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Skilful means – A Buddhist approach to social responsibility

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Introduction

Corporate Social Responsibility (CSR) is a well-developed concept in the West. However, in many developing nations CSR for social good is considered a luxury, mainly because their constituencies and institutions are less well-resourced than their wealthier counterparts (Dobers and Halme, 2009). The different interpretations and implementations of CSR across different contexts make it a challenging and controversial topic. According to Jamali and colleagues (2017), it is important to take into consideration general cultural notions of spiritualism and specific religious doctrines when examining CSR practices in specific contexts. CSR has been aligned variously with Confucian cultural traditions of harmony, prosperity, solidary and consensus (Yin and Zhang, 2012), with collectivist culture (Shafer et al, 2007), and with Indian cultural and spiritual values which emphasise a duty of care to local communities as well as providing for one's material needs/profit (Arevalo and Aravind, 2011; Condosta, 2011). In China, CSR practice is guided by codes of conduct relating to Confucianism, Buddhism and Taoism (Gao, 2011; Ip, 2009). For instance, Confucian philosophy is hostile to profit making (Lin, 2010) and regards selling low quality products as unethical (Zheng et al, 2014). In India, religious principles emphasise the importance of charity which supports benevolent business practices because 'giving is good' (Arevalo and Arayind, 2011, p.402; Gupta, 2007). Accordingly, spirituality has much to offer the study and practice of CSR, but it has not received the attention it deserves.

This paper introduces a Buddhist skilful means approach to contribute to the scholarly conversation on spirituality and CSR. The intent of the paper is four-fold: (1) to explore critical issues of CSR; (2) to justify the relationship of spirituality, and Buddhism in particular, to CSR; (3) to introduce Buddhist approaches to CSR; and (4) to propose a practical and skilful means approach to CSR practice.

Critical perspectives on corporate social responsibility

Corporate Social Responsibility (CSR) is a well-recognised concept among academics. However, due to the complex nature of the systems involved, it is difficult to come up with a definitive definition (Sheehy, 2015). According to Ireland and Pillay (2009), the difficulty of defining CSR arises from the four distinct agendas or specific interests of the various actors, involved. Sheehy (2015) highlights four complicating factors for CSR: business and industry tend to contextualise CSR to specific cases in their own organisational and industrial context;

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3 academic attempts are influenced by perspectives from different fields and further, by trying
4 to describe and classify forms of CSR, may fail to examine the nature of the CSR
5 phenomenon; players with different political philosophies may take advantage of CSR to
6 advance particular interests and preferences; and governments seek to use CSR as a solution
7 to social, environmental issues and thereby bypass the need for direct regulation which comes
8 at a political cost. Therefore, there is no wider uniform or systematic approach to CSR and it
9 tends to be still largely equated with philanthropic action in developing countries (Jamali and
10 Mirshak, 2007).

11
12 Belal (2001) noted that most studies of CSR have been conducted in developed nations,
13 namely the United States, Australia and countries of Western Europe. Until recently, only
14 very limited research had been conducted on CSR in emerging economies, mainly because,
15 as Jones (1999) argues, there needs to be sufficient socio-cultural and economic foundations
16 and development to fully absorb and comprehend the significance and practice of CSR. Apart
17 from different research outcomes associated with context, variation in the methodologies
18 applied to CSR has also contributed to diversification of outcomes (Jamali and Mirshak,
19 2007). Some studies have interviewed stakeholders about their views on corporate social
20 responsibility (Longo et al., 2005), including economic, legal, ethical or philanthropic
21 perspectives (Uhlener et al., 2004).

22
23 The business case for CSR highlights that the nature of CSR has changed in exploring why it
24 faces increasing criticism (Carroll & Shabana, 2010). CSR is seen by some as an instrument
25 for avoiding responsibility. Shareholders with their limited liability can “enjoy income rights
26 without needing to worry about how the dividends are generated” or being held “legally
27 responsible for corporate malfeasance” (Ireland, 2010, p.845). It is an “awe-inspiring
28 combination” of gaining higher economic return at lowest possible costs (Haldane, 2015,
29 p.80). It is evident that CSR has not been embraced universally. Table 1 below summarises
30 criticisms over mainstream CSR.

