



# Adapting Faith: How Social and Economic Changes Reshape Religious Organizations in Taiwan

<sup>1</sup>Margarita Sheu, <sup>2</sup>Yu-Xi Wang, <sup>3</sup>Dong-Hua Hsieh

<sup>1,2,3</sup>Department of International Affairs, Wenzao Ursuline University of Languages, Taiwan  
Email: <sup>1</sup>margarita@mail.wzu.edu.tw

**Abstract-** Religion has historically played a central and enduring role in Taiwanese culture and everyday life. Buddhist, Taoist, and folk temples have long functioned not only as centers of spiritual devotion but also as institutions fostering community cohesion and moral order. In recent decades, processes of modernization, urbanization, and evolving social values have significantly influenced the organizational structures and operational practices of religious institutions. Although temples remain among the most stable social entities in Taiwan, their functions have become increasingly diversified. Some temples have transitioned toward social enterprise models that integrate religious faith with social services as well as modern management practices, while others occupy an intermediate position between traditional religious institutions and non-profit organizations, seeking innovative ways to engage with followers and expand their social impact. Consequently, the emergence of “spiritual consumption” has intertwined religion, culture, and market dynamics, transforming both the public’s experience of religious participation and the ways in which temples manifest communal solidarity—a transformation unprecedented in Taiwan’s religious history.

This study investigates the evolution of Taiwanese temples and religious organizations from traditional religious centers into socially oriented institutions with social, economic, cultural, and environmental objectives. Drawing on the principles of Humanistic Buddhism and social enterprise theory, it examines how temples may enhance institutional management through reform, promote community participation, develop innovative and sustainable models, and adopt contemporary management concepts. Through case studies of the Fo Guang Shan Foundation (FGS) and the Tzu Chi Charity Foundation (TCC) and other religious organizations, the research demonstrates that large religious organizations can successfully integrate faith, philanthropy, and economic sustainability, while smaller temples have cultivated distinctive “religious economy” models through cultural tourism, creative products, and engagement in social activities.

Nevertheless, the absence of clear legal frameworks governing religious organizations in Taiwan has created a regulatory “gray zone.” Many temples—whether registered as foundations or associations—operate at the intersection of religion, commerce, and social welfare, complicating government oversight of financial activities and legal accountability. As the boundaries between spiritual products and charitable undertakings become increasingly blurred, some religious institutions have adopted more professional and transparent management systems, incorporating social enterprise principles to diversify their services. These initiatives often include investments in higher education and healthcare, thereby enhancing public trust, organizational legitimacy, and the positive public image of Buddhism as a socially engaged faith.

Therefore, investigating how these organizations negotiate the tension between religious authenticity and social responsibility amid societal transformation and generational shifts among adherents, situated within the analytical framework of Humanistic Buddhism and social enterprise theory, temples and related institutions are conceptualized as hybrid organizations that integrate spiritual, economic, and social objectives in accordance with the quadruple bottom line of social enterprise (Tate & Bals, 2018). The findings further demonstrate that the transformation of Taiwanese religious organizations diverges markedly from Western experiences: the formerly metaphysical and unquestioned authority of temples and the “Buddha” has evolved into a modern, socially engaged institution that continues to play a constructive and influential role in contemporary Taiwanese society.

**Keywords:** Humanistic Buddhism, Social Enterprises, Spiritual Consumption, Faith-based Social Enterprise (FBSE), Non-profit Organizations (NPOs).

## I. Introduction & Background

Contemporary Taiwan is characterized by a high degree of religious diversity and freedom. According to the National Religion Information Network (Ministry of the Interior, Taiwan, 2023), Buddhism, Taoism, and various forms of folk religion constitute the most influential religious traditions in Taiwan, both in terms of the number of temples and the size of their follower populations. However, processes of technological modernization and shifting social trends have presented religious organizations with increasing socio-economic challenges, including urbanization, declining birth rates, and population aging. These structural changes have driven many

