

**The Impact of Private Entrepreneur's Religious Beliefs and Political Identity
on the Corporate Philanthropy Donations**

อิทธิพลของความเชื่อทางศาสนาและความรู้ความเข้าใจทางการเมืองของผู้ประกอบการเอกชน
ต่อการบริจาคเพื่อการกุศลขององค์กร

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ABSTRACT

Corporate philanthropy donations act as one of the important ways for enterprises to fulfill their social responsibilities. There are many factors that influence corporate charitable donations, and one of which is the entrepreneur's personal characteristics. This study discusses the influence of private entrepreneurs' religious beliefs on corporate philanthropy, and further analyzes the regulating effect of entrepreneurs' political identity on religious beliefs and corporate philanthropy. Through face-to-face in-depth interviews with 11 charitable entrepreneurs in 11 cities of 10 provinces in China, applying continuous analytic induction, combined with NVIVO software for three-level coding, it can be concluded that the religious beliefs of private entrepreneurs have no absolute effect on corporate philanthropy, but entrepreneurs with religious beliefs are all keen on philanthropy; and their political identities of having a positive impact on corporate philanthropy. For entrepreneurs without political identities, their religious beliefs have a positive impact on corporate philanthropy, while for entrepreneurs with political identities, there is a stronger positive correlation between their religious beliefs and corporate philanthropy. The research results help to further understand the motivation for charitable donations of private enterprises, and play a practical guiding role in promoting the development of private corporate philanthropy.

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บทคัดย่อ

การบริจาคเพื่อการกุศลขององค์กรเป็นหนึ่งในวิธีการที่สำคัญสำหรับบริษัทต่าง ๆ ในการปฏิบัติเพื่อตอบสนองต่อการรับผิดชอบต่อสังคม โดยมีหลายปัจจัยที่มีอิทธิพลต่อการบริจาคเพื่อการกุศลขององค์กร ซึ่งหนึ่งในปัจจัยนั้น คือ ลักษณะส่วนบุคคลของผู้ประกอบการ ซึ่งงานวิจัยครั้งนี้ ต้องการสำรวจอิทธิพลของความเชื่อทางศาสนาของผู้ประกอบการเอกชนที่มีต่อการสาธารณกุศลขององค์กรและวิเคราะห์เพิ่มเติมถึงอัตลักษณ์ทางการเมืองของผู้ประกอบการที่มีผลต่อการควบคุมความเชื่อทางศาสนาและการสาธารณกุศลขององค์กร ด้วยวิธีการสัมภาษณ์แบบเผชิญหน้าเชิงลึกกับผู้ประกอบการที่ทำการกุศล จำนวน 11 ราย จาก 11 เมืองของ 10 จังหวัด ในสาธารณรัฐประชาชนจีน วิเคราะห์ข้อมูลด้วยการวิเคราะห์แบบอุปนัยอย่างต่อเนื่องร่วมกับส่วนชุดคำสั่ง (ซอฟต์แวร์) NVIVO สำหรับการกำหนดรหัส 3 ระดับ จึงสามารถสรุปผลการวิจัยได้ดังนี้ ความเชื่อทางศาสนาของผู้ประกอบการเอกชนไม่มีอิทธิพลอย่างแท้จริงต่อการสาธารณกุศลขององค์กร แต่ผู้ประกอบการที่มีความเชื่อทางศาสนาทุกคนมีความกระตือรือร้นในการทำสาธารณกุศล และอัตลักษณ์ทางการเมืองของผู้ประกอบการยังส่งผลเชิงบวกต่อการสาธารณกุศลขององค์กร สำหรับผู้ประกอบการที่ไม่มีอัตลักษณ์ทางการเมือง ความเชื่อทางศาสนาของพวกเขามีผลเชิงบวกต่อการสาธารณกุศลขององค์กร ในขณะที่ผู้ประกอบการที่มีอัตลักษณ์ทางการเมือง จะมีความสัมพันธ์เชิงบวกที่แข็งแกร่งกว่าระหว่างความเชื่อทางศาสนาและการสาธารณกุศลขององค์กร ซึ่งผลการวิจัยจะช่วยให้เกิดความเข้าใจที่เพิ่มมากขึ้นถึงแรงจูงใจในการบริจาคเพื่อการกุศลขององค์กรเอกชนและมีบทบาทในการชี้นำแนวปฏิบัติที่ดีในการส่งเสริมการพัฒนาการสาธารณกุศลขององค์กรเอกชน

Introduction

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) and is also an important way for enterprises to fulfill their social responsibilities. It plays a significant role 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 (Guo, 2019).

