027	.100
I-3.Collection of Foreign Literature and the latest developments	.278	114.678	.027	.096
J-1. Preparing the CSR Index	4.512	189	.461	.102
J-2.Disclosure of CSR information on the website	4.741	118.708	.461	.097
J-3.Handle evaluation system to encourage investment reference***	1.979	189	.209	.106
J-4.Commend blue-chip companies **	1.898	96.581	.209	.110
K.An ad hoc group, dedicated units to promote and instruct advocacy	-1.368	189	-.163	.119
P.Coordinated by the company leader of the main authority	-1.280	91.841	-.163	.127
R-1.Participation in international organizations,	2.076	189	.207	.100
R-2.Set Contracts comply with the UN Convention	1.982	95.748	.207	.104

In terms of the perspectives of the solutions, the highest mean score of both groups is “C-1.Company leaders` support and assistance,” and “E-1. Company leader changes the mentality of the implementation, moderate exposure to CSR” is also one of the top three solutions for both groups. This is represented for both experts and listed-companies, they both thought “company leaders` support and assistance,” and “company leader change the mentality,” are important solutions for CSR implementation in Taiwan.

With respect to ordering of execution in solutions, Table II shows the average accumulated scores of the top two for experts group were “C-1.Company leaders` support and assistance,” and “E-1.Company leader change the mentality of the implementation , moderate exposure to CSR,” which coincides with the aforesaid solutions of the top two. With respect to the highest average accumulated score of the top three for listed companies in sequence are “C-1.Company leaders` support and assistance,” “A-2.Participate in government education, and training courses,” and “C-2. Internal configuration of CSR staff and support.” Among them, “C-1.Company leaders` support and assistance,” was also aforesaid the highest score of the solution. From the foregoing, “C-1.Company leaders` support and assistance,” was the best important solution that experts and listed companies agreed upon.

E. Independent Sample T-Test

To analyze whether the attitude towards CSR obstacles and solutions for experts and listed companies are identical, we constructed the following two hypotheses and used the independent sample t-test to compare the means of each item for the two groups.

**H1:** There are significant differences between the means of each item in obstacle factors for the experts and listed companies.

**H2:** There are significant differences between the means of each item in solutions for the experts and listed companies.

III. RESULTS

With respect to the attitude of experts and listed companies toward obstacles, Table III shows the results of independent sample t test between the means of each item in obstacles for experts and listed companies. We found there are three significant difference items, “4.Indifference of the company leader,” “5.Egoism,” and “7.Inadequate CSR culture.” Comparing the means of the two groups, we found the scores of all items of the experts group are higher than those of the listed-companies group. It indicated the experts group tended to think the “culture” of listed companies and the “mentality of the company leader” are important obstacles to CSR implementation in Taiwan.

With respect to the attitude of experts and listed companies in solutions, Table IV shows the results of the independent sample t test between the means of each item in the solutions for experts and listed companies. We found there are five significant difference items, “A-3.Selected to participate in the evaluation system,” “E-1.Company leader changes the mentality of the implementation, moderate exposure to CSR,” ” F-4.Preparing CSR reports disclosing CSR information,” “J-3.Handle evaluation system to encourage investment reference,” and “J-4.Commend blue-chip companies” Comparing the means of the two

groups, we found the scores of all items of the experts group are higher than those of the listed-companies group. This indicated the experts group tended to think more than the “change of mentality of the company leader,” is important. For the purpose of strengthening CSR implementation, the establishment of external mechanisms, such as the evaluation system, other incentives, CSR information disclosure and other projects are some important solutions for listed companies.

#### IV. CONCLUSIONS AND DISCUSSIONS

This study found “Indifference of the company leader” was the major reason hindering CSR implementation. This result may correspond with the viewpoint mentioned by [15], in which they indicated many Asian markets are unique and very different from many other markets. This result also coincided with [11], who argued CSR activities may be impeded by a lack of adaptation to the cultural context. A similar situation was found in Taiwan, possibly because of similar cultural characteristics.

The TWSE- and GTSM-listed companies will gradually converge with respect to the implementation of CSR. Prior research on CSR implementation is rare. This study investigates the best practice of CSR and its implementation recommendations through designing a mind map of CSR. We also conducted questionnaires covering fifteen obstacles and thirty solutions of TWSE- and GTSM-listed companies for experts and listed companies in Taiwan.

With respect to comparing CSR implementation in terms of obstacles for experts and listed companies, their views varied. The results show, from the experts and listed company viewpoints, “Indifference of company leader” and “Shortage of human resources” are the major obstacles to CSR implementation, and they are also the first priority in terms of needing improvement for improving CSR implementation, respectively. Moreover, in this study we found they both have the same viewpoints that “company leaders’ support and assistance” and “company leader changes the mentality of the implementation” are important solutions for CSR implementation in Taiwan. On the other hand, the results show “Company leaders’ support and assistance” is the major solution to CSR implementation, and it is also the first priority in terms of requiring execution for improving CSR implementation.

This study reports the means of each item in obstacles for experts and listed companies. The results showed “Indifference of the company leader,” “Egoism,” and “Inadequate CSR culture” are three significant difference items. Besides, we found the experts group tended to think the “culture” of listed companies and the “mentality of the company leader” are important obstacles for CSR implementation in Taiwan.

This study also reports the means of each item in solutions for experts and listed companies. The results showed there are five significant difference items, including “Selected to participate in the evaluation system,” “Company leader changes the mentality of the implementation, moderate exposure to CSR,” “Preparing CSR reports disclosing CSR information,” “Handle

evaluation system to encourage investment reference,” and “Commend blue-chip companies.”

In addition, this study suggests the experts group tended to think through the establishment of external mechanisms, such as the evaluation system, other incentives, CSR information disclosure and other projects are some important solutions for listed companies in terms of CSR implementation. These results let us more clearly understand the reasons for the obstacles, and moreover, outline specific practice solution recommendations for CSR implementation in Taiwan. Further, these results will enhance the efficiency and act as a reference direction for promoting CSR implementation in Taiwan.

This study focused on the obstacles and solutions to CSR implementation for TWSE- and GTSM-listed companies and provides additional implications from these obstacles and solutions to CSR implementation. Future research can focus on collecting secondary and objective data to verify the results proposed in this study.

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