



國泰人壽  
Cathay Life Insurance

# Social Return on Investment (SROI) Report on the Excellence and Happiness Project



# SOCIAL VALUE

## INTERNATIONAL

### Statement of Report Assurance

Social Value International certifies that the report "Social Return on Investment (SROI) Report on the Excellence and Happiness Project", supported by Cathay Life and Cathay Charity Foundation, published in March 2018, satisfies the requirements of our report assurance process.

The assurance process seeks to assess whether or not a report demonstrates a satisfactory understanding of, and is consistent with, the Seven Principles of Social Value. Reports are independently reviewed by qualified assessors and must demonstrate compliance with the Social Value assessment criteria in order to be certified. The Social Value assessment criteria document can be downloaded from the website [socialvalueuk.org](http://socialvalueuk.org).

Assurance here is against the Social Value principles only and does not include verification of stakeholder engagement, report data and calculations.

Awarded 29 May 2018



Jeremy Nicholls  
Chief Executive Officer  
Social Value International



Social Value UK carries out the assurance service on behalf of Social Value International. Social Value International is the global network focused on social impact and social value. We are the global network for those with a professional interest in social impact and social value. We work with our members to increase the accounting, measuring and managing of social value from the perspective of those affected by an organisation's activities, through our Social Value Principles. We believe in a world where a broader definition of value will change decision making and ultimately decrease inequality and environmental degradation.

Disclaimer: Social Value International will not be responsible for any actions that an organisation takes based upon a report that has been submitted for assurance. An assured report does not grant Accredited Practitioner status to the author/authors of the report unless it is part of a full application for Accredited Practitioner status.

# Acknowledgments

We would like to thank Miss Eliza Li, the Partner, and her members, Alfred Tu and Elisa Huang at PricewaterhouseCoopers Taiwan (PwC Taiwan) for the great assistance in evaluating our project and preparing the SROI report accordingly planning, evaluation, and writing of this SROI report. We also highly appreciate the valuable time and experience information contributed by the participating our stakeholders, which we used as the data for the basis of is valuable for the analysis in this report.

## Contents

|   |            |
|---|------------|
| <b>ACKNOWLEDGMENTS .....</b>                              | <b>2</b>   |
| <b>SUMMARY .....</b>                                      | <b>5</b>   |
| <b>A. ABOUT THIS REPORT.....</b>                          | <b>7</b>   |
| <b>1.1 Analytical Framework.....</b>                      | <b>8</b>   |
| <b>1.2 Project Information.....</b>                       | <b>10</b>  |
| <b>1.3 Limitations of the Study .....</b>                 | <b>15</b>  |
| <b>B. STAKEHOLDER ENGAGEMENT .....</b>                    | <b>17</b>  |
| <b>2.1 Stakeholder engagement process .....</b>           | <b>17</b>  |
| <b>2.2 Identifying and classifying stakeholders .....</b> | <b>17</b>  |
| <b>2.3 Interview .....</b>                                | <b>19</b>  |
| <b>2.4 Questionnaire .....</b>                            | <b>26</b>  |
| <b>2.5 Verifying Outcomes .....</b>                       | <b>28</b>  |
| <b>C. INPUTS AND OUTPUTS .....</b>                        | <b>29</b>  |
| <b>3.1 Inputs .....</b>                                   | <b>29</b>  |
| <b>3.2 Outputs .....</b>                                  | <b>32</b>  |
| <b>D. PROJECT OUTCOMES.....</b>                           | <b>37</b>  |
| <b>4.1 Materiality of outcomes.....</b>                   | <b>37</b>  |
| <b>4.2 Chain of Events .....</b>                          | <b>42</b>  |
| <b>4.3 Selection of Indicators .....</b>                  | <b>61</b>  |
| <b>4.4 Financial Proxy .....</b>                          | <b>68</b>  |
| <b>E. BUILDING THE SROI MODEL.....</b>                    | <b>73</b>  |
| <b>5.1 Adjustment Factors .....</b>                       | <b>73</b>  |
| <b>5.2 Calculating the Values of Outcomes .....</b>       | <b>83</b>  |
| <b>5.3 Sensitivity analysis.....</b>                      | <b>93</b>  |
| <b>F. CONCLUSION .....</b>                                | <b>103</b> |
| <b>6.1 Project Value Analysis .....</b>                   | <b>103</b> |

**6.2 Follow-up Administration .....106**

**APPENDIX 1. STAKEHOLDER INTERVIEW OUTLINE AND  
QUESTIONNAIRE ..... 109**

**APPENDIX 2. IMPACT MAP ..... 130**

**APPENDIX 3. SOURCES OF FINANCIAL PROXIES.....132**

**APPENDIX 4. REFERENCES .....138**

## Summary

The Excellence and Happiness Project was organized and implemented jointly by the Cathay Charity Foundation and the National Taipei University of Education. Begun in 2013, the project is currently in its fifth instance. It remains committed to immigrant issues and the education of second-generation children. The project offers a wide variety of programs, including: native language education, transnational learning experiences, multicultural teaching practices and international conferences. It is hoped that this project will contribute to the creation of new energies and capabilities for Taiwan in the future as well as to promote respect for and inclusion of other cultures.

This report utilizes the SROI measurement approach to analyze the social return on investment (SROI) associated with the Excellence and Happiness Project between January 1, 2016, and December 31, 2017. Through close interaction with stakeholders involved in the project as well as interviews and questionnaires, we have been able to learn the changes to and impact on various stakeholders after their participation in the project. For example, immigrant mothers are able to improve their familial and parent-child relationships after participating in multinational cultural activities, to achieve self-fulfillment, and to establish friendships with the teachers as well. The process has not only helped second-generation immigrants to improve their familial relationships but also enabled them to identify with their immigrant parents' home countries. With the help of the immigrant mothers and their Taiwan-born children, teachers participating in the project are able to better understand and experience immigrant cultures. They can also reflect on this

experience and provide feedback in their own teaching. This helps teachers to not only enhance their teaching skills but also communicate to their students concepts related to multiculturalism, tolerance, and empathy. Teacher trainees who participate in the programs are able to expand their own cultural horizons by observing and experiencing the immigrants' lifestyle and culture. Those who participate in international conferences on immigrant issues are also able to interact and share their experiences with other like-minded individuals as well as learn from others regarding experiences with issues concerning new immigrants, the outcome of which is expanded interpersonal relationships and improved teaching skills.

We then take advantage of these extraordinary achievements and identify appropriate financial proxies and indicators from the perspective of stakeholders in order to quantify and monetize them. Finally, we found that each NT\$1 that we invest in the Excellence and Happiness Project yields the equivalent of NT\$3.03 in social value. If we incorporate uncertainties into sensitivity analysis, the resulting estimate is between NT\$1.60 and NT\$3.59. At the same time, we also propose recommendations to address the findings of our analysis and evaluation process so as to facilitate the administration of subsequent projects. Examples include the following: multichannel publicity campaign messages, increased number of venues for transnational learning experiences, improved planning and communication for teachers prior to their participation in transnational experiences. It is hoped that the project will expand its sphere of influence as well as help to raise its social value and benefits.

## A. About this Report

Cathay Life Insurance Co., Ltd. (hereinafter referred to as “Cathay Life”) has always concerned itself with socially and economically disadvantaged groups. The company has adopted the motto that “charity is not just a job but a way of life.” Through the social charity activities, the power of “love” could spread to everyone. The Cathay Charity Foundation, established in 1980 by Mr. Wan-lin Tsai, who was an honorary chairman of Cathay Life Insurance, has engaged actively in various charitable activities.

Since 2005, the Cathay Charity Foundation has organized diverse service programs aiming at helping new female immigrants<sup>1</sup> to adjust to the new environment in terms of language, culture, parenting, child education and social adaptation in general, which facilitate their integration into the Taiwanese society. In addition, as “immigrant mothers” have put down their roots in Taiwan, we also extended our programs to their children (the “second-generation immigrants”). With a series of community activities, we aim at assisting new immigrant families in various aspects and building a harmonious and multicultural society.

In order to address the social and cultural issues immigrant mothers and their children encountered, Cathay Charity Foundation and National Taipei University of Education jointly launched the Excellence and Happiness Project (hereinafter referred to as the “Project”). The project includes education in the immigrants’ native languages, cross-cultural activities, and strengthening

---

<sup>1</sup> When “new immigrants” are addressed in this report, it means women whose countries of origin are other than Taiwan and in a marital status with Taiwanese citizens. When “second-generation immigrants” are addressed in this report, it means children of Taiwanese fathers and immigrant mothers originally not from Taiwan.

second-generation immigrants' connections with their parents' native cultures. It is hoped that this project will contribute to the creation of new energies and capabilities for Taiwan in the future as well as to promote respect for and inclusion of other cultures.

This project applied the Social Return on Investment (SROI) approach, which is commonly used for measuring social impact. PwC Taiwan acted as an impartial external third party and employed a rigorous and meticulous evaluation process in the implementation of the project, including communicating with stakeholders involved in the project as well as adopting an professional attitude of integrity and accountability, so that the impact of the Excellence and Happiness Project can be identified in a more objective and comprehensive manner and the benefits of the project can be maximized. The experience thus obtained will serve as a useful tool for the planning and management of future activities and projects.

### **1.1 Analytical Framework**

In this report, we have followed “A Guide to Social Return on Investment” (2012 edition; hereinafter referred to as the "SROI Guide") published by the British government, as the basis of our analytical framework. The Social Return on Investment (SROI), which has been developed and promoted jointly by the British and Scottish governments, consists of six comprehensive stages shown in the diagram below. We applied this method to illustrate and measure the inputs, output, and outcomes (the theory of change) of charitable activities. As the social and economic benefits resulted from the project are expressed in a monetary term, the impact of the project is better presented. With more transparent and communicable information, we could hopefully make the most out of our project in the future.

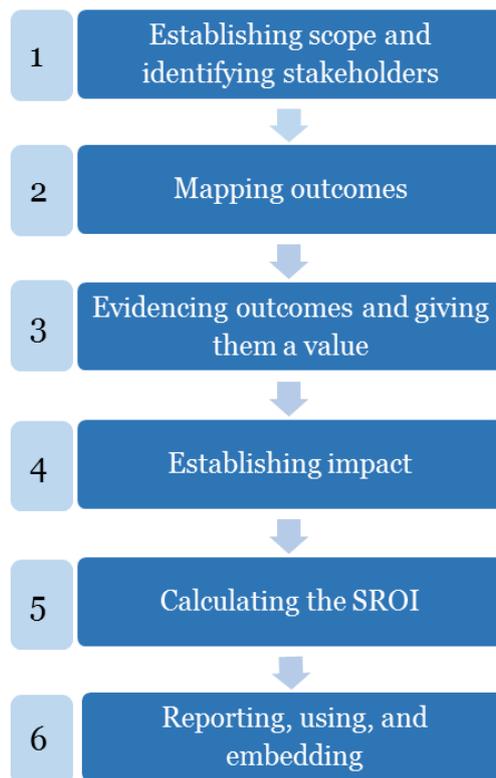


Diagram: The six stages in SROI

In other words, by employing SROI we are able to define the general and relative monetary values of things that cannot be priced in the traditional sense, such as self-confidence, independence, contentment and other abstract perceptions, which can neither be bought nor sold. On the other hand, SROI takes into consideration stakeholders involved in the project and measures all values that are important to the stakeholders, not merely economic returns. This approach in analysis results in a more comprehensive and objective conclusion. In addition, to prevent SROI from being misunderstood as merely a game of numbers, the seven principles of the SROI guide must be rigorously adhered to during the measurement process:

1. Involve stakeholders
2. Understand what changes
3. Value the things that matter
4. Only include what is material
5. Do not over-claim
6. Be transparent
7. Verify the result

The above characteristics are particularly important in the Value of outcomes for charitable activities and policy implementation. Therefore, SROI has become one of the most widely recognized and employed tools for cost-benefit analysis in the world today<sup>2</sup>.

This report provides an evaluative SROI analysis, with data taken from the inputs and outcomes of the Excellence and Happiness Project implemented by the Cathay Charity Foundation over the two-year period from January 1, 2016, to December 31, 2017. It measures the social return on investment, which is subsequently used as the basis for the project's follow-up evaluation and performance management.

## **1.2 Project Information**

According to official statistics from the Ministry of the Interior,<sup>3</sup> the number of new immigrants in Taiwan as of the end of 2017 reached nearly 530,000, and the number of their children exceeded 390,000. This

---

<sup>2</sup> For example, the Dow Jones Sustainability Index assessment already included SROI as a reference method for evaluating external factors.

<sup>3</sup>National Immigration Agency, Ministry of the Interior, R.O.C.(Taiwan):  
<https://www.immigration.gov.tw/ct.asp?xItem=1340132&ctNode=29699&mp=1>

demographic change reflects the country's trend toward cultural diversity.

With the increasing number of new immigrant families, more and more attention has been paid to issues facing new immigrants, such as acclimation to a new life, child rearing, and children's education. According to various studies, most new immigrant families are relatively economically disadvantaged. Taiwanese society generally maintains a biased view and stigmatized accusations against immigrants from Southeast Asian countries that are less economically developed (Chun-Yu Lin, 2003). This reduces the second-generation immigrants' sense of identity toward their mothers' home countries. In addition, the immigrant mothers are bound by language barriers which cause certain obstacles in their interactions with children. As Taiwanese teachers have less understanding of the cultural background of immigrant families, immigrant mothers find it more difficult to communicate and interact with children's teachers, and the children therefore cannot receive adequate education (Yu-Tzu Pai, 2011). These issues include employment, adaptation to the new environment, parenting, and family's lower socioeconomic status. Based on the literature review and the interview and engagement with stakeholders, we have indeed proven through the interviews the existence of the aforementioned conditions between immigrant mothers and second-generation immigrants before the start of the project. Having foreseen such a trend, the Cathay Charity Foundation believes that these new immigrants, who have brought with them the cultures of their native countries, form an important foundation for a multicultural society. Since 2013 the Foundation has been in collaboration with National Taipei University of Education in the Excellence and Happiness Project, which consists of a trilogy of related activities. The main goals of this project are as follows:

The main goals of the project:

1. Improve the tolerance and understanding towards immigrants in society
2. Promote familial relationships in immigrant families
3. Promote the sense of belonging and identity of second-generation immigrants to their mothers' native

The first part of the trilogy is "Vietnamese language courses." Implemented with the perspective of passing on one's mother tongue, the program teaches second-generation immigrant children to speak their mothers' native language and helps them to acquire proficiency in this second language. The program has thus far offered Vietnamese classes in elementary, junior high, and senior high schools. As of 2017, eight Vietnamese classes have been provided and 125 second-generation immigrant children have participated in these language courses. The second part is cross-cultural learning activities. They allow immigrant mothers to bring their children to their native countries (mostly Vietnam and Indonesia) during summer vacation to meet their grandparents. The cross-cultural learning activity period differs and each group is assigned an average of 7 days. In such environments children are able to communicate in the native languages, which not only boosts their confidence in using the languages but also help them identify with their mothers' homelands and cultures. Immigrant mothers and their children can also team up as tour guides for the teachers who participate in this international cultural program. As of 2017, 34 such tours consisting of immigrants, students and teachers have been organized. The third part is "multicultural teaching practices," which involve lesson plans

co-designed by the teachers participating in the transnational experiences and learning program. After returning to their schools, the teachers instructs students on multiculturalism in the classrooms based on their international experiences and help Taiwanese students to establish values of respecting other cultures and promote coexistence and mutual respect among different ethnic groups at an early age.

In 2016 the project was expanded to a pentalogy. The fourth part involves observations by accompanying teacher trainees. The observation period differs for each group based on the cross-cultural learning activity period and each group is assigned an average of 7 days. Future teachers in training are recruited to join the tours to Vietnam or Indonesia to observe how teachers collect data and design their courses, which enables the trainees to build a solid foundation in multicultural education through learning and practical experiences. The fifth part consists of international conferences. We organize a full-day seminar each year to encourage teachers, immigrant mothers, and teacher trainees are encouraged to design multicultural courses including cultural and language materials and then present their work in the conferences. By doing so, other school teachers will be able to learn from them. Through these activities, those who teach immigrants' mother languages can improve their teaching skills. Meanwhile, the multicultural courses can be promoted.

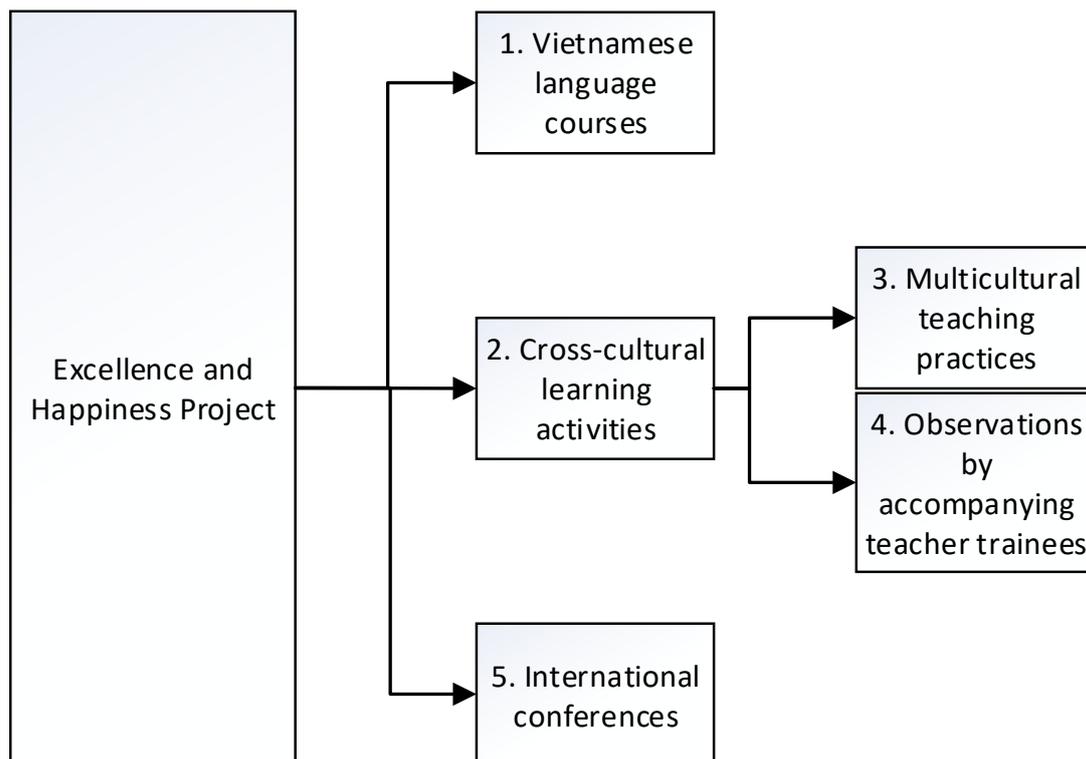


Diagram: The Pentalogy of the Excellence and Happiness Project

Immigrant mothers have brought with them the cultures of their native countries, which form an important foundation for a multicultural society. Teachers and teacher trainees are an important conduit for multicultural concepts and education. Through the Excellence and Happiness Project, the Cathay Charity Foundation hopes to assist new immigrant families in various aspects and to build a harmonious and multicultural society in Taiwan.

### **1.3 Scope of the Analysis**

The Excellence and Happiness Project has last 5 years since 2013. We focus on project activities implemented during 2016-2017 and conduct the SROI analysis for this period.

To be in line with the principle of not over-claiming and for project management purposes, we set the durations of some outcomes at 2 or 5 years, while most durations are set at 1 year, based on the feedback from our

stakeholders.

Based on the responses of stakeholders, we have designated the durations of certain specific outcomes as 2 and 5 years, with the remaining set at one year. Others have been set to 1 year in compliance with the principle of not over-claiming and in keeping with project management comparison requirements.

The scope of analysis in this report includes the second part, cross-cultural learning activities; the third part, multicultural teaching practices; the fourth part, observations by accompanying teacher trainees; and the fifth part, international conferences.

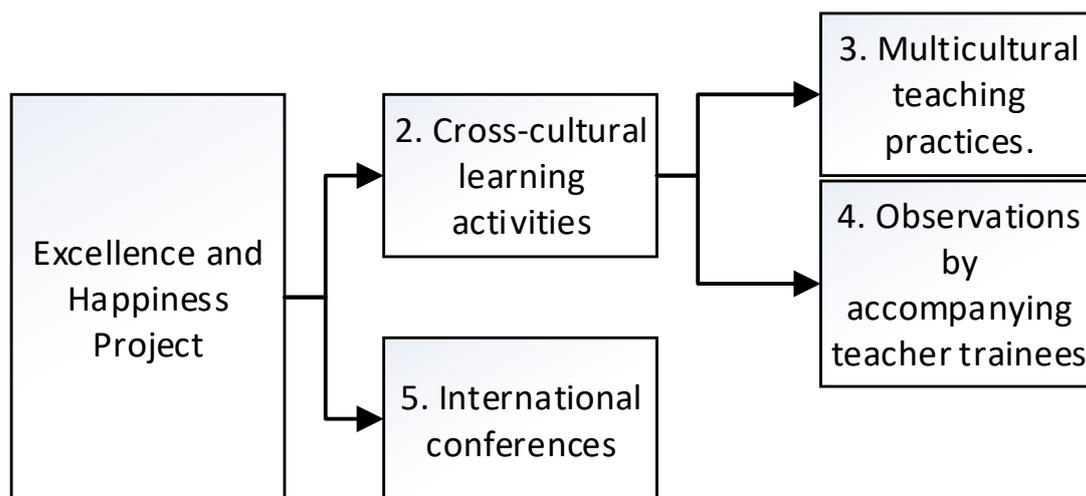


Diagram: Scope of analysis in this report

## 1.4 Limitations of the Study

Within the SROI framework, abstract, narrative or non-quantitative indicators such as confidence, joyfulness and family relationships have to be priced and adjusted according to stakeholder’s perspectives and adjusting factors such as deadweight and drop-off. We have to emphasize that the values are derived from the perceptions of the stakeholders and not from

traditional models of predictive financial analysis. The social return on investment figures of this project should not be compared with that of a different project because the perceptions and resulting benefits to the beneficiaries of different projects will vary. To make the analysis transparent, we prepare the SROI report in a comprehensive manner and openly explain the outcomes as well as the processes of calculation and derivation. We also list various assumptions and sensitivity analysis used in the process. It is hoped that the users of the report will be able to understand the Excellence and Happiness Project and its social value as adequate information is provided. Moreover, this information could be of help for project management and decision making. Consequently, the social value of future projects could be further enhanced.

## B. Stakeholder Engagement

During the implementation process of the SROI analysis, the most crucial and most important part is the involvement of the stakeholders. With two-way communication and interaction with stakeholders, the status of project implementation and the changes between the project's inputs, output, and outcomes can be understood clearly and adequately.

### 2.1 Stakeholder engagement process

As the stakeholders of this projects can be clearly identified, the consultation process of stakeholders is divided into four stages, each of which employs a different set of methods and avenues to maintain close communication and interaction with the stakeholders. The methods includes workshops, one-to-one interviews, telephone interviews and questionnaires. This allows us to fully understand the stakeholders' perspectives and to collect comprehensive and adequate information for the analysis.