Many scholars have studied the motivations of corporate charitable donations, including strategic motivation, political motivation and altruistic motivation (Campbell, Moore, & Metzger, 2002; Godfrey, 2005; Sanchez, 2000), but they have ignored that some characteristics of individual entrepreneurs can also have an impact on corporate charitable donations. The Upper Echelons Theory indicates that individual characteristics of entrepreneurs, covering experience, personality, values, etc., will affect their perception of the external world, which will further affect the decision-making and performance of their companies (Hambrick & Mason, 1984; Hambrick, 2007). Based on this, the core issue of this study is whether the religious beliefs of private entrepreneurs will have an impact on corporate charitable donations.

Private enterprises, PEs for short, refer to other types of enterprises except "wholly state-owned" and "state-owned holding" ones. The reason why private enterprises are selected for this study is that private corporate philanthropy has become the backbone of China's philanthropy. In 2017, the total amount of corporate charitable donations was about CNY90 billion, while private enterprises accounted for more than half of the total enterprises charitable donations (Jin, 2019).

The reason why more and more private entrepreneurs take the initiative to participate in charitable donations is because private enterprises are different from state-owned enterprises. They are not closely related to the government and have relatively few political resources (David, Jane, & Roberts, 2006) but at the same time they are less intervened by government, and they have more autonomy in charitable donations.

With the advancement of the economic system reform and marketization, as well as the increasingly fierce business competition environment, in addition to bearing the quality of products and services, private enterprises pay more attention to their social responsibility and increase their competitive advantage by investing in social responsibilities (Liao, 2017). As a strategic investment behavior of private enterprises, charitable donations can help enterprises obtain recognition and support from consumers, suppliers, governments and other stakeholders, thus improving their competitive advantages and financial performance (sound management mechanism) (Porter & Kramer, 2002).

Therefore, the analysis of what kind of private entrepreneurs are more likely to engage in charitable donations is beneficial to playing the role of private enterprises in undertaking social responsibilities, and it is also of great practical effect in promoting the development of private enterprises.

1. Philanthropic culture and religious beliefs in China and Western countries

Philanthropy is a historical tradition shared by all nations in the world. Philanthropic cultures around the world condense common values and humanitarian feelings, that is, while striving to pursue their own happiness, everyone should not put the lives of others at risk and should have the moral or obligation to help others through hardships. However, there are differences in the ideological origins of Chinese and Western philanthropic cultures:

China, which advocates Confucian culture, regards benevolence as a kind of altruistic spirit with moral self-discipline. In addition, the Taoist idea of "Great harmony", which emphasizes the formation of a cultural atmosphere of mutual help in society, is also the root for the development of Chinese philanthropic culture. Besides, the core idea of "relieving sentient beings" of Buddhism has gradually been accepted by the public. The so-called "relieving sentient beings" means that we should become an immortal. Only by helping all living beings to achieve immortal can we realize the great "Tao". It shows the philanthropic culture of mercy and helping others. It can be seen that Chinese philanthropic culture is inclusive, and it is not just derived from religious culture (Ni, 2013).

However, Western philanthropic culture is relatively simple and distinct. Christianity's "philanthropy" is the main ideological origin of western philanthropic culture. Religious belief has an important influence on the perception 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 (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).

2. Religious beliefs and corporate philanthropic behaviors of China and 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-related 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). And the behavior of enterprise charitable donations basically belongs to the entrepreneur's personal behavior and has nothing to do with the enterprise itself.

Many scholars in the western countries believe that religion affects human capital (Becker & Woessmann, 2009) and social capital (Arrunada, 2010), shape values, and then influence people's decisions. It is unscientific to ignore the influence of religious factors in decision-making of enterprises (Iannaccone, 1998).