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Insert Table 1 about here

Table 1 highlights that there is much going on beneath CSR approaches. Individual motives, organisational interests, and institutional goals have led to some CSR approaches being prioritised over others, while neglecting the salient role of context. The level of attachment to individual and organisational interests as ‘ends’ affecting CSR approaches or means has yet

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3 to be thoroughly examined in the literature. The following sections of the paper demonstrate
4 how spirituality in general and Buddhist principles in particular, especially skilful means, can
5 address such concerns.
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8 **Spirituality, religion and corporate social responsibility**

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10 Increasingly, the gap between spirituality and the work environment is narrowing as personal
11 and corporate values align more closely (Angelidis and Ibrahim, 2004). Spirituality refers to
12 interconnectedness with the universe (Kriger and Seng, 2005; Mitroff and Denton, 1999),
13 inner consciousness (Guillory, 2000), the purpose and meaning of life (Goertzen and
14 Barbuto, 2001), and a sense of calling and membership (Fry, 2003). The Dalai Lama has
15 differentiated between spirituality and religion:
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20 *“Religion I take to be concerned with faith in the claims of one faith tradition or*
21 *another, an aspect of which is the acceptance of some form of heaven or nirvana.*
22 *Connected with this are religious teachings or dogma, ritual prayer, and so on.*
23 *Spirituality I take to be concerned with those qualities of the human spirit - such as*
24 *love and compassion, patience, tolerance, forgiveness, contentment, a sense of*
25 *responsibility, a sense of harmony - which bring happiness to both self and others.”*
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30 (Dalai Lama XIV, 1999, p.22).
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33 The very public failures of corporate giants such as Enron, WorldCom, Lehman Brothers,
34 Merrill Lynch, Global Trust Bank due to unethical practices (Mewafarosh and Naeem, 2016)
35 have put pressure on companies to behave ethically and develop standards, policies and
36 behaviours to fulfil stakeholder concerns (Brammer et al., 2007). At the same time, the
37 spiritual movement in organisations has been credited for creating positive organisational
38 outcomes (Ashmos and Duchon, 2000). Spirituality and organised religion have become
39 crucial in disseminating moral and ethical prescriptions that offer practical guidance for
40 businesses to develop ethical conduct (Brammer et al, 2007). Empirical studies have linked
41 religion and ethical values in economic and business contexts (Angelidis and Ibrahim, 2004;
42 Ibrahim and Angelidis, 1993), and in managerial decision making (Longenecker et la, 2004)
43 to demonstrate how religiously inclined individuals tend to have a greater orientation to CSR
44 (Brammer et al., 2007). Further, Brammer’s and colleagues’ (2007) research on 17,000
45 individuals from 20 countries found variations in attitudes towards and perceptions of aspects
46 of CSR across religions. For, example, Muslims are supportive of charitable responses to
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3 poverty, but not necessarily equal rights between genders, whilst Buddhists hold broader
4 conceptions of CSR compared to non-religious individuals.
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7 However, religious principles can sometimes impose stricter constraints or more influence on
8 managerial behaviour compared to other perspectives (Angelidis & Ibrahim, 2004). For
9 example, in classical economic theory Catholic social teaching places more priority on
10 workers' dignity, financial security and responsibility for the common good (Zigarelli, 1993);
11 the Jewish Talmud identifies four levels of ethical business behaviour (Friedman, 1985); and
12 Buddhists place emphasis on compassion, philanthropy and non-violence (Watanabe, 1999).
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17 Although spirituality is rooted in religion, wider social, legal and philosophical perspectives
18 mean there is no explicit link to a specific religion in corporate forms of spirituality
19 (Cavanagh, 1999). As expressed by the Dalai Lama, spirituality is not the same as religion. It
20 has its own values to contribute to organisations. The following sections explore how
21 spirituality is linked to CSR from a Buddhist viewpoint. The nature of Buddhism is first
22 explored to propose dynamic approaches to CSR drawn from Buddhist teachings and Sutras¹.
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26 27 **Buddhism: Religion, Philosophy or Psychology?** 28

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30 Buddhism is an ethical system, a way of life and an epistemological way of thinking (Cooper
31 & James, 2005; Marques, 2010). It is more a science of psychology or philosophy with an
32 ethical view and way of living life, rather than a conventional religion (Banerjee, 1978).
33

34
35 The Buddha did not claim to be a god or a god manifesting in human form with external
36 power (Rahula, 1974). The 'jewel' of Buddhism is the fact that the Buddha was just a man
37 and accordingly the way he achieved the state of 'enlightenment' is available to everyone
38 (Mikulas, 2007). According to Rahula (1974), the Buddha tried to avoid philosophising his
39 teachings. Practice is considered more important than philosophy. The Buddha's community
40 was educational, not religious and was prohibited from involvement of religious practices.
41 Buddhism is about practicing, learning, and personal transformation based on understanding
42 of the universe rather than questioning the existence of a supreme authority, as with other
43 religions (Daniels, 2005).
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50 There are differing views among scholars about whether to interpret Buddhism as a religion,
51 a practice, a philosophy or psychology. Rather than being drawn into such debates (Mikulas,
52 2007), this paper is concerned with the practical side of Buddhism, in this case introducing
53 and applying Buddhist principles to contemporary CSR practices.
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56 57 **Buddhist approaches to corporate social responsibility and sustainability** 58

