



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;

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

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

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

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

to be thoroughly examined in the literature. The following sections of the paper demonstrate how spirituality in general and Buddhist principles in particular, especially skilful means, can address such concerns.

Spirituality, religion and corporate social responsibility

Increasingly, the gap between spirituality and the work environment is narrowing as personal and corporate values align more closely (Angelidis and Ibrahim, 2004). Spirituality refers to interconnectedness with the universe (Kriger and Seng, 2005; Mitroff and Denton, 1999), inner consciousness (Guillory, 2000), the purpose and meaning of life (Goertzen and Barbuto, 2001), and a sense of calling and membership (Fry, 2003). The Dalai Lama has differentiated between spirituality and religion:

“Religion I take to be concerned with faith in the claims of one faith tradition or another, an aspect of which is the acceptance of some form of heaven or nirvana. Connected with this are religious teachings or dogma, ritual prayer, and so on. Spirituality I take to be concerned with those qualities of the human spirit - such as love and compassion, patience, tolerance, forgiveness, contentment, a sense of responsibility, a sense of harmony - which bring happiness to both self and others.”

(Dalai Lama XIV, 1999, p.22).

The very public failures of corporate giants such as Enron, WorldCom, Lehman Brothers, Merrill Lunch, Global Trust Bank due to unethical practices (Mewafarosh and Naeem, 2016) have put pressure on companies to behave ethically and develop standards, policies and behaviours to fulfil stakeholder concerns (Brammer et al., 2007). At the same time, the spiritual movement in organisations has been credited for creating positive organisational outcomes (Ashmos and Duchon, 2000). Spirituality and organised religion have become crucial in disseminating moral and ethical prescriptions that offer practical guidance for businesses to develop ethical conduct (Brammer et al, 2007). Empirical studies have linked religion and ethical values in economic and business contexts (Angelidis and Ibrahim, 2004; Ibrahim and Angelidis, 1993), and in managerial decision making (Longenecker et la, 2004) to demonstrate how religiously inclined individuals tend to have a greater orientation to CSR (Brammer et al., 2007). Further, Brammer’s and colleagues’ (2007) research on 17,000 individuals from 20 countries found variations in attitudes towards and perceptions of aspects of CSR across religions. For, example, Muslims are supportive of charitable responses to

poverty, but not necessarily equal rights between genders, whilst Buddhists hold broader conceptions of CSR compared to non-religious individuals.

However, religious principles can sometimes impose stricter constraints or more influence on managerial behaviour compared to other perspectives (Angelidis & Ibrahim, 2004). For example, in classical economic theory Catholic social teaching places more priority on workers' dignity, financial security and responsibility for the common good (Zigarelli, 1993); the Jewish Talmud identifies four levels of ethical business behaviour (Friedman, 1985); and Buddhists place emphasis on compassion, philanthropy and non-violence (Watanabe, 1999).

Although spirituality is rooted in religion, wider social, legal and philosophical perspectives mean there is no explicit link to a specific religion in corporate forms of spirituality (Cavanagh, 1999). As expressed by the Dalai Lama, spirituality is not the same as religion. It has its own values to contribute to organisations. The following sections explore how spirituality is linked to CSR from a Buddhist viewpoint. The nature of Buddhism is first explored to propose dynamic approaches to CSR drawn from Buddhist teachings and Sutras¹.

Buddhism: Religion, Philosophy or Psychology?

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

The Buddha did not claim to be a god or a god manifesting in human form with external power (Rahula, 1974). The 'jewel' of Buddhism is the fact that the Buddha was just a man and accordingly the way he achieved the state of 'enlightenment' is available to everyone (Mikulas, 2007). According to Rahula (1974), the Buddha tried to avoid philosophising his teachings. Practice is considered more important than philosophy. The Buddha's community was educational, not religious and was prohibited from involvement of religious practices. Buddhism is about practicing, learning, and personal transformation based on understanding of the universe rather than questioning the existence of a supreme authority, as with other religions (Daniels, 2005).