faith-based organizations away from traditional temple-centered practices toward alternative spiritual centers that often experience reduced followership, declining donations, and an increasingly elderly congregation. In response to financial insecurity, some religious institutions have adopted innovative strategies that include the commercialization of religious products and cultural merchandise, as well as the integration of religious sites with tourism activities. Such developments have contributed to the emergence of a “spiritual market” and patterns of spiritual consumption, which have in turn provoked public criticism and concern regarding the commodification of religious faith (Redden, 2016). Critics argue that these practices risk undermining the sanctity and spiritual integrity of religious institutions. From an alternative perspective, however, these transformations may be understood as adaptive responses to economic pressures, enabling temples to sustain their operational viability and social relevance within a rapidly changing societal context.

Notably, some Buddhist organizations have adopted Humanistic Buddhism, emphasizing the application of Buddhist teachings in everyday life and active social engagement. This alignment of spiritual values with economic practices reflects a shift toward socially conscious religious entrepreneurship. This research examines the transformational processes and socio-economic challenges reshaping religious organizations in Taiwan.

### 1. 1895–1949: Japanese Colonial Period

During Japanese colonial rule, Buddhism in Taiwan was predominantly shaped by Han Chinese traditions, particularly Southern Fujian Buddhism, while also incorporating elements of Japanese Buddhism. This period facilitated the cultivation of local Taiwanese Buddhist intellectuals. Moreover, Taiwanese monks who studied in Japan and later returned played a significant role in disseminating Buddhist teachings and institutional practices (Katz, 212).

### 2. 1949–1987: Post-war Period and Authoritarian Governance

Following World War II, religious development—especially in folk religion—expanded notably from the late 1970s onward. However, under martial law, religious organizations operated within strict political constraints. Groups perceived as opposing the ruling party or suspected of political involvement faced surveillance and suppression, limiting genuine religious freedom. Consequently, many religious institutions functioned primarily as non-governmental organizations focused on providing spiritual and psychological support rather than public advocacy.

### 3. 1987–Present: Democratization and Religious Pluralism

After the lifting of martial law in 1987, Taiwan experienced rapid religious diversification. Buddhism, alongside Taoism, Christianity, and Yiguandao, contributed to a pluralistic religious landscape. Major religious organizations increasingly adopted mass media and digital platforms for outreach. During this period, Humanistic Buddhism gained prominence. Under the leadership of Master Hsing Yun, Fo Guang Shan emphasized education, social engagement, and internationalization, exemplified by institutions such as Fo Guang University and the Buddha’s Light International Association, reflecting principles of humanization and practical application of Buddhist teachings. In contrast, the Tzu Chi Foundation, established by Master Cheng Yen, emphasizes medical care, environmental protection, and disaster relief, thereby shaping a socially engaged Buddhist identity. Similarly, Dharma Drum Mountain, founded by Master Sheng Yen, promotes Zen practice and spiritual environmentalism through institutions such as the Dharma Drum Institute of Liberal Arts.

According to statistics up to 2023, 27.9% of Taiwan’s population identifies with traditional folk religions, 19.8% with Buddhism, 18.7% with Taoism, and 23.9% report no religious affiliation. The remaining population primarily adheres to Protestantism (5.5%), Yiguandao (2.2%), and Catholicism (1.4%).