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3 There are various practices derived from Buddhism that are applicable to management
4 practices today (Case, 2013). Buddhist teachings from more than 2,500 years ago have
5 significant value to contribute to the contemporary concept of corporate social responsibility.
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8 *Appreciating the context*

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10 In Buddhism, “space” refers to context and is closely related to “condition” in cause-
11 condition-effect (Midgley and Shen, 2007). Within the Buddhist belief system, the factors
12 cause-condition-effect are inseparable and complications can arise if there is not a
13 comprehensive understanding of their interdependence (Shih, 2000). People tend to neglect
14 the crucial condition impact caused by personal mistakes or misbehaviour and try to change
15 external factors instead. Misinterpretation of possible causes and conditions, especially in
16 complex circumstances, may lead to false decisions with negative effects for organisational
17 effectiveness. Therefore, “context” here refers to localisation and contextualisation of
18 decision making in organisations (Midgley and Shen, 2007). The term divergent CSR means
19 taking into account local preferences and cultural values when practising CSR (Jamali and
20 Neville, 2011) rather than following a universal model (Chandler, 1962).
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28 *Sustainability*

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30 Buddhist views on interconnectedness and karmic consequences are sources of sustainability
31 (Daniels, 2011). In Buddhism, the past, present, and future are connected. Tomorrow’s
32 consequences are created by today’s actions, which are influenced by the past. Learning from
33 the past and acknowledging the possible consequences on the future may significantly reduce
34 any harm from today’s actions (Midgley, and Shen, 2007). According to the hard Buddhist
35 worldview², the world does not just offer a living space, it supplies all the needs of living.
36 Thus, people depend on the world to sustain their physical needs, while their actions
37 transform it (Shen and Midgley, 2007). By acknowledging the ‘interconnectedness’ of the
38 world, people can better consider their actions. This is also signalled in the soft Buddhist
39 worldview³ on the importance of understanding the mind and the universe, and limiting
40 desires to reduce suffering and karma (Shih, 2000).
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49 *Social responsibility*

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51 Buddhist wisdom on “minimizing personal and collective demands on environmental
52 resources and being contented with little” offers some insights to eco-crises, and post-
53 material challenges to “address and accommodate increasing demands on natural resources
54 and the environment” (Case, 2013, p.73).
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3 In Buddhism, obsession and extremes of self-indulgence and self-asceticism are barriers to
4 human well-being (Gunasekara, 1982; Niwano, 1980). The Middle Path of Buddhism reflects
5 on avoiding anything which is too extreme. It gives equal weight to ethical principles and
6 practical outcomes in a critical reflection that may appear extreme or unethical at first, but is
7 necessary for the longer term (Midgley and Shen, 2007). It is a dynamic middle position
8 (Combs et al, 2002). In the “middle way economics” (Payutto, 1994), maximum well-being
9 can be achieved through moderation of consumption and desire management. According to
10 Snelling (1996), harmony between embodied ethical principles and economic activity can
11 bring about individual consciousness, collective social relations and human–nature
12 connections. This concept brings balance in relation to the triple bottom line of people,
13 society and planet. Similarly, Zsolnai (2011) takes a Buddhist stance by advocating that
14 people simplify their desires to bring substantial benefit for individuals, community and the
15 environment. The Buddhist attitudes of gentleness and harmlessness based on mundane and
16 supra-mundane forms of wisdom can contribute to the post-materialist debate on corporate
17 social responsibility and sustainability (Case, 2013).
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27 *Traits, values and qualities*

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29 The Buddha himself was a skilled, multi-lingual, active, and effective leader in his
30 established Sangha – the organisation of the monks (Case, 2013). While many Westerners
31 consider Buddhist followers as passive and quiet people, Buddhism is very active in practice.
32 It requires internal and external effort, renunciation, compassion and superior wisdom in
33 practice, study and meditation (Atkinson and Duncan, 2013, p.8). Marques (2012) highlights
34 that Buddhist values can be regarded as supporting psychological and ethical practice in the
35 workplace rather than providing a religious foundation. The Buddha’s teachings and practice
36 from 2,500 years ago can be successfully applied to business today.
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43 *The Flower Garland Sutra* of the Mahayana path introduces ten stages towards
44 enlightenment through ten qualities (paramitas). Selected qualities are presented next to
45 highlight their connection with social responsibility:
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48 *Generosity* – the practice of showing compassion to those who are suffering misfortune by
49 offering the three jewels of Buddhism: The Buddha – awakening one; Dharma – the teaching;
50 and Sangha – the community. If leaders promote generosity in their leadership style, they
51 generate a positive spiritual working environment that can reduce deviant organisational
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3 behaviours (Chawla, 2014) and enhance a sense of membership and connectedness in sharing
4 mutual obligation and commitment for social action (Chawla and Guda, 2013).