At the individual level, studies have shown that religious beliefs could have an influence on business ethics. Siu, Dickinson, & Lee (2000) took undergraduates from business school as a sample and found that students with religious beliefs were more concerned about issues involving business ethics and had a stronger spirit of contract. Ahmed, Chung, & Eichenseher (2003) carried out a piece of cross-cultural research using a sample of students from the United States, China, South Korea, and Russia. The results showed that religious beliefs in these cultures could significantly affect decisions related to business ethics. Vitell & Paolillo (2003) constructed a consumer ethics scale, using data from American consumers to find that Christians were less likely to commit fraud. Utilizing a sample of entrepreneurs, Rietveld & Van (2014) found that Christian entrepreneurs were more convinced that "it is their responsibility to contribute to society through career" (P.9).

Under the social background of Chinese Confucian culture as the mainstream, although it contains the "benevolence" of Buddhism, the "great harmony" of Taoism, there is no unified religious and cultural belief on the whole. Scholars have different opinions about Chinese religious belief. Some believe that there is no religious belief in China. Doing good is just a kind of mercy and gift to the weak for Chinese people. It is a matter of personal moral conduct. There is no need to be blamed for not doing good (Gao & Dou, 2007). Although some scholars have found that enterprises closer to religious sites were more enthusiastic about charitable donations (Du & Feng, 2014), using data from Chinese listed companies, this study only focused on the influence of external religious environment on corporate philanthropy, and few people discussed it from the perspective of entrepreneurs' personal religious beliefs.

Previous studies in the literature showed that philanthropy in western countries was developed early and it covered a wide range, far surpassing that in China. Compared with western countries, on the premise of the absence of religious beliefs: 1) China's charity causes are relatively behindhand. It was established in the 1980s (Wang, 2009), and many entrepreneurs were unwilling to engage in charity (Li, 2014); 2) Chinese private entrepreneurs are often questioned by the public or "morally" kidnapped when they are engaged in philanthropy, and they often feel that they are put "in a dilemma". For example, entrepreneur Chen Guangbiao who was engaged in renewable resources is high-profile in philanthropy throughout his life. During the Wenchuan earthquake, he contributed money and exerted himself for disaster reliefs as soon as he knew the disaster. He also went to many overseas countries. He was enthusiastic about doing charity in Japan and Taiwan and has donated 1 billion Yuan. However, some domestic media and experts sharply criticized his "high-profile good deeds" as "violent good deeds" and "show-off", and even ridiculed him as a "malefactor"

(Zhou, 2013). Undoubtedly, this has discouraged the enthusiasm of Chinese private entrepreneurs to engage in charitable donations to some extent; 3) Some private entrepreneurs, such as Chen Guangbiao, do not have religious beliefs but always stick to doing charity. It can be seen that religious belief is not the only necessary criterion affecting entrepreneurs' charitable behaviors. In general, these people only occupy a small proportion. There is still "a long way to go" if we rely on them to play the leading role in promoting the development of corporate philanthropy. However, in western countries, most entrepreneurs have religious beliefs and are more active in philanthropy (Chen, Wu, & Li, 2015). Therefore, relatively speaking, the lack of religious beliefs may play a negative or hindrance role in the development of corporate philanthropy.

3. Regulating Political Connection

At present, China is in an economic transition period, the market economy system is not perfect, and the government holds a large quantity of resources on which enterprises depend. For private enterprises that are at a disadvantage in both the capital market and the product market, only by acquiring political resources and capital can they promote their better development (Li & Xiao, 2013). Driven by the dual power of obtaining government resources and pursuing political status, many private entrepreneurs actively participated in politics, competing for political positions such as deputies to the National People's Congress and members of the Chinese People's Political Consultative Conference (CPPCC), in order to seek political capital (Yang & Zou, 2019).

According to previous studies, charitable donations can significantly increase the probability of entrepreneurs being elected as deputies to the National People's Congress or CPPCC (Ma & Parish, 2006), thereby aggrandizing their social status and their prestige, then establishing and maintaining political relations (Wang & Li, 2015). However, when asked whether the political identity of entrepreneurs can promote corporate philanthropy or not, the answers of scholars are inconsistent. Zhang, Zhang, Shen, & Wang (2010) believed that although political connection can help enterprises obtain more resources, it has a negative impact on the efficiency of resource allocation. No matter from the management level or the pressure level of enterprise resources, political connection is likely to weaken the positive evaluation of corporate philanthropy, thus weakening the promotion of financing and other aspects of corporate charitable donations. Wang and Qian (2011) believed that non-politically related corporate charitable donations are more politically motivated, because non-politically related enterprises have larger dependency on and uncertainty of the key resources allocation, and it is more necessary for them to use the political strategy of charitable donations to obtain government's recognition and support.