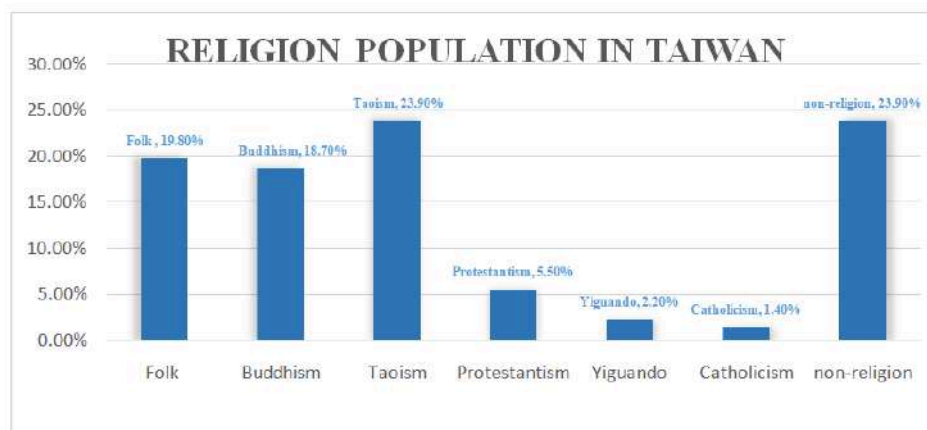
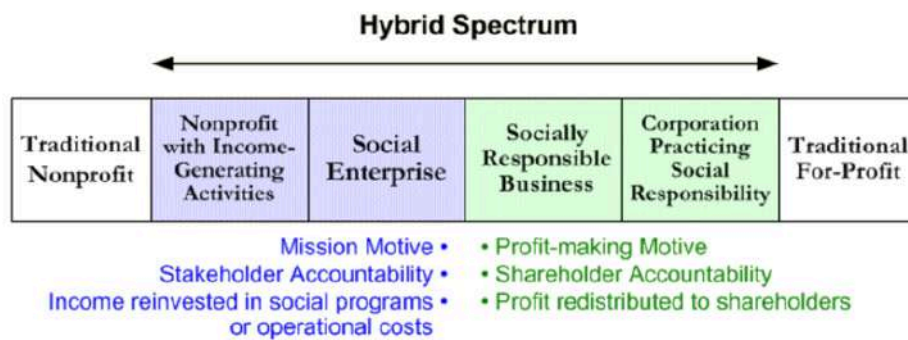


Figure 1: Religious Populations in Taiwan  
Ministry of Interior, accessed, Nov. 2025.

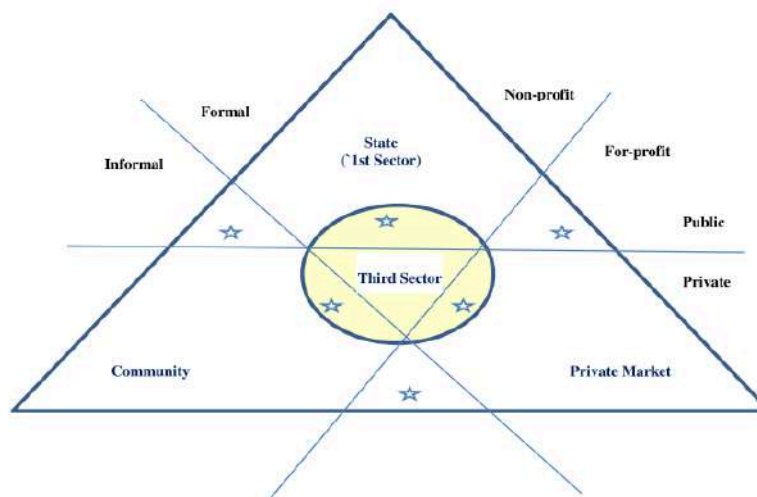
## II. Literature Review

In the early nineteenth century, particularly during the 1830s, pronounced disparities among social classes were a major catalyst for the emergence of social enterprises. These initiatives extended beyond economic development to address four interrelated bottom lines: social, economic, environmental, and cultural (Mukherjee & Banerjee, 2021). Widespread social inequality encouraged the growth of social entrepreneurship and the transformation of nonprofit organizations into mission-driven businesses. In 1978, Freer Spreckley formally coined the term “social enterprise,” positioning the United Kingdom as a pioneer in socially oriented business models.



**Figure 2:** Spectrum of Social Enterprises  
 Sources: Hybrid Spectrum Distribution Dees, 1998

Dees (1998) described a continuum between pure charity and conventional business, highlighting diverse approaches to implementing social responsibility and sustainability. While some organizations emphasize tax-exempt foundations, others prioritize support for marginalized communities. Alter (2007) classified social enterprises into three types—embedded, integrated, and external—based on their reliance on business activities and strategies for achieving social missions. Additionally, Kerlin (2013) categorized social enterprises according to legal form and operational logic: 1) cooperative-based (e.g., social cooperatives), 2) nonprofit-based (e.g., revenue-generating NGOs), and 3) commercial-based entities (e.g., B Corps or benefit corporations).



