

CORPORATE SOCIAL RESPONSIBILITY AND LESSONS LEARNED FROM SOME COUNTRIES

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Abstract. This study aims to investigate how Corporate Social Responsibility (CSR) is perceived and executed across different national contexts, with particular attention given to Japan, Germany, the United States, and South Korea. The overarching purpose is to extract meaningful insights that could contribute to enhancing CSR implementation in India, a country where CSR is still evolving from its philanthropic roots to a more strategic business practice. By exploring and comparing distinctive CSR practices in selected countries, the research seeks to identify adaptable elements that can support more integrated, inclusive, and effective CSR efforts in the Indian context. The research employs a qualitative, comparative case study methodology. This approach facilitates an in-depth exploration of the cultural, regulatory, and strategic dimensions of CSR in the four selected countries. The study draws upon extensive secondary data, including academic publications, corporate reports, and policy documents, to construct rich case profiles for each country. The findings of the study reveal that CSR practices, while guided by shared global concerns, are deeply shaped by national values, governance structures, and socio-economic priorities. In Japan, CSR is embedded in a corporate ethos driven by philosophical principles of harmony and collective well-being. German firms operate within a highly regulated environment that mandates transparency and environmental accountability. The United States presents a more flexible, innovation-oriented model in which CSR serves as a strategic differentiator and a vehicle for brand enhancement. Meanwhile, South Korea adopts a development-focused approach in which CSR is aligned with national socio-economic goals and often directed by public policy initiatives. Despite their differences, all four models underscore the importance of aligning CSR with long-term corporate strategy, stakeholder expectations, and systemic national objectives. These findings suggest that India's CSR development would benefit from a hybrid model—one that combines value-based commitment, regulatory structure, and innovation—with strong coordination between corporate actors and public institutions. The research ultimately affirms CSR as a dynamic and context-sensitive strategy capable of fostering sustainable development and ethical business conduct in diverse settings.

Keywords: Corporate Social Responsibility; business; sustainable development.

JEL Classification: M14, M16

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Introduction. Corporate Social Responsibility (CSR) is a fundamental component in fostering sustainable development for both society and the economy. Since the 1950s, CSR has been widely studied across the globe, becoming a key topic for scholars and business leaders alike (Arena et al., 2018; Galbreath, 2018; Nguyen, 2024d; Nguyen & Dang, 2023). In developing countries, including India, CSR remains a relatively new concept. In recent years, environmental disasters and negative social impacts caused by corporate activities have made the need for CSR more urgent than ever. Rather than being viewed merely as a set of legal obligations or charitable acts, CSR is now increasingly recognized as a core business strategy essential for long-term success and sustainability.

Effective implementation of CSR not only enhances a company's business performance but also contributes to addressing strategic challenges related to both business operations and social responsibilities. Ultimately, this paves the way for more sustainable growth. However, translating CSR concepts into concrete actions within enterprises is not a simple task. In India, the adoption of CSR still faces many obstacles, one of which is the limited understanding among businesses regarding the true scope and importance of CSR (Fuente et al., 2017; Nguyen, 2023b; Vishwanathan et al., 2020). This gap highlights the need to study and learn from international experiences. By examining CSR practices in other countries, Indian businesses can gain practical insights and valuable lessons that will help them apply CSR more effectively and manage their organizational resources more efficiently.

Literature review. Corporate Social Responsibility (CSR) refers to the commitment of businesses to contribute to sustainable economic development while improving the quality of life for their employees, communities, and society at large. CSR goes beyond profit-making and legal compliance—it involves ethical practices, transparency, and the integration of social and environmental concerns into business operations. As global awareness of social and environmental issues increases, CSR has become a vital element in modern business strategies.

Corporate Social Responsibility (CSR) has emerged as a significant field of study since the mid-20th century. The concept has evolved from a philanthropic and voluntary activity to a strategic business imperative. Early definitions of CSR, such as those by Nguyen (2024c), emphasized the ethical obligations of businesses to pursue policies and decisions aligned with societal values. Nguyen (2023a) and Danisch (2021) later introduced a widely accepted framework—the CSR Pyramid—highlighting four dimensions: economic, legal, ethical, and philanthropic responsibilities.

