

Buddhism and Sustainability-Related  
Organisational Practices:  
A Sri Lankan Focus

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## Abstract

This thesis investigates the potential and challenges of Buddhism in informing organisations' pursuit of sustainability. Buddhism is argued to enable possibilities for sustainability on a more systemic and spiritual level than a view of economic rationality that tends towards an entity and a materialistic focus. With a predominantly Buddhist population base, Sri Lanka is the research context for the main empirical work presented in this thesis. Four related investigations are described below.

The first investigation is a systematic review of the literature pertaining to Buddhism, sustainability and organisational studies. The review identifies a set of Buddhist principles and values appearing in this literature, defines research gaps, and delineates avenues for future research.

The second investigation examines whether Buddhism is evident in corporate sustainability practices by analysing sixteen sustainability reports of award-winning companies. Little evidence of Buddhist principles and values was found in these reports which explicitly embrace global standards. The highly institutionalised sustainability reporting practice in Sri Lanka is argued to create a disconnect between Buddhism as a prevalent cultural tradition and corporate representations.

The third investigation explores how Sri Lankan sustainability managers make sense of sustainability and how they see themselves as able to enact their private moral positions at work. Interviews with 25 sustainability managers reveals that Buddhist values that shaped managers' private moral positions on sustainability tend not to be reflected in their workplaces. Typically, a measure-and-manage approach to sustainability prevails.

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<sup>1</sup> Given some individual papers/chapters in this thesis have been accepted for publication there is a switch between New Zealand English and American spelling in different parts of the thesis.

Managers' enacted morality was found to be based on economic prioritisation within their organisations, and the perceived importance of a secular view. Actual enactment of Buddhism in organisations was found to be problematic.

The fourth investigation examines how Sri Lankan organisations with an openly Buddhist ethos perceive and pursue sustainability. Interviews and documentary evidence from two not-for-profit and two for-profit organisations self-identifying as Buddhist are analysed. Buddhist leaders are prominent in all four organisations. A more spiritual, systemic, and holistic approach to sustainability was found in the not-for-profits whereas the for-profits tended towards a stronger entity focus with a more managerially-oriented approach, engaging in symbolic actions in the application of Buddhism.

From these investigations a key set of implications for practitioners is identified. Overall, the thesis signals that although Buddhism has potential in informing sustainability at a conceptual level, its application is complex and challenging for business organisations except for in rare cases, even in a predominantly Buddhist country-context.

Academic contributions of the thesis include a multi-level and multidimensional approach to investigating Buddhism's influence in organisations' pursuit of sustainability, identification of specific challenges, and expansion of possible alternative interpretations of Buddhism. Practice contributions include the insight that tensions that might arise in the explicit recognition of Buddhism in mainstream organisations might be partially overcome by appeal to universal sustainability principles and values. The thesis also elaborates which Buddhist principles and values appear to have most traction in the organisational context.

# Contents

<b>Abstract.....</b>	<b>i</b>
<b>List of Figures .....</b>	<b>vi</b>
<b>List of Tables.....</b>	<b>vii</b>
<b>Attestation of Authorship .....</b>	<b>viii</b>
<b>Acknowledgements .....</b>	<b>x</b>
<b>Chapter 1.....</b>	<b>1</b>
<b>Introduction .....</b>	<b>1</b>
Rationale and significance of the thesis .....	1
Motivation .....	5
Interpretations of Buddhism .....	7
The Sri Lankan context, Buddhism and potential for sustainability .....	12
Review of literature.....	18
Sustainability.....	18
Common Buddhist principles and values cited around sustainability .....	21
Buddhism as a platform to inform sustainability-related organisational practices.....	27
Research questions .....	30
Overarching methodology applied in this thesis .....	31
Design of the thesis .....	34
Data collection and analysis ó Overall comments.....	39
Conclusion.....	42
<b>Chapter 2 / Paper 1 .....</b>	<b>43</b>
<b>Buddhism, Sustainability and Organizational Practices – Fertile Ground? .....</b>	<b>43</b>
Abstract .....	43
Introduction .....	43
Method .....	46
Buddhist principles cited in the literature .....	49
Buddhism and sustainability.....	56
Buddhism and sustainability-related organizational practices .....	64
Nature of relationships .....	71
Implications for organizations .....	73
Research gaps and recommended areas for future research for academics .....	75
Conclusion.....	77
References .....	79
<b>Chapter 3 / Paper 2.....</b>	<b>83</b>
<b>Sustainability Reporting – More Global than Local?.....</b>	<b>83</b>
Abstract .....	83
Introduction .....	84
Buddhism and the Sri Lankan context.....	87
Buddhism and sustainability.....	88