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6 *Virtuous conduct* – commitment to do good and not harm others. Virtuous conduct is crucial
7 to the Buddhist practice of mindfulness and consciousness (Dalai Lama, 1995). Virtuous
8 conduct can ease suffering and social problems with actions that cause no harm to either the
9 doer or the receiver (Zsolnai, 2007).

10
11 *Forbearance* – patience and compassion in the face of aggression or difficult times. A long-
12 term view is taken (Kupfer, 2007) rather than concentrating on short term interests.

13
14 *Diligence* – the ability not to be blocked by laziness and to experience continuous joy in
15 practice. Long-term sustainable organisational development requires the practice of
16 continuous diligence and persistence in acquiring support from stakeholders and relevant
17 institutions. Patience can be fostered through learning and continuous practice (Kupfer,
18 2007).

19
20 *Wisdom* – understanding the universe clearly. Wisdom is crucial to interpreting and
21 contextualizing CSR in various contexts based on rational and intellectual thought rather than
22 remaining attached to manipulated perceptions (Hoyt, 2014).

23
24 *Skilful means* – the means and vehicles for practicing Buddhism. Through skilful means, one
25 has the ability to adapt the teaching of the Dharma to benefit different people (Mitchell,
26 2002). Skilful means represents flexibility. The qualities of compassion, virtuous conduct,
27 patience, diligence, concentration, and knowledge can all be considered as skilful means. For
28 organisations, CSR can be a means to achieve organisational goals. At the same time, there
29 are different means to implement CSR in different contexts.

30
31 *Vows/commitments* to the community go beyond the organisational context. There is concern
32 for the well-being of all sentient beings that goes beyond merely fulfilling responsibilities to
33 stakeholders (Bui, 2010).

34
35 *Power* – spiritual power reinforces all of the above qualities. Indeed, resources are needed to
36 build up spiritual power and practices, however, they “should be a means to the end, not an
37 end in itself” (Gill, 2014, p.141)

38
39 ***The Noble Eightfold Path*** from the Four Noble Truths of Buddha’s teaching in the Pāli
40 Canon of the Theravada Path provides additional values and methods for CSR practitioners to
41 take into consideration (Rahula, 1974):

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3 *Right view* – the wisdom to comprehend the impermanent and imperfect nature of life. The
4 Buddha warned people not to blindly accept any situation or teaching (Marques, 2012). In
5 contemporary business this wisdom can be applied to understanding the context in which the
6 business is operating and guide approaches to CSR.
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10 *Right speech* – skilful communication. Communicating the intent of CSR skilfully and in a
11 context-sensitive manner is crucial to obtaining support from different stakeholders and
12 creating sense of calling and membership (Fry, 2003).
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15 *Right intention* – renounces selfish motives and avoids violence in actions and speech to
16 acquire desired ends (Rahula, 1974). A non-violent attitude towards consumption and natural
17 resources is the key to sustainable economic development (Schumacher, 1973).
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20 *Right action* – associated with karma. Positive actions will articulate positive results and
21 effects, while negative ones can draw unfavourable impacts (Atkinson and Duncan, 2013).
22 The results of an action may not ripen immediately, but no one can escape the consequences
23 of karma (Rinpoche, 1994). Valuing right action guides organisations toward sustainable
24 business practices. ‘Stealing’ reputation, expertise, material goods (Dalai Lama, 1982), and
25 especially ‘stealing’ from the future generations (Schumacher, 1999) in the interests of speed,
26 efficiency and lowering costs is not sustainable in the long term.
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29 *Right livelihood* – living ethically without negative consequences directs CSR toward
30 approaches that do not “harm, derive or exploit other people, animals and nature (Daniels,
31 2007, p.170).
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34 *Right effort* – provides motivation towards ethical living, which keeps people from laziness
35 and indolence in attending to social concerns (Gyatso, 1980).
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38 *Right mindfulness* – the ability to see the true nature of phenomena encourages holistic
39 problem-solving (Kovács, 2014) in contextualizing CSR practices.
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41
42 *Right concentration* – the ability to concentrate on on-going practice. The right concentration
43 can enhance effective leadership for facing dilemmas. Prioritising gross national happiness
44 has been found to be a crucial factor in creating societal happiness and well-being in Bhutan
45 (Tideman, 2016).
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48 Underling the Noble Eightfold Path of Buddhist practice are the basic but very distinguished
49 principles of compassion and non-self. While the notion of non-self or emptiness is
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3 particularly challenging to Western interpretations, both principles contribute significantly to
4 managerial, leadership and CSR practices today.
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6 **Compassion** lies in the heart of Buddhism. It reflects the basic nature of human beings (Dalai
7 Lama, 1995). It is a sustained and practical determination to do everything in one's power to
8 help others and alleviate pain or suffering (Rinpoche, 1992). Compassion contributes to
9 individual and social good (Nussbaum, 2001; Solomon, 1998). Compassion enhances social
10 sustainability through the notion of empathy (Abeydeera et al, 2016), embraces co-existence
11 between humans and non-humans (Paterson, 2006), and strengthens harmony with
12 stakeholders (Prayukvong and Rees, 2010).
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18 **'Non-self'** in Buddhist teachings refers to the ability to let go of the notion of ego or self and
19 the associated desires which are the fundamental causes of human suffering (Goleman, 2003).
20 This concept was taught by the Buddha to encourage "a manner skilfully adapted to the needs
21 of living beings, yet which betrays no trace of mental clinging" (Pye, 2005, p.109). The
22 teaching of non-self is advanced to bring down the "determinate view of self, while if a
23 determinate view of non-self were held, the declaration of self would be made to unfix it"
24 (Pye, 2005, p.109)
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30 What is implied here is a non-attachment viewpoint – the capability for staying away from
31 one's own ego while at the same time being able avoid reluctance to show compassion.
32 Rather than pursuing CSR with a 'one-size-fits-all' model, the principle of 'non-self'
33 establishes a fresh and open mind for CSR practitioners to react compassionately to different
34 contexts with an unfixed mind (Seung, 1976).
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38 The following table summarises the application of Buddhist principles to CSR practices with
39 illustrative examples.
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44 Insert Table 2 about here
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46 47 48 **Practicing social responsibility through Buddhist skilful means**