In recent decades, scholars have increasingly explored the link between CSR and corporate performance. According to Semenescu and Curmei (2015), CSR can create shared value by aligning business success with social progress. Studies have found that well-implemented CSR practices can enhance brand reputation, customer loyalty, employee engagement, and even financial performance (Nguyen, 2022, 2024a, 2024b; Rashid et al., 2020; Wang et al., 2018). CSR is also viewed as a tool for managing risks and improving stakeholder relations in a rapidly changing global business environment.

Cross-country studies have shown that the adoption and interpretation of CSR vary significantly depending on cultural, economic, and regulatory contexts. For example, Tran and Nguyen (2025) distinguish between "explicit CSR," often found in liberal economies like the U.S., and "implicit CSR," more common in coordinated market economies such as Germany. These distinctions help explain the diversity in CSR practices and underline the importance of adapting CSR strategies to specific national and organizational contexts.

Overall, the literature emphasizes that CSR is no longer optional but a strategic necessity. However, its implementation and effectiveness depend on the commitment of leadership, stakeholder engagement, and alignment with long-term business goals. Future research is encouraged to further examine CSR in emerging markets and assess its impact on sustainable development and organizational resilience.

In practice, CSR activities can take various forms depending on the company's values, industry, and stakeholder expectations. Common CSR initiatives include environmental protection efforts such as reducing carbon emissions, waste management, and promoting renewable energy. Other activities focus on social aspects, including supporting education programs, healthcare initiatives, fair labor practices, and community development. Many firms also invest in internal CSR by promoting diversity, equity, and employee well-being in the workplace.

By engaging in CSR, companies can build trust with customers, strengthen their brand reputation, and create long-term value. CSR not only enhances a firm's public image but also helps attract talent, increase employee satisfaction, and establish stronger relationships with partners and communities. In today's global economy, businesses that demonstrate genuine responsibility are more likely to thrive, as stakeholders increasingly prioritize ethical and sustainable practices when making decisions.

Aims. This study aims to examine how Corporate Social Responsibility (CSR) is conceptualized and implemented in different national contexts, with a particular focus on Japan, Germany, the United States, and South Korea. By analyzing these diverse models, the study seeks to identify best practices and key strategic elements that contribute to effective CSR implementation. The ultimate goal is to derive actionable insights and propose evidence-based directions for improving CSR in India, where the concept is still evolving. The study emphasizes the potential of CSR to contribute to sustainable development, ethical business conduct, and inclusive growth in emerging markets like India.

Methodology. This research adopts a qualitative, comparative case study methodology to analyze CSR practices in four countries: Japan, Germany, the United States, and South Korea. Data was collected through an extensive review of academic literature, policy reports, corporate sustainability disclosures, and secondary sources from internationally recognized databases. Each country was selected based on its distinctive CSR model and relevance to the Indian context. The analysis focused on identifying common themes, country-specific innovations, institutional influences, and strategic approaches to CSR. A cross-case synthesis was then conducted to extract lessons learned and formulate recommendations for CSR implementation in India.

Results. The international experience in corporate social responsibility (CSR) was examined through an in-depth analysis of practices in Japan, Germany, the United States, and South Korea, revealing both shared global trends and unique national approaches shaped by cultural, political, and economic contexts.

Japan: CSR as part of corporate philosophy. In Japan, CSR is not merely a set of operational programs or compliance activities—it is intrinsically linked to the nation's philosophical and cultural underpinnings. The concept of *kyosei*, which translates to "living and working together for the common good," is a fundamental principle that guides corporate behavior and decision-making processes. Japanese companies tend to adopt a holistic and long-term view of CSR, emphasizing a balance between economic growth, social harmony, and environmental preservation. Corporate responsibility is seen as a moral obligation rather than a legal or reputational necessity. Leading Japanese firms such as Toyota and Panasonic exemplify this approach by embedding CSR principles into their core business models. These companies invest in cutting-edge green technologies, support local communities through education and health initiatives, and promote a workplace culture that prioritizes employee satisfaction and mental health. Furthermore, Japanese CSR practices are often characterized by quiet consistency rather than aggressive marketing, reflecting a cultural preference for humility and collective well-being over individual corporate branding.