Sustainability reporting as a vehicle for representing underlying corporate values .....	91
Theoretical framework .....	93
Institutional theory .....	93
Institutional theory and the sustainability reporting field .....	97
Method .....	99
Data sources .....	99
Method of analysis .....	102
Findings .....	103
-Buddhist terminology within the reports analysed .....	103
More explicit disclosures relating to Buddhism .....	103
Implicit disclosures related to Buddhism .....	108
Explicit global institutional influences .....	109
Implicit global institutional influences .....	111
Discussion .....	113
Conclusion and future directions .....	117
References .....	119
Appendix 1: Data sources .....	123
<b>Chapter 4 / Paper 3 .....</b>	<b>124</b>
<b>Does Buddhism Enable a Different Sustainability Ethic at Work? .....</b>	<b>124</b>
Abstract .....	124
Introduction .....	125
Buddhism and sustainability and the potential for organizational enactment .....	127
Managerial sense-making around sustainability and religion at work .....	130
Research context .....	132
Research method .....	134
Findings .....	137
Personal morality: Private views on sustainability .....	137
Conventional morality: Sustainability at work .....	140
Enacted morality: Translating personal morality into action .....	143
Discussion and conclusion .....	147
References .....	151
<b>Chapter 5 / Paper 4 .....</b>	<b>155</b>
<b>Organisations with a Buddhist Ethos – A Path to Sustainability? .....</b>	<b>155</b>
Abstract .....	155
Introduction .....	155
Buddhism and sustainability .....	158
Institutional logics perspective .....	160
Institutional complexity .....	161
Organisational dynamics: Practices and identities .....	162
Not-for-profits and for-profits operating within multiple logics .....	163
Sri Lankan society as an interinstitutional system .....	166
Method .....	168
Case summaries .....	171
Case 1: Hela Suwaya .....	171

Case 2: Sarvodaya Shramadana Movement (Sarvodaya) .....	172
Case 3: Maliban Biscuit Manufactories (Private) Limited (Maliban) .....	173
Case 4: DSI Samson Group (DSI).....	173
Multiple logics within organisations .....	174
Discussion and Conclusion.....	188
Reference .....	193
<b>Chapter 6 / Paper 5 .....</b>	<b>198</b>
<b>A Work Ethic for Sustainability-as-Flourishing.....</b>	<b>198</b>
<b>Chapter 7.....</b>	<b>202</b>
<b>Discussion and Conclusion .....</b>	<b>202</b>
Summary of the thesis .....	202
Addressing the research questions .....	209
Thesis contributions .....	227
Academic contributions .....	227
Practice contributions .....	229
Limitations.....	231
Reflectionsí .....	233
Areas for future research .....	238
<b>References .....</b>	<b>241</b>
<b>Appendices .....</b>	<b>255</b>
<b>Appendix I.....</b>	<b>256</b>
<b>Participant recruitment letter .....</b>	<b>256</b>
<b>Appendix II .....</b>	<b>257</b>
<b>Participant consent form .....</b>	<b>257</b>
<b>Appendix III.....</b>	<b>258</b>
<b>Indicative questions for interviews with sustainability managers.....</b>	<b>258</b>
<b>Appendix IV .....</b>	<b>260</b>
<b>Indicative questions for interviews with organisational leaders and key employees .....</b>	<b>260</b>
<b>Appendix V .....</b>	<b>261</b>
<b>Participant information sheet.....</b>	<b>261</b>
<b>Managers with a responsibility for sustainability.....</b>	<b>261</b>
<b>Appendix VI.....</b>	<b>264</b>
<b>Participant information sheet.....</b>	<b>264</b>
<b>Key personnel of the selected organisations.....</b>	<b>264</b>
<b>Appendix VII .....</b>	<b>267</b>