Sources: The Third Sector in Europe, Evers & Laville, 2004, *UK National Council for Voluntary Organizations*. It is re-modified by authors. The six star areas illustrate the cross-sectoral collaboration, either in the form of formal/informal, for-profit/not-for-profit, or public/private.

### 2.1 Differences between International and Taiwanese Social Enterprises

#### A. Taiwan

In 2007, Taiwan began to adopt the concept of social entrepreneurship, emphasizing the resolution of social problems through market mechanisms and social innovation. Formal governmental support emerged in 2014, when the Executive Yuan launched the Social Enterprise Action Plan (2014–2016), followed by subsequent

phases for 2017–2022 and 2023–2026. Despite ongoing debates and challenges surrounding social entrepreneurship, the overarching policy direction has remained consistent: addressing social issues through innovative and action-oriented strategies. Although social enterprises worldwide share a common mission of social problem-solving, their institutional arrangements, legal recognition, and levels of governmental support vary considerably across national contexts.

In contrast to countries such as the United Kingdom and South Korea, Taiwan has not yet enacted specific legislation for social enterprises. Most social enterprises operate under existing legal frameworks, including the Company Act, Cooperative Act, or Civic Organizations Act, and therefore lack distinct legal status or dedicated tax incentives. Moreover, Taiwan has not established formal certification systems or standardized tools for social impact assessment. Government support is primarily delivered through short-term measures, such as competitions, subsidies, and pilot projects, rather than a comprehensive, long-term policy framework. Consequently, Taiwan’s social enterprise sector remains in an exploratory phase, facing persistent structural challenges related to scaling, sustainability, and institutionalization.

### B. United Kingdom:

The United Kingdom was among the first countries to legally recognize social enterprises. The Community Interest Company (CIC) Regulations of 2005 established a distinct legal form that integrates commercial activities with social missions, enforced through asset locks and limits on profit distribution to ensure reinvestment in social objectives. CICs may be formed as limited companies or companies limited by guarantee under the Companies Act 2006 and must submit regular Community Interest Reports. Although CICs do not enjoy charitable tax exemptions, the Public Services (Social Value) Act 2012 requires public authorities to consider social value in procurement, reinforcing the UK’s leadership in institutional support for social enterprises (Lai, 2025).

### C. South Korea:

South Korea adopted a similar approach with the enactment of the Social Enterprise Promotion Act in 2007, which clearly defines social enterprises and establishes formal evaluation and support mechanisms. The Korean model places strong emphasis on job creation and social inclusion for disadvantaged groups, reflecting a government-led development strategy. Jeon et al. (2024) found that South Korean social enterprises rely heavily on state policies and institutional support, highlighting a stakeholder-oriented perspective rather than a shareholder-driven approach.