There are differing views among scholars about whether to interpret Buddhism as a religion, a practice, a philosophy or psychology. Rather than being drawn into such debates (Mikulas, 2007), this paper is concerned with the practical side of Buddhism, in this case introducing and applying Buddhist principles to contemporary CSR practices.

Buddhist approaches to corporate social responsibility and sustainability

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

Appreciating the context

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

Sustainability

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

Social responsibility

Buddhist wisdom on “minimizing personal and collective demands on environmental resources and being contented with little” offers some insights to eco-crises, and post-material challenges to “address and accommodate increasing demands on natural resources and the environment” (Case, 2013, p.73).

In Buddhism, obsession and extremes of self-indulgence and self-asceticism are barriers to human well-being (Gunasekara, 1982; Niwano, 1980). The Middle Path of Buddhism reflects on avoiding anything which is too extreme. It gives equal weight to ethical principles and practical outcomes in a critical reflection that may appear extreme or unethical at first, but is necessary for the longer term (Midgley and Shen, 2007). It is a dynamic middle position (Combs et al, 2002). In the “middle way economics” (Payutto, 1994), maximum well-being can be achieved through moderation of consumption and desire management. According to Snelling (1996), harmony between embodied ethical principles and economic activity can bring about individual consciousness, collective social relations and human–nature connections. This concept brings balance in relation to the triple bottom line of people, society and planet. Similarly, Zsolnai (2011) takes a Buddhist stance by advocating that people simplify their desires to bring substantial benefit for individuals, community and the environment. The Buddhist attitudes of gentleness and harmlessness based on mundane and supra-mundane forms of wisdom can contribute to the post-materialist debate on corporate social responsibility and sustainability (Case, 2013).

Traits, values and qualities

The Buddha himself was a skilled, multi-lingual, active, and effective leader in his established Sangha – the organisation of the monks (Case, 2013). While many Westerners consider Buddhist followers as passive and quiet people, Buddhism is very active in practice. It requires internal and external effort, renunciation, compassion and superior wisdom in practice, study and meditation (Atkinson and Duncan, 2013, p.8). Marques (2012) highlights that Buddhist values can be regarded as supporting psychological and ethical practice in the workplace rather than providing a religious foundation. The Buddha’s teachings and practice from 2,500 years ago can be successfully applied to business today.

The Flower Garland Sutra of the Mahayana path introduces ten stages towards enlightenment through ten qualities (paramitas). Selected qualities are presented next to highlight their connection with social responsibility:

Generosity – the practice of showing compassion to those who are suffering misfortune by offering the three jewels of Buddhism: The Buddha – awakening one; Dharma – the teaching; and Sangha – the community. If leaders promote generosity in their leadership style, they generate a positive spiritual working environment that can reduce deviant organisational

behaviours (Chawla, 2014) and enhance a sense of membership and connectedness in sharing mutual obligation and commitment for social action (Chawla and Guda, 2013).

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

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

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

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

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

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

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

The Noble Eightfold Path from the Four Noble Truths of Buddha’s teaching in the Pāli Canon of the Theravada Path provides additional values and methods for CSR practitioners to 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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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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particularly challenging to Western interpretations, both principles contribute significantly to managerial, leadership and CSR practices today.

Compassion lies in the heart of Buddhism. It reflects the basic nature of human beings (Dalai Lama, 1995). It is a sustained and practical determination to do everything in one’s power to help others and alleviate pain or suffering (Rinpoche, 1992). Compassion contributes to individual and social good (Nussbaum, 2001; Solomon, 1998). Compassion enhances social sustainability through the notion of empathy (Abeydeera et al, 2016), embraces co-existence between humans and non-humans (Paterson, 2006), and strengthens harmony with stakeholders (Prayukvong and Rees, 2010).

‘Non-self’ in Buddhist teachings refers to the ability to let go of the notion of ego or self and the associated desires which are the fundamental causes of human suffering (Goleman, 2003). This concept was taught by the Buddha to encourage “a manner skilfully adapted to the needs of living beings, yet which betrays no trace of mental clinging” (Pye, 2005, p.109). The teaching of non-self is advanced to bring down the “determinate view of self, while if a determinate view of non-self were held, the declaration of self would be made to unfix it” (Pye, 2005, p.109)

What is implied here is a non-attachment viewpoint – the capability for staying away from one’s own ego while at the same time being able avoid reluctance to show compassion. Rather than pursuing CSR with a ‘one-size-fits-all’ model, the principle of ‘non-self’ establishes a fresh and open mind for CSR practitioners to react compassionately to different contexts with an unfixed mind (Seung, 1976).