## List of Figures

### **Chapter 1**

Figure 1: Theoretical framework .....	30
---------------------------------------	----

### **Chapter 2 / Paper 1**

Figure 1: Composition of the reviewed articles, books and book chapters .....	48
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### **Chapter 3 / Paper 2**

Figure 1: Image from Nawaloka Hospitals report.....	105
---	-----

Figure 2: Image 1 from Sampath Bank report .....	106
--	-----

Figure 3: Image 2 from Sampath Bank reportí . .....	107
---	-----

Figure 4: Image 3 from Sampath Bank report .....	107
--	-----

Figure 5: Image from Access Engineering report .....	109
--	-----

### **Chapter 6 / Paper 5**

Figure 1: Alternatives to business-as-usual offered through sustainability values .....	198
---	-----

### **Chapter 7**

Figure 1: Multi-level enactment of Buddhism in sustainability.....	206
--	-----

Figure 2: A symbol of a Bodhi tree.....	235
---	-----

# List of Tables

## **Chapter 2 / Paper 1**

Table 1: Common Buddhist principles.....	51
Table 2: Buddhism and sustainability .....	58
Table 3: Interrelationship between Buddhism and sustainability-related organizational practices.....	66
Table 4: Nature of relationships.....	71
Table 5: Alternatives to economic rationality offered through enactment of Buddhist philosophy .....	74

## **Chapter 3 / Paper 2**

Table 1: Companies and their reports .....	101
Table 2: Summary of findings .....	112

## **Chapter 4 / Paper 3**

Table 1: Interview participants .....	136
---------------------------------------	-----

## **Chapter 5 / Paper 4**

Table 1: Interviewees' organisational roles .....	170
Table 2: Prevalent logics, practices and identities .....	188

## **Chapter 7**

Table 1: Sri Lankan managers' experiences in enacting a Buddhist ethic in pursuit of sustainability at work .....	224
Table 2: Characteristics of organisations with an openly Buddhist identity .....	226
Table 3: Possible universal equivalents of Buddhist principles.....	237
Table 4: Characteristics of organisations adopting sustainability principles and values.....	238



## Attestation of Authorship

I hereby declare that this submission is my own work and that, to the best of my knowledge and belief, it contains no material previously published or written by another person (except where explicitly defined in the acknowledgements), nor material which to a substantial extent has been submitted for the award of any other degree or diploma of a university or other institution of higher learning.

Also, I declare that I am the principal author of the jointly authored papers listed below and have engaged in the data collection, analysis and the initial writing up. The co-authors, who are my primary and secondary supervisors, have assisted with idea development, research design advice, clarification of analysis, editing and commenting on drafts and assisting with the review process. The agreed percentage contributions for each paper appear at the end of each reference, in parentheses, in the same order as the authors are listed in each reference.

The following journal papers relate to work undertaken for this thesis:

1. Abeydeera, S., Kearins, K., & Tregidga, H. (2016). Buddhism, sustainability and organizational practices: Fertile Ground? *Journal of Corporate Citizenship*, 61, 44-70. (70/15/15)
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4. Abeydeera, S., Kearins, K., & Tregidga, H. (Not yet submitted). Organisations with a Buddhist ethos ó a path to sustainability? (80/10/10)
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# Chapter 1

## Introduction

The overarching aim of this doctoral thesis is to explore the potential of, and challenges to Buddhism informing organisations' sustainability pursuits in Sri Lanka, a country where the population predominantly identifies as Buddhist.