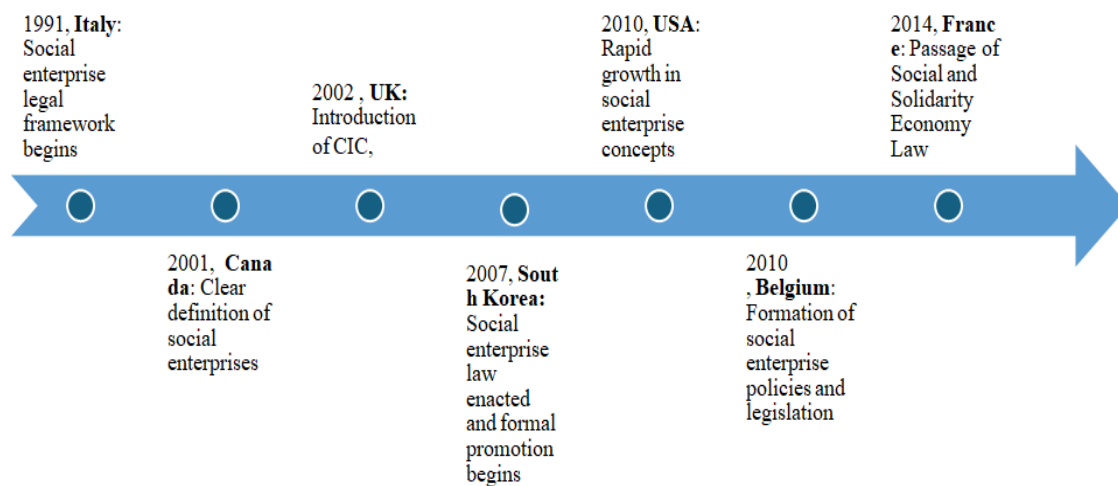


Figure4: Development of social enterprises

### D. The Rise of Religious Associations/Foundations in Taiwan

Early religious foundations were more informal, often operating as temple-based organizations or religious associations, which provided services primarily for their own communities. These organizations did not formally engage with the state or the legal frameworks that are considered as non-profit organizations. However, scholarly research on the evolution of religion in Taiwan from 1945 to 2025 highlights a complex interplay between political control, religious autonomy, and social engagement. Post-Martial Law, religious organizations had more room to grow and institutionalize non-profit organization with a modernized and humanistic Buddhism.



**Table 1:** Comparison the Two Institutionalized Religious Organizations

Item	Buddhist Tzu Chi Charity Foundation	Fo Guang Shan Monastery
Members	107.4 million	6.0 million
Media and Cultural Outreach	Tzu Chi TV, DA.AI Technology, Tzu Chi Radio, Magazines and Publications	Beautiful Life Television (BLTV), Fo Guang Shan's Online Platforms, Buddha's Light International Association (BLIA)
Humanistic Buddhism Education	Buddhist Tzu Chi Foundation: humanistic is one of the 4 missions	Fo Guang Shan Institute of Humanistic Buddhism
Volunteer and Community Services	Disaster Relief, Medical and Welfare Aid, Youth and Educational Programs, Environmental Projects	Disaster Relief, Medical and Welfare Aid, Youth and Educational Programs, Environmental Projects
Compassion and Welfare Programs	Tzu Chi Foundation, Ukrainian Refugee Care (Poland), Nepal Lubini Youth Camp	Fo Guang Shan Compassion Foundation
Educational Institutions	Tzu Chi University (TCU), Tzu Chi University of Science and Technology (TCUST), Kindergartens and Primary Schools in USA and Singapore	Fo Guang University, Nanhua University, University of the West, Guang Ming College

The Social Welfare Act of 1991 represented a significant milestone by enabling religious organizations in Taiwan to register as non-profit entities and actively engage in organized charitable and social welfare activities. To understand Taiwan's religious landscape, it is essential to situate it within the context of limited state welfare provision during the early post-war period. As Alsan and Yang (2024) note, the state's inability to establish a comprehensive social safety net created a gap that religious organizations and non-profit organizations (NPOs) sought to fill.

Concurrently, the emergence of spiritual products offered by religious organizations, alongside commodities provided by NPOs, has become increasingly visible in Taiwan's market. Spiritual consumption encompasses not only participation in religious practices but also the acquisition of products that foster emotional support, protection, or psychological comfort (Heelas, 1996). Religious organizations and NPOs have increasingly employed marketing strategies to promote social goods through tangible products. Faith-based social enterprises (FBSEs) exemplify this trend by producing items that integrate religious significance with appealing design or eco-conscious values. This development reflects a broader shift from purely symbolic religious expressions to products that convey cultural meaning and personal identity (Leonard, 2013). Nevertheless, religious organizations and FBSEs must continually interrogate their practices: are they genuinely nurturing spiritual well-being, or merely commercializing it? Achieving this balance is essential to maintaining an ethical and meaningful spiritual marketplace.