Diagram: Stakeholder engagement process

### 2.2 Identifying and classifying stakeholders

First of all, we will take into consideration all the potential stakeholders whom might be affected by the project, including direct and indirect stakeholders. In this way we will be able to identify the overall impact of the project on the society.

After preliminary discussions, interviews and identifications with project personnel, we have narrowed down the relevant stakeholders to the following: Cathay Charity Foundation, National Taipei University of Education, immigrant mothers, second-generation immigrant children, Taiwanese fathers, accompanying teachers, teacher trainees, participants of international conferences, maternal grandparents of immigrant children, students who attended newly designed courses, government of Taiwan. Each type of stakeholder is described as follows:

| <b>Stakeholder</b>                      | <b>Description</b>   |
|---|--|
| Cathay Charity Foundation               | Major provider of funds and manpower   |
| National Taipei University of Education | Major provider of manpower; assistance in organizing events and activities and contacting personnel and participants   |
| Immigrant mothers                       | Participants of this project; participating in cross-cultural learning activities and bringing second-generation immigrant children to their maternal grandparents; direct beneficiaries   |
| Second-generation immigrants            | Participants of this project; participating in cross-cultural learning activities and following their mothers to visit maternal grandparents; direct beneficiaries of the project.   |
| Taiwanese fathers                       | They get better understanding of their wives' native cultures; indirect beneficiaries of improved interaction between family members.  |
| Accompanying teachers                   | Participants of this project; participating in cross-cultural learning activities and international conferences; designing lesson plans based on knowledge and information gained from these experiences upon return to Taiwan; direct beneficiaries of the project. |
| Teacher trainees                        | Participants of this project; participating in cross-cultural  |

|  |  |
|--|--|
|  | learning activities and international conferences; sharing experiences upon return to Taiwan; direct beneficiaries of the project.   |
| Participants of international conferences    | Participants of this project; participating in international conferences and acquiring relevant knowledge; direct beneficiaries of the project.  |
| Maternal grandparents of immigrant children  | They enjoy personal interaction with immigrant mothers and their children upon the mothers' return to their native countries; indirect beneficiaries of the project.   |
| Students who attended newly designed courses | After participating in a cross-cultural learning activities, teachers design special lesson plans from the knowledge and information acquired in their trips so that these students will experience different teaching approaches; indirect beneficiaries of the project.                              |
| Government of Taiwan                         | Immigrant mothers and their children take the opportunity of visiting their native countries to promote Taiwan. Taiwan's government agencies also benefit from the project's implementation experience and may hold similar event and activities in the future; indirect beneficiaries of the project. |

## 2.3 Interview

During the first stage of identifying and classifying stakeholder groups, we take into consideration information regarding the activities, details of preliminary interviews, division of labor procedures, project personnel's experience, feedback from previous project participants and other factors, as well as the availability of the information and to what extent it is influential. Based on the project's objectives and the principles of materiality and non-over-claiming of the SROI guide, some stakeholders have been excluded. From those groups of stakeholders that have been included, an appropriate

sample is chosen by Cathay Charity Foundation, the principal organizer, and National Taipei University of Education, the co-organizer, based on their understanding of the stakeholders. Semi-structured, in-depth interviews over the telephone and face-to-face are conducted to understand the changes in various stakeholders' possible inputs, outputs, outcomes, and impact. In addition to official interviews conducted through the aforementioned methods, we also use non-official interviews such as chatting to learn about their thoughts after participating in the activities so that we can avoid placing pressure on the main stakeholders (immigrant mothers and second-generation immigrants). The number of persons interviewed, the number of persons that participated in chats in the workshops, the procedure, and the identification outcomes are as follows:

| Stakeholder                     | 2016 | 2017 | Group | Stage 1<br>No. of<br>persons<br>interviewed | Stage 2<br>No. of<br>persons<br>interviewed | Included/<br>Excluded | Reason(s) for<br>inclusion/exclusion  |
|---------------------------------|------|------|-------|---|---|-----------------------|---|
| Cathay<br>Charity<br>Foundation | 1    | 1    | NA    | 1   | NA  | included              | The personnel for interviewing programs learned that although they were enthusiastic about their work and did gain a sense of accomplishment, the change in outcomes was not significant or part of the project's objectives. Therefore only the inputs but not the outcome analysis were included. |

| Stakeholder                                      | 2016 | 2017 | Group   | Stage 1<br>No. of<br>persons<br>interviewed | Stage 2<br>No. of<br>persons<br>interviewed | Included/<br>Excluded | Reason(s) for<br>inclusion/exclusion  |
|--|------|------|---|---|---|-----------------------|---|
| National<br>Taipei<br>University of<br>Education | 2    | 2    | Education<br>Center of<br>ASEAN<br>Human<br>Resources | 1   | 1   | included              | The personnel for interviewing programs learned that although they were enthusiastic about their work and did gain a sense of accomplishment, the change in outcomes was not significant or part of the project's objectives. Therefore only the inputs but not the outcome analysis were included.   |
| Immigrant<br>mothers                             | 11   | 8    | Vietnam,<br>Indonesia                                 | 2   | 4   | included              | The interviews indicate that regardless of the immigrant mothers' nationalities, their participation in cross-cultural learning activities always result in significant outcomes, such as improved family and parent-child relationships. There is no significant difference related to nationalities. Therefore the analysis does not incorporate any subgroups. |
| Second-gene<br>ration<br>immigrants              | 12   | 12   | Elementary,<br>junior high<br>and senior              | 2   | NA  | included              | The interviews indicate that regardless of the immigrant children' ages, their  |

| Stakeholder           | 2016 | 2017 | Group                                      | Stage 1<br>No. of<br>persons<br>interviewed | Stage 2<br>No. of<br>persons<br>interviewed | Included/<br>Excluded | Reason(s) for<br>inclusion/exclusion  |
|-----------------------|------|------|--|---|---|-----------------------|---|
|                       |      |      | high school students                       |   |   |                       | participation in cross-cultural learning activities always result in significant outcomes, such as improved family and parent-child relationships. There is no significant difference related to their ages. Therefore the analysis does not incorporate any subgroups.                               |
| Taiwanese fathers     | 0    | 1    | NA   | 1   | NA  | excluded              | Although the interviews indicate that even though their participation in cross-cultural learning activities has resulted in outcomes such as improved family and parent-child relationships, the extent of the differences is not significant. Therefore they have not been included in the analysis. |
| Accompanying teachers | 24   | 16   | With lesson plans;<br>without lesson plans | 3   | 5   | included              | The interviews indicate that after the accompanying teachers have completed the cross-cultural learning activities, they always gain positive outcomes such as  |

| Stakeholder                               | 2016 | 2017 | Group | Stage 1<br>No. of<br>persons<br>interviewed | Stage 2<br>No. of<br>persons<br>interviewed | Included/<br>Excluded | Reason(s) for<br>inclusion/exclusion   |
|---|------|------|-------|---|---|-----------------------|--|
|   |      |      |       |   |   |                       | improved teaching skills. In particular, teachers who design lesson plans following the activities exhibit significant differences in teaching skills and improved experience compared with teachers who have not designed lesson plans. As a result in the analysis this group is divided into those with lesson plans and those without. |
| Teacher trainees                          | 13   | 4    | NA    | 1   | 3   | included              | The interviews indicate that their participation in cross-cultural learning activities has resulted in significant outcomes such as gaining multicultural perspectives. Therefore they have been included in the analysis.   |
| Participants of international conferences | 120  | 116  | NA    | 3   | 3   | included              | The interviews indicate that their participation in international conferences has resulted in expanded personal networks, so they have been included in the analysis.  |

| Stakeholder                                  | 2016 | 2017 | Group                               | Stage 1<br>No. of<br>persons<br>interviewed | Stage 2<br>No. of<br>persons<br>interviewed | Included/<br>Excluded | Reason(s) for<br>inclusion/exclusion   |
|--|------|------|-------------------------------------|---|---|-----------------------|--|
| Maternal grandparents of immigrant children  | 22   | 16   | NA                                  | NA  | NA  | excluded              | The interviews with immigrant mothers and their children indicate that their participation in cross-cultural learning activities has resulted in outcomes such as improved family and parent-child relationships from the perspective of maternal grandparents. Having taken into consideration the availability of information and not over-claiming the outcomes, we have included this group of stakeholders and their outcomes only in the sensitivity analysis. |
| Students who attended newly designed courses | 450  | 350  | Elementary and junior high students | 5   | NA  | included              | The interviews indicate that regardless of the ages of the students receiving the special instructions, the newly designed courses have resulted in positive outcomes for the students, such as tolerance and empathy toward other cultures. In addition, there have not been any  |

| Stakeholder          | 2016 | 2017 | Group | Stage 1<br>No. of<br>persons<br>interviewed | Stage 2<br>No. of<br>persons<br>interviewed | Included/<br>Excluded | Reason(s) for<br>inclusion/exclusion  |
|----------------------|------|------|-------|---|---|-----------------------|---|
|                      |      |      |       |   |   |                       | significant differences among different ethnic groups, and therefore the analysis does not incorporate any subgroups.   |
| Government of Taiwan | 1    | 1    | NA    | 1   | NA  | excluded              | The interviews with immigrant mothers and accompanying teachers indicate that immigrant mothers and their children tend to promote Taiwan to their friends and relatives during the visits to their native countries. Also, based on information provided by the Education Center of ASEAN Human Resources of the National Taipei University of Education, the National Immigration Agency of Taiwan has also carried out similar programs after consulting this project's executive summary, indirectly contributing to an improved image for Taiwan and bolstering the country's international reputation among the people of |

| Stakeholder | 2016 | 2017 | Group | Stage 1<br>No. of<br>persons<br>interviewed | Stage 2<br>No. of<br>persons<br>interviewed | Included/<br>Excluded | Reason(s) for<br>inclusion/exclusion   |
|-------------|------|------|-------|---|---|-----------------------|--|
|             |      |      |       |   |   |                       | Southeast Asia. Having taken into consideration the availability of information and not over-claiming the outcomes, we have included this group of stakeholders and their outcomes only in the sensitivity analysis. |

## 2.4 Questionnaire

Through the interviews and discussions at the stage described above, we compile and summarize the results of the interviews and feedback received, from which we design a variety of questionnaires for different stakeholders. These questionnaires are then verified by the Foundation for correctness and completeness before they are sent to the respondents. The quantities of the sent questionnaires are as follows:

| Target respondents                           | No. of completed questionnaires/Total no. of respondents |        |        |
|--|--|--------|--------|
|  | 2016   | 2017   | Total  |
| Immigrant mothers                            | 6/11   | 5/8    | 11/19  |
| Second-generation immigrants                 | 5/12   | 3/12   | 8/24   |
| Accompanying teachers                        | 12/24  | 12/16  | 24/40  |
| Teacher trainees                             | 5/13   | 2/4    | 7/17   |
| Participants of international conferences    | 16/120   | 26/116 | 42/236 |
| Students who attended newly designed courses | 13/450   | 32/450 | 45/900 |

Taking into consideration that some immigrant children and students who attended the newly designed courses are very young and may have difficulties understanding the questionnaires, we have instead asked parents and teachers for their observations in this regard in order to approximate the children's responses. Therefore some questions regarding the impact for the outcomes concerning immigrant children and students receiving special lesson plans are incorporated into the questionnaires designed for immigrant mothers and accompanying teachers. We also take the outcomes of questionnaires designed by the participating teachers for the students into account.

We hope to collect outcomes to achieve the following objectives by means of the completed questionnaire:

1. To verify that the outcomes described have indeed occurred.
2. To ensure that the principle of non-over-claiming has been observed by adopting a census approach to measure and understand the impact of each outcome on different stakeholders, which is then used as the basis for measuring the outcomes.
3. To utilize the data as the basis for analysis for the following four major adjustment factors: deadweight, displacement, attribution and drop-off.
4. To confirm that the evaluation indicators designed into the questionnaires have an adequate level of representativeness to measure the outcomes.
5. To verify the negative outcomes identified during the interview process through questionnaire design and to capture outcomes not yet identified in the interviews conducted during the first and second stages.

## 2.5 Verifying Outcomes

At this stage, we compile and analyze the feedback information described above, and based on the confirmed outcomes for the various stakeholders we identify appropriate financial proxies. We then discuss the identified outcomes, indicators, and financial proxies with stakeholders in order to make sure that they are appropriate.

Finally we discuss the conclusions of the report with our stakeholders and incorporate their opinions into the subsequent sensitivity analysis.

## C. Inputs and Outputs

In the process of consulting with stakeholders, we first identify various types of resources invested by different stakeholders in the Excellence and Happiness Project. We then calculate the value of the activities and the direct outputs based on past experience and objective factors.

### 3.1 Inputs

There are two types of resources invested in this project: money and time. The total value of these inputs is NT\$4,589,631.51. Based on the identified stakeholder categories, we can summarize them as follows:

#### 1. Money:

This project has been supported financially by the Cathay Charity Foundation. The total amount invested by the Foundation during 2016 and 2017 is NT\$2,878,094.

| Stakeholder               | Year  | Amount of invested funds |
|---------------------------|-------|--------------------------|
| Cathay Charity Foundation | 2016  | NTD 1,639,494            |
|                           | 2017  | NTD 1,238,600            |
|                           | Total | NTD 2,878,094            |

#### 2. Time

In addition to the financial support, the project's implementation also requires the participation of various stakeholders. We identify how much time was contributed by each stakeholder. More details are as below:

As the amount of funds invested by Cathay Charity Foundation already includes the salaries of project specialists from both the Foundation and those from National Taipei University of Education, we have excluded the monetary value of the time spent by these specialists in order to avoid double counting.

Moreover, during consultations with stakeholders, we have also noticed that it requires immigrant mothers to spend about two hours a week for a period of one month as well as 7 days to participate in cross-cultural learning activities. Therefore the monetary values of the time invested by immigrant mothers are calculated based on their average monthly wage<sup>4</sup> on a pro-rata basis. As for the accompanying teachers, they spend about two hours a week for a period of one month in preparation and planning, as well as 7 days participating in cross-cultural learning activities. Furthermore, some teachers also spend an additional 5 hours each week upon return to Taiwan for a period of 2 months to prepare and design the multicultural lesson plans. Therefore the monetary values of the time invested by these teachers are calculated based on the average hourly pay of elementary and junior high school teachers<sup>5</sup>.

In addition, as most of the participants of international conferences are teachers interested in new immigrant issues, here the monetary values of the time invested by these participants are calculated based on the average hourly pay of elementary and junior high school teachers<sup>6</sup> based on the assumption that each person spends 8 hours in the conferences. Finally, as students are

---

<sup>4</sup> Ministry of Labor, R.O.C.(Taiwan) : New Immigrants' labor statistics

<https://www.mol.gov.tw/media/1654/102%E5%B9%B4%E5%A4%96%E7%B1%8D%E8%88%87%E5%A4%A7%E9%99%B8%E9%85%8D%E5%81%B6%E5%8B%9E%E5%8B%95%E7%8B%80%E6%B3%81%E6%91%98%E8%A6%81%E5%88%86%E6%9E%901060417%E4%B8%8A%E7%B6%B2.pdf>

<sup>5</sup> Ministry of Education, R.O.C.(Taiwan):

<http://edu.law.moe.gov.tw/NewsContent.aspx?id=1237>

<sup>6</sup> Ministry of Education, R.O.C.(Taiwan)

[https://www.k12ea.gov.tw/files/common\\_unit/db687f6f-0452-44ac-94f7-8a226aad3cdf/doc/3046\\_%E6%95%99%E8%82%B2%E9%83%A8%E5%9C%8B%E6%B0%91%E5%8F%8A%E5%AD%B8%E5%89%8D%E6%95%99%E8%82%B2%E7%BD%B2%E8%A3%9C%E5%8A%A9%E8%BE%A6%E7%90%86%E6%96%B0%E4%BD%8F%E6%B0%91%E5%AD%90%E5%A5%B3%E6%95%99%E8%82%B2%E8%A6%81%E9%BB%9E.pdf](https://www.k12ea.gov.tw/files/common_unit/db687f6f-0452-44ac-94f7-8a226aad3cdf/doc/3046_%E6%95%99%E8%82%B2%E9%83%A8%E5%9C%8B%E6%B0%91%E5%8F%8A%E5%AD%B8%E5%89%8D%E6%95%99%E8%82%B2%E7%BD%B2%E8%A3%9C%E5%8A%A9%E8%BE%A6%E7%90%86%E6%96%B0%E4%BD%8F%E6%B0%91%E5%AD%90%E5%A5%B3%E6%95%99%E8%82%B2%E8%A6%81%E9%BB%9E.pdf)

assumed to produce no economic output and the time that they have invested also does not have any external or opportunity costs, the hours spent by second-generation immigrant students, teacher trainees, and students who attended newly designed courses are not included in the calculation.

| Stakeholder                                  |                      | Participation headcount |      | No. of participations                        | Total monetary value invested (NTD) |
|--|----------------------|-------------------------|------|--|-------------------------------------|
|  |                      | 2016                    | 2017 |  |                                     |
| Cathay Charity Foundation                    |                      | 1                       | 1    | 180 hours                                    | NA                                  |
| National Taipei University of Education      |                      | 2                       | 2    | 1,635 hours                                  | NA                                  |
| Immigrant mothers                            |                      | 11                      | 8    | 64 hours/person<br>(a total of 1,216 hours)  | 109,457.51                          |
| Second-generation immigrants                 |                      | 12                      | 12   | N/A  | NA                                  |
| Accompanying teachers                        | Without lesson plans | 15                      | 7    | 64 hours/person<br>(a total of 1,408 hours)  | 1,016,800                           |
|  | With lesson plans    | 9                       | 9    | 104 hours/person<br>(a total of 1,872 hours) |                                     |
| Teacher trainees                             |                      | 13                      | 4    | NA   | NA                                  |
| Students who attended newly designed courses |                      | 450                     | 450  | NA   | NA                                  |
| Participants of international conferences    |                      | 120                     | 116  | 8 hours/person<br>(a total of 1,888 hours)   | 585,280                             |
| <b>Total</b>                                 |                      |                         |      |  | <b>1,711,537.51</b>                 |

### 3.2 Outputs

The following are activities that were carried out by the Excellence and Happiness Project during 2016 and 2017:

| Activity                                      | Unit  | Outputs                    |                            |       |
|---|---|----------------------------|----------------------------|-------|
|   |   | 2016                       | 2017                       | Total |
| Transnational learning experiences            | Parent-teacher teams (groups)                             | Vietnam: 9<br>Indonesia: 2 | Vietnam: 7<br>Indonesia: 1 | 19    |
| Multicultural teaching practices.             | Lesson plans designed by accompanying teachers (quantity) | 9                          | 9                          | 18    |
| Observations by accompanying teacher trainees | Lesson plans designed by teacher trainees (quantity)      | 2                          | 2                          | 4     |
| International conferences                     | No. of sessions   | 1                          | 1                          | 2     |

#### 1. Transnational learning experiences (visiting maternal grandmothers)

To strengthen the cultural ties between second-generation immigrant children and their mothers' native countries, the project offers cross-cultural learning activities to enable immigrant mothers and their children to visit Vietnam or Indonesia. This is designed to familiarize these children with their mothers' native cultures, to experience and participate in their mothers' dreams, and to boost their self-confidence and self-identity. Teachers of second-generation students and teacher trainees studying in universities are also invited to participate in this project. With the data collected and lessons designed during the process, as well as the sharing of experiences by accompanying teachers and teacher trainees upon their return from the

overseas trips, teachers will gain invaluable cultural insights. In 2016 and 2017 a total of 19 parent-teacher teams or groups participated in cross-cultural learning activities. The cross-cultural learning activity period differs and each group is assigned an average of 7 days.



Description: Led by immigrant mothers, students and teachers from Jiangong Elementary School, Taichung experiencing the culture of Indonesia together



Description: Teachers and second-generation immigrant children from Taiwan experiencing aquatic culture in Vietnam

## 2. Multicultural teaching practices.

Lesson plans are co-designed by the teachers who have participated in the cross-cultural learning activities and learning program. After returning to their schools, the teachers instructs students on multiculturalism in the classrooms based on their international experiences and help Taiwanese students to establish values that respect other cultures and to promote coexistence and mutual respect among different ethnic groups at an early age. The teachers also employ different teaching approaches and materials to boost students' interest in learning and level of concentration in class. During 2016 and 2017 there were a total of 18 multicultural lesson plans produced by the accompanying teachers.



Description: Indonesia Week on-campus event organized by teachers



Description: Indonesia Week on-campus event organized by teachers

### **3. Observations by accompanying teacher trainees**

The project recruits students enrolled in teacher training programs at various universities to participate in tours to Vietnam or Indonesia. They observe how teachers collect data and design their courses, and they also take this opportunity to experience the cultures of these countries first-hand and in an in-depth manner, which enables them to absorb and internalize the experiences to benefit their future teaching. The cross-cultural learning activity period differs and each group is assigned an average of 7 days. During 2016 and 2017 there were a total of 4 multicultural lesson plans produced by the teacher trainees.

### **4. International conferences**

In order to play an active role as a policy advocator and to expand the social influence, the project aims at cultivate Southeast Asian language teachers with international perspectives. For this purpose the project has invited scholars and practitioners from home and abroad as well as experts

from public sectors and elsewhere to conduct in-depth discussions on the education of second-generation immigrant children, training of instructors of Southeast Asian languages, fostering of diverse talent and other issues in order to make recommendations and devise solutions for the education of second-generation immigrants. During 2016 and 2017, 2 full-day international conferences were held, with a total of 236 participants.



Description: The Second-generation Immigrants Advantages Forum brings new vitality to Taiwan



Description: Over 100 educators with various areas of expertise and ordinary citizens participated in the event

## **D. Project Outcomes**

### **4.1 Materiality of outcomes**

As this report focuses on activities related to the Excellence and Happiness Project implemented from 2016 to 2017 and the activities, purpose, and format in these two years were identical except for the participants, we conclude from our engagement that there are no significant differences between stakeholder groups regarding the changes resulting from their participation in the project during 2016 or 2017. As a result, we do not distinguish the stakeholder groups' outcomes by the year of participation. Instead we sum the numbers relevant to each stakeholder group for each outcome over both years in our analysis.