Generally, Chinese corporate philanthropy does not necessarily derive from the religious beliefs of entrepreneurs, but most people believe that people with religious beliefs tend to donate to charity, while there is little research on the religious motivation of charitable donations (Wang, Jiao, Jin, Meng, & Zhu, 2015).

Since private entrepreneurs have independent managing autonomy, corporate philanthropy mainly depends on individual entrepreneurs, so it is necessary to explore the relationship between entrepreneurs' religious beliefs and corporate philanthropy; at the same time, the government may affect the decision-making process of enterprises (Stephen & Henry, 1990), and sometimes it will weaken entrepreneurs' independent managing rights. Therefore, it is also necessary to further study the effect of entrepreneurs' political identity on corporate philanthropy. Therefore, the purpose of this research is to explore the impact of private entrepreneur's religious beliefs and political identity on the corporate philanthropy donations.

Method

1. Study framework diagram

Based on qualitative research, this study explores the relationship between private entrepreneurs' religious beliefs and corporate charitable donations through in-depth face-to-face interviews, and further explores the impact of entrepreneurs' political identity on corporate charitable donations.

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 path framework of continuous analytic induction is presented below.

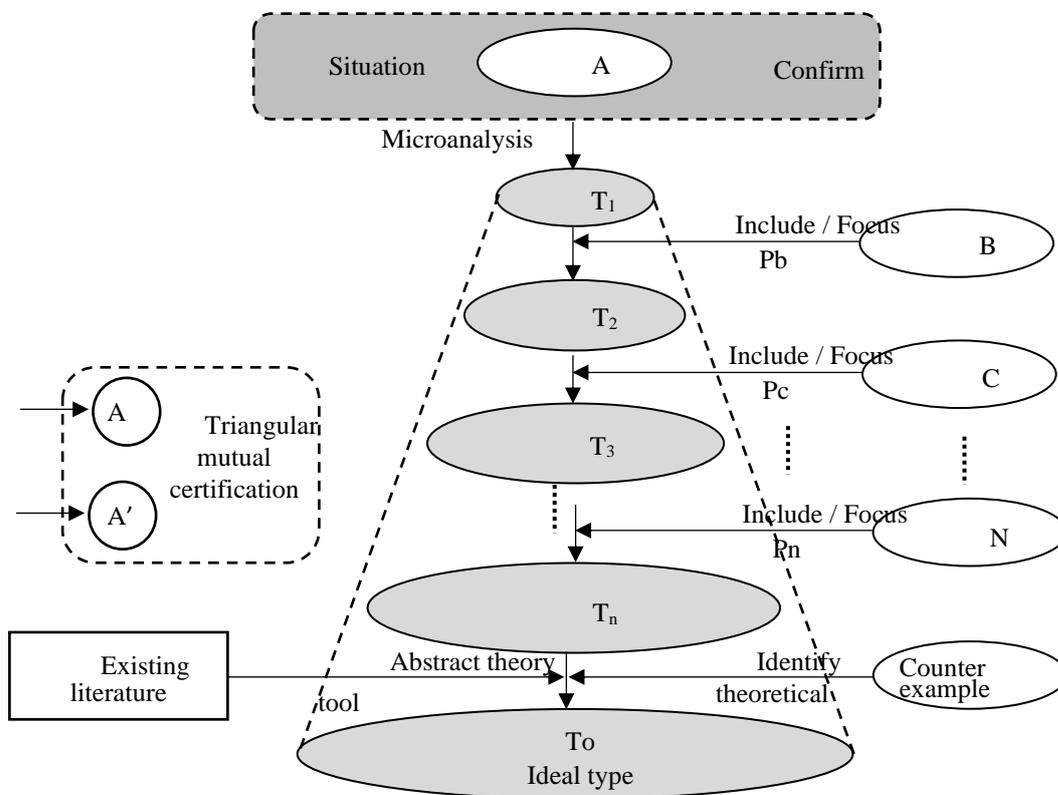


Figure 1 Path frame diagram for continuous analytic induction

2. Study objects and method

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. In the activity of qualitative research, researcher uses a variety of 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 & Rothman, 2015). This research intends to

explore the impact of private entrepreneur's religious beliefs and political cognism on the corporate philanthropy donations, so it is suitable for qualitative research methods.