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50 Skillful means is a distinguished practice in Buddhism. The Buddha used different means to
51 skilfully to deliver his teachings. He approached individuals differently because not
52 everybody is suffering in the same way (Schroeder, 2004). For some, he maintained a 'noble
53 silence'; for others he applied various Buddhist principles to explain the same phenomenon.
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3 Stories of Buddha reveal how he taught people who believed in other religions (Schroeder,
4 2004). The Buddha's skilful means are underpinned by compassion and non-attachment. By
5 not being attached to his own belief and dharma, he was able to acknowledge the context of
6 the situation and respect individual backgrounds.
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10 However, the Buddhist principle of non-attachment tends to contradict Western
11 psychological attachment theory (Bowlby, 1969). Bowlby (1969) considered attachment as
12 the primary motivational system for providing emotional security. In their comparison of
13 attachment theory with Buddhist psychology, Sahdra and Shaver (2013) highlight that
14 attachment theory is influential in Christianity (Kirkparick, 2005) and Judaism (Granqvist et
15 al, 2012; Pirutinsky, 2009) because these religions are built upon personal relationship with a
16 god. However, this does not apply to Buddhism. In addition, while optimal attachments are
17 seen as providing 'secure bases' for relationships, careers, wealth, and reputation in Western
18 psychology (Sahdra and Shaver, 2013), such pursuits can lead to suffering according to
19 Buddhist understandings (Chödrön, 2003). Nevertheless, we should not mistake non-
20 attachment with a lack of connectedness with others and relationships. Ironically, Buddhist
21 culture tends to be collectivist, but promotes individual exploration of the mind. Attachment
22 theory on the other hand originates from an individualistic culture (Sahdra and Shaver, 2013).
23 Non-attachment is not necessarily about giving up things; it is the willingness to learn to
24 accept and be peaceful about it (Magid, 2002).
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34 In the West, the definition of spirituality or even CSR is attached to either individual or
35 organisational pursuits. People are looking for self-actualisation through connectedness,
36 calling, purpose or meaningfulness. While there is nothing wrong with such pursuits, the
37 egocentric pursuit of attachment may trap people, especially when attachment is extreme. For
38 instance, organisations practising CSR for the purpose of promoting reputation may impose
39 insufficient or non-transparent practices to meet short-term ends. There are dark sides and
40 challenges to CSR practices (Jamali and Mirshak, 2006; Sheehy, 2015), and even to
41 spirituality (Lips-Wiersma et al, 2009). The genuine or compassionate intent of CSR may be
42 replaced by corporate greed and agendas, and forced into contexts that may lead to negative
43 outcomes.
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51 A skilful means approach to CSR reflects flexibility and wisdom in adopting a non-extreme,
52 sustainable, skilful, mindful, compassionate and egoless approaches which allows CSR to be
53 contextualised to distinctive contemporary local settings.
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Conclusions and implications