Understand the potential changes and outcomes of stakeholders

Judge the materiality of stakeholders' changes and outcomes

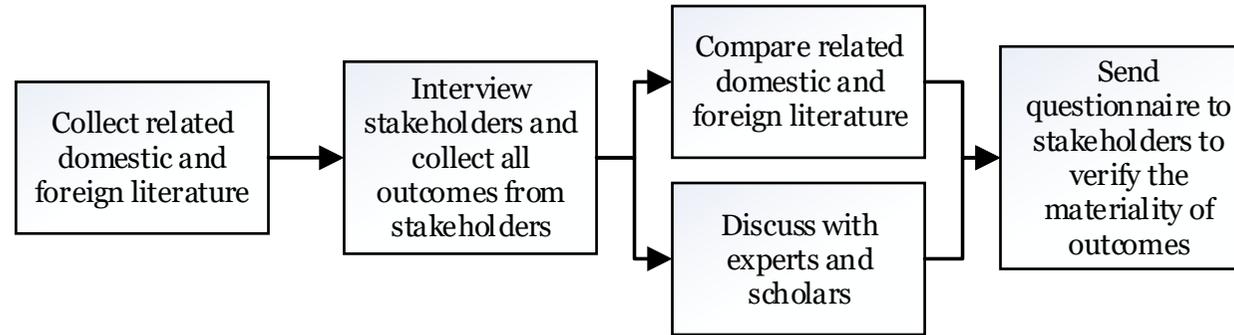


Diagram: Procedures for determining the materiality of outcomes

We collect domestic and foreign literature on related topics before stakeholder engagement to understand the possible impact and changes on the stakeholder group in this project. We then use the actual stakeholder engagement process to for multiple rounds of validation to clarify whether these changes and outcomes generally occur among similar types of stakeholder groups. Then, we compare the collected outcomes and those from related research or phenomena mentioned in domestic and foreign literature. In addition, we discuss the conclusion with experts and scholars before including outcomes described by stakeholders that are highly correlated to the outcome of literature research into the questionnaire, which was then distributed to all

stakeholders for materiality validation. We regard stakeholder feedback and questionnaire validation responses that reach the threshold value as the main basis for determining materiality outcome. In addition, we also referenced literature and viewpoints of experts and scholars as supplementary information and references for whether to include the outcomes. The basis for determining the materiality of outcomes is as follows:

| <b>Stakeholder</b> | <b>Outcomes</b>                                      | <b>Outcomes Believed to be Material in Stakeholder Feedback in Interviews</b> | <b>Reached Threshold for Stakeholders Questionnaire*</b> | <b>Outcomes Specified as Material in Literature**</b> | <b>Outcomes Believed to be Material in Discussions with Experts and Scholars</b> | <b>Included/ Excluded</b> |
|--------------------|--|---|--|---|--|---------------------------|
| Immigrant mothers  | Improvement in family and parent-child relationships | V   | V  | V   | V  | included                  |
|                    | Self-enrichment and enhancement                      | V   | V  | V   | V  | included                  |
|                    | Improve education and class management skills        | V   |  |   |  | excluded                  |
|                    | Gaining friendships                                  | V   | V  |   | V  | included                  |
|                    | Less favorable                                       | V   | V  |   | V  | included                  |



| Stakeholder                  | Outcomes   | Outcomes Believed to be Material in Stakeholder Feedback in Interviews | Reached Threshold for Stakeholders Questionnaire* | Outcomes Specified as Material in Literature** | Outcomes Believed to be Material in Discussions with Experts and Scholars | Included/ Excluded |
|------------------------------|--|--|---|--|---|--------------------|
|                              | impression toward accompanying teachers              |  |   |  |   |                    |
| Second-generation immigrants | Improvement in family and parent-child relationships | V  | V   | V  | V   | included           |
|                              | Identifying with mother's native country             | V  | V   | V  | V   | included           |
| Accompanying teachers        | Improved teaching skills and experience              | V  | V   | V  | V   | included           |
|                              | Gaining friendships                                  | V  | V   |  | V   | included           |
|                              | Less favorable impression toward immigrant mothers   | V  | V   |  | V   | included           |
| Teacher trainees             | Expanded multicultural                               | V  | V   | V  | V   | included           |

| Stakeholder                                  | Outcomes  | Outcomes Believed to be Material in Stakeholder Feedback in Interviews | Reached Threshold for Stakeholders Questionnaire* | Outcomes Specified as Material in Literature** | Outcomes Believed to be Material in Discussions with Experts and Scholars | Included/ Excluded |
|--|---|--|---|--|---|--------------------|
|  | horizons  |  |   |  |   |                    |
|  | Improved experience in designing multicultural lesson plans | V  |   |  |   | excluded           |
| Students who attended newly designed courses | Increased tolerance and empathy                             | V  | V   | V  | V   | included           |
| Participants of international conferences    | Expanded personal networks                                  | V  | V   |  |   | included           |
|  | Improved teaching skills and experience                     | V  | V   | V  | V   | included           |

\*Reached Threshold for Stakeholders Questionnaire: Stakeholders expressly select this outcome or stakeholders select more than one set of specific actions.

\*\*Outcomes Specified as Material in Literature: Significant phenomena or conditions shown in literature research and survey.

## 4.2 Chain of Events

Through the consultation process described above, we have gained a better understanding of the changes to stakeholders. We employ the "chain of events" approach to explain the causal relationship between the outputs and outcomes. After we have identified the reasoning with respect to the series of changes that the stakeholders have experienced, we define them as the resulting outcomes and either include or exclude them based on the seven principles of SROI.

### 1. Immigrant mothers

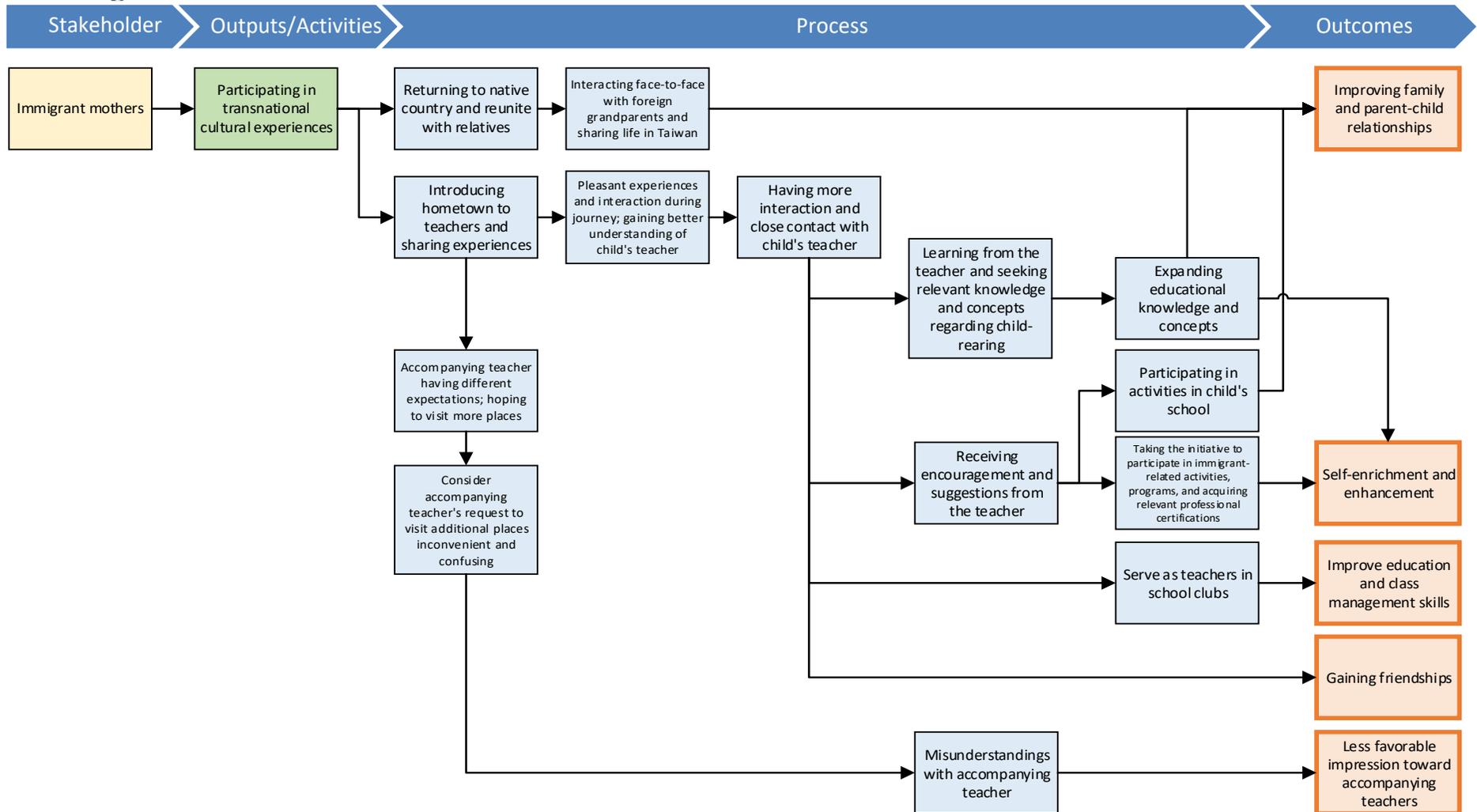


Diagram: Chain of events for immigrant mothers

In the process of official interviews, workshops, and interactive chats with immigrant mothers during the international conferences as well as telephone interviews and questionnaire responses, most immigrant mothers have expressed the inclusion of the following outcomes and impact:

| <b>Outputs /Activities</b>                              | <b>Outcomes</b>                                      | <b>Outcome chain of events</b>   | <b>Inclusion or reason for exclusion</b>   |
|---|--|--|--|
| Participation in one transnational experiences activity | Improvement in family and parent-child relationships | <ul style="list-style-type: none"> <li>Immigrant mothers are able to reunite their Taiwan-born children with their families back home through participation in the cross-cultural learning activities, which offers an opportunity for the children to interact face-to-face with their foreign grandparents and to share their life in Taiwan. The program also allows the children to better understand the environments in which their mothers grew up, which contributes to improved family and parent-child relationships.</li> <li>There is also increased interaction between mothers and their children as well as their teachers during their participation in the cross-cultural learning activities. In this process mothers also receive suggestions and encouragement, and upon their return to Taiwan, mothers will take the initiative to participate more often in their children's school activities, thereby improving the relationships with their children.</li> </ul> | Based on responses from questionnaires, 100% of immigrant mothers indicated that this project has increased interactions between their children and family in their home countries and made children more willing to share their life in school with them. It is therefore included. |

|  |   |  |   |
|--|---|--|---|
|  | Self-enrichment and enhancement               | <ul style="list-style-type: none"> <li>Immigrant mothers double as tour guides during their participation in the cross-cultural learning activities. They introduce their native countries' cultures and lifestyles to their children's teachers. The pleasant experiences and interaction allow the mothers to understand the teachers better, and upon their return to Taiwan, they are further encouraged by the teachers to participate in activities designed for new immigrants and even acquire relevant professional certifications, which lead to self-enrichment and improvement for the mothers.</li> </ul> | Based on responses from questionnaires, 50% of immigrant mothers indicated that this project has increased interactions between them and their children's teachers and they are able to obtain more information on studies from the teachers. It is therefore included. |
|  | Improve education and class management skills | <ul style="list-style-type: none"> <li>The immigrant mothers interacted closely with accompanying teachers in the cross-cultural learning activities and they received suggestions and encouragement from the teachers to serve as teachers in Southeast Asian language clubs in schools. They learned how to teach and manage classes from teachers.</li> </ul>   | Excluded; during the interview process, only one immigrant mother reported this outcome. In accordance with the principle of materiality, this outcome is excluded.   |
|  | Gaining                                       | <ul style="list-style-type: none"> <li>As it is necessary for immigrant mothers to plan their trips back to</li> </ul>   | Based on responses from   |

|  |  |   |  |
|--|--|---|--|
|  | friendships  | <p>their native countries on behalf of the teachers, there are plenty of opportunities for mothers to interact with teachers in the process. Indeed genuine friendships do develop between the mothers and teachers during the journeys.</p>  | <p>questionnaires, 67% of immigrant mothers indicated that this project has reduced the gap between them and the children's teachers. It increased their trust in each other and they became like friends. It is therefore included.</p> |
|  | Less favorable impression toward accompanying teachers | <ul style="list-style-type: none"> <li>On one occasion an immigrant mother acted as a tour guide in her native country and introduced her hometown to some accompanying teachers and shared her experiences. However, the teachers expected something different and asked the mother to take them to additional locations. This led to some misunderstandings as the mother thought this would cause confusion and inconvenience. This resulted less favorable impression toward the teachers from the mother's perspective.</li> </ul> | <p>Included; although only 8% of immigrant mothers expressed this negative outcome in feedback from the questionnaire, we opted to include this negative outcome based on the principal of do not over-claim.</p>                        |



I don't know how to teach children and I don't know which way to go but the teacher that went with us encouraged me and taught me ways to teach children. Now I know more about how to interact with children. We rarely had the opportunity to take the children back. I am very grateful for the opportunity to let the children spend more time with their maternal grandparents. I think it brought them closer together.

(Immigrant mother)

## 2. Second-generation immigrants

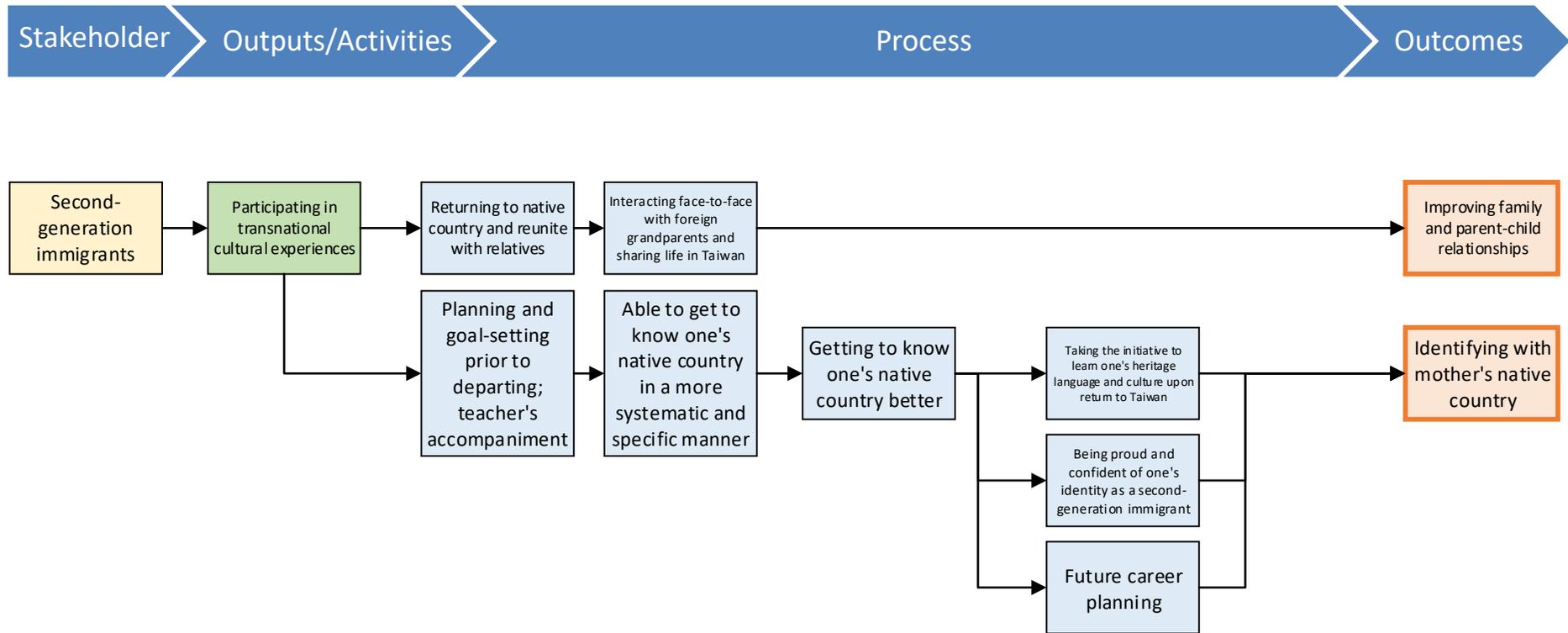


Diagram: Chain of events for second-generation immigrants

In the process of official interviews, workshops, and interactive chats with second-generation immigrants during the international conferences as well as telephone interviews and questionnaire responses, most second-generation immigrants have expressed the inclusion of the following outcomes and impact:

| Outputs   | Outcomes   | Outcome chain of events  | Inclusion or reason for exclusion   |
|---|--|--|---|
| Participation in one transnational experiences activity | Improvement in family and parent-child relationships | <ul style="list-style-type: none"> <li>Participating in multinational cultural learning activities and visiting maternal grandparents; face-to-face interaction with members of the extended family and sharing life in Taiwan with them. This allows the children to better understand the environments in which their mothers grew up, which contributes to improved family ties.</li> </ul> | According to responses in the questionnaire, 100% of the second-generation immigrants believed that the project has let them learn more about their mothers and increased their interactions. It is therefore included. |
|   | Identifying with mother's native country             | <ul style="list-style-type: none"> <li>Before embarking on the overseas journeys, children first introduce their maternal grandparents' hometowns to the teachers, and during this planning process and the actual introduction, the children will gain a more systematic and in-depth understanding of their mothers'</li> </ul>  | According to responses in the questionnaire, 100% of the second-generation immigrants expressed that  |



|  |  |  |  |
|--|--|--|--|
|  |  | backgrounds. This helps them better identify with their mothers' native countries. | they have learned more about their native land after participating in the activity and they also actively ask their mothers to teach them their mother languages, expressing a higher sense of identity with their home country. It is therefore included. |
|--|--|--|--|

Before participating in this project, I believed that mother's homeland (Vietnam) was not as good as Taiwan. But after visiting Ho Chi Minh City, I think it's pretty good and I think it would be great to live as a Taiwanese businessman in Vietnam. I may consider returning to Vietnam to expand my career and I have asked my mother to teach me Vietnamese after I return.

### 3. Accompanying teachers

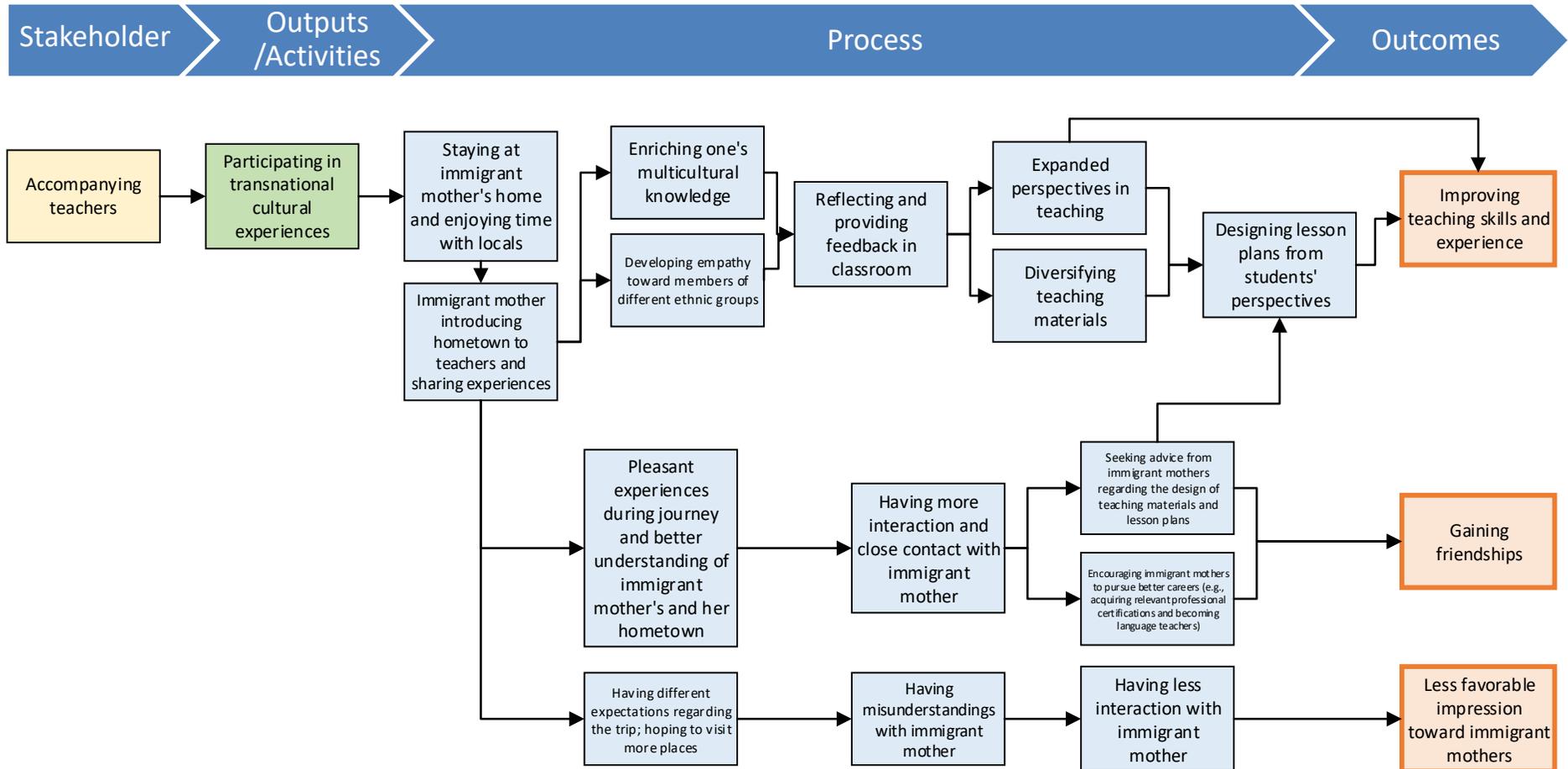


Diagram: Chain of events for accompanying teachers

In the process of official interviews, workshops, and interactive chats with accompanying teachers during the international conferences as well as telephone interviews and questionnaire responses, most accompanying teachers have expressed the inclusion of the following outcomes and impact:

| Outputs   | Outcomes                                | Outcome chain of events  | Inclusion or reason for exclusion   |
|---|---|--|---|
| Participation in one transnational experiences activity | Improved teaching skills and experience | <ul style="list-style-type: none"> <li>By participating in the cross-cultural learning activities, teachers stay with immigrant mothers' families and interact with the locals. Teachers will experience the local cultures through the guidance of the mothers and are exposed to the local ways of life and will gain knowledge of different cultures. Teachers will also become empathetic toward ethnic groups other than their own, thereby enabling them to reflect on the experiences and incorporating what they have learned in their teaching with expanded horizons. With teaching materials and lesson plans becoming more diverse, teachers can improve teaching skills.</li> </ul> | According to responses in the questionnaire, 100% of the accompanying teachers expressed that they could better place themselves in others' shoes after living with the locals and they have designed more appropriate teaching plans after their return. It is therefore included. |
|   | Gaining friendships                     | <ul style="list-style-type: none"> <li>When acting as local tour guides, immigrant mothers have the opportunity to introduce their native countries' cultures and ways of life the participating teachers. The pleasant experiences and interaction allow the teachers to get to know the mothers better,</li> </ul>   | Based on responses from questionnaires, 96% of accompanying teachers indicated that this project has  |

|  |  |  |  |
|--|--|--|--|
|  |  | and upon their return to Taiwan, they tend to continue the friendships and seek help from the mothers when designing teaching materials and lesson plans. The teachers may also encourage the mothers to pursue better careers. This process boosts their relationships and allows the friendships to grow.  | increased interactions between them and immigrant mothers and increased their mutual trust. It is therefore included.  |
|  | Less favorable impression toward immigrant mothers | <ul style="list-style-type: none"> <li>On one occasion an immigrant mother acted as a tour guide in her native country and introduced her hometown to an accompanying teacher and shared her experiences with the teacher. However, the teacher expected something different and asked the mother to take her to additional locations. This led to some misunderstandings and the teacher developed a less favorable impression toward the immigrant mother. Upon her return to Taiwan the teacher's interaction with the immigrant mother became less often than before.</li> </ul> | It is included. Although only 4% of accompanying teachers expressed this negative outcome in feedback from the questionnaire, we opted to include this negative outcome based on the principal of do not over-claim. |

We were only able to truly experience the local culture and getting to know them by living with the locals. The teaching plans we design after we returned would be more fitting and our teaching will be more compelling. We would consult the immigrant mothers that took the trip with us and discuss so that we could formulate more comprehensive and clearer teaching plans.