This study collects samples based on judgmental sampling. Judgmental sampling, also known as "purposive sampling", refers to a sampling method in which the researcher selects the most representative units from the sample members based on the subjective experience and judgement of the researcher. The researcher of the current study is familiar with the interviewees, knowing that they are all private entrepreneurs with independent management rights, and all engage in philanthropy. In this case, they were selected because of their philanthropic behaviors.

Face-to-face in-depth interviews were conducted with entrepreneurs from different regions of China who are keen on philanthropy, applying continuous analytic induction to perform three-level coding. No more data were collected after the interview data reached saturation. In the end, 11 charitable entrepreneurs from 11 cities in 10 provinces of China were identified as interviewees. The researcher studied the relationship between religious belief, political identity and corporate philanthropy of private entrepreneurs, and each interviewee was interviewed for 2-5 days at the company where the entrepreneur works.

The reason for applying the multi-case research method in this study is that it is a research approach for multiple cases and multiple data sources. It is 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. Instead, researchers, with a rough research topic and field study methods, 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 (Lin, 2015).

With multi-case research method, the researcher can understand and reflect on 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).

The participant observation method was first proposed by Linderman (1924) and is an important part of qualitative research and multi-case studies. It means researchers 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.

Before each interview, the researcher communicated with the interviewees in advance, agreed on the interview time and place, and informed the topic of the interview. In the face-to-face in-depth interview, the respondents spoke freely according to the theme, and the researchers only gave appropriate guidance, asked for consent, and recorded the interview on the spot. In face-to-face in-depth interviews, the researcher can observe the external expressions of interviewees closely, gain insight into their internal psychology, judge the truthfulness of their speech and effectively adjust the content and focus of the interview in a timely manner;

Results

The researcher classified the interviewees as Y-type entrepreneurs. The Y1-Y11 referred to below are the code numbers of charitable entrepreneurs. With NVIVO software being used to encode the interview data in three levels, after continuous analysis, induction and comparison, the core categories are found out by refining the same attributes and different attributes. By developing story line, the influencing factors of Y-type entrepreneurs's engaging in philanthropy are identified to determine whether corporate philanthropy is related to the entrepreneurs' personal religious beliefs, and whether the entrepreneurs' political identity can regulate corporate philanthropy.

With the consent from the concerned, some interviewees are listed as follows:

Table 1. Partial list of charitable entrepreneurs

Name	Industry	Scale	Post	Political Identity	Charitable donations	Region	Age	CPC member	Gender
Zhou Xiaoyan	Art Education	Large	Chairman	Initiator of a charity organization	Lead the company to help deaf children every year and donate money and materials to them	Shandong	42	Yes	Female
Zhang Zhigang	Costumes	Medium	Chairman	Director of District Neighborhood Committee of the City	Regularly visit poor villages together with municipal media to help the elderly, left-behind children and seriously ill patients, and provide them with medical services and raise funds for them	Tongshan	48	Yes	Male
Song Wenjiao	Software	Small	Chairman	Member of Municipal Charity Association	Join the charity organization of the city and make a fixed annual donation. The company only recruits disabled employees to help the disabled solve the problem of survival	He nan	45	Yes	Male

Note: Political identity refers to the concurrent post of entrepreneurs in government department

1. 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 96,265 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 1,069 initial conceptual sentences were obtained. Those sentences occurring less than 2 times were removed, those occurring more than 3 times were reserved. Finally 198 main concepts were extracted, with 63 categories.

Table 2. Process of Coding Entrepreneurs' Data

Process of coding entrepreneurs					
Original statement Y	Conceptualization A	Category AA	Main category B	Core category C	Logical relation E

Note: Y refers to the original sentence of the interviewee; A refers to giving the original statement of a concept; 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.