The paper has presented a number of Buddhist means that can be applied in the implementation of CSR: the basic Buddhist principles, the steps toward enlightenment from the Flower Garland Sutra, the Noble Eightfold Path, and the principles of non-self and compassion. However, applying them skilfully and effectively is another story. In general, according to Buddhist principles there should be no attachment to any single means to avoid inappropriate CSR responses in a variety of contexts. For example, there is no uniform pattern of CSR development or existence in Asia (Chapple and Moon, 2005). Although the Cambodian government supports CSR activities through sound labour law and monitored programmes (Frost and Ho, 2006) and there is a policy focus on social responsibility in Laos (Virtanen, 2006), CSR implementation in these countries remains slow and problematic. On the other hand, in India, where social responsibility is considered more in terms of public relations work (Sahay, 2004) in response to accusations of inadequate environmental disclosure, there is nevertheless a long standing, religious and philanthropic tradition (Chapple and Moon, 2005). Thus, CSR is a contextualised and multidimensional construct (Carroll, 1979; Griffin and Mahon, 1997) that needs to be addressed skilfully and flexibly. Cultural and traditional norms, demographics, economic variables and country-specific institutional factors should all be studied attentively and mindfully. CSR practices are initiated for good and compassionate objectives that should not be exploited or overshadowed by short term corporate purposes, which eventually may expose stakeholders and others to karmic consequences.

CSR is not universally applicable as a single umbrella term. Further, CSR begs for various skilful means to make it practicable in complex and diverse contexts. Both researchers and practitioners can benefit from adopting a skilful means approach in studying the implementing CSR in different contexts. A skilful means approach facilitates context-sensitive research by tailoring methods to specific contexts (Jamali and Mirshak, 2007). Furthermore, it will also encourage interdisciplinary research which takes into account the various players involved in CSR at the individual, organisational and societal level. Such an approach would also attend to Linstead's and colleagues' (2014) call for importing theories from other disciplines to address neglected organisational phenomena. For practitioners, a skilful means approach enhances contextual flexibility and moderates extreme attachment to the pursuit of individual/organisational 'ends'. Leaders and other stakeholders will be

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3 encouraged to take a mindful and long term view of CSR practice which considers possible
4 karmic consequences.
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7 The aim of the paper has been to demonstrate a context-sensitive skilful approach to CSR
8 through the Buddhist lens of skilful means. Skilful means can be used to guide CSR
9 approaches in divergent contexts in response to distinctive local cultures and organisational
10 norms and features. Further empirical studies in the following areas will usefully contribute
11 to the literature of CSR and spirituality: spiritual leadership and CSR; attachment styles and
12 CSR; karmic consequence and CSR; contextualising CSR; and mindful CSR practices
13 including skilful means in workplace spirituality.
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19 *“Ceasing to do evil*
20 *Cultivating the good*
21 *Purifying the heart*
22 *This is the teaching of the Buddhas”*
23
24 (Goatama Buddha)
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26 Notes

- 27
- 28 1. A Buddhist or Jainist scripture (Oxford Dictionary)
 - 29 2. The hard Buddhist worldview or the Buddhist utensil world claims that the world
30 supplies us with everything we need to sustain our survival and physical needs, such
31 as land, water, minerals, wind, fire, heat, and sun, to form the concept of our
32 relationship in the world (Shen and Midgley, 2007, p.187).
 - 33 3. The soft Buddhist worldview refers to the world in our minds. While Buddhism
34 acknowledges the physical world, it encourages exploring the world in our minds
35 before taking actions because human minds influence actions and the world itself.
36 Buddhist philosophy asserts that our understanding of the universe is limited, thus we
37 should pay attention to acquire understandings within our minds, rather than looking
38 at “the outer world as an absolutely objective reality” (Shen and Midgley, p.187).
 - 39 4. When used with a capital D, Dharma (or Pali, Dhamma) refers to the teaching
40 proclaimed by the Buddha. When used with a small d, dharma, or dharmas, (Pali,
41 dhamma(s)), refer to factors of existence as defined in Buddhist analysis (Pye, 2003,
42 p.viii).
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Table 1: Criticisms of mainstream CSR and suggested directions for future research