### III. Methodology

This study employs a qualitative approach to examine Taiwanese religious organizations that promote spiritual products and to explore how faith-based organizations transform by adopting innovative solutions to address social issues. Qualitative methods are particularly suitable for capturing individuals' subjective experiences and the unique meanings embedded in their practices. Purposeful sampling was used to select participants aged 25 to 60 who are actively engaged in religious administrative work. Some participants, with a strong interest in temple culture, collect or purchase spiritual products such as incense, amulets, and religious souvenirs, providing insight into religious practice in contemporary consumer society. To enhance comprehensiveness, observational methods were also incorporated.

#### Inclusion criteria of in-depth interview:

- A. Aged between 25 and 60
- B. Self-identified as religious believers
- C. Actively participate in temple-related religious activities
- D. Show a high interest in temple culture and value its cultural meaning or symbolism
- E. Temple management members or administrative staff

Information is collected through semi-structured interviews, using open-ended questions to guide participants in sharing their experiences and views. A thematic analysis is applied to interpret the interview data, following the six-step process proposed by Braun and Clarke (2006). The goal was to identify and analyze core patterns and themes within the data. The following targets are interviewees analysis:

1. Dajia Jenn Lann Temple (interviewed, Aug. 2025)



2. Wanxing Temple (interviewed, Sep. 2025)
3. Fengyuan Cih Ji temple (interviewed, Aug. 2025)

#### IV. Research Finding

Addressing the core question of this research: In a modernized and commodified society, how do temples strike a balance between religious spirituality and economic practice? Similar with other NOPS, how does spiritual consumption impact devotees' faith participation, cultural identity, and the organizational transformation of religious sites.

##### A. Dajia Jenn Lann Temple

Dajia Jenn Lann Temple, located in Dajia District, Taichung City, is one of Taiwan's most prominent centers of Mazu devotion, with a history tracing back to the Qianlong era of the Qing Dynasty. The temple attracts flourishing incense offerings and devotees from across Taiwan. Each year in the third lunar month, the Dajia Mazu Pilgrimage—one of the world's three major religious festivals—draws hundreds of thousands of participants who accompany the procession, creating an extraordinary communal faith experience. Along the route, local residents light lamps to greet the sedan chair, merchants set up offering tables, and traditional performance troupes continuously perform, collectively demonstrating the cultural vitality and shared memory embedded in Taiwanese folk belief.

Interviews with temple staff revealed that Jenn Lann Temple functions not only as a religious center but also as a key pillar of the local economy and public welfare. The temple has modernized its operations, moving beyond traditional religious models by incorporating technology such as online live streaming, GPS tracking, and digital prayer lamp services, enabling distant devotees to participate in rituals. Beyond religious activities, the temple promotes environmental sustainability through initiatives such as reduced incense and firecracker use, while establishing scholarships, relief funds, and social welfare programs for vulnerable groups. It also supports local infrastructure, including road maintenance and firefighting equipment, exemplifying the social responsibility of religious institutions.

Devotees report that faith at Jenn Lann Temple transcends ritual practice, serving as a central symbol of local identity and communal cohesion. Participation in the pilgrimage is regarded as a "spiritual journey" that fosters purification, collective belonging, and moral reflection. In this sense, Jenn Lann Temple represents a model of religious modernization and social engagement in Taiwan, demonstrating how faith can generate profound cultural, social, and ethical impact.

##### B. Shekou Wanxing Temple

Shekou WanXing Temple, located in Taichung City, exemplifies a "community-based" Mazu temple, characterized by approachable and participatory religious practices. Although modest compared to larger temples, WanXing Temple plays a central role in consolidating local sentiment. Interviews revealed that the temple holds daily significance for residents: elders burn incense and pray in the early morning, while volunteers organize and maintain the space in the evening. Festive rituals, including the "Ritual of Praying for Peace" and the "Ghost Festival Universal Salvation Rite," are collectively organized by households, with participants predominantly drawn from the local community, fostering a family-style faith environment.

Board members emphasized that WanXing Temple operates under principles of transparency and democratic participation. Announcements of temple affairs are posted publicly, and community residents are invited to participate in decision-making. This co-governance mechanism positions the temple as a platform for social solidarity. Beyond religious functions, the temple engages in public welfare, including environmental advocacy, community maintenance, elder care, and donations of epidemic prevention supplies, illustrating the broader social role of faith-based organizations. The temple also prioritizes preserving traditional performance troupes, such as the Eight Generals and dragon dance, which are self-organized and practiced by local youth, demonstrating cultural continuity and community dedication.