Through comparative analysis, it is found that there are many similarities of Y entrepreneurs in terms of categories, 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, etc. But in the process of open coding, there is no consistency of religious beliefs, that is, some entrepreneurs have religious beliefs (most of them are Buddhists), while some do not.

Due to length limitation, this article only intercepts a part of the final three-level coding result:

Table 3. Open Coding

Original data sentences	Conceptualization	Category
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 committee members of Jiangzhou. Y1	A1 Holding political Posts	AA1 Political Posts
3. I am also a director of Hunan Provincial Art Volunteer Association. Y3		

2. 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 categories and the sub-categories (Ji & Mu, 2016).

The attributes of the Y type entrepreneurs are clustered and grouped based on the open coding to form the main category of the Y-type entrepreneurs. It is summarized as four aspects: holding political posts, goodness-oriented personality traits, profound insights into

philanthropy, and enterprise's gains from charitable activities. Finally, 7 main categories and 38 sub-categories of the Y-type entrepreneurs were summarized.

Based on the axial coding, it is found that the formation of philanthropic beliefs of Y-type entrepreneurs is the result of the following attributes: holding concurrent political posts, goodness-oriented personal traits and insights into philanthropy. And entrepreneurs with philanthropic beliefs are passionate about philanthropy, while entrepreneurs without philanthropic beliefs do not engage in philanthropy (as discussed in another article and will be published soon).

Due to space limitations, only the main part of it is intercepted:

Table 4. Axial Coding

	Main category	Sub-category
Reasons for Philanthropic Belief Formation	B1 Political posts	AA1 Holding political posts
	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;
	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.

3. Selective coding

Selective coding is the process of refining the core category from the main category and other categories, developing the story line, and repeatedly verifying for perfection with all the data, and finally forming a new theoretical model (Wang & Liu, 2016).

Corporate philanthropy does not have an absolute relationship with whether an individual entrepreneur has "religious belief", but has a direct relationship with the entrepreneur's "philanthropic belief". However, the entrepreneurs' "philanthropic beliefs" do not originate from their "religious beliefs", but it is related to whether an entrepreneur has a political identity. In addition, according to the interviews, those entrepreneurs with religious beliefs are more enthusiastic about philanthropy, but it does not mean that those entrepreneurs without religious beliefs may not engage in philanthropy.

As shown in Figure 2

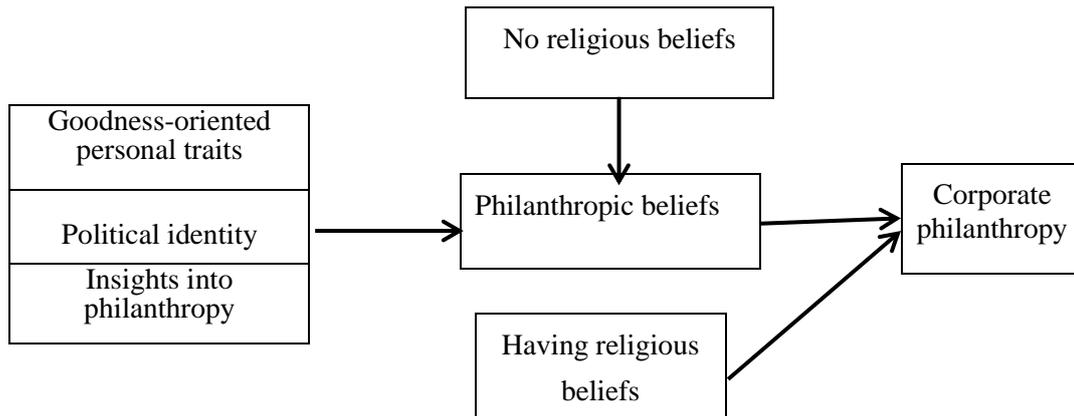


Figure 2 Factors influencing corporate philanthropic behaviours

Detailed analysis is made as follows:

1. *“Political identity” helps “the formation of entrepreneurs’ philanthropic beliefs” and promotes “corporate philanthropy”*