Criticisms of mainstream CSR	Examples & Implications
<p><i>Selective perception and bias in CSR application</i></p> <p>Selective amnesia, including neglect of issues like tax avoidance, or poverty reduction to name but a few (Jenkins, 2005)</p>	<p>Tax avoidance is not central to CSR in Africa even though money saved through tax evasion is repatriated overseas by multinational corporations (MNCs) at the expense of local communities (Snyckers, 2006).</p> <p><i>Implications:</i> the involvement of personal/individual motives, organisational interests or institutional roles</p>
<p><i>Lack of contextualisation</i></p> <p>A move away from real political, economic and social problems facing developing countries with no particular attention paid to local contexts and actors (Frynas, 2005; Kemp, 2001)</p>	<p>Oil MNCs in Nigeria pay more attention to infrastructure investment for community development at the expense of acknowledging real social problems like corruption or environmental degradation (Idemudia, 2011).</p> <p><i>Implications:</i> the emphasis on short-term outcomes over approaches to long-term institutionalised problems</p>
<p><i>Application of context-insensitive CSR approaches</i></p> <p>Tendency to ignore the broader picture in favour of lofty goals aligned with Western concerns (Margolis and Walsh, 2003), and sometimes disguising new forms of protectionism (Utting, 2002)</p>	<p>Northern and international pressures to eliminate child labour in countries like Bangladesh or Indonesia have failed to consider the wider context of poverty and in fact pushed more families into poverty (Utting, 2000).</p> <p><i>Implications:</i> overemphasis on CSR branding and promotion regardless of local capabilities</p>
<p><i>Application of universal dominant CSR practices</i></p> <p>‘One-size-fits-all’ model based on universal conditions with that are either irrelevant to or non-existent in developing nations (Fox, 2004; Newell, 2005)</p>	<p>Small and medium enterprises (SMEs) in developing nations are more attached to personal and religious motives, that may lead to less formalised and more philanthropic orientations (Amaeshi et al, 2006; Visser, 2006)</p> <p><i>Implications:</i> contextual, spiritual, and cultural values inform CSR interpretations and practices</p>
<p><i>A shift away from ethics orientation to performance orientation</i></p> <p>CSR is about “doing good to do well” (Vogel, 2006, p.18).</p>	<p>CSR practices are used to defend organisational reputation, to prioritise benefits over costs, to innovatively manage risk, or to seek win-win outcomes through synergistic value creation (Kurucz et al, 2008; Zadek, 2000).</p> <p><i>Implications:</i> overemphasis on the ‘ends’ rather than a ‘means to an end’ approach</p>
Suggested research and CSR practice	
<p>Local, social context and ethical mores should guide the design and implementation of CSR agendas rather than CSR practices being decided from abroad (Pratt,</p>	

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1991).
More emphasis should be given to contextual factors, dynamic stakeholder relationships and reciprocal responsibilities to mediate sustainable development (Idemudia, 2011).
Wang et al (2016) suggested more research on mechanisms and motives behind CSR, institutional environments for CSR and individual roles in CSR, all of which relate to understanding the context and contextualisation of CSR.