Through its integration into daily routines, WanXing Temple exemplifies a "small but beautiful" religious organization. It functions not merely as a site of worship but as a hub of local life, fostering social cohesion, preserving cultural heritage, and practicing mutual assistance, highlighting the profound value of embedding religion within everyday community life.

##### C. Fengyuan Cih Ji Temple

Cih Ji Temple, located in the Fengyuan District of Taichung City, is one of the most prominent Mazu temples in the region, attracting numerous devotees and enjoying thriving incense offerings. Situated at the heart of the commercial district and surrounded by a bustling marketplace, the temple has become a vital hub for public gatherings and commercial interaction, where faith and everyday life seamlessly intertwine. During festivals, the square in front of the temple fills with worshippers praying for blessings, creating a lively and vibrant



atmosphere. The mission of Cih Ji Temple is to “propagate faith through culture” by offering religious lectures and guided tours, enabling devotees to gain a deeper understanding of Mazu’s history and values. The temple’s aesthetic details are carefully crafted; its carvings and paintings are exquisitely refined, reflecting the local tradition of integrating artistry with religious devotion.

This Temple is also deeply committed to public welfare, providing scholarships, emergency relief funds, and winter care programs, thereby embodying the Mazu spirit of compassion and salvation. In response to the evolving needs of modern society, the temple has implemented a digital management system and an electronic incense and candle platform, harmonizing traditional religious practices with environmental sustainability. Clearly, Cih Ji Temple is not only a center of religious faith but also a pillar of local cultural education, artistic promotion, and social welfare.

**Table 2: Research Interviewees**

Category	Da Jia Jenn Lann Temple (Est. 1732)	Shekou Wan Xing Temple (Est. 1720)	Feng Yuan Cih Ji Temple (Est. 1777)
<b>Organizational System</b>	General Assembly of Devotees, Supervisory Committee, Secretariat, Board of Directors	General Assembly of Devotees, (Supervisory Committee) Secretariat, (Board of Directors)	General Assembly of Devotees, Supervisory Committee, Secretariat, (Board of Directors)
<b>Geographic Coverage</b>	Dajia as the core, with branch temples spanning Taiwan and overseas.	Shekou and neighboring townships.	FengYuan as the core, influence to Taichung City and surrounding townships.
<b>Scale of Devotees</b>	Mobilizes hundreds of thousands of participants for the pilgrimage; a broad base of <b>permanent devotees</b> .	Primarily local residents and regular pilgrims	Local residents and cross-regional pilgrims.
<b>Spiritual Commodities</b>	Peace Talismans, Incense, Joss Paper Pilgrimage Banners, Cultural Shirts, Charms/Trinkets, Prayer Lamp Lighting Service.	Peace Talismans, Incense, Joss Paper, Charms/Trinkets, Amulets.	Peace Talismans, Blessing Ornaments/Charms, Souvenirs, Prayer Lamp
<b>Public Welfare Affairs</b>	Scholarships, Emergency Relief, Cultural Preservation, Environmental Advocacy, reflecting the integration of faith and social enlightenment/public good.	Elder Care and Visitation, Community Cleaning, Festival Donations, demonstrating community mutual assistance and cultural continuity.	Community Care, Cultural Lectures, Scholarships, Emergency Relief, illustrating the public dimension of faith in daily life