Luo & Tang (2009) did a “political status analysis” of 100 Chinese rich person in 2005, including 9 deputies of the National People's Congress (NPC) and 16 members of the Chinese People's Political Consultative Conference (CPPCC), who accounted for 25% of the total figure. The results show that most entrepreneurs have political identities and they are engaged in doing charitable donations. This indicates that their identities have enhanced their sense of social responsibility, deepened their understanding of charitable careers, awakened their "goodness-oriented personal traits" and promoted their beliefs in charity. The results are consistent with conclusions of this study. For example: in this study, Fan serves as the Deputy Secretary-General of Society of History of China's Resistance War against Japanese Aggression. This post has inspired his patriotism. He devoted all his family property to investing in 100 historical museums and was determined to “be a collector of national memory. Y11”

“We have a special public welfare organization that belongs to a party- the Non-Party Intellectuals Association of the city, which is of large scale and has a large number of members. It is affiliated to the United Front Work Department. Our leader is the Deputy Mayor Li Yan. We conduct research activities every year to find some issues in the society needing to be solved and put forward proposals to the government to help the society solve related problems. For example, the garbage classification should be investigated. Y9”

2. *Even without “religious beliefs”, “philanthropic beliefs” of entrepreneurs can also contribute to corporate philanthropic behaviors*

“I have no religious belief, but I am a deputy to the National People's Congress and have an obligation to undertake more social responsibilities. First the social environment requires me to do this, and second this identity itself has a supervisory role, which motivates me to continue to do it, and the more I do it, the more sense of responsibility I feel. When you suddenly stop doing it one day, you will feel ashamed. So I think an entrepreneur engaging in philanthropy does not necessarily means that this person has religious belief, but he must be kind and responsible to the society. Y5”

“ I don't have religious belief, but my parents have. I may be influenced by them. I have been kind-hearted since I was young and often go to help those weak people. When I see them being bullied, I will step into it. After setting up my own company, I have enough ability to

help others, and I also make donations from time to time every year, mainly to help those children from poor families, so that they can afford to go to school. Y6”

3. *Entrepreneurs have “religious beliefs” but don’t have “political identity” necessarily, which is also conducive to corporate philanthropy*

The interviewees believe that their religious beliefs motivate their philanthropic behaviors, such as:

“I have religious belief, but I don't have a political identity. I think that people's kindness does not depend on his identity, but whether he has belief. When you feel that there is a power of kindness supporting yourself, you want to help more people. My whole family believes in Buddhism. When I was very young, I used to help people in my village with my parents. Until now, I still insist helping the lonely old people in the countryside. Y7”

“There is a saying in Buddhism that “commoners fear for consequences, Bodhisattva fears for reasons”, so people have no distinction of status, it's always proper as long as they do good deeds. I lead the company to visit the left-behind children non-stop every year. Some children have already gone to college and they still write letters back, saying he would repay me in the future, but I told him that he should strive to help more people, which is the best reward for me. Y10”

The religious beliefs of private entrepreneurs have no absolute impact on corporate philanthropy, but entrepreneurs with religious beliefs are more keen on philanthropy; the political identity of entrepreneurs has a positive impact on corporate philanthropy. For entrepreneurs without political status, their religious beliefs have a positive impact on corporate philanthropy, while entrepreneurs with political identities have a stronger positive correlation between their religious beliefs and corporate philanthropy.

4. Theory saturation

Data collection can be stopped when no new concepts or categories can be found in the new data. After applying NVIVO to encode the data, no new category or structural relationship was found, so the theoretical model was considered saturated (Strauss & Corbin, 1997). The researcher strictly followed this criterion when conducting the in-depth interviews. When no new categories and structural relationships were found, no more data was collected, so the theory of this study reached saturation.

Discussion and recommendations

The motivation of corporate charitable donations is the focus of many scholars. But few scholars have studied from the perspective of individual religious beliefs of entrepreneurs. This study verified the influence of private entrepreneurs' religious beliefs on corporate through face-to-face in-depth interviews with 11 charitable entrepreneurs in 11 cities of 10 provinces across the country, applying continuous analytic induction, combined with NVIVO software for three-level coding. Meanwhile due to the environment for private enterprise survival, the regulatory role of entrepreneur political identity on corporate charity is further considered.