Germany: legal frameworks and environmental responsibility. In Germany, CSR is firmly institutionalized within a robust legal and regulatory framework that prioritizes environmental sustainability, labor protections, and corporate transparency. The country's approach reflects its long-standing commitment to ecological responsibility, rooted in post-industrial environmental movements and reinforced by European Union directives. German companies are held to high standards through mandatory non-financial reporting and environmental compliance measures. The principles of the "social market economy" inform corporate behavior, encouraging companies to view their social responsibilities as integral to long-term profitability and public trust. CSR in Germany is highly structured, involving detailed stakeholder consultations, measurable sustainability targets, and third-party audits. Notable examples include Siemens and BMW, both of which have developed comprehensive sustainability strategies involving climate action goals, circular economy practices, and human rights due diligence throughout their supply chains. German firms are also leaders in green innovation and renewable energy transitions, aligning their CSR agendas with the country's ambitious environmental policies and the European Green Deal.

United States: voluntary initiatives and innovation. In contrast to the regulatory-centric models of Europe, the United States favors a market-driven, decentralized approach to CSR, where voluntary corporate initiatives are the primary means of demonstrating social responsibility. CSR in the U.S. is often shaped by consumer expectations, shareholder activism, and competitive differentiation, with companies strategically using CSR to enhance brand reputation, attract talent, and manage reputational risk. This approach has fostered a culture of innovation in CSR practices,

particularly among technology firms. Companies like Microsoft, Google, and Salesforce have implemented large-scale CSR programs addressing global issues such as digital equity, STEM education, carbon neutrality, and ethical AI development. The U.S. model also places a strong emphasis on public-private partnerships and philanthropic engagement, allowing corporations to collaborate with nonprofits, universities, and governments to amplify their social impact. While the voluntary nature of CSR in the U.S. has led to variability in implementation and depth, it has also enabled a degree of flexibility and experimentation that has produced some of the most influential global CSR models.

South Korea: CSR and national development goals. South Korea presents a distinctive model of CSR that intertwines corporate responsibility with the country's broader economic and social development agenda. Emerging from its rapid post-war industrialization and democratization process, South Korea has witnessed a growing recognition of CSR as a vehicle for equitable and sustainable national growth. The government plays an active role in promoting CSR through incentives, regulatory guidance, and public awareness campaigns, aligning corporate behavior with national priorities such as youth employment, educational equity, and regional innovation. Major conglomerates, or *chaebols*, such as Samsung and Hyundai have evolved their CSR strategies from traditional philanthropic donations to more integrated and strategic programs. These include investments in environmental technologies, support for startups and social enterprises, corporate governance reforms, and global citizenship efforts that project South Korean influence abroad. The Korean CSR model is characterized by a top-down approach, where government policy and corporate strategy are often closely aligned, but it is increasingly incorporating bottom-up initiatives driven by civil society and younger generations demanding more transparency and sustainability.

The results of the study summarized the common and distinctive features of corporate social responsibility (CSR) practices in Japan, Germany, the USA, and South Korea (Table 1).

The experiences of countries such as Japan, Germany, the United States, and South Korea reveal several key lessons in the successful implementation of Corporate Social Responsibility (CSR). First, CSR should be integrated into the core values and long-term strategies of a business. As seen in Japan, aligning CSR with corporate philosophy ensures consistency and sustainability in social and environmental commitments. Second, strong legal frameworks and government support, as demonstrated in Germany and South Korea, play a crucial role in guiding and encouraging responsible business practices. These structures not only enforce compliance but also provide incentives for companies to go beyond basic requirements and contribute meaningfully to societal development. Third, flexibility and innovation, as seen in the United States, are essential in adapting CSR strategies to meet evolving stakeholder expectations. Voluntary initiatives, transparency, and public-private partnerships help businesses create impactful and scalable CSR programs. Altogether, these international experiences highlight the importance of combining internal

commitment, supportive policies, and creative approaches to maximize the effectiveness of CSR in both local and global contexts

Table 1. Common and distinctive features of Corporate Social Responsibility (CSR) practices in Japan, Germany, the United States and South Korea