The following table summarises the application of Buddhist principles to CSR practices with illustrative examples.

Insert Table 2 about here

Practicing social responsibility through Buddhist skilful means

Skillful means is a distinguished practice in Buddhism. The Buddha used different means to skilfully to deliver his teachings. He approached individuals differently because not everybody is suffering in the same way (Schroeder, 2004). For some, he maintained a ‘noble 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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35 In the West, the definition of spirituality or even CSR is attached to either individual or
36 organisational pursuits. People are looking for self-actualisation through connectedness,
37 calling, purpose or meaningfulness. While there is nothing wrong with such pursuits, the
38 egocentric pursuit of attachment may trap people, especially when attachment is extreme. For
39 instance, organisations practising CSR for the purpose of promoting reputation may impose
40 insufficient or non-transparent practices to meet short-term ends. There are dark sides and
41 challenges to CSR practices (Jamali and Mirshak, 2006; Sheehy, 2015), and even to
42 spirituality (Lips-Wiersma et al, 2009). The genuine or compassionate intent of CSR may be
43 replaced by corporate greed and agendas, and forced into contexts that may lead to negative
44 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

encouraged to take a mindful and long term view of CSR practice which considers possible karmic consequences.

The aim of the paper has been to demonstrate a context-sensitive skilful approach to CSR through the Buddhist lens of skilful means. Skilful means can be used to guide CSR approaches in divergent contexts in response to distinctive local cultures and organisational norms and features. Further empirical studies in the following areas will usefully contribute to the literature of CSR and spirituality: spiritual leadership and CSR; attachment styles and CSR; karmic consequence and CSR; contextualising CSR; and mindful CSR practices including skilful means in workplace spirituality.

*“Ceasing to do evil
Cultivating the good
Purifying the heart
This is the teaching of the Buddhas”
(Goatama Buddha)*

Notes

1. A Buddhist or Jainist scripture (Oxford Dictionary)
2. The hard Buddhist worldview or the Buddhist utensil world claims that the world supplies us with everything we need to sustain our survival and physical needs, such as land, water, minerals, wind, fire, heat, and sun, to form the concept of our relationship in the world (Shen and Midgley, 2007, p.187).
3. The soft Buddhist worldview refers to the world in our minds. While Buddhism acknowledges the physical world, it encourages exploring the world in our minds before taking actions because human minds influence actions and the world itself. Buddhist philosophy asserts that our understanding of the universe is limited, thus we should pay attention to acquire understandings within our minds, rather than looking at “the outer world as an absolutely objective reality” (Shen and Midgley, p.187).
4. When used with a capital D, Dharma (or Pali, Dhamma) refers to the teaching proclaimed by the Buddha. When used with a small d, dharma, or dharmas, (Pali, dhamma(s)), refer to factors of existence as defined in Buddhist analysis (Pye, 2003, 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	
Local, social context and ethical mores should guide the design and implementation of CSR agendas rather than CSR practices being decided from abroad (Pratt,	

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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.

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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.

The Noble Eightfold Path (Sanskrit: <i>āryāṣṭāṅgamārga</i> ; Pali: <i>ariyo aṭṭhaṅgiko maggo</i>)	<i>Mindful and ‘right’ approach to CSR</i> The Noble Eightfold Path orients CSR mindfully and in the ‘right ways’ to attend to contemporary concerns.	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).
Compassion (<i>karuṇā</i>)	<i>Compassionate approach to CSR</i> Compassionate attitudes in practising CSR prevents the negligence of crucial local issues	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.
Non-self (Sanskrit: <i>anātman</i> ; Pali: <i>anattā</i>)	<i>Egoless approach to CSR</i> 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.	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).