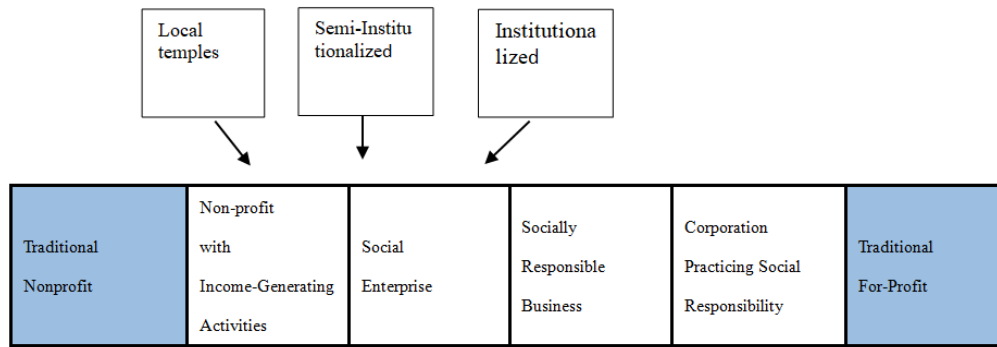
**Thus, this research had concluded some research findings**

**1. The Non-Institutional Status of Taiwanese Temples**

Although Taiwan currently lacks a uniform and universally recognized tax framework for religious temple organizations, and Article 13 of the Constitution guarantees freedom of religious belief and the Regulations for Temple Registration offer a basic regulatory foundation, religious institutions are not explicitly covered under the Income Tax Act, the Profit-Seeking Enterprise Income Tax Act, or the Non-Profit Organization Act. As a result, temples operate in a legally ambiguous space, where their financial activities exist at the margins of formal institutional oversight. Common sources of temple revenue—such as votive offerings, donations for temple construction, fees collected during pilgrimage events, and proceeds from prayer lamps—are rooted in folk religious practice and devotion. These funds, while essential to temple operations, are difficult to classify as “income” or conventional “operating revenue” under existing tax legislation. Consequently, most temples function as “non-institutional” entities, neither fully regulated nor formally recognized in financial or organizational law. This ambiguity not only complicates taxation and accounting practices but also highlights the tension between Taiwan’s legal frameworks and the socio-cultural realities of religious practice. It underscores the need for a more coherent legal structure that can accommodate the unique financial and organizational characteristics of temples, balancing regulatory oversight with the protection of religious freedoms and the continuation of traditional folk practices.

**2. There are three types of temples: local community temples, semi-institutionalized temples, and institutionalized temples**

- Institutionalized religious organizations
- Semi-institutionalized temples
- Local community-type temples



**Figure 4:** Position of Religious Organization from the Social Enterprises  
**Social Enterprise Hybrid Spectrum Dees (1998)**

The highlight in this table indicate the position of this temple on the social spectrum

**Table 3:** Comparison of Three Types of Religious Organizations

Temple Type	Juridical Person Status	Financial Transparency	Social Mission	Market Orientation	Position on the Spectrum
Local Community-Based Temple	None	Low	High	Low	Pure Mission-Centered Orientation
Semi-Institutionalized Temple	Semi-Institutionalized	Medium	High	Medium	Hybrid Social Organization
Institutionalized Temple	Yes	High	High	High	Social Enterprise-Type Religious Organization

## V. Conclusion

This study aims to explore faith-based organizations from the perspective of social and economic changes that reshape religious organizations from pure charity to social enterprises. Through the qualitative study, we found out that religious organizations are no longer local faith communities, but transformed into different phases of non-profit organizations.

The conclusive findings are

1. Spiritual consumption has emerged as a significant means through which believers practice their faith, while also enabling temples to achieve financial autonomy, reflecting the growing interconnection between religion and market mechanisms.
2. The increasing institutionalization and professional management of temples endow them with characteristics comparable to those of social enterprises.
3. Temples of varying scales—local, medium-sized, and large religious organizations—exhibit different degrees of organizational structure and management. Some closely align with social enterprise definitions, having established formal systems, diversified operations, substantial social influence, and a strong commitment to sustainable development.

This study concludes that religious organizations in Taiwan are gradually changing from traditional place of worship into religious social enterprises that combine social function and financial ability. Religious belief is not only a source of spiritual consolation but also creates public value and impacts through social action. In the future, with better laws and policy support, religious organizations can operate under transparent and legal systems, helping to build a new model of faith-based social economy and becoming an important milestone in Taiwan's religious modernization and social innovation.

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