(Accompanying teacher)

#### 4. Teacher trainees

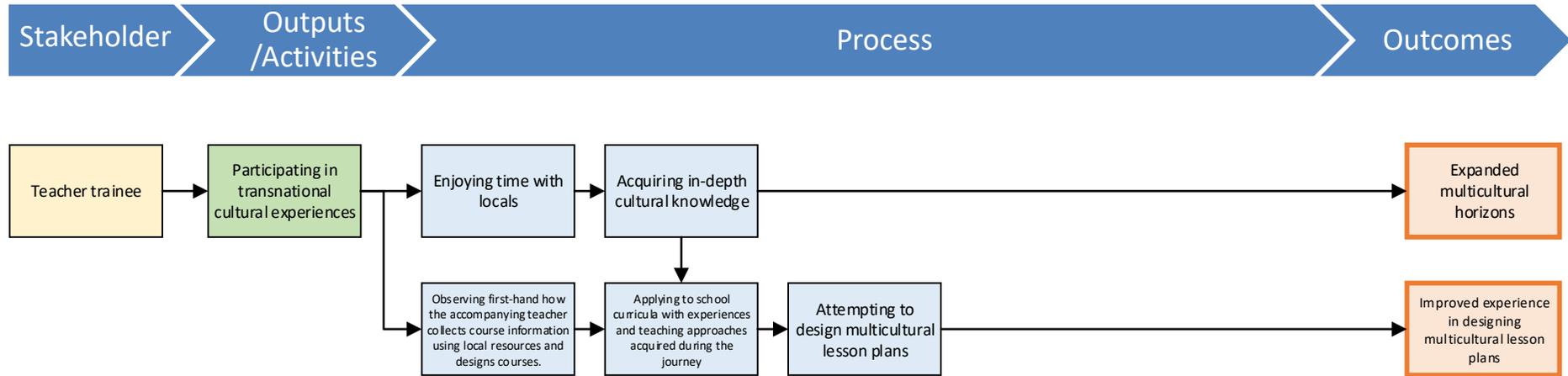


Diagram: Chain of events for teacher trainees

In the process of official interviews, workshops, and interactive chats with teacher trainees during the international conferences as well as telephone interviews and questionnaire responses, most teacher trainees have expressed the inclusion of the following outcomes and impact:

| Outputs   | Outcomes  | Outcome chain of events  | Inclusion or reason for exclusion   |
|---|---|--|---|
| Participation in one transnational experiences activity | Expanded multicultural horizons                             | <ul style="list-style-type: none"> <li>The cross-cultural learning activities allow teacher trainees to live together with the locals for a period of time so that they can experience the local cultures and customs first-hand and gain in-depth cultural knowledge and experiences, thereby expanding their cultural horizons.</li> </ul>   | According to responses in the questionnaire, 100% of the teacher trainees expressed that they have expanded the multicultural horizons by living with the locals and with the assistance of immigrant mothers. It is therefore included.  |
|   | Improved experience in designing multicultural lesson plans | <ul style="list-style-type: none"> <li>Participating in the cross-cultural learning activities allows teacher trainees to observe first-hand how teachers collect course information using local resources and design related courses. Upon their return to Taiwan, they can utilize what they have learned in their own teacher training courses and attempt to design multicultural lesson plans, thereby</li> </ul> | Excluded; during the interview process and discussions with stakeholders, experts and scholars, this outcome is found to be relatively indirect and there are as yet no actual education fields that can verify this outcome. In addition, the percentage of responses that show this |



|  |  |  |  |
|--|--|--|--|
|  |  | improving their lesson design experience in this area. | outcome is also relatively low. Taking into consideration the principles of materiality and not over-claiming, this outcome is therefore excluded. |
|--|--|--|--|

I experienced obvious cultural differences on this visit and I learned more about different cultures. I feel that I have increased my acceptance and tolerance and I am unbounded in terms of sharing culture more closely with others.

(Teacher trainee)

## 5. Students who attended newly designed courses

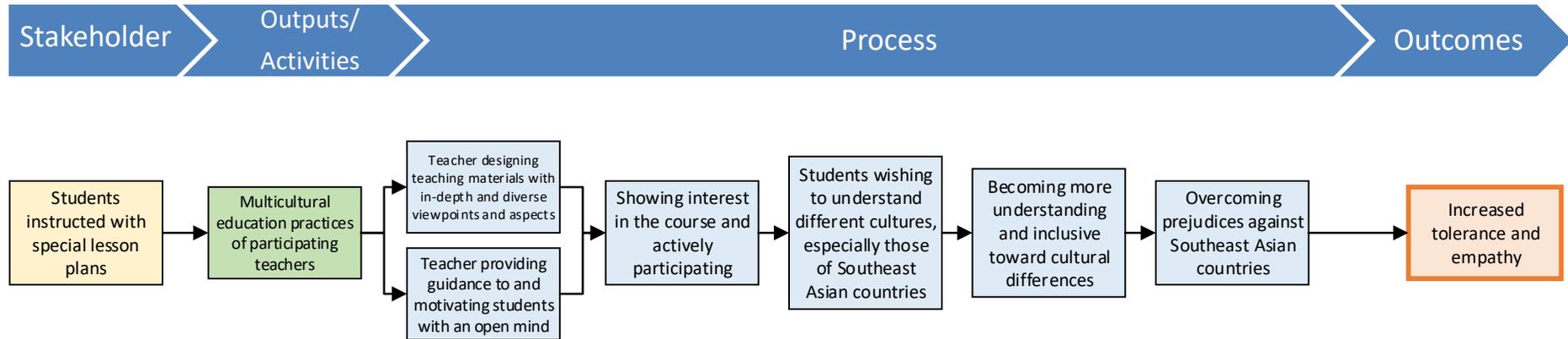


Diagram: Chain of events for Students who attended newly designed courses

In the process of official interviews, workshops, and interactive chats with students who attended newly designed courses and their questionnaire responses, most students have expressed the inclusion of the following outcomes and impact:

| Outputs   | Outcomes                        | Outcome chain of events  | Inclusion or reason for exclusion   |
|---|---------------------------------|--|---|
| Multicultural teaching practices of participating | Increased tolerance and empathy | <ul style="list-style-type: none"> <li>With regard to the multicultural teaching practices of participating teachers, as teachers have adopted a teaching approach that is different from previous ones, which incorporate their own experiences into the</li> </ul> | According to responses in the questionnaire, 96% of students who attended newly |

|                 |  |   |   |
|-----------------|--|---|---|
| <p>teachers</p> |  | <p>teaching materials and provided guidance and motivated their students with an open attitude. Students become more interested in these specially designed courses and are motivated to learn about other cultures, especially Southeast Asian cultures. Outside of the classroom they are able to appreciate and accommodate cultural differences with increased tolerance and empathy, as well as overcome their prejudices against Southeast Asian countries.</p> | <p>designed courses expressed that the teachers' multicultural lessons are interesting and they wanted to learn more. It is therefore included.</p> |
|-----------------|--|---|---|

I had little knowledge of Vietnam and didn't really want to know about the country before the project. However, I was intrigued by the things the teachers shared. When we invited mothers of immigrant students in our class to teach us how to make Vietnamese spring rolls, I found them delicious and I wanted to learn more about Vietnam.

(Students who attended newly designed courses)

## 6. Participants of international conferences

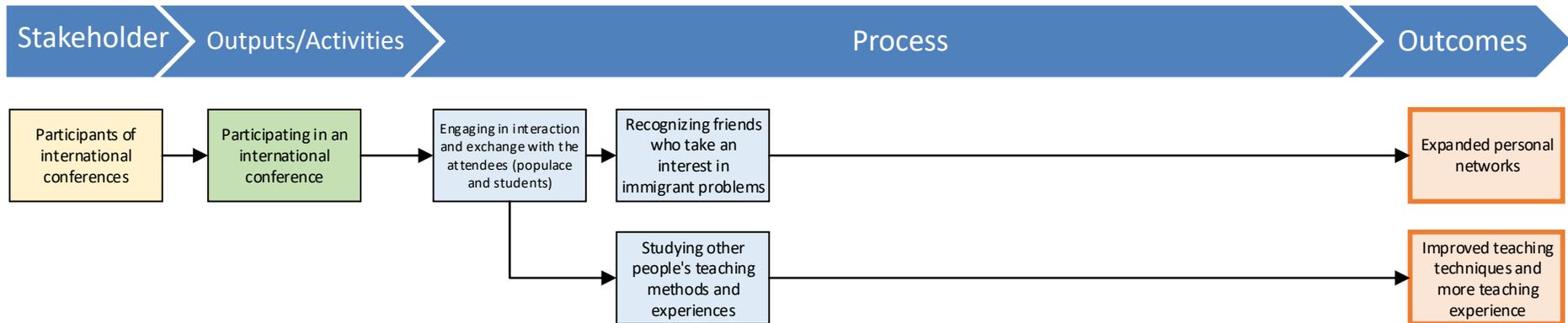


Diagram: Chain of events for participants of international conferences

In the process of official interviews, workshops, and interactive chats with participants during the international conferences as well as telephone interviews and questionnaire responses, most participants have expressed the inclusion of the following outcomes and impact:

| Outputs                                      | Outcomes                   | Outcome chain of events  | Inclusion or reason for exclusion   |
|--|----------------------------|--|---|
| Participation in an international conference | Expanded personal networks | <ul style="list-style-type: none"> <li>Participating in an international conference allows the attendees to exchange ideas and interact with other participants as well as to become acquainted with those who are also interested in immigrant issues. The result is</li> </ul> | According to responses in the questionnaire, 85% of participants expressed that they met many people who share their concern for the same topics by |

|  |   |  |   |
|--|---|--|---|
|  |   | expanded personal networks.  | participating in the international conferences. It is therefore included.   |
|  | Improved teaching skills and experience | <ul style="list-style-type: none"> <li>Participating in an international conference allows the attendees to exchange ideas and interact with other participants. Other Southeast Asian language educators share their experiences teaching immigrants' native languages, and participants can learn different teaching approaches and improve their own skills as a result.</li> </ul> | According to responses in the questionnaire, 85% of participants expressed that they were able to communicate with other educators and learn from others' education experience by participating in the international conferences. It is therefore included. |

I talked with Taiwanese teachers and immigrant teachers and found strengths in each of them. I learned from their education experience and adjusted them for my own teaching.  
(Participant of an international conference)

### **4.3 Selection of Indicators**

Through interviews with stakeholders at the stage described above, we conclude that the stakeholders have experienced changes in behavior, mood, and their value systems after having participated in the Excellence and Happiness Project. These changes vary in degree and frequency for different stakeholder groups and individual interviewees. In order to ensure that all included outcomes have actually happened and to avoid over-claiming, different indicators have been identified through interviews with stakeholders. These indicators have been incorporated into the subsequent questionnaire as the basis for measuring these outcomes.

To prevent the design of indicators from producing induced biased outcomes, we consult both subjective and objective measurement indicators that are mutually referencing and reinforcing. In addition, the selection of the indicators and the assessment of suitability are all thoroughly discussed by project personnel familiar with the project and Cathay Charity Foundation staff. For example, both second-generation immigrants and students who attended newly designed courses are still quite young, so apart from talking about the changes in the interviews, results of parents and teachers' observations are taken into consideration as well. When applicable, we designed specific behavioral options related to qualitative outcomes. If at least one option is checked, it will then be interpreted as having validated the outcome's occurrence.

## 1. Immigrant mothers

| <b>Outcomes</b>  | <b>Indicator</b>  | <b>Source</b>                                      |
|--|---|--|
| Improvement in family and parent-child relationships   | No. of immigrant mothers who have responded positively that cross-cultural learning activities do improve family and parent-child relationships. According to feedback from the questionnaire, 100% of immigrant mothers responded that this outcome was achieved.  | Interviews and questionnaire for immigrant mothers |
| Self-enrichment and enhancement                        | No. of immigrant mothers who have responded positively that cross-cultural learning activities do result in self-enrichment and enhancement and those who have checked at least one option for self-improvement behaviors. According to feedback from the questionnaire, 50% of immigrant mothers responded that this outcome was achieved.                   | Interviews and questionnaire for immigrant mothers |
| Gaining friendships                                    | No. of immigrant mothers who have responded positively that cross-cultural learning activities help them gain new friendships and those who have checked at least one option for circumstances under which they have gained new friendships. According to feedback from the questionnaire, 67% of immigrant mothers responded that this outcome was achieved. | Interviews and questionnaire for immigrant mothers |
| Less favorable impression toward accompanying teachers | No. of immigrant mothers who have responded positively that cross-cultural learning activities resulted in less favorable impression toward accompanying teachers.  | Interviews and questionnaire for immigrant mothers |

## 2. Second-generation immigrants

| Outcomes   | Indicator   | Source  |
|--|---|---|
| Improvement in family and parent-child relationships | No. of parents who have responded positively that the participation of their children (currently in elementary schools) in cross-cultural learning activities do improve family and parent-child relationships. According to feedback from the questionnaire, 100% of immigrant mothers responded that this outcome was achieved for their children.  | Interviews and questionnaire for immigrant mothers                                  |
|  | No. of second-generation immigrants (currently junior and senior high school students) who have responded positively that cross-cultural learning activities do improve family and parent-child relationships. According to feedback from the questionnaire, 100% of second-generation immigrants responded that this outcome was achieved.   | Interviews and questionnaire for second-generation immigrants                       |
| Identifying with mother's native country             | No. of parents who have responded positively that the participation of their children (currently in elementary schools) in cross-cultural learning activities do help them identify with their mothers' native countries and those who have checked at least one option for circumstances in which the children do identify themselves with their mothers' native countries. According to feedback from the questionnaire, 100% of immigrant mothers reported that this outcome was achieved. | Interviews and questionnaire for second-generation immigrants and immigrant mothers |



|  |  |  |
|--|--|--|
|  | <p>No. of second-generation immigrants (currently junior and senior high school students) who have responded positively that the participation of their children in cross-cultural learning activities do help them identify with their mothers' native countries and those who have checked at least one option for circumstances in which the children do identify themselves with their mothers' native countries.</p> <p>According to feedback from the questionnaire, 100% of second-generation immigrants reported that this outcome was achieved.</p> | <p>Interviews and questionnaire for second-generation immigrants</p> |
|--|--|--|

### 3. Accompanying teachers

| Outcomes   | Indicator  | Source   |
|--|--|--|
| Improved teaching skills and experience            | No. of accompanying teachers who have responded positively that cross-cultural learning activities do help them develop better teaching skills and experience and those who have checked at least one option for improving teaching skills and experience. According to feedback from the questionnaire, 100% of accompanying teachers responded that this outcome was achieved. | Interviews and questionnaire for accompanying teachers |
| Gaining friendships                                | No. of accompanying teachers who have responded positively that cross-cultural learning activities help them gain new friendships and those who have checked at least one option for circumstances under which they have gained new friendships. According to feedback from the questionnaire, 96% of accompanying teachers responded that this outcome was achieved.            | Interviews and questionnaire for accompanying teachers |
| Less favorable impression toward immigrant mothers | No. of accompanying teachers who have responded positively that cross-cultural learning activities resulted in less favorable impression toward immigrant mothers  | Interviews and questionnaire for accompanying teachers |

#### 4. Teacher trainees

| Outcomes                        | Indicator  | Source  |
|---------------------------------|--|---|
| Expanded multicultural horizons | No. of teacher trainees who have responded positively that cross-cultural learning activities have expanded their multicultural horizons and those who have checked at least one option for circumstances of expanded multicultural horizons. According to feedback from the questionnaire, 100% of teacher trainees responded that this outcome was achieved. | Interviews and questionnaire for teacher trainees |

#### 5. Students who attended newly designed courses

| Outcomes                        | Indicator   | Source  |
|---------------------------------|---|---|
| Increased tolerance and empathy | No. of students who attended newly designed courses who have responded positively that teachers who have participated in cross-cultural learning activities tend to modify their lesson plans and teaching approaches to make their courses more empathetic and tolerant, as well as those who have experienced at least one circumstance in which tolerance and empathy have been increased. According to feedback from the questionnaire, 96% of students who attended newly designed courses responded that this outcome was achieved. | Interviews and questionnaire for students who attended newly designed courses |

## 6. Participants of international conferences

| Outcomes                                | Indicator   | Source   |
|---|---|--|
| Expanded personal networks              | No. of participants of international conferences who have responded positively that international conferences have helped their participants expand their personal networks. According to feedback from the questionnaire, 85% of participants in international conferences responded that this outcome was achieved.               | Interviews and questionnaire for participants of international conferences |
| Improved teaching skills and experience | No. of participants of international conferences who have responded positively that international conferences have helped their participants improve their teaching skills and experience. According to feedback from the questionnaire, 85% of participants in international conferences responded that this outcome was achieved. | Interviews and questionnaire for participants of international conferences |

#### **4.4 Financial Proxy**

As the principal stakeholders in this report include both school children and ordinary citizens, we have taken into account their ability to understand and communication costs. Apart from employing indicators to measure the degree of occurrence, we also consult measurement indicators to conduct further discussions with the stakeholders and list all items that are consistent with the stakeholders' values and items that may have similar effects. Then, we set up ranges of values for the financial proxies, which the stakeholders can check in the questionnaires. The results of the questionnaires are also confirmed with the stakeholders through the consultation channel in the final stage in order to avoid any distortion in the values of the outcomes. It is worth noting that the choice of financial proxies depends on the subjective judgment of the stakeholders. Even similar outcomes may have values due to the differences in the degree of perception and benefits among different stakeholders. For instance, as the nature of the project is mainly a cross-cultural learning activity, stakeholders are more likely to adopt expenses of overseas travel as financial proxies. Although travel expenses are adopted as financial proxies, they may be affected by different degrees of perception and exhibit different values. For detailed reference information regarding the calculation of financial proxies, refer to Appendix 3.

## 1. Immigrant mothers

| Outcomes   | Financial proxies  | Calculated value (NTD)                                 | Source   |
|--|--|--|--|
| Improvement in family and parent-child relationships   | Long-term overseas travel expenses                             | NT\$50,000 /trip                                       | Long-term overseas (Southeast Asia) travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that immigrant mothers are willing to pay  |
| Self-enrichment and enhancement                        | Subsidies for Southeast Asian language education support staff | NT\$15,000 courses/year (36 class meetings per course) | Government subsidies for Southeast Asian language education support staff, per person per year   |
| Gaining friendships                                    | Short-term overseas travel expenses                            | NT\$15,000 /trip                                       | Short-term overseas (Southeast Asia) travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that immigrant mothers are willing to pay |
| Less favorable impression toward accompanying teachers | *Subjective value  | NT\$15,000 /year                                       | *Subjective value conversion   |

\* In the process of stakeholder engagement, we discussed the reduced financial proxies with immigrant mothers that have a less favorable impression toward accompanying teachers. Immigrant mothers believed that the reduction in the favorable impression toward accompanying teachers was similar to experiencing debt disputes with others. Therefore, the financial proxies of the outcomes have been replaced by the average subjective value of debt dispute held by immigrant mothers.

## 2. Second-generation immigrants

| Outcomes   | Financial proxies                   | Calculated value (NTD) | Source  |
|--|-------------------------------------|------------------------|---|
| Improvement in family and parent-child relationships             | Short-term overseas travel expenses | NT\$15,000 /trip       | Short-term overseas (Southeast Asia) travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that second-generation immigrants are willing to pay |
| Helping immigrant mothers to better identify with their families | * Subjective value                  | NT\$200,000/year       | *Subjective value conversion  |

\* In the process of stakeholder engagement, we discussed the financial proxies for the increase in the sense of identity with their homeland. If there are similar activities that require payment but can achieve the same effect of facilitating the second-generation immigrants' sense of identity toward their home countries, both the immigrant mothers and second-generation immigrants believed that a family should pay the expenses in exchange for the outcome. Therefore, the financial proxies of the outcomes have been replaced by the average subjective value of the expenses for the activities that is held by immigrant mothers and second-generation immigrants.

### 3. Accompanying teachers

| Outcomes   | Financial proxies                             | Calculated value (NTD) | Source   |
|--|---|------------------------|--|
| Improved teaching skills and experience            | Short-term Southeast Asia study tour expenses | NT\$50,000 /trip       | Short-term Southeast Asia travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that accompanying teachers without lesson plans are willing to pay |
|  | Long-term Southeast Asia study tour expenses  | NT\$150,000 /trip      | Long-term Southeast Asia travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that accompanying teachers with lesson plans are willing to pay     |
| Gaining friendships                                | Short-term overseas travel expenses           | NT\$15,000/trip        | Short-term overseas (Southeast Asia) travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that accompanying teachers are willing to pay           |
| Less favorable impression toward immigrant mothers | * Subjective value                            | NT\$400/year           | Subjective value conversion  |

\* In the process of stakeholder engagement, we discussed the reduced financial proxies with accompanying teachers that have a less favorable impression toward immigrant mothers. Accompanying teachers believed that the reduction in the favorable impression toward immigrant mothers was similar to experiencing debt disputes with others. Therefore, the financial proxies of the outcomes have been replaced by the average subjective value of debt dispute held by accompanying teachers.

#### 4. Teacher trainees

| Outcomes                        | Financial proxies                             | Calculated value (NTD) | Source   |
|---------------------------------|---|------------------------|--|
| Expanded multicultural horizons | Short-term Southeast Asia study tour expenses | NT\$50,000/trip        | Short-term Southeast Asia travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that teacher trainees are willing to pay |

#### 5. Students who attended newly designed courses

| Outcomes                        | Financial proxies                  | Calculated value (NTD)  | Source   |
|---------------------------------|------------------------------------|-------------------------|--|
| Increased tolerance and empathy | Empathy training workshop expenses | NT\$3,500/participation | Average cost of commercially available empathy training workshop |

#### 6. Participants of international conferences

| Outcomes                                | Financial proxies             | Calculated value (NTD) | Source                    |
|---|-------------------------------|------------------------|---------------------------|
| Expanded personal networks              | Meals with friends - expenses | NT\$750/meal           | Cost of restaurant buffet |
| Improved teaching skills and experience | Training courses - expenses   | NT\$4,000/course       | Educational camp expenses |

## **E. Building the SROI model**

### **5.1 Adjustment Factors**

In the SROI model, before the valuated outcome is converted into impact, it is necessary to consider four factors that will offset the outcome's value. These are: (1) a measure of how much of outcome that would have happened even if the project had not taken place (deadweight); (2) an assessment of how much of the outcome will shift the problem to people or communities outside of the scope of the project (displacement); (3) an assessment of how much of the outcome was induced by the contribution of other people or organizations (attribution); and (4) the extent to which the outcome will decrease over time (drop-off). By understanding these four adjustment factors in a project and appropriately discounting the outcome's value, the outcome will not be over-claimed and the social impact can be evaluated more appropriately. In addition, the uncontrollable factors of the project can be identified as the basis for decision-making when planning the project and when selecting a target.