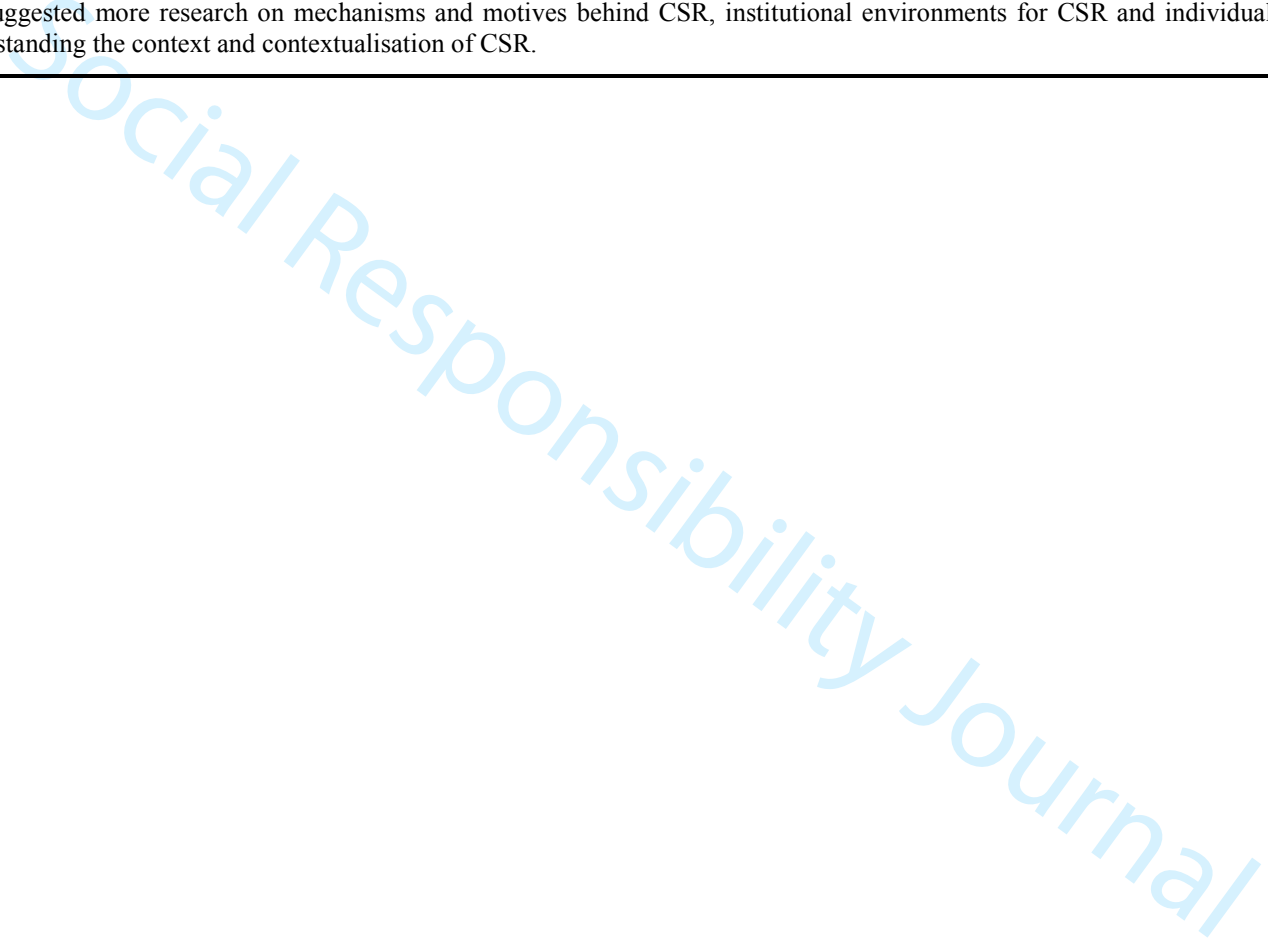


Table 2: Illustrations of Buddhist principles applied to CSR

Buddhist Principles	Implications for CSR	Illustrative examples
Cause-condition-effect (Context)	<i>Contextualisation of CSR practices</i> Understanding cause-condition-effect generates understanding of local context. Conditions (or context) shape causes and outcomes of actions.	Condition/context: Vietnam's open-door policy since 1986 has created investment opportunities Cause: overcrowded aids availability, competition among NGOs Effect: Positive correlations found between profit and CSR in developed countries are non-existent in Vietnam (Tencati et al, 2008)
Karmic consequences (Sanskrit: <i>karman</i> ; Pāli: <i>kamma</i>)	<i>Sustainable approach to CSR</i> Short-term pursuits and the instrumentalisation of CSR in discounting the future can result in karmic consequences.	Discounting the future value of money on the basis of interest rate has led to the implosion of financial markets, the internet bubble, and corporate scandals (Tideman, 2011). Applying principles of karma can improve sustainable economic activity and management in the Mekong Basin, where nations are significantly influenced by Buddhism (Daniels, 2017).
The Middle Path (Sanskrit: <i>Madhyamāpratipad</i> ; Pali: <i>Majjhimāpaṭipadā</i>)	<i>Non-extreme approach to CSR</i> Buddhist Middle Path can moderate desires for consumption and sustainability while avoiding extreme attachment to personal/organisational pursuits.	Overpaid employees and managers may not produce high-standard performance, while small budgets can encourage creative and effective use of money (Zsolnai, 2011). The Middle Path facilitates a non-extreme, contextual and practical CSR approach that does not rank the relative importance of economic, legal, ethical or philanthropic responsibilities.
The Flower Garland Sutra (<i>Madhyamakavatara</i>)	<i>Skilful approach to CSR</i> Buddhist qualities and wisdom may enhance holistic and effective managerial and leadership orientations to CSR	The qualities of the Sutra foster altruistic love of spiritual leadership through the combination of compassion; encourage ethical leadership and responsible leadership through the quality of virtuous conduct; or facilitate sustainable leadership through qualities of diligence and forbearance.

<p>The Noble Eightfold Path</p> <p>(Sanskrit: <i>āryāṣṭāṅgamārga</i>; Pali: <i>ariyo aṭṭhaṅgiko maggo</i>)</p>	<p><i>Mindful and 'right' approach to CSR</i></p> <p>The Noble Eightfold Path orients CSR mindfully and in the 'right ways' to attend to contemporary concerns.</p>	<p>Adopting the 'rightness' principles in the Buddhist path promotes beneficial, healthy and, wholesome lifestyles that may enhance social justice, democracy, equity, ecological sustainability, and stability of CSR implementation (Magnuson, 2007).</p>
<p>Compassion</p> <p>(<i>karuṇā</i>)</p>	<p><i>Compassionate approach to CSR</i></p> <p>Compassionate attitudes in practising CSR prevents the negligence of crucial local issues</p>	<p>Compassionate CSR instead of using CSR as an instrument for personal/organizational purposes, may address poverty, child labour, and institutionalized corruption in some developing nations.</p>
<p>Non-self</p> <p>(Sanskrit: <i>anātman</i>; Pali: <i>anattā</i>)</p>	<p><i>Egoless approach to CSR</i></p> <p>The principle of non-self may promote meritism in CSR approaches and facilitate 'means to an end' rather than the pursuit of 'ends' at any costs.</p>	<p>Thai society offers material aid and spiritual development through many means, such as: vegetarian restaurants and non-profit markets to provide the public with healthy food at low cost; or free training in Asoke communities according to the principle: "Consume little, work hard and give the rest to society" (Zsolnai, 2011, p.191).</p>