This chapter introduces the thesis by outlining its rationale and significance as well as my motivation for choosing this topic. The chapter offers insight into different interpretations of Buddhism and introduces the research context. In order to understand how the study is situated within the relevant literature, a brief literature review is also provided. The research questions, thesis methodology and design are discussed. The thesis comprises this introduction chapter, five chapters written as papers for publication (Papers 1 to 5), and a concluding discussion chapter.

### **Rationale and significance of the thesis**

Traditional management and organisational discourses and practices are often underpinned by economic rationalism which rests on the assumption that a primary aim of a business is the pursuit of profit maximisation (Banerjee, 2003; Daniels, 2011, 2014; Molthan-Hill, 2015). According to Daniels (2011), the progress of business organisations is often assessed on the basis of material accumulation - in the form of profit or wealth - and control over resources - finances, energy and markets. Western capitalist ideology that values materialism, individualism, and linear causality is seen as inimical to sustainability (Daniels, 1998, 2007, 2011; Ehrenfeld, 2008a, 2012; Laszlo et al., 2014). These values are argued to be based on a 'disconnect' of the mind from the world, and a distancing of one's self from others and nature (Ehrenfeld, 2008, 2012; Laszlo et al., 2014). Thus, this doctoral thesis investigates an alternative approach to

foster sustainability in organisations by focusing on Buddhism which, among its other underpinnings, is based on human beings' sense of connectedness with society and nature.

Contemplation on how sustainability is understood becomes important in this regard. As defined by business and environment scholar John Ehrenfeld, sustainability is understood in this study as 'the possibility that human and other life will flourish on the Earth forever' (Ehrenfeld & Hoffman, 2013, p. 7). For Ehrenfeld, sustainability-as-flourishing is predicated on the interconnectedness of humans and all other beings. He contends this dynamic systems state will be realised only through a reorientation of organisational actors' mindsets about humanity's fundamental relationships with society and nature (Ehrenfeld, 2008a, 2012; Ehrenfeld & Hoffman, 2013). The concept of flourishing also embeds the meaning of justice and freedom that 'provides a vision of the future' (Ehrenfeld, 2012, p. 613). This interpretation is aligned with that of Collins and Kearins (2010, p. 500) who conceive of sustainability as 'a broad systems-level concept that transcends entity and national boundaries to embrace notions of equity, equality, and futurity in relation, but not limited to economic, social and environmental conditions that support life for all'. These interpretations hint at both the complexity and the ideal of sustainability. Such 'complexity brings us a different set of beliefs that would line up better with sustainability: interdependent and communitarian instead of independent and individualistic; and organic and holistic instead of mechanistic and atomistic' (Ehrenfeld, 2008b, p. 3).

The underlying beliefs of modern societies tend to 'fuel the pump of consumption' and are predicated on the hope that technology is capable of solving virtually all our problems (Ehrenfeld, 2008b, p. 2). According to Ehrenfeld (2008b) these beliefs, and the behaviours they entail, constrain possibilities for sustainability. They fail to fully

incorporate values of justice and futurity and tend to disconnect humans from other beings and from nature. Values that promote sustainability such as justice and futurity should be encouraged ó starting from individuals, and then through organisations (Ehrenfeld, 2008a, 2012; Laszlo et al., 2014). Organisations as collectives of individuals, play a vital role in promoting sustainability (Ehrenfeld, 2008a, 2008b, 2012; Ehrenfeld & Hoffman, 2013; Laszlo et al., 2014). However, realisation of sustainability is unlikely through mere incremental changes to the status quo (Milne, Kearins, & Walton, 2006) or what is known as the business case for sustainability (Collins & Kearins, 2010; Dyllick & Hockerts, 2002). Thus, this thesis seeks out possibilities of achieving the dynamic systems state underpinned by sustainability through an alternative orientation.