During the stakeholder consultation process for this project, we also incorporate the adjustment factors into the interviews and questionnaires. We perform inquiries and gather statistics on how much of the changes are caused by the Excellence and Happiness Project and how long the outcome is expected to last, according to our stakeholders' perspectives. The details are described as follows:



| Impact factor | Description   |
|---------------|---|
| Deadweight    | This refers to an outcome occurring regardless of the existence of a project. The deadweight of this project is assessed individually for each outcome by the stakeholders based on interviews and questionnaires.  |
| Displacement  | This factor represents the effects of the target project on other projects or stakeholder factors outside of the project. In the SROI Guide, an example is that a street lighting program implemented in District A reduced the crime rate in this district; however, District B reported an increase in crime, possibly displaced from District A. The SROI Guide also states that not every project contains this particular factor. In this project, we hope to strengthen the cultural ties of second-generation immigrants with their mothers' home countries and to contribute to the creation of new powers and capabilities in Taiwan in future generations as well as to promote respect for and inclusion of other cultures. There is no obvious displacement, and therefore it will not be incorporated into the calculation of the outcome. A sensitivity analysis will be carried out instead. |
| Attribution   | This refers to the outcomes that the stakeholders currently have, with a certain percentage perhaps resulting from other people or organizations. In other words, even without this project, the same results may be caused by other factors. The attribution of this project is assessed individually for each outcome by the stakeholders based on interviews and questionnaires.   |
| Drop-off      | This refers to the effect of an outcome deteriorating over time. It is observed that the effectiveness of an outcome tends to decrease slowly over a period of time. Therefore, when evaluating the benefits of a future outcome, the drop-off must also be estimated. The drop-off of this project is assessed individually for each outcome by the stakeholders based on interviews and questionnaires.   |



In this project, questions about adjustment factors related the second-generation immigrants who are currently elementary school students are answered by their parents and teachers. The adjustment factors of students who attended newly designed courses, are evaluated based on their teachers' observations and understanding. For second-generation immigrants who are junior and senior high school students, as well as immigrant mothers, accompanying teachers, teacher trainees and participants of international conferences, the adjustment factors are assessed via the responses of their own questionnaires or compiled from the interviews. The results of the assessment and descriptive notes are as follows:

| Stakeholder       | Outcomes   | Impact      | Percentage | Description   |
|-------------------|--|-------------|------------|---|
| Immigrant mothers | Improvement in family and parent-child relationships | Deadweight  | 50%        | Through interviews and questionnaires we can conclude that most immigrant mothers who have not participated in the cross-cultural learning activities still have a 50% chance of improving their family and parent-child relationships via communication software or other types of interaction. Therefore 50% of immigrant mothers respond with deadweight, and a small portion can be attributed to communication software or other types of intervention. As a result, the ratio of attribution is 25%. In addition, a deterioration rate of about 10% per year applies to this outcome. |
|                   |  | Attribution | 25%        |   |
|                   |  | Drop-off    | 10%        |   |
|                   | Self-enrichment and enhancement                      | Deadweight  | 10%        |   |
|                   |  | Attribution | 0%         |   |
|                   |  | Drop-off    | 10%        |   |

| Stakeholder | Outcomes   | Impact      | Percentage | Description  |
|-------------|--|-------------|------------|--|
|             |  |             |            | obtaining this outcome, and therefore the proportion of attribution is 0%. In addition, most immigrant mothers believe that self-enrichment and enhancement will deteriorate over an extended period of time; thus, the deterioration rate is 10%.   |
|             | Gaining friendships                                    | Deadweight  | 10%        | Data from the interviews and questionnaires indicates that of most immigrant mothers who have not participated in the cross-cultural learning activities, a small percentage may become friends with the teachers. For this reason the proportion of deadweight is 10%. They also indicate that the outcomes of having gained friendships will occur half of the time due to other factors. Therefore the proportion of attribution is 50%. This outcome, according to most of the immigrant mothers, will deteriorate a little over time; thus, the drop-off proportion is 10%. |
|             |  | Attribution | 50%        |  |
|             |  | Drop-off    | 10%        |  |
|             | Less favorable impression toward accompanying teachers | Deadweight  | 0%         | From the interviews we know that immigrant mothers with this negative outcome believe that if they had not participated in the cross-cultural learning activities, then they would not have considered the teachers to be troublesome and causing inconvenience. Nor would misunderstandings have been the result  |
|             |  | Attribution | 75%        |  |
|             |  | Drop-off    | 0%         |  |

| Stakeholder                  | Outcomes   | Impact      | Percentage | Description  |
|------------------------------|--|-------------|------------|--|
|                              |  |             |            | during communication. Therefore the deadweight proportion is 0%. The occurrence of this outcome can be attributed to other factors, so the attribution is 75%. As this outcome does not deteriorate over time, the drop-off is 0%.   |
| Second-generation immigrants | Improvement in family and parent-child relationships | Deadweight  | 50%        | According to the interviews and questionnaires, most second-generation immigrants believe that if they had not participated in the cross-cultural learning activities, then they would still have found a way to improve their family and parent-child relationships. Therefore the deadweight proportion is 50%. For this outcome, a small proportion of them are affected by other factors, such as maintaining contact via communication software. Attribution is therefore 25% and the drop-off per year is about 10%. |
|                              |  | Attribution | 25%        |  |
|                              |  | Drop-off    | 10%        |  |
|                              | Identifying with mother's native country             | Deadweight  | 50%        |  |
|                              |  | Attribution | 25%        |  |
|                              |  | Drop-off    | 10%        |  |

| Stakeholder           | Outcomes                                | Impact      | Percentage | Description  |
|-----------------------|---|-------------|------------|--|
|                       |   |             |            | attribution is 25%. Most second-generation immigrants believe this outcome will deteriorate a little over time, so the drop-off is 10%.  |
| Accompanying teachers | Improved teaching skills and experience | Deadweight  | 0%         | According to the interviews and questionnaires, most accompanying teachers believe that if they had not participated in the cross-cultural learning activities, they would not have had such profound multicultural experiences. In addition, because of the advance planning and understanding, the accompanying teachers were able to provide feedback of what they had seen and learned back to the classroom, which improved their teaching skills and experience, which means deadweight is 0%. This outcome was acquired due to other means half of the time, for instance self-study, so the attribution is 50%. Moreover, most accompanying teachers believe this outcome to be an inspirational experience and will therefore deteriorate a little over time, so drop-off is 10%. |
|                       |   | Attribution | 50%        |  |
|                       |   | Drop-off    | 10%        |  |
|                       | Gaining friendships                     | Deadweight  | 0%         |  |
|                       |   | Attribution | 50%        |  |
|                       |   | Drop-off    | 10%        |  |

| Stakeholder      | Outcomes   | Impact      | Percentage | Description   |
|------------------|--|-------------|------------|---|
|                  |  |             |            | period of time, so the deadweight is 0%. They also believe that the outcome is affected by other factors half of the time, so the attribution is 50%. Also, most teachers think that friendships with the mothers will fade a little over time, so the drop-off proportion is 10%.  |
|                  | Less favorable impression toward immigrant mothers | Deadweight  | 0%         | According to the interviews, the accompanying teachers with this negative outcome believe that if they had not participated in the cross-cultural learning activities, then misunderstanding between them and immigrant mothers would not have happened during communication, so the deadweight proportion is 0%. Most of the occurrences of this outcome can also be attributed to other factors, so the attribution is 75%. As this outcome does not deteriorate over time, the drop-off is 0%. |
|                  |  | Attribution | 75%        |   |
|                  |  | Drop-off    | 0%         |   |
| Teacher trainees | Expanded multicultural horizons                    | Deadweight  | 0%         | According to the interviews and questionnaires, most teacher trainees believe that if they had not participated in the cross-cultural learning activities, they would not have had a chance to expand their multicultural horizons, so the deadweight proportion is 0%. They also believe that this outcome is contributed to by other factors half   |
|                  |  | Attribution | 50%        |   |
|                  |  | Drop-off    | 25%        |   |

| Stakeholder                                  | Outcomes                        | Impact      | Percentage | Description   |
|--|---------------------------------|-------------|------------|---|
|  |                                 |             |            | of the time, so the attribution is 50%. Also, most teacher trainees think this outcome will deteriorate 25% each year, so the drop-off is 25%.  |
| Students who attended newly designed courses | Increased tolerance and empathy | Deadweight  | 25%        | According to the interviews and questionnaires, and from most students who attended newly designed courses and their teachers' observations, if the teachers had not participated in the cross-cultural learning activities, their teaching approaches and teaching materials would have been unlikely to teach the students about tolerance and empathy toward other cultures, so the deadweight proportion is 25%. In addition, this outcome is contributed to by other factors half of the time. For instance, the qualities can be cultivated through interaction with others, so the attribution is 50%. Also, the outcome tends to deteriorate 25% each year, so the drop-off is 25%. |
|  |                                 | Attribution | 50%        |   |
|  |                                 | Drop-off    | 25%        |   |
| Participants of international conferences    | Expanded personal networks      | Deadweight  | 25%        | According to the interviews and questionnaires and from most participants believe that if they had not participated in the international conferences, there would still have been other chances, even if small, for them to interact and exchange ideas with others   |
|  |                                 | Attribution | 50%        |   |
|  |                                 | Drop-off    | 50%        |   |

| Stakeholder | Outcomes                                | Impact      | Percentage | Description  |
|-------------|---|-------------|------------|--|
|             |   |             |            | who are also interested in immigrant issues, so the deadweight proportion is 25%. In addition, this outcome is contributed to by other factors half of the time, for instance participation in other conferences, so the attribution is 50%. Finally, most participants think that this outcome would deteriorate 50% over time, so the drop-off proportion is 50%.  |
|             | Improved teaching skills and experience | Deadweight  | 75%        | According to the interviews and questionnaires and from most participants believe that if they had not participated in the international conferences, there would still have been plenty of other opportunities for them to improve their teaching skills and experience, so the deadweight proportion is 75%. In addition, most of the time this outcome is contributed to by other factors, so the attribution is 75%. Finally, most participants think that this outcome would deteriorate 10% per year, so the drop-off proportion is 10%. |
|             |   | Attribution | 75%        |  |
|             |   | Drop-off    | 10%        |  |

## 5.2 Calculating the Values of Outcomes

After we have confirmed the stakeholders' processes of changes and outcomes as well as having identified the indicators, financial proxies and adjustment factors, we calculate the values of these outcomes for each of our stakeholders.

As the number of outcomes of each stakeholder is known by multiplying the percentage of respondents confirming these outcomes by the total number of valid questionnaires, all the outcome quantities in this report are rounded to the nearest integers. To conform to the principle of non-over-claiming and to be consistent with the time frame of the report's analysis as well as the verifiability of the computed data, we can obtain the duration of each outcome from the results of stakeholder interviews and questionnaires, which we will elaborate below. Regardless of whether lesson plans were produced at the end, most accompanying teachers agree that they were profoundly impressed after participating in the cross-cultural learning activities, especially the multicultural experiences and learning as well as friendships developed from the interaction with immigrant mothers. Therefore the responses for the durations of improved teaching skills and experience as well as gaining friendships were 2 years. During the trip-planning phase, second-generation immigrants were able to get to know their native countries and the cultures better. After having face-to-face contact with their maternal grandparents and the extended family, the children became even more inquisitive about their native countries and eager to learn their mother languages. The duration of identifying themselves with their mothers' native countries is therefore as long as 5 years. On the other hand, most teacher trainees who have participated in the

cross-cultural learning activities believe that they were able to immerse themselves in the local culture and lifestyle and therefore directly experienced the impact of multiculturalism. For this reason in the responses the duration of their expanded multicultural horizons is mostly 2 years. Most conference participants had great interaction with other attendees at international conferences. As the participants may not stay in close contact with acquaintances after the event, most participants consider that the duration of this outcome, an expanded personal network, is only 3 months. For the stakeholders' remaining outcomes, the durations from the responses are mostly 1 year.

In addition, the discount rate used in this report is 1.04%, the one-year interest rate for fixed deposits offered by Chunghwa Post, as of January 2018. The main reason is that this is the interest rate used by the Ministry of Finance on tax refunds and late tax payments, which is implicit in the capital cost for the public sector. This interest rate is therefore used as the discount rate to calculate present values in this report.

### 1. Immigrant mothers

| Stakeholder       |                             | Outcomes   | Sample outcome ratio (Questionnaire response ratio) | Outcomes Quantity (#)(A) | Duration | Financial proxies                                       | Value of outcome (NT\$) (B) | Deadweight (c) | Attribution (e) | Drop-off (f) | Impact (G)<br>G=A*B<br>*(1-c)*(1-d)*(1-e) | Present value          |                 |
|-------------------|-----------------------------|--|---|--------------------------|----------|---|-----------------------------|----------------|-----------------|--------------|---|------------------------|-----------------|
| Name              | Total no. of questionnaires |  |   |                          |          |   |                             |                |                 |              |   | Discount rate (%)      | 1.04%           |
|                   |                             |  |   |                          |          |   |                             |                |                 |              |   | Year 1 (post-activity) | Year 2 =G*(1-f) |
| Immigrant mothers | 19                          | Improvement in family and parent-child relationships | 100%  | 19                       | 1        | Long-term overseas travel expenses                      | 50,000                      | 50%            | 25%             | 10%          | 356,250.00                                | 356,250.00             | 0.00            |
|                   |                             | Self-enrichment and enhancement                      | *50%  | 10                       | 1        | Subsidies for heritage language education support staff | 15,000                      | 10%            | 0%              | 10%          | 128,250.00                                | 128,250.00             | 0.00            |
|                   |                             | Gaining friendships                                  | 67%   | **13                     | 1        | Short-term overseas travel expenses                     | 15,000                      | 10%            | 50%             | 10%          | **85,500.00                               | **85,500.00            | 0.00            |

|          |  |    |   |   |                  |        |    |     |    |            |            |      |
|----------|--|----|---|---|------------------|--------|----|-----|----|------------|------------|------|
|          | Less favorable impression toward immigrant mothers | 8% | 2 | 1 | Subjective value | 15,000 | 0% | 75% | 0% | (5,937.50) | (5,937.50) | 0.00 |
| Subtotal |  |    |   |   |                  |        |    |     |    | 564,062.5  | 564,062.5  | 0.00 |

\*According to interviews and questionnaires, the other 50% of immigrant mothers responded that there has not be such changes but reported other changes such as improving family and parent-child relationships and gaining friendships.

\*\* As the number of outcomes is the questionnaire response ratio multiplied by the total number of questionnaires rounded to the nearest integer, the decimal places are actually preserved in the calculation for the sake of accuracy. For this reason the computed values may be off by a slight amount.

## 2. Second-generation immigrants

| Stakeholder                  |                             | Outcomes   | Sample outcome ratio (Questionnaire response ratio) | Outcomes Quantity (#)(A) | Duration | Financial proxies                   | Value of outcome (NT\$) (B) | Deadweight (c) | Attribution (e) | Drop-off (f) | Impact (G)<br>$G=A*B*(1-c)*(1-d)*(1-e)$ | Present value          |                 |
|------------------------------|-----------------------------|--|---|--------------------------|----------|-------------------------------------|-----------------------------|----------------|-----------------|--------------|---|------------------------|-----------------|
| Name                         | Total no. of questionnaires |  |   |                          |          |                                     |                             |                |                 |              |   | Discount rate (%)      | 1.04%           |
|                              |                             |  |   |                          |          |                                     |                             |                |                 |              |   | Year 1 (post-activity) | Year 2 =G*(1-f) |
| Second-generation immigrants | 24                          | Improvement in family and parent-child relationships | 100%  | 24                       | 1        | Short-term overseas travel expenses | 15,000                      | 50%            | 25%             | 10%          | 135,000.00                              | 135,000.00             | 0.00            |
|                              |                             | Identifying with mother's native country             | 100%  | 24                       | 5        | Subjective value                    | 200,000                     | 50%            | 25%             | 5%           | 1,800,000.00                            | 1,800,000.00           | 1,620,000.00    |
| Subtotal                     |                             |  |   |                          |          |                                     |                             |                |                 |              | 1,935,000.00                            | 1,935,000.00           | 1,620,000.00    |

| Outcomes                                 | Present value |              |              |
|--|---------------|--------------|--------------|
|  | Year 3        | Year 4       | Year 5       |
| Identifying with mother's native country | 1,458,000.00  | 1,312,200.00 | 1,180,980.00 |

### 3. Accompanying teachers

| Stakeholder           |                             | Outcomes                                | Sample outcome ratio (Questionnaire response ratio) | Outcomes Quantity (#)(A) | Duration | Financial proxies                              | Value of outcome (NT\$) (B) | Deadweight (c) | Attribution (e) | Drop-off (f) | Impact (G)<br>$G=A*B*(1-c)*(1-d)*(1-e)$ | Present value          |                      |
|-----------------------|-----------------------------|---|---|--------------------------|----------|--|-----------------------------|----------------|-----------------|--------------|---|------------------------|----------------------|
| Name                  | Total no. of questionnaires |   |   |                          |          |  |                             |                |                 |              |   | Discount rate (%)      | 1.04%                |
|                       |                             |   |   |                          |          |  |                             |                |                 |              |   | Year 1 (post-activity) | Year 2<br>$=G*(1-f)$ |
| Accompanying teachers | 40                          | Improved teaching skills and experience | 100%  | 22                       | 2        | *Short-term Southeast Asia study tour expenses | 50,000                      | 0%             | 50%             | 10%          | 550,000.00                              | 550,000.00             | 495,000.00           |
|                       |                             |   | 100%  | 18                       | 2        | *Long-term Southeast Asia study tour expenses  | 150,000                     | 0%             | 50%             | 10%          | 1,350,000.00                            | 1,350,000.00           | 1,215,000.00         |
|                       |                             | Gaining friendships                     | 96%   | 38                       | 2        | Short-term overseas travel expenses            | 15,000                      | 0%             | 50%             | 10%          | **288,000.00                            | 288,000.00             | 259,200.00           |

|          |  |  |    |   |   |                  |     |    |     |    |              |              |              |
|----------|--|--|----|---|---|------------------|-----|----|-----|----|--------------|--------------|--------------|
|          |  | Less favorable impression toward immigrant mothers | 4% | 2 | 1 | Subjective value | 400 | 0% | 75% | 0% | (166.67)     | (166.67)     | 0.00         |
| Subtotal |  |  |    |   |   |                  |     |    |     |    | 2,187,833.33 | 2,187,833.33 | 1,969,200.00 |

\*As some accompanying teachers design multicultural lesson plans based on their transnational experiences, those teachers who design their own lesson plans tend to have keener perception and higher impact in "improved teaching skills and experience." For this reason the financial proxy for this outcome is divided into two separate proxies, one with lesson plans and one without, to indicate the different levels of the resulting outcomes.

\*\* As the number of outcomes is the questionnaire response ratio multiplied by the total number of questionnaires rounded to the nearest integer, the decimal places are actually preserved in the calculation for the sake of accuracy. For this reason the computed values may be off by a slight amount.

#### 4. Teacher trainees

| Stakeholder      |                             | Outcomes                        | Sample outcome ratio (Questionnaire response ratio) | Outcomes Quantity (#)(A) | Duration | Financial proxies                             | Value of outcome (NT\$) (B) | Deadweight (c) | Attribution (e) | Drop-off (f) | Impact (G)<br>$G=A*B*(1-c)*(1-d)*(1-e)$ | Present value     |                        |
|------------------|-----------------------------|---------------------------------|---|--------------------------|----------|---|-----------------------------|----------------|-----------------|--------------|---|-------------------|------------------------|
| Name             | Total no. of questionnaires |                                 |   |                          |          |   |                             |                |                 |              |   | Discount rate (%) | 1.04%                  |
|                  |                             |                                 |   |                          |          |   |                             |                |                 |              |   |                   | Year 1 (post-activity) |
| Teacher trainees | 17                          | Expanded multicultural horizons | 100%  | 17                       | 2        | Short-term Southeast Asia study tour expenses | 50,000                      | 0%             | 50%             | 25%          | 425,000.00                              | 425,000.00        | 318,750.00             |
| Subtotal         |                             |                                 |   |                          |          |   |                             |                |                 |              | 425,000.00                              | 425,000.00        | 318,750.00             |

### 5. Students who attended newly designed courses

| Stakeholder                                  |                             | Outcomes                        | Sample outcome ratio (Questionnaire response ratio) | Outcomes Quantity (#)(A) | Duration | Financial proxies                  | Value of outcome (NT\$) (B) | Deadweight (c) | Attribution (e) | Drop-off (f) | Impact (G)<br>$G=A*B*(1-c)*(1-d)*(1-e)$ | Present value          |                      |
|--|-----------------------------|---------------------------------|---|--------------------------|----------|------------------------------------|-----------------------------|----------------|-----------------|--------------|---|------------------------|----------------------|
| Name   | Total no. of questionnaires |                                 |   |                          |          |                                    |                             |                |                 |              |   | Discount rate (%)      | 1.04%                |
|  |                             |                                 |   |                          |          |                                    |                             |                |                 |              |   | Year 1 (post-activity) | Year 2<br>$=G*(1-f)$ |
| Students who attended newly designed courses | 900                         | Increased tolerance and empathy | 96%   | 863                      | 1        | Empathy training workshop expenses | 3,500                       | 25%            | 50%             | 25%          | *1,132,031.25                           | *1,132,031.25          | 0.00                 |
| Subtotal                                     |                             |                                 |   |                          |          |                                    |                             |                |                 |              | *1,132,031.25                           | *1,132,031.25          | 0.00                 |

\* As the number of outcomes is the questionnaire response ratio multiplied by the total number of questionnaires rounded to the nearest integer, the decimal places are actually preserved in the calculation for the sake of accuracy. For this reason the computed values may be off by a slight amount.