Feature	Japan	Germany	United States	South Korea
Cultural/Philosophical Foundation	Based on <i>kyosei</i> (living/working for common good); CSR integrated into corporate philosophy	Rooted in social market economy and ethical capitalism	Influenced by individualism, consumer expectations, and corporate branding	Driven by collectivism, Confucian values, and national development ideology
CSR Approach	Long-term, harmony-focused, moral obligation	Legally structured, compliance-driven, stakeholder-oriented	Voluntary, strategic, innovation-driven	Policy-aligned, developmental, government-incentivized
Government Role	Minimal direct regulation; cultural norms guide CSR	Strong regulation and EU standards; mandatory reporting	Limited regulation; CSR largely self-regulated and market-led	Active government support; CSR integrated with national policy goals
Focus Areas	Environmental sustainability, employee well-being, community harmony	Environmental protection, labor rights, corporate transparency	Digital inclusion, education, renewable energy, diversity, data privacy	Job creation, education, corporate governance, regional equity
CSR Reporting and Accountability	Voluntary and often understated	Mandatory non-financial reporting; formal audits	Voluntary reporting with emphasis on impact storytelling	Increasing trend toward formal reporting; encouraged by public policy
Role of Large Corporations	Toyota, Panasonic lead with embedded CSR strategies	Siemens, BMW exemplify structured sustainability efforts	Microsoft, Google lead with innovative CSR programs	Samsung, Hyundai drive CSR through large-scale social and environmental initiatives
Stakeholder Engagement	Implicit and internally focused (employees, communities)	Formalized and participatory (unions, NGOs, public)	Broad and often media-visible (customers, investors, NGOs)	Emerging focus; influenced by public expectations and civil society
Global Orientation	CSR has a local-to-global ethos; maintains Japanese cultural identity	Aligned with EU/global standards; strong emphasis on ethical global supply chains	Strong global presence; CSR used as a soft power and competitive tool	Rapidly globalizing CSR model; integrates global citizenship with national image
Innovation in CSR	Steady improvements with less marketing	Green tech, circular economy, climate-neutral production	High-tech CSR, ethical AI, cross-sector collaborations	Tech-enabled CSR linked to digital and economic development
Distinctive Feature	Deep moral and cultural integration of CSR in business identity	Regulatory rigor and stakeholder accountability	Market-driven CSR innovation and brand strategy	Government-led alignment of CSR with national economic strategy

Source: systematized by the author

Table 2 presents comparative data on average Corporate Social Responsibility (CSR) ratings across major global regions, offering insight into how CSR practices vary geographically. These regional averages reflect overarching trends in how companies respond to social, environmental, and ethical expectations within their respective contexts. By examining this data, we can better understand the influence of regulatory environments, cultural values, economic development, and stakeholder pressures on the adoption and implementation of CSR strategies around the world. The table serves as a starting point for deeper exploration into the drivers and challenges of CSR performance at both regional and national levels.

Table 2. Corporate Social Responsibility (CSR) ratings across global regions

Region	Number of Countries	Number of Companies	Average CSR Rating
Africa	53	1231	49
Asia	9	15424	46
Caribbean	25	601	48
Europe	49	10970	53
Middle East	18	1808	48
North America	4	16388	49
Pacific	14	2720	50
South America	14	1735	52
South Asia	13	3160	51
Southeast Asia	11	3490	52

Source: systematized by the author

The data above provides an overview of CSR ratings across various regions. Europe leads with an average CSR rating of 53, indicating a strong emphasis on corporate social responsibility practices among European companies. This may be attributed to stringent regulations, heightened public awareness, and a cultural inclination towards sustainability and ethical business practices. Conversely, Asia has the lowest average CSR rating at 46. This suggests that Asian companies may face challenges in implementing CSR initiatives, possibly due to varying regulatory environments, economic priorities, or differing levels of stakeholder engagement across the continent.

Other regions, such as South America and Southeast Asia, have average CSR ratings of 52, reflecting a growing recognition of the importance of CSR. These regions may be experiencing increased pressure from both local communities and international stakeholders to adopt more sustainable and socially responsible practices. It's important to note that these ratings are averages and may not capture the diversity of CSR performance within each region. Factors such as industry type, company size, and local socio-economic conditions can significantly influence individual company ratings. Therefore, while regional averages provide a broad perspective, a more granular analysis is necessary to understand the specific CSR dynamics at the country or company level.

Drawing on the findings of the study, key directions for implementing Corporate Social Responsibility (CSR) in India have been proposed, informed by the successful practices of other countries (Table 3).