Daniels (1998, 2007, 2011) argues that Buddhism, which is prevalent in Eastern regions of the world and gaining popularity in the West, enables the transformation of the mind in a manner that enhances possibilities for sustainability. Understandings gained through Buddhist teachings encompassing core Buddhist principles are helpful in creating this mindshift towards sustainability (Boyce, Prayukvong, & Puntasen, 2009; Daniels, 2007, 2014; Lennerfors, 2015; Prayukvong & Rees, 2010). Through Buddhism individual adherents generally seek a shift from a wanting/craving mentality (based on a materialistic and economic rationality) to a caring (non-materialistic and spiritual) mentality. This reorientation involves recognising and appreciating connections with fellow human beings and nature, manifested usually in individual morality and achieved by deep concentration through meditation.

This thesis focuses on whether organisations can also adopt a Buddhist orientation. The shift from a more economic and rational perspective towards a more spiritual and moral perspective on corporate and other organisations' success poses a challenge to the

business-as-usual mindset. A spiritual and moral orientation to viewing organisational purpose and success is argued to be able to provide an inspiration for organisational actors to engage in enduring and harmonious relationships with society and nature, thereby promoting sustainability (Bouckaert & Zsolnai, 2012; Ehrenfeld & Hoffman, 2013).

In this thesis organisations are seen as an important locus for action towards the achievement of sustainability through the application of moral and spiritual teachings of Buddhism. Organisations – especially business organisations – are identified as both the cause of sustainability related problems and the basis of solutions (Daniels, 2014; Ehrenfeld, 2012; Hoffman & Bansal, 2012). They consume both renewable and non-renewable resources, taking inputs from society and nature, processing them and creating products as outputs, producing waste that causes pollution and environmental degradation (Hawken, 1993). Organisations are also seen as platforms where people make sense of growing concerns of sustainability issues and make collective and transformative decisions that in turn impact both society and nature (Daniels, 2014; Ehrenfeld & Hoffman, 2013; Laszlo et al., 2014). Organisations are also places where power relations are in operation (Banerjee, 2003, 2012; Tregidga, Kearins, & Milne, 2013), and interests prevail. These aspects could both create possibilities of alternate economic and organisational arrangements and also prevent them leaving the fundamental assumptions of the profit paradigm unchallenged (Banerjee, 2012, p. 573).

Management and organisation studies scholars have linked Buddhism with sustainability and ethics at the organisational level (Bamford, 2014; Daniels, 2014; Jinadasa, 2015; Lennerfors, 2015; Muyzenberg, 2014; Vallabh & Singhal, 2014). Among these scholars, Lennerfors (2015, p. 73) identifies that core principles of

Buddhism could be used both on an individual level for people working in companies and organizations, but also as a development tool of organizations themselves. Conceptual understandings of Buddhist teachings are seen as important in shaping the corporate culture in promoting creativity and managing change (Bamford, 2014; Jinadasa, 2015; Muyzenberg, 2014), in organisational decision making (Vallabh & Singhal, 2014), and integrating sustainable economic systems along with management practices (Daniels, 2014). Much of this research recognises Buddhist teachings application at a conceptual level. There is a need to empirically explore whether Buddhist understandings can be enacted in practice at the organisational level and contribute to sustainability hence the rationale for this thesis.

## **Motivation**

Being a Buddhist and an academic in management and organisational studies motivated me to engage in this doctoral study that explores the connection between Buddhism and sustainability. I practise meditation on a daily basis and commit myself to live by Buddhist teachings. I have been close to Buddhism from my early childhood through the influence of my family and education. I attended a Buddhist school for my secondary education and went to Sunday school at the village temple. I am an academic attached to a Sri Lankan university and became involved in research on sustainability as a result of an opportunity to teach and learn about it, as at that time sustainability had begun to gain traction within the management curriculum of my home-university. However, within the expected curriculum, sustainability was solely inclined towards a business case that focused more on sustaining the organisation rather than allowing organisations to be instrumental in creating a possibility for flourishing at a societal level. This approach to sustainability constantly caused me concern and conflicted with my understanding as a Buddhist. This dissonance prompted me to seek an alternative approach to sustainability in light of Buddhism.