## 6. Conference participants

| Stakeholder             |                             | Outcomes                                | Sample outcome ratio (Questionnaire response ratio) | Outcomes Quantity (#)(A) | Duration | Financial proxies             | Value of outcome (NT\$) (B) | Deadweight (c) | Attribution (e) | Drop-off (f) | Impact (G)<br>$G=A*B*(1-c)*(1-d)*(1-e)$ | Present value          |                 |
|-------------------------|-----------------------------|---|---|--------------------------|----------|-------------------------------|-----------------------------|----------------|-----------------|--------------|---|------------------------|-----------------|
| Name                    | Total no. of questionnaires |   |   |                          |          |                               |                             |                |                 |              |   | Discount rate (%)      | 1.04%           |
|                         |                             |   |   |                          |          |                               |                             |                |                 |              |   | Year 1 (post-activity) | Year 2 =G*(1-f) |
| Conference participants | 236                         | Expanded personal networks              | 85%   | 201                      | *0.25    | Meals with friends - expenses | 750                         | 25%            | 50%             | 50%          | **56,611.24                             | 56,611.24              | 0.00            |
|                         |                             | Improved teaching skills and experience | 85%   | 201                      | 1        | Training courses - expenses   | 4,000                       | 75%            | 75%             | 10%          | **50,321.10                             | 50,321.10              | 0.00            |
| Subtotal                |                             |   |   |                          |          |                               |                             |                |                 |              | 106,932.34                              | 106,932.34             | 0.00            |

\* According to interviews and questionnaires, participants of conferences expressly stated that the duration of the "expanding interpersonal relationships" lasted for three months

\*\*As the number of outcomes is the questionnaire response ratio multiplied by the total number of questionnaires rounded to the nearest integer, the decimal places are actually preserved in the calculation for the sake of accuracy. For this reason the computed values may be off by a little.

|                                    |                  |
|------------------------------------|------------------|
| Total impact                       | \$ 14,209,989.42 |
| Total present value (PV)           | \$ 13,907,288.37 |
| Total inputs                       | \$ 4,589,631.51  |
| Social return on investment (SROI) | \$3.03           |

Finally we divide the total present value of the aggregate outcomes by total value of inputs to calculate the SROI ratio:  $13,907,288.37/4,589,631.51 = 3.03$

### 5.3 Sensitivity analysis

As SROI quantifies many perceptions and narrative aspects during the measurement process, it is perhaps unavoidable that assumptions or estimations must be made in certain places. We have communicated closely with the stakeholders and understood their aspects to the most possible extent. Then we chose appropriate financial proxies accordingly. However, in line with SROI's principles of information transparency and verifiability, the SROI Guide requires that sensitivity analysis should be conducted and that relevant information should be properly disclosed. Therefore, in this report we have adopted a rigorous approach to present our adjustments in the sensitivity analysis, disclosing the information in a more objective manner. The items that we have adjusted are as follows. The range of the SROI sensitivity analysis for this project is determined to be between 1.60 and 3.59. The various adjustments are described as follows:

| <b>SROI</b> | <b>Adjustment</b>  | <b>Details</b>  |
|-------------|--|---|
| <b>3.33</b> | SROI itself  | Increase 10%  |
| <b>2.73</b> | SROI itself  | Decrease 10%  |
| <b>1.06</b> | Financial proxies<br>(second-generation immigrants)            | Outcomes for second-generation immigrants:<br>1. For "improvement in family and parent-child relationships," the financial proxy adopted is changed to the secondary value<br>2. For "identifying better with one's mother's native country," the financial proxy adopted is changed to the secondary value |
| <b>3.59</b> | Financial proxies<br>(accompanying teachers, teacher trainees) | Outcomes for accompanying teachers and teacher trainees:<br>For "improved teaching skills and experience" and "expanded multicultural horizons," the financial proxies are respectively changed to short-term and long-term Southeast Asia study tour expenses, which better reflect the market prices.     |
| <b>2.71</b> | No. of outcomes  | Quantity changed for second-generation immigrants: 20% decrease   |
| <b>2.98</b> | No. of outcomes  | Quantity changed for students who attended newly designed courses: 20% decrease   |
| <b>3.26</b> | Value of inputs  | Amount of time invested by participants in international conferences is converted to monetary value using Taiwan's minimum wage in 2017 (NTD140)  |
| <b>2.98</b> | Value of inputs  | Amount of time invested by immigrant mothers is converted using the average monthly salary on a pro-rata basis (NTD25,000)  |
| <b>2.54</b> | Duration of outcome  | The durations for accompanying teachers'  |



| SROI | Adjustment          | Details  |
|------|---------------------|--|
|      |                     | "improved teaching skills and experience" and "gaining friendships" and teacher trainees' "expanded multicultural horizons" are set at 1 year.   |
| 3.14 | Duration of outcome | Duration of immigrant mothers' outcomes is set at 2 years  |
| 2.93 | Deadweight          | 0% adjusted to 10%   |
| 2.72 | Deadweight          | 0% adjusted to 30%   |
| 3.03 | Attribution         | 0% adjusted to 10%   |
| 3.02 | Attribution         | 0% adjusted to 30%   |
| 3.03 | Drop-off            | 0% adjusted to 10%   |
| 3.03 | Drop-off            | 0% adjusted to 30%   |
| 2.73 | Displacement        | 0% adjusted to 10%   |
| 2.12 | Displacement        | 0% adjusted to 30%   |
| 3.21 | Stakeholder         | <ol style="list-style-type: none"> <li>Maternal grandparents of immigrant children are added as stakeholders <ul style="list-style-type: none"> <li>Outcome: "improvement in family and parent-child relationships"</li> <li>Financial proxy: overseas travel expenses (NTD50,000)</li> </ul> </li> <li>Government of Taiwan is added as a stakeholder <ul style="list-style-type: none"> <li>Outcome: Improvement in Taiwan's international reputation among the people of Southeast Asian countries</li> <li>Financial proxy: Expenses for organizing similar events<sup>7</sup> (NTD1,000,000)</li> </ul> </li> </ol> |

<sup>7</sup>National Immigration Agency (New Immigrants Overseas Training Program)  
<https://www.immigration.gov.tw/ct.asp?xItem=1337553&ctNode=29710&mp=1>



- Direct adjustments of SROI values: To assure the results are more just and objective, 10% is added to and subtracted from the SROI value established after calculation and the SROI will become 3.33 and 2.73
- Financial proxies (second-generation immigrants, accompanying teachers, teacher trainees):

When evaluating the second-generation immigrants' outcomes of "improvement in family and parent-child relationships" and "identifying better with one's mother's native country," the original plan was to apply the conversion from the majority of second-generation immigrants and their parents' subjective values (short-term overseas travel expenses: NT\$15,000; amount they were willing to spend: NT\$200,000). However, if the secondary value is used instead (domestic travel expenses: NT\$3,000; amount they were willing to spend: NT\$20,000), then the SROI will decrease to 1.60.

When evaluating accompanying teachers and teacher trainees' outcomes, which are "improved teaching skills and experience" and "expanded multicultural horizons," the original plan was to apply the conversion from the average subjective expenses that stakeholders are willing to pay (short-term Southeast Asia study tour expenses: NT\$50,000; long-term Southeast Asia study tour expenses: NT\$150,000). However, if the average market prices are used instead (short-term Southeast Asia study tour expenses: NT\$80,000; long-term Southeast Asia study tour expenses: NT\$240,000), then the SROI will increase to 3.59.

- No. of outcomes (second-generation immigrants and students receiving special lesson plans):

For second-generation immigrants who are currently elementary school students, the changes are determined by their parents' observations and understanding. On the other hand, second-generation immigrants who are junior high or senior high school students, the students' own responses regarding the changes are used. If the number of outcomes for second-generation immigrants decreases by 20% for each group, then the SROI will decrease to 2.71.

In addition, apart from obtaining the changes for students receiving special lesson plans from the interviews, their teachers' observations and understanding are also taken into consideration. If the number of outcomes for students who attended newly designed courses decreases by 20%, then the SROI will decrease to 2.98.

- Value of inputs (participants of international conferences, immigrant mothers):

As international conferences are held on holidays or weekends, if the amount of time invested by conference participants is converted to monetary value using Taiwan's minimum hourly wage in 2017 (which was NT\$140), then the SROI will increase to 3.26.

In addition, if the amount of time invested by immigrant mothers is converted on a pro-rata basis using the second most common monthly salary (NT\$25,000) for Southeast Asian women working in Taiwan<sup>8</sup>, then

---

<sup>8</sup>Ministry of Labor, R.O.C.(Taiwan) : New Immigrants' labor statistics  
<https://www.mol.gov.tw/media/1654/102%E5%B9%B4%E5%A4%96%E7%B1%8D%E8%88>



the SROI will be reduced to 2.98.

■ Duration of outcomes

If the duration of accompanying teachers' "improved teaching skills and experience" and "gaining friendships" and teacher trainees' "expanded multicultural horizons" is set at 1 year, then the SROI will decrease to 2.54.

If all the durations of immigrant mothers' outcomes are set at 2 years, then the SROI will increase to 3.14.

■ Adjustment factors (deadweight, attribution, drop-off, and displacement):

- Deadweight: In the interviews and questionnaires, the stakeholders' responses indicate that in the absence of the Excellence and Happiness Project, it is not possible to present some of the outcomes. Therefore the deadweight is set at 0%. If it is set at 10% and 30% instead, the SROI will decrease to 2.93 and 2.72, respectively.
- Attribution: In the interviews and questionnaires, the stakeholders' responses indicate that some of the outcomes are possible only because of the existence of the Excellence and Happiness Project. Therefore the deadweight is set at 0%. If it is set at 10% and 30% instead, the SROI will decrease to 3.03 and 3.02, respectively.
- Drop-off: In the interviews and questionnaires, the stakeholders' responses indicate that some of the outcomes will not deteriorate over time. Therefore the drop-off is set at 0%. If it is set at 10% and

---

[%87%E5%A4%A7%E9%99%B8%E9%85%8D%E5%81%B6%E5%8B%9E%E5%8B%95%E7%8B%80%E6%B3%81%E6%91%98%E8%A6%81%E5%88%86%E6%9E%901060417%E4%B8%8A%E7%B6%B2.pdf](#)



30% instead, the SROI will decrease to 3.03.

- Displacement: We have not identified anything in the interviews and questionnaires that would suggest that the project has affected stakeholders outside of the project in any way. Therefore displacement has not been incorporated into the calculations. It is instead adjusted to 10% and 30%, and the SROI will decrease to 2.73 and 2.12, respectively.
- Stakeholders (maternal grandparents of immigrant children, Government of Taiwan):

We have found that the responses from the questionnaires completed by immigrant mothers, second-generation immigrants, and accompanying teachers indicate that the project has exerted significant changes to maternal grandparents of immigrant children and the Government of Taiwan. However, taking into consideration the feasibility of conducting interviews, data availability, and the principle of not over-claiming, we have incorporated these stakeholders into our sensitivity analysis only.

Suppose the "improvement in family and parent-child relationships" outcome obtained by the maternal grandparents of immigrant children as a result of this project is converted to monetary value based on "overseas travel expenses" (namely NT\$50,000). Adjustments are made to the adjustment factors based on the responses from immigrant mothers' observations and understanding. In addition, suppose that the outcome "improvement in Taiwan's international reputation among the people of Southeast Asian countries" obtained by the Government of Taiwan is valued using the costs of organizing similar events (namely NT\$1,000,000), and adjustments are made to the adjustment factors



based on the responses from immigrant mothers' observations and understanding. By applying these assumptions the SROI will increase to 3.21.

### Maternal grandparents of immigrant children

| Stakeholder                                 |                             | Outcomes   | Outcomes Quantity (#)(A) | Duration | Financial proxy          | Valuation of outcome (NT\$) (B) | Deadweight (c) | Attribution (e) | Drop-off (f) | Impact (G)<br>$G=A*B*(1-c)*(1-d)*(1-e)$ | Present value     |                        |
|---|-----------------------------|--|--------------------------|----------|--------------------------|---------------------------------|----------------|-----------------|--------------|---|-------------------|------------------------|
| Name  | Total no. of questionnaires |  |                          |          |                          |                                 |                |                 |              |   | Discount rate (%) | 1.04%                  |
|   |                             |  |                          |          |                          |                                 |                |                 |              |   |                   | Year 1 (post-activity) |
| Maternal grandparents of immigrant children | 38                          | Improvement in family and parent-child relationships | 38                       | 1        | Overseas travel expenses | 50,000                          | 50%            | 25%             | 10%          | 712,500.00                              | 712,500.00        | 0.00                   |
| Subtotal                                    |                             |  |                          |          |                          |                                 |                |                 |              | 712,500.00                              | 712,500.00        | 0.00                   |

### Government of Taiwan

| Stakeholder          |                             | Outcomes   | Outcomes Quantity (#)(A) | Duration | Financial proxy                        | Valuation of outcome (NT\$) (B) | Deadweight (c) | Attribution (e) | Drop-off (f) | Impact (G)<br>$G=A*B*(1-c)*(1-d)*(1-e)$ | Present value     |                        |
|----------------------|-----------------------------|--|--------------------------|----------|--|---------------------------------|----------------|-----------------|--------------|---|-------------------|------------------------|
| Name                 | Total no. of questionnaires |  |                          |          |  |                                 |                |                 |              |   | Discount rate (%) | 1.04%                  |
|                      |                             |  |                          |          |  |                                 |                |                 |              |   |                   | Year 1 (post-activity) |
| Government of Taiwan | 1                           | Improvement in Taiwan's international reputation among the people of Southeast Asian countries | 1                        | 1        | Expenses for organizing similar events | 1,000,000                       | 75%            | 50%             | 10%          | 125,000.00                              | 125,000.00        | 0.00                   |
| Subtotal             |                             |  |                          |          |  |                                 |                |                 |              | 125,000.00                              | 125,000.00        | 0.00                   |



## F. Conclusion

### 6.1 Project Value Analysis

During the implementation of the project, we listened carefully to the stakeholders and understood the changes that the Excellence and Happiness Project brought to them. Having been through the analysis process, we find that every NT\$1 that we invest in the Excellence and Happiness Project will create NT\$3.03 in social impact. If sensitivity analysis is incorporated, the resulting SROI will be between 1.60 and 3.59.

$$\text{SROI}=3.03(1.60\sim3.59)$$

If we classify the overall project outcomes based on their sources, 53% are from second-generation immigrants, followed by accompanying teachers (29%) and students who attended newly designed courses (8%). If classified based on the project's social value of each individual outcome, the principal social values are: identifying better with one's mother's native country (52%), improved teaching skills and experience (26%), and increased tolerance and empathy (8%). From these results we can conclude that the project has created an enormous impact and benefits for the accompanying teachers and second-generation immigrants.

In addition, in the outcome "identifying better with one's mother's native country" obtained by second-generation immigrants and the outcome "increased tolerance and empathy" obtained by students who attended newly designed courses, the accompanying teachers played a crucial role. As second-generation immigrants and immigrant mothers are required to plan



and prepare for the overseas trips in cooperation with the accompanying teachers, the process allows second-generation immigrants to understand how things work in an in-depth manner in the cross-cultural learning activities, which is consistent with the project's original purpose, namely, "to strengthen the cultural ties of second-generation immigrants with their mothers' home countries." Also, students who attended newly designed courses are able to accept multicultural information and concepts more readily due to their teachers' sharing of experience and teaching approaches. These students will then be able to develop tolerance and empathy toward other cultures, which indirectly expands the project's influence and benefits and contributes to a more harmonious, multicultural society in Taiwan.

The accompanying teachers have benefited a great deal as well; in particular, they have gained a better understanding of other cultures and their students' backgrounds. Teachers will be able to incorporate the multicultural experiences obtained into their teaching materials. They can also reflect on these experiences and provide feedback in their own classrooms, thereby improving their teaching skills and teaching experience. Finally, the teachers can communicate concepts of multiculturalism to their students, so that the students will develop a sense of respect for other cultures and cultural inclusion through these exchanges.

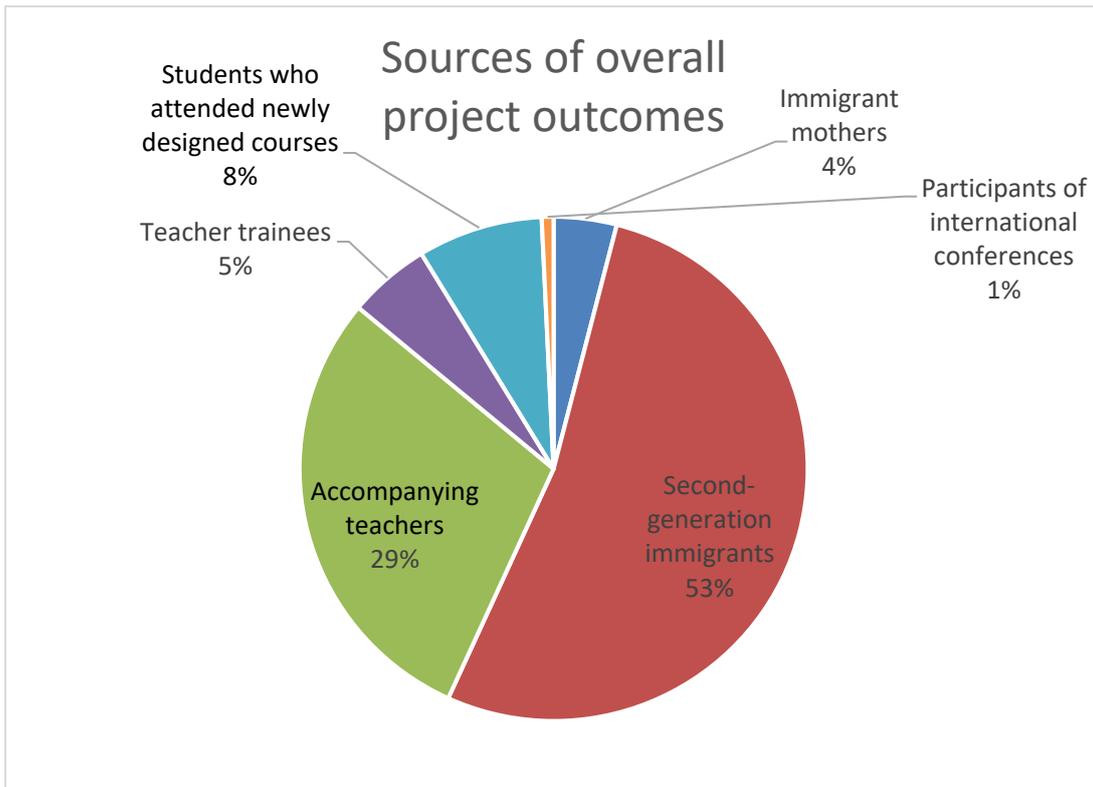


Diagram: Sources of overall project outcomes

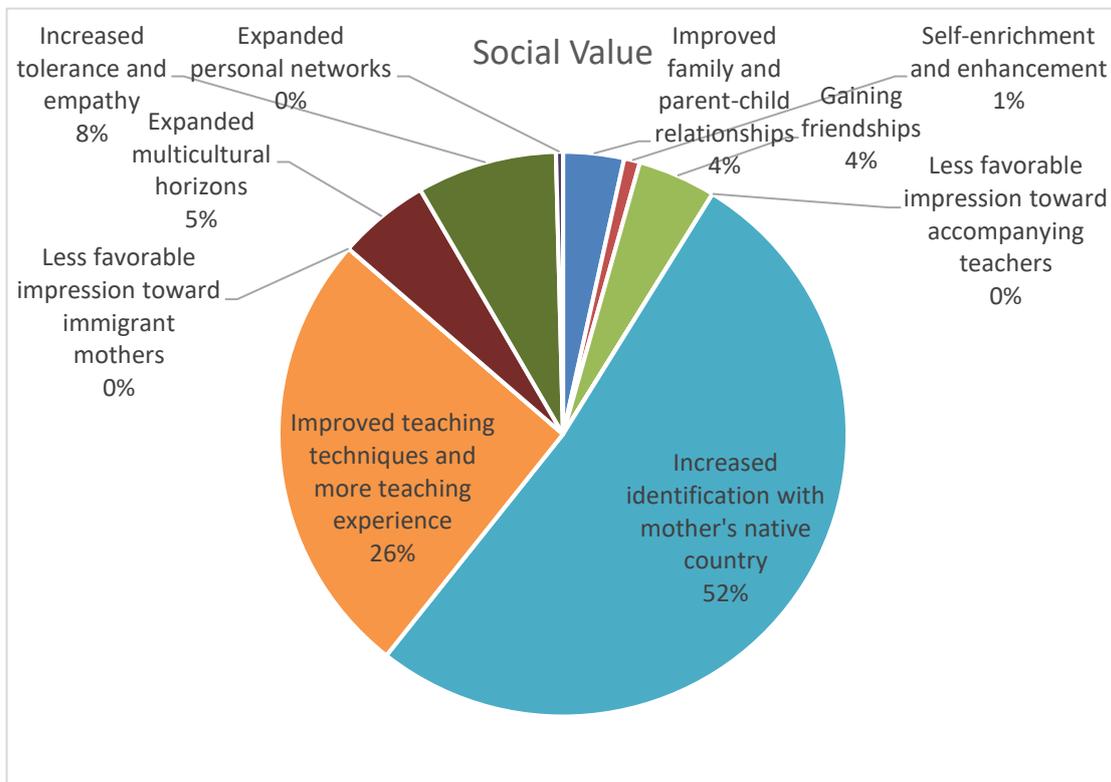


Diagram: Social values of project's individual outcomes

## 6.2 Follow-up Administration

The most important purpose of this project is not to calculate the SROI value but to appropriately assess the content and implementation of the project while conducting the analysis. It provides a basis on which follow-up management can be carried out. Having consulted with the stakeholders and understood their true perceptions and changes, we have provided the following findings. We have also made recommendations on how to improve the impact and increase the value of the Excellence and Happiness Project:

### **1. Increase the number of accompanying teachers and lesson plan designs**

The accompanying teachers play a crucial role in the cross-cultural learning activities. As teachers act as a very important bridge in education that brings students and knowledge together, they can help students to better absorb and understand the concepts of multiculturalism through sharing and communicating in the classroom. The results of the analysis show that through the design of lesson plans and changes in teaching approaches, students will learn how to be more open-minded and empathetic to others. The value of this outcome can reach as high as 8% in terms of the project's social value, which reflects the importance and benefits of how teachers can disseminate important concepts through lesson plans. Therefore, if more teachers can get involved in the learning process and share their ideas in lesson plan design, then the projects can become even more influential and valuable.

### **2. Multichannel event publicity information**

From the interviews and questionnaires, we learned that most immigrant mothers indicated that they received information regarding the Excellence



and Happiness Project only in a passive manner, or that the deadline for application had long passed when they first learned about the project. If efforts can be made to make project information more accessible in a variety of channels, such as social networks frequented by immigrant mothers, LINE groups, schools and clubs, then we can allow this meaningful event to be communicated to a wider audience and attract the participation from many more immigrant mothers and their children.

### **3. Increase the number of venues for transnational learning experiences**

We learned from our interviews and questionnaires of the accompanying teachers and the students who attended newly designed courses that many second-generation students are from countries other than Vietnam or Indonesia. Many are actually from Thailand or other countries. These second-generation immigrant students also very much look forward to the opportunities to participate in the cross-cultural experiences. Including more countries into the cross-cultural learning activities will allow the project to become more diverse, which will help promote respect for other cultures in Taiwan.