Table 3. The directions for implementing CSR in India, based on the international experiences of Japan, Germany, the United States, and South Korea

CSR Implementation Direction in India	Description	Reference Country
Integrate CSR into Corporate Philosophy	Embed CSR into the core mission, values, and long-term strategy of companies. Draw on cultural ethics such as <i>kyosei</i> in Japan or indigenous Indian values like <i>seva</i> (service) and <i>dharma</i> (duty).	Japan
Strengthen Legal and Institutional Frameworks	Improve mandatory CSR reporting, independent audits, and stakeholder consultations. Introduce standardized frameworks (e.g., GRI, ESG). Ensure regulatory enforcement and compliance.	Germany, South Korea
Encourage Innovation and Flexible Approaches	Support tech-enabled CSR solutions, public-private partnerships (PPPs), and participation of startups and SMEs. Promote CSR as a competitive and strategic tool.	United States
Align CSR with National Development Goals	Direct CSR efforts toward regional and national priorities such as youth employment, clean energy, rural development, and education. Develop district-level CSR planning.	South Korea
Build Capacity and Raise Awareness	Create training programs for corporate leaders and CSR managers, establish knowledge platforms, and implement centralized impact-monitoring systems.	All countries (especially Germany and Japan)
Promote Inclusive Stakeholder Engagement and Transparency	Involve communities, NGOs, employees, and local authorities in CSR planning and evaluation. Set up feedback mechanisms and grievance redress systems.	Germany, South Korea

Source: systematized by the author

For India, where CSR is still a relatively new concept, learning from global experiences is both timely and necessary. Indian enterprises must move beyond basic compliance and philanthropy to embrace CSR as a core part of their organizational strategy. This involves raising awareness, strengthening stakeholder engagement, and aligning CSR efforts with national development goals. With the right policies, guidance, and commitment, CSR can play a transformative role in promoting inclusive growth, environmental responsibility, and sustainable development in India.

Discussion. The comparative analysis reveals that while the underlying principles of CSR—social responsibility, environmental sustainability, and stakeholder engagement—are shared across nations, their operationalization varies considerably. Japan's CSR model is deeply rooted in cultural philosophy, with concepts like *kyosei* guiding corporate behavior. This long-term, morally driven approach underscores the importance of aligning CSR with core corporate values, a lesson that could benefit Indian firms seeking to enhance the authenticity and continuity of their CSR efforts.

Germany offers a contrasting model, where CSR is embedded within a strong legal and regulatory framework. Mandatory non-financial reporting, environmental standards, and stakeholder consultations exemplify a compliance-oriented but participatory approach. Such a model highlights the value of institutional scaffolding in encouraging corporate accountability and sustainability. India, while possessing CSR legislation, can strengthen enforcement mechanisms and introduce standardized reporting practices inspired by the German model.

The United States illustrates the power of market-based incentives and voluntary CSR initiatives. Here, companies use CSR to build brand equity, foster innovation, and

respond to consumer and investor expectations. The U.S. model emphasizes agility, creativity, and partnership-based approaches that can be especially relevant to India's burgeoning tech sector and startup ecosystem.

South Korea provides a state-coordinated model in which CSR is aligned with national development goals, such as job creation, regional equity, and education. The active role of the government in incentivizing CSR and guiding corporate conduct offers a practical blueprint for India to integrate CSR into broader social and economic planning. Moreover, Korea's shift toward stakeholder participation and bottom-up CSR initiatives mirrors growing civic engagement in India.

The synthesis of these global practices points to a hybrid approach as most suitable for India—one that combines value-driven commitment, regulatory clarity, innovation, and policy alignment. Moreover, India's diversity demands localized CSR strategies that respond to the socio-economic needs of different regions and communities. The study also stresses the importance of raising awareness among businesses, building CSR capacity, and establishing transparent mechanisms for impact measurement and stakeholder feedback.

Conclusion. Corporate Social Responsibility (CSR) has become a defining feature of responsible business conduct in the 21st century. Through a comparative analysis of CSR practices in Japan, Germany, the United States, and South Korea, this study demonstrates that effective CSR is not a one-size-fits-all solution but a strategic endeavor shaped by cultural, institutional, and developmental factors. Each of the countries studied offers valuable lessons—ranging from ethical integration and regulatory rigor to innovation and policy coherence—that can inform CSR development in India.

For India to move beyond compliance and philanthropic models, CSR must be embraced as a strategic tool for national development. This includes embedding CSR into corporate values, aligning programs with social priorities, fostering innovation, and ensuring transparency and stakeholder participation. With sustained commitment, clear guidance, and cross-sector collaboration, CSR can play a transformative role in advancing inclusive growth, environmental stewardship, and long-term business sustainability in India.

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