As a Buddhist engaged in regular meditation practice, defining sustainability as *the* capacity for all beings to flourish closely resonates with my discernment of the nature of our existence, as humans, as interwoven with that of all non-humans including nature. I believe that our thoughts and deeds affect each other and also nature.

Flourishing echoes with my life's purpose as a Buddhist, which is the freedom from all suffering caused by cravings in life. I understand this freedom as everlasting and able to be realised in this life or in future lives in the cycles of rebirth, depending on how the root causes for suffering are addressed. These beliefs motivated me to interpret sustainability in line with Ehrenfeld's *possibility that human and other life will flourish on the Earth forever* (Ehrenfeld & Hoffman, 2013, p. 7), akin to what has also been called strong sustainability (Pearce, 1993). Roome (2012, p. 621) expresses that *strong sustainability seeks to integrate the company into environmental or socio-ecological systems, so that the patterns of production and consumption to which the company contributes are within the capacity of the Planet to sustain.* I define sustainability in this way throughout this thesis, and it is the basic premise of sustainability I adopt in all my chapters/papers. I note it contrasts sharply with the more narrowly focussed business case for sustainability and the more pragmatic position of many of the research participants of the for-profit organisations in this study.

I was intrigued to explore the potential of Buddhism informing sustainability pursuits of organisations in my home country, Sri Lanka. I began this study believing that Buddhism would provide this alternative orientation to shape organisational leaders' and managers' mindsets to recognise and appreciate the interconnectedness of all beings. However, I have also identified that my close association with Buddhism and the research context does tend to cause personal biases. I admit that there is a natural tendency for me to see Buddhism as *the way* for fostering sustainability as a systems

level construct. Also I tended to take for granted at the outset that Sri Lankan business organisations would be the ideal context to explore such connections. But understanding the role of a researcher engaged in qualitative research, I have employed mechanisms to reduce my personal biases and balance my idealistic thinking around Buddhism, in particular. Operating under the guidance of two non-Buddhist, non-Sri Lankan supervisors immensely assisted me in gaining a broader perspective in dealing with my primary research question that is stated later in this chapter. Participating in doctoral colloquia and international conferences helped me to present my work to a wider research community in the sustainability field to gain constructive feedback. Moreover, opting for a doctoral study through papers prepared for publication instead of a conventional thesis allowed me to gain insightful comments from editors and reviewers of academic journals related to my area of research.

This research that explores Buddhism's potential and challenges in informing organisational pursuits of sustainability warrants a closer look at how Buddhism is interpreted, as discussed next.

### **Interpretations of Buddhism**

Generally regarded as a religion (Rahula, 1978), Buddhism is also interpreted in different ways in academic literature pertaining to Buddhism, sustainability and organisation studies. In this literature Buddhism is commonly referred to as a philosophy (Cooper & James, 2005; Daniels, 1998, 2011; Johansen & Gopalakrishna, 2006; Marques, 2010, 2011). Buddhism is also interpreted as a psychology, a way of life (Marques, 2010; 2011), an ethic (Liyanarachchi, 2008), and a worldview (Daniels, 2007). However, Prayukvong and Rees (2010) and Puntasen (2007) identify Buddhism neither a religion or a philosophy as it is not based on faith - as a religion is understood in the Western sense - or belief without self-verification.

While recognising these multiple interpretations of Buddhism, I first chose to identify Buddhism in this thesis as a philosophy, deriving a set of principles and values that can enable individuals to make sense of mutual connectedness with society and nature, otherwise termed by Buddhists as the ‘nature of reality’. I discuss in the concluding chapter how my initial interpretation of Buddhism appears, after having done the research, overly restrictive.