### **4. Adequate planning and communication before embarking on transnational experiences**

We have also learned from the interviews with stakeholders that immigrant mothers and accompanying teachers have different expectations regarding the cross-cultural learning activities. A few accompanying teachers may have had very little interaction with immigrant mothers before embarking on the overseas trip, which may have resulted in poor communication and misunderstandings during the



journey and eventually a negative impact. For this reason, before joining the cross-cultural learning activities, each teacher-parent team should hold thorough discussions and planning, so that there is adequate communication to allow all the activities to proceed smoothly.

Through the involvement of stakeholders and a full implementation of SROI measurements, we have been able to thoroughly understand the entire planning process. The report adequately and comprehensively presents the project's social impact and social value. Having conducted face-to-face interviews with our stakeholders, we have identified a number of areas in which improvements and enhancements regarding management planning, as well as expansion of project impact and value, can be made. Going forward, we will continue to optimize and keep track on the Excellence and Happiness Project, so that we can further apply the concepts to other projects. Utilizing a clear and effective management approach, we aim to enhance the power of love and giving.

## Appendix 1. Stakeholder Interview Outline and Questionnaire

### ■ Interview Outline

#### A. Project participation

1. When did you first become interested in participating in the Excellence and Happiness Project? What are the determining factors for this decision?
2. What role(s) did you play in the Excellence and Happiness Project? Could you briefly describe the tasks that you completed?
3. How did you first learn about the Excellence and Happiness Project? Have you participated in other similar projects or activities? If you have, could you describe the differences or similarities between the two projects? What prompted you to join the Excellence and Happiness Project?

#### B. Changes in outcomes

1. Since the Excellence and Happiness Project came into existence, have you personally experienced any changes or influences (such as your thoughts, behaviors, physical conditions, moods, attitudes toward life in general and interpersonal relationships) or in the people and things around you (such as your friends, classmates, teachers, schools and communities)?  
  
Examples: You have made new friends, have improved relationships with your friends and family, or have achieved a sense of accomplishment.

2. Is it possible to rank these changes by degree of importance in your mind?
3. How long did these changes last? Or how long do you think such changes may last?
4. If you hadn't participated in the Excellence and Happiness Project, what do you think is the probability of your experiencing the same changes?
5. Apart from the Excellence and Happiness Project, have you had other means of accessing the same or similar resources or opportunities?
6. Each change may be affected by many other factors. Have other people, events or things contributed to the changes mentioned above? If yes, try to compare them with Cathay Life's Excellence and Happiness Project. What do you think is the percentage of contribution from Cathay Life's Excellence and Happiness Project?
7. Let's assume that participating in the Excellence and Happiness Project requires a fee. How much are you willing to pay in order to participate in the project? For each change described previously, how much are you willing to pay (or to give in exchange) in order to achieve the same changes?
8. Has the Excellence and Happiness Project had a negative impact on you personally or anyone (or the environment or circumstance) around you?

## ■ Questionnaire

### 1. Immigrant mothers

| Basic information   |   |  |
|---|---|--|
| 1   | What is your native country?  |  |
| 2   | In which year did you participate in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program? |  |
| 3   | What is the current age(s) of your child(ren)?  |  |
| 4   | How often do you take your child(ren) to visit your parents?  |  |
| Outcome confirmation  |   |  |
| The interviews that we have conducted on the participants of Cathay's cross-cultural learning activities ("visiting the maternal grandmother") program have revealed the following changes and outcomes. Do you agree with this assessment? |   |  |
| 1   | Improvement in family and parent-child relationships  | By participating in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, do you feel that you have improved your family and parent-child relationships after visiting your home country and reuniting with your family and relatives as well as sharing your life in Taiwan with them?<br>a. Agree<br>b. Disagree<br>c. Other, please specify: _____ |
| 2   | Self-enrichment and enhancement   | During your participation in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, you had more opportunities to interact with the teachers and you were inspired and encouraged to improve yourself.<br>a. Agree<br>b. Disagree  |

|   |  |  |
|---|--|--|
|   |  | <p>c. Other, please specify: _____</p> <p>After your participation in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, what "substantial changes" associated with "self-enrichment and enhancement" have you observed?</p> <p>a. I did not make specific behavioral changes</p> <p>b. Acquiring a professional certificate in a specific skill or expertise</p> <p>c. Participating in Southeast Asian language teaching training</p> <p>d. Seeking advice from teachers on how best to manage a classroom</p> <p>e. Reading education-related books</p> <p>f. Other, please specify: _____</p>  |
| 3 | Gaining friendship from or developing negative emotions toward a teacher | <p>During your participation in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, have you gained friendship from or developed negative emotions toward a teacher?</p> <p>a. Agree</p> <p>b. Disagree</p> <p>c. Other, please specify: _____</p> <p>After participating in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, what "substantial changes" associated with "gaining friendship from or developing negative emotions toward a teacher" have you observed?</p> <p>a. Seeking advice from teachers on how best to educate a child</p> <p>b. Increased interaction with teachers (e.g., communication by phone, email, or LINE)</p> <p>c. Having developed friendship-like relationships with teachers</p> <p>d. Not having a good relationship with the teacher as before</p> <p>e. Having less interaction with the teacher</p> |

|                                 |             |   |
|---------------------------------|-------------|---|
|                                 |             | <p>f. The presence of the teacher during my visit to my parents created inconvenience for me and my family</p> <p>g. Other, please specify: _____</p>   |
| Duration and adjustment factors |             |   |
| 1                               | Duration    | <p>How long do you think the outcomes and benefits that you have obtained will continue to last?</p> <p>a. 1 year</p> <p>b. 2 years</p> <p>c. 3 years</p> <p>d. 4 years</p> <p>e. Other, please specify: _____</p>  |
| 2                               | Attribution | <p>Apart from Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, did other factors that contribute to the realization of the outcomes mentioned previously exist? What is the degree of contribution (%) of these factors?</p> <p>a. None at all</p> <p>b. A little bit</p> <p>c. Somewhat</p> <p>d. Mostly</p> <p>e. Entirely</p> <p>f. Other, please specify: _____</p> |
| 3                               | Deadweight  | <p>Suppose you had never participated in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program. What do you think the probability of obtaining the same outcomes would be?</p> <p>a. None at all</p> <p>b. A little bit</p> <p>c. Somewhat</p>  |

|                    |  |  |
|--------------------|--|--|
|                    |  | <p>d. Mostly</p> <p>e. Entirely</p> <p>f. Other, please specify: _____</p>   |
| 4                  | Drop-off   | <p>With respect to the outcomes of Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, do you think these benefits will decrease if the program has a longer duration?</p> <p>a. No decrease</p> <p>b. Decrease by a little</p> <p>c. Decrease by half</p> <p>d. Decrease by a lot</p> <p>e. Other, please specify: _____</p> |
| 5                  | Monetization   | <p>With respect to the outcomes and changes from your participation of Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, can you name something that offers a similar "value"?</p> <p>please specify: _____</p>   |
| Other suggestions: |  |  |
| 1.                 | <p>Is there anything you don't understand about the questions above?</p> <p>Please specify:</p>            |  |
| 2.                 | <p>What are your thoughts and recommendations on the activities of the project?</p> <p>Please specify:</p> |  |

## 2. Second-generation immigrants

| Basic information   |   |   |
|---|---|---|
| 1   | What is your native country?  |   |
| 2   | In which year did you participate in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program? |   |
| 3   | What is your current age?   |   |
| 4   | How often do you visit your maternal grandmother?   |   |
| Outcome confirmation  |   |   |
| The interviews that we have conducted on the participants of Cathay's cross-cultural learning activities ("visiting the maternal grandmother") program have revealed the following changes and outcomes. Do you agree with this assessment? |   |   |
| 1   | Improvement in family and parent-child relationships  | <p>After having participated in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, you have come to know your mother's hometown better and have had the chance to interact with your maternal grandparents' family. Have you improved your family and parent-child relationships as a result?</p> <p>a. Agree<br/>b. Disagree<br/>c. Other, please specify: _____</p>                                   |
| 2   | Identifying with mother's native country  | <p>After having participated in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program with your accompanying teacher, you were able to get to know your mother's hometown in a systematic and specific manner. Have you developed interest in or even perhaps identified yourself with the culture of your mother's native country?</p> <p>a. Agree<br/>b. Disagree<br/>c. Other, please specify: _____</p> |

|                                 |             |   |
|---------------------------------|-------------|---|
|                                 |             | <p>After your participation in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, what "substantial changes" associated with "identifying with mother's native country" have you observed?</p> <p>a. I did not make specific behavioral changes.</p> <p>b. Taking the initiative to learn a Southeast Asian language (Vietnamese or Indonesian)</p> <p>c. Taking the initiative to learn the culture of one's native country</p> <p>d. Expressing interest in returning to one's native country to work or engage in further studies</p> <p>e. Having more opportunities to get in touch with relatives in the native country</p> <p>f. Being proud and confident of one's identity as a second-generation immigrant</p> <p>g. Other; please specify: _____</p> |
| Duration and adjustment factors |             |   |
| 1                               | Duration    | <p>How long do you think the aforementioned outcomes and benefits that you have obtained will continue to last?</p> <p>a. 1 year</p> <p>b. 2 years</p> <p>c. 3 years</p> <p>d. 4 years</p> <p>e. Other, please specify: _____</p>   |
| 2                               | Attribution | <p>Apart from Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, did other factors that contribute to the realization of the outcomes mentioned previously exist? What is the degree of contribution (%) of these factors?</p> <p>a. None at all</p> <p>b. A little bit</p> <p>c. Somewhat</p>  |

|                    |   |  |
|--------------------|---|--|
|                    |   | <p>d. Mostly</p> <p>e. Entirely</p> <p>f. Other, please specify: _____</p>   |
| 3                  | Deadweight  | <p>Suppose you had never participated in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program. What do you think the probability of obtaining the same outcomes would be?</p> <p>a. None at all</p> <p>b. A little bit</p> <p>c. Somewhat</p> <p>d. Mostly</p> <p>e. Entirely</p> <p>f. Other, please specify: _____</p>        |
| 4                  | Drop-off  | <p>With respect to the outcomes of Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, do you think these benefits will decrease if the program has a longer duration?</p> <p>a. No decrease</p> <p>b. Decrease by a little</p> <p>c. Decrease by half</p> <p>d. Decrease by a lot</p> <p>e. Other, please specify: _____</p> |
| 5                  | Monetization  | <p>With respect to the outcomes and changes from your participation of Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, can you name something that offers a similar "value"?</p> <p>please specify: _____</p>   |
| Other suggestions: |   |  |
| 1.                 | Is there anything you don't understand about the questions above? |  |

|    |   |
|----|---|
|    | Please specify:   |
| 2. | What are your thoughts and recommendations on the activities of the project?<br>Please specify: |

3. Accompanying teachers and Students who attended newly designed courses

|   |  |   |   |
|---|--|---|---|
| Basic information   |  |   |   |
| 1   | Where do you work?   |   |   |
| 2   | In which year did you participate in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program?  |   |   |
| 3   | How many times have you participated in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program?   |   |   |
| 4   | Which country did you visit when you participated in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program?  |   |   |
| Outcome confirmation  |  |   |   |
| The interviews that we have conducted on the participants of Cathay's cross-cultural learning activities ("visiting the maternal grandmother") program have revealed the following changes and outcomes. Do you agree with this assessment? |  |   |   |
| 1   | <table border="1"> <tr> <td>Improved teaching skills and experience</td> <td> <p>After having participated in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, you have come to understand the families and cultures of students with different backgrounds. You have therefore enhanced your professional expertise in multicultural education. Upon your return to Taiwan, you put into practice your knowledge in multicultural education. Has this practice improved your teaching skills and experience?</p> <p>a. Agree</p> </td> </tr> </table> | Improved teaching skills and experience | <p>After having participated in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, you have come to understand the families and cultures of students with different backgrounds. You have therefore enhanced your professional expertise in multicultural education. Upon your return to Taiwan, you put into practice your knowledge in multicultural education. Has this practice improved your teaching skills and experience?</p> <p>a. Agree</p> |
| Improved teaching skills and experience   | <p>After having participated in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, you have come to understand the families and cultures of students with different backgrounds. You have therefore enhanced your professional expertise in multicultural education. Upon your return to Taiwan, you put into practice your knowledge in multicultural education. Has this practice improved your teaching skills and experience?</p> <p>a. Agree</p>  |   |   |

|   |   |   |
|---|---|---|
|   |   | <p>b. Disagree</p> <p>c. Other, please specify: _____</p> <hr/> <p>After your participation in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, what "substantial changes" associated with "improved teaching skills and experience" have you observed?</p> <p>a. I did not make specific behavioral changes.</p> <p>b. Expanded perspectives in teaching</p> <p>c. Developed empathy toward members of different ethnic groups; teaching from the perspectives of the students</p> <p>d. Ability to design teaching materials from various cultural perspectives and to teach with an open mind</p> <p>e. Adopting different teaching approaches</p> <p>f. Gaining a better understanding of how to motivate students in their learning</p> <p>g. Other; please specify:</p> |
| 2 | <p>Gaining friendship from or developing a less favorable impression toward immigrant mothers</p> | <p>During your participation in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, have you gained friendship from or developed a less favorable impression toward immigrant mothers?</p> <p>a. Agree</p> <p>b. Disagree</p> <p>c. Other, please specify: _____</p> <hr/> <p>After participating in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, what "substantial changes" associated with "gaining friendship from or developing a less favorable impression toward immigrant mothers" have you observed?</p>   |

|   |                                 |   |
|---|---------------------------------|---|
|   |                                 | <ul style="list-style-type: none"> <li>a. I did not make specific behavioral changes.</li> <li>b. Seeking advice from immigrant mothers regarding the design of teaching materials and lesson plans</li> <li>c. Encouraging immigrant mothers to pursue better careers (e.g., acquiring relevant professional certifications and becoming language teachers)</li> <li>d. Inviting immigrant mothers to school to share their experiences</li> <li>e. Increased interaction with immigrant mothers (e.g., communication by phone, email or LINE)</li> <li>f. Taking the initiative to communicative with immigrant mothers regarding how well their children are learning in school</li> <li>g. Having less interaction with immigrant mothers</li> <li>h. Not having as good a relationship with immigrant mothers as before</li> <li>i. Our visit to the immigrant mother's hometown created inconvenience for the mother and her family</li> <li>j. Other; please specify: _____</li> </ul> |
| 3 | Increased tolerance and empathy | <p>Based on your observations and understanding, teachers who have participated in the cross-cultural learning activities (visiting the maternal grandmother) program of Cathay will adopt different teaching approaches (incorporating their own experiences into the teaching materials and lesson plans). As a result students receiving these lessons show increased interest and are more willing to learn different cultures. Do these students develop empathy and tolerance for cultural differences?</p> <ul style="list-style-type: none"> <li>a. Agree</li> <li>b. Disagree</li> <li>c. Other, please specify: _____</li> </ul> <p>Based on your observations and understanding, for teachers who have participated in the cross-cultural learning activities (visiting the maternal grandmother) program, what "substantial changes" associated with</p>  |

|                                 |             |   |
|---------------------------------|-------------|---|
|                                 |             | <p>"increased tolerance and empathy" among students receiving special lesson plans have you observed?</p> <ul style="list-style-type: none"> <li>a. Students did not make specific behavioral changes.</li> <li>b. Students overcoming prejudices against Southeast Asian countries</li> <li>c. Students wishing to understand different cultures</li> <li>d. Students expressing fondness for Southeast Asian cultures</li> <li>e. Students taking the initiative to learning Southeast Asian languages</li> <li>f. Students becoming more understanding and tolerant toward cultural differences</li> <li>g. Students expressing interest in Southeast Asia-related courses</li> <li>h. Other, please specify: _____</li> </ul> |
| Duration and adjustment factors |             |   |
| 1                               | Duration    | <p>How long do you think the aforementioned outcomes and benefits that you have obtained will continue to last?</p> <ul style="list-style-type: none"> <li>a. 1 year</li> <li>b. 2 years</li> <li>c. 3 years</li> <li>d. 4 years</li> <li>e. Other, please specify: _____</li> </ul>  |
| 2                               | Attribution | <p>Apart from Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, did other factors that contribute to the realization of the outcomes mentioned previously exist? What is the degree of contribution (%) of these factors?</p> <ul style="list-style-type: none"> <li>a. None at all</li> <li>b. A little bit</li> <li>c. Somewhat</li> <li>d. Mostly</li> </ul>  |

|                    |   |  |
|--------------------|---|--|
|                    |   | <p>e. Entirely</p> <p>f. Other, please specify: _____</p>  |
| 3                  | Deadweight  | <p>Suppose you had never participated in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program. What do you think the probability of obtaining the same outcomes would be?</p> <p>a. None at all</p> <p>b. A little bit</p> <p>c. Somewhat</p> <p>d. Mostly</p> <p>e. Entirely</p> <p>f. Other, please specify: _____</p>        |
| 4                  | Drop-off  | <p>With respect to the outcomes of Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, do you think these benefits will decrease if the program has a longer duration?</p> <p>a. No decrease</p> <p>b. Decrease by a little</p> <p>c. Decrease by half</p> <p>d. Decrease by a lot</p> <p>e. Other, please specify: _____</p> |
| 5                  | Monetization  | <p>With respect to the outcomes and changes from your participation of Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, can you name something that offers a similar "value"?</p> <p>please specify: _____</p>   |
| Other suggestions: |   |  |
| 1.                 | <p>Is there anything you don't understand about the questions above?</p> <p>Please specify:</p> |  |

|    |   |
|----|---|
|    |   |
| 2. | What are your thoughts and recommendations on the activities of the project?<br>Please specify: |

|   |   |  |
|---|---|--|
| 1 | This course provided me with a deeper understanding of different cultures   | Strongly agree/Agree/Somewhat agree/Disagree/Strongly Disagree |
| 2 | Before attending this course, I was not interested in this country.   | Strongly agree/Agree/Somewhat agree/Disagree/Strongly Disagree |
| 3 | After attending this course, I learned more about Vietnam.  | Strongly agree/Agree/Somewhat agree/Disagree/Strongly Disagree |
| 4 | After attending this course, I would like to learn more about Vietnam.  | Strongly agree/Agree/Somewhat agree/Disagree/Strongly Disagree |
| 5 | After attending this course, I would like to learn more about Southeast Asia or other regions I am not familiar with. | Strongly agree/Agree/Somewhat agree/Disagree/Strongly Disagree |
| 6 | After attending this course, I think it is important to respect cultural diversity.                                   | Strongly agree/Agree/Somewhat agree/Disagree/Strongly Disagree |

#### 4. Teacher trainees

| Basic information   |   |  |
|---|---|--|
| 1   | In which year did you participate in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program?                 |  |
| 2   | Which country did you visit when you participated in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program? |  |
| Outcome confirmation  |   |  |
| The interviews that we have conducted on the participants of Cathay's cross-cultural learning activities ("visiting the maternal grandmother") program have revealed the following changes and outcomes. Do you agree with this assessment? |   |  |
| 1   | Expanded multicultural horizons   | After having participated in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, you have experienced the local way of life and come to understand different ethnic groups and cultures. Have you developed expanded multicultural horizons as a result?<br>a. Agree<br>b. Disagree<br>c. Other, please specify: _____  |
|   |   | After your participation in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, what "substantial changes" associated with "expanded multicultural horizons" have you observed?<br>a. I did not make specific behavioral changes.<br>b. Increased empathy and higher tolerance toward others<br>c. Better understanding of multiculturalism<br>d. Having developed knowledge of designing multicultural lesson plans<br>e. Acquiring in-depth cultural knowledge<br>f. Other; please specify: _____ |

| Duration and adjustment factors |             |  |
|---------------------------------|-------------|--|
| 1                               | Duration    | <p>How long do you think the aforementioned outcomes and benefits that you have obtained will continue to last?</p> <p>a. 1 year<br/>b. 2 years<br/>c. 3 years<br/>d. 4 years<br/>e. Other, please specify: _____</p>  |
| 2                               | Attribution | <p>Apart from Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, did other factors that contribute to the realization of the outcomes mentioned previously exist? What is the degree of contribution (%) of these factors?</p> <p>a. None at all<br/>b. A little bit<br/>c. Somewhat<br/>d. Mostly<br/>e. Entirely<br/>f. Other, please specify: _____</p> |
| 3                               | Deadweight  | <p>Suppose you had never participated in Cathay's cross-cultural learning activities (visiting the maternal grandmother) program. What do you think the probability of obtaining the same outcomes would be?</p> <p>a. None at all<br/>b. A little bit<br/>c. Somewhat<br/>d. Mostly<br/>e. Entirely</p>   |

|                    |   |   |
|--------------------|---|---|
|                    |   | f. Other, please specify: _____   |
| 4                  | Drop-off  | With respect to the outcomes of Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, do you think these benefits will decrease if the program has a longer duration?<br>a. No decrease<br>b. Decrease by a little<br>c. Decrease by half<br>d. Decrease by a lot<br>e. Other, please specify: _____ |
| 5                  | Monetization  | With respect to the outcomes and changes from your participation of Cathay's cross-cultural learning activities (visiting the maternal grandmother) program, can you name something that offers a similar "value"?<br>please specify: _____   |
| Other suggestions: |   |   |
| 1.                 | Is there anything you don't understand about the questions above?<br>Please specify:            |   |
| 2.                 | What are your thoughts and recommendations on the activities of the project?<br>Please specify: |   |

### 5. Participants of international conferences

| Basic information   |   |   |
|---|---|---|
| 1   |   | In what year did you participate in an international conference?  |
| 2   |   | What was the identity in which you chose to attend the international conference?  |
| Outcome confirmation  |   |   |
| The interviews that we have conducted on the participants of Cathay's cross-cultural learning activities ("visiting the maternal grandmother") program have revealed the following changes and outcomes. Do you agree with this assessment? |   |   |
| 1   | Expanded personal networks              | When attending the international conference, you got in touch and exchanged ideas with both teachers and ordinary citizens. Have you expanded your personal networks as a result?<br>a. Agree<br>b. Disagree<br>c. Other, please specify: _____                             |
| 2   | Improved teaching skills and experience | Having participated in an international conference, you exchanged ideas with other teachers and learned from others' teaching experiences. Have you improved your teaching skills and experience as a result?<br>a. Agree<br>b. Disagree<br>c. Other, please specify: _____ |
| Duration and adjustment factors   |   |   |
| 1   | Duration                                | How long do you think the aforementioned outcomes and benefits that you have obtained will continue to last?<br>a. 1 year<br>b. 2 years<br>c. 3 years   |

|   |             |  |
|---|-------------|--|
|   |             | <p>d. 4 years</p> <p>e. Other, please specify: _____</p>   |
| 2 | Attribution | <p>Apart from participating in international conferences, are there other factors that contribute to the realization of the outcomes mentioned previously? What is the degree of contribution (%) of these factors?</p> <p>a. None at all</p> <p>b. A little bit</p> <p>c. Somewhat</p> <p>d. Mostly</p> <p>e. Entirely</p> <p>f. Other, please specify: _____</p> |
| 3 | Deadweight  | <p>Suppose you never participated in any international conferences. What do you think the probability of obtaining the same outcomes would be?</p> <p>a. None at all</p> <p>b. A little bit</p> <p>c. Somewhat</p> <p>d. Mostly</p> <p>e. Entirely</p> <p>f. Other, please specify: _____</p>  |
| 4 | Drop-off    | <p>With respect to the outcomes of an international conference, do you think these benefits would decrease if the event had a longer duration?</p> <p>a. No decrease</p> <p>b. Decrease by a little</p> <p>c. Decrease by half</p>   |



|                    |   |  |
|--------------------|---|--|
|                    |   | d. Decrease by a lot<br>e. Other, please specify: _____  |
| 5                  | Monetization  | With respect to the outcomes and changes from your participation of the international conference, can you name something that offers a similar "value"?<br>please specify: _____ |
| Other suggestions: |   |  |
| 1.                 | Is there anything you don't understand about the questions above?<br>Please specify:            |  |
| 2.                 | What are your thoughts and recommendations on the activities of the project?<br>Please specify: |  |