The discussion and contributions in this article are as follows:

1. This study introduces the religious beliefs of private entrepreneurs into the research on the motivation of corporate philanthropy. With the popularity of religious belief in China, it has become an increasingly important force affecting the society, so it is unscientific to ignore religious factors in the study of business management (Iannaccone, 1998). At the same time, philanthropy of private enterprises has become the backbone of corporate philanthropy (Jin, 2019). Exploring the motivation of charitable donations of private enterprise will help them better play their role of social responsibility. However, entrepreneurs' religious beliefs may influence their donation decisions (Wang & Li, 2015), which is also confirmed by the research results. Therefore, this study has a good guiding role in terms of theory and practice.

2. This study further explores the influence of the interaction between religious beliefs and political identity of private entrepreneurs on corporate philanthropy. Affected by the social environment, private entrepreneurs without political identities are willing to make charitable donations in order to obtain more political resources for better development of their enterprises, which is similar to the study made by Du & Feng (2014), while private entrepreneurs with political status are more inclined to corporate charitable donations because they bear more social responsibilities, which is opposite to the study made by Wang et al., (2015). At the same time, if entrepreneurs also have religious beliefs, the intensity of corporate philanthropy will be greater.

3. Research results show that religious beliefs and political identities are not the most fundamental reasons for entrepreneurs in their engaging in charitable activities for corporate philanthropy, but they do play a driving role. No matter they have political identities and religious beliefs or not, entrepreneurs are all likely to engage in charitable donations. On the one hand, this can show rational considerations of entrepreneurs to their own political and economic interests; on the other hand, charitable beliefs of entrepreneurs will directly drive them to do charity. This can be seen as a perceptual trait. Therefore, the author believe that the two aspects combined will promote the development of corporate philanthropy on a larger scale.

Based on the research results, this paper puts forward the following suggestions for the healthy development of Chinese private enterprise philanthropy:

1. Suggestions to government agencies

As a result, the researcher suggests that the government should actively learn the faith culture from countries with religious beliefs, enable people to see advantages overweighing disadvantages of religious beliefs, effectively guide the development of religious beliefs, get rid of "superstitions", carry forward the culture of its "goodness", encourage all people to believe in religion, make it really popular in China, and make it an important social force influencing corporate philanthropy; meanwhile, give political identities to actively charitable entrepreneurs, such as appointing them as People's Congress Representatives of the districts in cities or CPPCC members, so as to strengthen their sense of responsibility, mobilizing their enthusiasm for philanthropy, so that they can better fulfill their social responsibilities. It can also promote the development of national philanthropy, and help the government solve certain social problems, like balancing the gap between the rich and the poor locally, transferring effective resources to the weak, alleviating class conflicts, and maintaining social stability and so on.

2. Suggestions to business sectors

The business sectors should make it clear that if enterprises only put profit first and ignore their corporate social responsibilities, they will not be recognized by the society and will not achieve significant development. Only when corporate interests are closely integrated with corporate social responsibilities can they achieve better results. Corporate philanthropy is one of the social responsibilities that enterprises must assume because it can well promote corporate development. For example, Wang & Liu (2018) found that charitable donations can help private enterprises obtain more external financing support and effectively relieve their "difficult financing" problem. Therefore, the positive impact of corporate philanthropy should be considered first;

Secondly, the business sectors 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, doing a good job of media publicity is also important because the public can

have a more comprehensive understanding of corporate charity activities with the aid of media publicity, which will enhance corporate social reputation finally;

Thirdly, research results show that deep insight into philanthropy is also one of the main reasons for promoting charitable behaviors of entrepreneurs. Therefore, it is necessary to promote excellent western philanthropy ideas within enterprises and change inherent wrong perceptions of individuals (philanthropy is bad for the development of enterprises, etc.). Besides, it is also necessary to strengthen the vigorous and high-profile publicity of charitable figures and charity models in enterprises so as to give full play to their role of demonstration and publicity and form a corporate cultural atmosphere of "charity and pride".

Research Limitations and Future research Directions:

1, For the categories of religious belief, this study only distinguishes between "having religious belief" and "having no religious belief", and does not explore the influence of specific religious types, such as Buddhism, Christianity and Islam, on charitable donations; 2, Corporate philanthropy is the most important way for enterprises to assume social responsibility, but whether religious belief also has an impact on other ways of social responsibilities of the companies is worth further discussion in the future.

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