## Appendix 2. Impact Map

| Stage 1   |                            | Stage 2              |  | Stage 3  |   |  |          |          |                 |  | Stage 4 |   |                    |                  | Stage 5        |            |   |                           |   |                            |                          |  |   |   |
|---|----------------------------|----------------------|--|--|---|--|----------|----------|-----------------|--|---------|---|--------------------|------------------|----------------|------------|---|---------------------------|---|----------------------------|--------------------------|--|---|---|
| Stakeholders  |                            | Inputs               |  | Description  | Indicator   | Source   | Quantity | Duration | Financial Proxy | Value in currency (unit)                                       | Source  | Deadweight % (c)  | Displacement % (d) | Attribution% (e) | Drop off % (f) | Impact (G) | Calculating Social Return                       |                           |   |                            |                          |  |   |   |
| Who do we have an affect on? Who has an effect on us? | Number of the stakeholders | What do they invest? | What is the value of the inputs in currency (NT\$) |  |   |  |          |          |                 |  |         |   |                    |                  |                |            | How would the stakeholder describe the changes? | How would you measure it? | Where did you get the information from? | How much change was there? | number of changes (#)(A) | How long does it last after end of activity? | What proxy would you use to value the change? | What is the value of the change? (NT\$) |
| Immigrant mothers                                     | 19                         | Time                 | 109457.51  | Improvement in family and parent-child relationships   | No. of immigrant mothers who have responded positively that cross-cultural learning activities do improve family and parent-child relationships   | Questionnaire for immigrant mothers                                  | 100%     | 19       | 1               | Long-term overseas travel expenses                             | 50,000  | Long-term overseas (Southeast Asia) travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that immigrant mothers are willing to pay             | 50%                | 0%               | 25%            | 10%        | 356,250.00                                      | 356,250.00                | 0.00                                    | 0.00                       | 0.00                     | 0.00   |   |   |
|   |                            |                      |  | Self-enrichment and enhancement                        | No. of immigrant mothers who have responded positively that cross-cultural learning activities do result in self-enrichment and enhancement and those who have checked at least one option for self-improvement behaviors   | Questionnaire for immigrant mothers                                  | 50%      | 10       | 1               | Subsidies for Southeast Asian language education support staff | 15,000  | Government subsidies for Southeast Asian language education support staff, per person per year  | 10%                | 0%               | 0%             | 10%        | 128,250.00                                      | 128,250.00                | 0.00                                    | 0.00                       | 0.00                     | 0.00   |   |   |
|   |                            |                      |  | Gaining friendships                                    | No. of immigrant mothers who have responded positively that cross-cultural learning activities help them gain new friendships and those who have checked at least one option for circumstances under which they have gained new friendships   | Questionnaire for immigrant mothers                                  | 67%      | 13       | 1               | Short-term overseas travel expenses                            | 15,000  | Short-term overseas (Southeast Asia) travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that immigrant mothers are willing to pay            | 10%                | 0%               | 50%            | 10%        | 85,500.00                                       | 85,500.00                 | 0.00                                    | 0.00                       | 0.00                     | 0.00   |   |   |
|   |                            |                      |  | Less favorable impression toward accompanying teachers | No. of immigrant mothers who have responded positively that cross-cultural learning activities resulted in less favorable impression toward accompanying teachers   | Questionnaire for immigrant mothers                                  | 8%       | 2        | 1               | Subjective value   | 15,000  | Subjective value conversion   | 0%                 | 0%               | 75%            | 0%         | (5,937.50)                                      | (5,937.50)                | 0.00                                    | 0.00                       | 0.00                     | 0.00   |   |   |
| Second-generation immigrants                          | 24                         | Time                 | 0  | Improvement in family and parent-child relationships   | No. of parents who have responded positively that the participation of their children (currently in elementary schools) in cross-cultural learning activities do improve family and parent-child relationships and No. of second-generation immigrants (currently junior and senior high school students) who have responded positively that cross-cultural learning activities do improve family and parent-child relationships  | Questionnaire for immigrant mothers and second-generation immigrants | 100%     | 24       | 1               | Short-term overseas travel expenses                            | 15,000  | Short-term overseas (Southeast Asia) travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that second-generation immigrants are willing to pay | 50%                | 0%               | 25%            | 10%        | 135,000.00                                      | 135,000.00                | 0.00                                    | 0.00                       | 0.00                     | 0.00   |   |   |
|   |                            |                      |  | Identifying with mother's native country               | No. of parents who have responded positively that the participation of their children (currently in elementary schools) in cross-cultural learning activities do help them identify with their mothers' native countries and those who have checked at least one option for circumstances in which the children do identify themselves with their mothers' native countries and No. of second-generation immigrants (currently junior and senior high school students) who have responded positively that the participation of their children in cross-cultural learning activities do help them identify with their mothers' native countries and those who have checked at least one option for circumstances in which the children do identify themselves with their mothers' native countries | Questionnaire for immigrant mothers and second-generation immigrants | 100%     | 24       | 5               | Subjective value   | 200,000 | Subjective value conversion   | 50%                | 0%               | 25%            | 10%        | 1,800,000.00                                    | 1,800,000.00              | 1,620,000.00                            | 1,458,000.00               | 1,312,200.00             | 1,180,980.00                                 |   |   |



| Stage 1   |                            | Stage 2              |  | Stage 3  |  |  |                            |                          |  |   | Stage 4                                 |  |  |                                 |                                     | Stage 5                                    |                         |                           |            |      |      |      |      |  |  |  |
|---|----------------------------|----------------------|--|--|--|--|----------------------------|--------------------------|--|---|---|--|--|---------------------------------|-------------------------------------|--|-------------------------|---------------------------|------------|------|------|------|------|--|--|--|
| Stakeholders  |                            | Inputs               |  | Description  | Indicator  | Source   | Quantity                   |                          | Duration                                     | Financial Proxy                               | Value in currency (unit) (B)            | Source   | What would have happened without the activity? | What activity did you displace? | Who else contributed to the change? | Does the outcome drop off in future years? | Impact (G)              | Calculating Social Return |            |      |      |      |      |  |  |  |
| Who do we have an affect on? Who has an effect on us? | Number of the stakeholders | What do they invest? | What is the value of the inputs in currency (NT\$) | How would the stakeholder describe the changes?    | How would you measure it?  | Where did you get the information from?                        | How much change was there? | number of changes (#)(A) | How long does it last after end of activity? | What proxy would you use to value the change? | What is the value of the change? (NT\$) | Where did you get the information from?  |  |                                 |                                     |  | G=A*B*(1-c)/(1-d)*(1-e) | discount rate%            | 1.04%      |      |      |      |      |  |  |  |
| Accompanying teachers                                 | 40                         | Time                 | 1016800  | Improved teaching skills and experience            | No. of accompanying teachers who have responded positively that cross-cultural learning activities do help them develop better teaching skills and experience and those who have checked at least one option for improving teaching skills and experience  | Questionnaire for accompanying teachers                        | 100%                       | 22                       | 2  | Short-term Southeast Asia study tour expenses | 50,000                                  | Short-term Southeast Asia travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that accompanying teachers without lesson plans are willing to pay | 0%   | 0%                              | 50%                                 | 10%  | 550,000.00              | 550,000.00                | 495,000.00 | 0.00 | 0.00 | 0.00 |      |  |  |  |
|   |                            |                      |  | Gaining friendships                                | No. of accompanying teachers who have responded positively that cross-cultural learning activities help them gain new friendships and those who have checked at least one option for circumstances under which they have gained new friendships  | Questionnaire for accompanying teachers                        | 96%                        | 38                       | 2  | Short-term overseas travel expenses           | 15,000                                  | Short-term Southeast Asia travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that accompanying teachers are willing to pay                      | 0%   | 0%                              | 50%                                 | 10%  | 288,000.00              | 288,000.00                | 259,200.00 | 0.00 | 0.00 | 0.00 |      |  |  |  |
|   |                            |                      |  | Less favorable impression toward immigrant mothers | No. of accompanying teachers who have responded positively that cross-cultural learning activities resulted in less favorable impression toward immigrant mothers  | Questionnaire for accompanying teachers                        | 4%                         | 2                        | 1  | Subjective value                              | 400                                     | Subjective value conversion  | 0%   | 0%                              | 75%                                 | 0%   | (166.67)                | (166.67)                  | 0.00       | 0.00 | 0.00 | 0.00 | 0.00 |  |  |  |
| Teacher trainees                                      | 17                         | Time                 | 0  | Expanded multicultural horizons                    | No. of teacher trainees who have responded positively that cross-cultural learning activities have expanded their multicultural horizons and those who have checked at least one option for circumstances of expanded multicultural horizons   | Questionnaire for teacher trainees                             | 100%                       | 17                       | 2  | Short-term Southeast Asia study tour expenses | 50,000                                  | Short-term Southeast Asia travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that teacher trainees are willing to pay                           | 0%   | 0%                              | 50%                                 | 25%  | 425,000.00              | 425,000.00                | 318,750.00 | 0.00 | 0.00 | 0.00 |      |  |  |  |
| Students who attended newly designed courses          | 900                        | Time                 | 0  | Increased tolerance and empathy                    | No. of students who attended newly designed courses who have responded positively that teachers who have participated in cross-cultural learning activities tend to modify their lesson plans and teaching approaches to make their courses more empathetic and tolerant, as well as those who have experienced at least one circumstance in which tolerance and empathy have been increased | Questionnaire for students who attended newly designed courses | 96%                        | 863                      | 1  | Empathy training workshop expenses            | 3,500                                   | Average cost of commercially available empathy training workshop   | 25%  | 0%                              | 50%                                 | 25%  | 1,132,031.25            | 1,132,031.25              | 0.00       | 0.00 | 0.00 | 0.00 |      |  |  |  |
| Participants of international conferences             | 236                        | Time                 | 585280   | Expanded personal networks                         | No. of participants of international conferences who have responded positively that international conferences have helped their participants expand their personal networks  | Questionnaire for participants of international conferences    | 85%                        | 201                      | 0.26   | Meals with friends - expenses                 | 750                                     | Cost of restaurant buffet  | 25%  | 0%                              | 50%                                 | 50%  | 56,611.24               | 56,611.24                 | 0.00       | 0.00 | 0.00 | 0.00 |      |  |  |  |
|   |                            |                      |  | Improved teaching skills and experience            | No. of participants of international conferences who have responded positively that international conferences have helped their participants improve their teaching skills and experience  | Questionnaire for participants of international conferences    | 85%                        | 201                      | 1  | Training courses - expenses                   | 4,000                                   | Educational camp expenses  | 75%  | 0%                              | 75%                                 | 10%  | 50,321.10               | 50,321.10                 | 0.00       | 0.00 | 0.00 | 0.00 |      |  |  |  |
| Cathay Charity Foundation                             | 1                          | Funding              | 2878094  |  |  |  |                            |                          |  |   |   |  |  |                                 |                                     |  |                         |                           |            |      |      |      |      |  |  |  |
| National Taipei University of Education               | 1                          | Time                 | 0  |  |  |  |                            |                          |  |   |   |  |  |                                 |                                     |  |                         |                           |            |      |      |      |      |  |  |  |

Total Input

#####

Global Value Exchange:



總計 6,350,859.42 6,350,859.42 3,907,950.00 1,458,000.00 1,312,200.00 1,180,980.00

|                                  |                 |              |              |              |              |
|----------------------------------|-----------------|--------------|--------------|--------------|--------------|
| Present value of each year Total | 6,285,490.32    | 3,827,915.33 | 1,413,440.44 | 1,259,002.76 | 1,121,439.52 |
| Total Present Value (PV)         | \$13,907,288.37 |              |              |              |              |
| Net Present Value (NPV)          | \$9,317,656.86  |              |              |              |              |
| Social Return                    | \$3.03          |              |              |              |              |

## Appendix 3. Sources of Financial Proxies

### 1. Immigrant mothers

| Outcomes   | Financial proxies  | Calculated value (NTD)                           | References   |   |
|--|--|--|--|---|
| Improvement in family and parent-child relationships   | Overseas travel expenses                                       | NT\$50,000/trip                                  | Long-term overseas (Southeast Asia) travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that immigrant mothers are willing to pay  | <a href="https://www.settour.com.tw/ec/prodline/gfg/step1.html?prodNo=GF0000012151">https://www.settour.com.tw/ec/prodline/gfg/step1.html?prodNo=GF0000012151</a> |
| Self-enrichment and enhancement                        | Subsidies for Southeast Asian language education support staff | NT\$15,000/course (36 class meetings per course) | Government subsidies for Southeast Asian language education support staff, per person per year   | <a href="http://edu.law.moe.gov.tw/LawContent.aspx?id=GL001549">http://edu.law.moe.gov.tw/LawContent.aspx?id=GL001549</a>   |
| Gaining friendships                                    | Overseas travel expenses                                       | NT\$15,000/trip                                  | Short-term overseas (Southeast Asia) travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that immigrant mothers are willing to pay | <a href="https://www.settour.com.tw/ec/prodline/gfg/step1.html?prodNo=GF0000013986">https://www.settour.com.tw/ec/prodline/gfg/step1.html?prodNo=GF0000013986</a> |
| Less favorable impression toward accompanying teachers | *Subjective value  | NT\$15,000/instance                              | *Subjective value conversion   | NA  |

\* In the process of stakeholder engagement, we discussed the reduced financial proxies with immigrant mothers that have a less favorable impression toward accompanying teachers. Immigrant mothers believed that the reduction in the favorable impression toward accompanying teachers was similar to experiencing debt disputes with others. Therefore, the financial proxies of the outcomes have been replaced by the average subjective value of debt dispute held by immigrant mothers.

## 2. Second-generation immigrants

| Outcomes   | Financial proxies                   | Calculated value (NTD) | References  |   |
|--|-------------------------------------|------------------------|---|---|
| Improvement in family and parent-child relationships | Short-term overseas travel expenses | NT\$15,000/trip        | Short-term overseas (Southeast Asia) travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that second-generation immigrants are willing to pay | <a href="https://tour.settour.com.tw/product/GFG0000006147/HANCB380605A">https://tour.settour.com.tw/product/GFG0000006147/HANCB380605A</a> |
| Identifying with mother's native country             | *Subjective value                   | NT\$200,000/year       | Subjective value conversion   | NA  |

\* In the process of stakeholder engagement, we discussed the financial proxies for the increase in the sense of identity with their homeland. If there are similar activities that require payment but can achieve the same effect of facilitating the second-generation immigrants' sense of identity toward their families, both the immigrant mothers and second-generation immigrants believed that the expenses can be adopted as the financial proxy for the outcome. Therefore, the financial proxies of the outcomes have been replaced by the average subjective value of the expenses for the activities that is held by immigrant mothers and second-generation immigrants.

### 3. Accompanying teachers

| Outcomes                                | Financial proxies                             | Calculated value (NTD) | References   |   |
|---|---|------------------------|--|---|
| Improved teaching skills and experience | Short-term Southeast Asia study tour expenses | NT\$50,000/trip        | Short-term Southeast Asia travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that accompanying teachers without lesson plans are willing to pay | <a href="http://www.wishschool.net/%E8%8F%B2%E5%BE%8B%E8%B3%93%E9%81%8A%E5%AD%B8/%E8%8F%B2%E5%BE%8B%E8%B3%93%E9%81%8A%E5%AD%B8%E8%B2%BB%E7%94%A8%E8%A6%81%E5%A4%9A%E5%B0%91">http://www.wishschool.net/%E8%8F%B2%E5%BE%8B%E8%B3%93%E9%81%8A%E5%AD%B8/%E8%8F%B2%E5%BE%8B%E8%B3%93%E9%81%8A%E5%AD%B8%E8%B2%BB%E7%94%A8%E8%A6%81%E5%A4%9A%E5%B0%91</a> |
|   | Long-term Southeast Asia study tour expenses  | NT\$150,000/trip       | Long-term Southeast Asia travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that accompanying teachers with lesson plans are willing to pay     | <a href="http://www.wishschool.net/%E8%8F%B2%E5%BE%8B%E8%B3%93%E9%81%8A%E5%AD%B8/%E8%8F%B2%E5%BE%8B%E8%B3%93%E9%81%8A%E5%AD%B8%E8%B2%BB%E7%94%A8%E8%A6%81%E5%A4%9A%E5%B0%91">http://www.wishschool.net/%E8%8F%B2%E5%BE%8B%E8%B3%93%E9%81%8A%E5%AD%B8/%E8%8F%B2%E5%BE%8B%E8%B3%93%E9%81%8A%E5%AD%B8%E8%B2%BB%E7%94%A8%E8%A6%81%E5%A4%9A%E5%B0%91</a> |
| Gaining friendships                     | Short-term overseas travel expenses           | NT\$15,000/trip        | Short-term overseas (Southeast Asia) travel expenses include: airfare, accommodations, local expenses, and   | <a href="https://www.colatour.com.tw/C10A_TourSell/C10A03_TourItinerary.aspx?TourDate=2018">https://www.colatour.com.tw/C10A_TourSell/C10A03_TourItinerary.aspx?TourDate=2018</a>   |

|  |                   |                  |   |   |
|--|-------------------|------------------|---|---|
|  |                   |                  | other average subjective expenses that accompanying teachers are willing to pay | <a href="/03/01&amp;TourCode=VHX030105AE8K&amp;StartTourDate=2018/02/07&amp;EndTourDate=2018/08/07&amp;GASource=%E6%90%9C%E5%B0%8B%E9%A0%81">/03/01&amp;TourCode=VHX030105AE8K&amp;StartTourDate=2018/02/07&amp;EndTourDate=2018/08/07&amp;GASource=%E6%90%9C%E5%B0%8B%E9%A0%81</a> |
| Less favorable impression toward immigrant mothers | *Subjective value | NT\$400/instance | Subjective value conversion   | NA  |

\* In the process of stakeholder engagement, we discussed the reduced financial proxies with accompanying teachers that have a less favorable impression toward immigrant mothers. Accompanying teachers believed that the reduction in the favorable impression toward immigrant mothers was similar to experiencing debt disputes with others. Therefore, the financial proxies of the outcomes have been replaced by the average subjective value of debt dispute held by accompanying teachers.

#### 4. Teacher trainees

| Outcomes                        | Financial proxies                             | Calculated value (NTD) | Source   |   |
|---------------------------------|---|------------------------|--|---|
| Expanded multicultural horizons | Short-term Southeast Asia study tour expenses | NT\$50,000/trip        | Short-term Southeast Asia travel expenses include: airfare, accommodations, local expenses, and other average subjective expenses that teacher trainees are willing to pay | <a href="http://www.wishschool.net/%E8%8F%B2%E5%BE%8B%E8%B3%93%E9%81%8A%E5%AD%B8/%E8%8F%B2%E5%BE%8B%E8%B3%93%E9%81%8A%E5%AD%B8%E8%B2%BB%E7%94%A8%E8%A6%81%E5%A4%9A%E5%B0%91">http://www.wishschool.net/%E8%8F%B2%E5%BE%8B%E8%B3%93%E9%81%8A%E5%AD%B8/%E8%8F%B2%E5%BE%8B%E8%B3%93%E9%81%8A%E5%AD%B8%E8%B2%BB%E7%94%A8%E8%A6%81%E5%A4%9A%E5%B0%91</a> |

#### 5. Students who attended newly designed courses

| Outcomes                        | Financial proxies                  | Calculated value (NTD)  | Source   |   |
|---------------------------------|------------------------------------|-------------------------|--|---|
| Increased tolerance and empathy | Empathy training workshop expenses | NT\$3,500/participation | Average cost of commercially available empathy training workshop | <a href="http://www.1980.org.tw/administrator/product/product_show_detail-v3.php?customerId=3&amp;pid=25925">http://www.1980.org.tw/administrator/product/product_show_detail-v3.php?customerId=3&amp;pid=25925</a> |

## 6. Participants of international conferences

| Outcomes                                | Financial proxies             | Calculated value (NTD) | Source                    |   |
|---|-------------------------------|------------------------|---------------------------|---|
| Expanded personal networks              | Meals with friends - expenses | NT\$750/meal           | Cost of restaurant buffet | <a href="http://www.eattogether.com.tw/upload/news/1493481914.jpg">http://www.eattogether.com.tw/upload/news/1493481914.jpg</a>   |
| Improved teaching skills and experience | Training courses - expenses   | NT\$4,000/course       | Educational camp expenses | <a href="http://www.wles.tp.edu.tw/eweb/module/news/news_update/ew00000000028/news_0622024740.pdf">http://www.wles.tp.edu.tw/eweb/module/news/news_update/ew00000000028/news_0622024740.pdf</a> |



## Appendix 4. References

### A. Foreign literature

Bank, J.A.(1997).Teaching strategies for ethnic studies (6th ed.).MA:Allyn and Bacon.

Berger, E.H. (1991).Parent involvement : yesterday and today. *The Elementary School Journal*, 91(3),209-219.

Berger, G.R. (1987).Rights and responsibilities. In Berger, E.H.(Ed.), *Parents as Partners in Education-the School and Home Working Together*(2nd ed).Columbus, oh. Merrill Publishing Company.

Shepard, R., & Rose, H.(1995).The power of parents: an empowerment model for increasing parental involvement.*Education*,115(3),373-377.

Timm, J.T(1996). *Four perspectives in multicultural education*. CA : Wadsworth Publishing Company.

### B. Domestic literature

Chun-Yu Lin (2003). *A Study on the Literacy Learning of Southeast Asian 'Foreign Brides' in Taiwan*. Master Thesis, Department of Adult & Continuing Education, National Taiwan Normal University, Taiwan, ROC.

Wen-Chun Yang (2011). *A Study on the Teaching Strategies to Students with Multi-culture and the Professional Growth Needs in Multicultural Education of the Teachers in Elementary Schools of Taipei City*. Master Thesis, Department of Special Education, National Taipei University of Education, Taiwan, ROC.

Si-Ling Chen (2017). *The Narrative Research of Teachers who joined Wai-Po-Qiao Project – The impact of International Exchange Experience*.



Department of International and Comparative Education, National Chi  
Nan University, Taiwan, ROC.

Department of Education and Graduate Institute of Curriculum and  
Instruction, National Taichung University of Education (2007).  
*Education for Immigrant Children*. New Taipei City: Great Scholar  
Publishing Co., Ltd.