There are two forms of reality in Buddhism – conventional and ultimate (Case & Brohm, 2012; Liyanarachchi, 2008; Rahula, 1978). Case and Brohm (2012) explain conventional reality as ‘socially conditioned and constructed’ (p. 57), whereas, ultimate reality pertains to an individual’s experiential realisation (that is one’s own consciousness) developed through meditative practice. According to Rahula (1978) in ultimate reality, there is neither self nor beings. This understanding makes the two realities distinct from one another. In this doctoral thesis, I have made connections between Buddhism and sustainability conforming to conventional reality that conceives individuals (organisational leaders and managers), organisations and societies as socially conditioned and constructed. This understanding is also consistent with my ontological stance as a researcher that reality is socially constructed. I acknowledge, though, the idealism of ultimate reality that pervades my view of sustainability, as defined above – that is my hope that the future will enable all beings to flourish indefinitely.

Buddhism as a philosophy is also subject to differences in thoughts and practices depending on the different schools of Buddhism which are also referred to as different denominations or traditions. There are three major schools of Buddhism – Theravada, Mahayana, and Vajrayana (Johansen & Gopalakrishna, 2006). The oldest school among the three is the Theravada which is most prominent in Sri Lanka, Thailand, and

Myanmar (Berkwitz, 2003a). Mahayana Buddhism is commonly practiced in Korea, Japan, Taiwan, Vietnam and parts of China, whereas Vajrayana Buddhism is found in Tibet, Nepal, Mongolia and Bhutan (Johansen & Gopalakrishna, 2006). Boyce et al. (2009, p. 64) state that the differences among these schools are 'not characterised by friction or conflict,' but that these schools offer 'different practices and paths to the common goal of insight into the true nature of existence, and enlightenment as a state of being beyond suffering'. Paper 1 of this doctoral thesis, identifies Buddhism only as a philosophy and does not denote any particular school of Buddhism. However, the empirical studies based on Sri Lanka, presented in Papers 2-5 in the thesis relate to Theravada Buddhism which is the school of Buddhism that is prevalent (Berkwitz, 2003a; James, 2004; Kumarasinghe & Hoshino, 2010).

As the thesis progresses, Buddhism is also interpreted as an institution, and then as an institutional logic in order to explain Buddhism's connection with sustainability and organisational practices as apparent or lacking within the research context. A justification for my interpretations of Buddhism as an institution and then as an institutional logic follows.

Buddhism is interpreted as an institution in Paper 2 in order to present an understanding of prevailing institutions in the sustainability reporting context in Sri Lanka in light of institutional theory. Institutional theorists believe that institutions comprise enduring features of social life providing meaning and stability across time and space (Di Maggio & Powell, 1983; Meyer & Rowan, 1977; Scott, 1995, 2014; Zucker, 1977). Such stability gained through social structures leads to an increase in isomorphism or homogeneity in organisational forms and practices within any particular context, known as the institutional field (Di Maggio & Powell, 1983; Meyer & Rowan, 1977). Scott (2014, p. 56) defines institutions as comprising 'cultural-cognitive, normative, and

regulative elements that, together with associated activities and resources, provide stability and meaning to social life. These elements which include symbolic and taken-for-granted assumptions, socially and morally accepted practices and rules and laws are important to investigate to identify how they might influence sustainability reporting in the research context.

Buddhism is also interpreted as an institutional logic in Paper 4 in this thesis.

Institutional logics represent socially constructed sets of principles encompassing values, assumptions, and beliefs that provide meaning to individuals and organisations behaviour (Friedland & Alford, 1991; Thornton & Ocasio, 2008; Thornton, Ocasio, & Lounsbury, 2013). Institutional logics frame the way individuals make sense of reality (Edgley, Jones, & Atkins, 2015, p. 2). Framing Buddhism as an institutional logic is compatible with identifying it as a philosophy, as both these interpretations are based on seeing Buddhism as a set of principles and values that shape how individuals perceive reality. But interpreting Buddhism as an institutional logic rather than a philosophy fits better with the technical jargon of this newer approach to institutional analysis of the institutional logics perspective.

Building upon institutional theory, however by adopting a different approach, the institutional logics perspective identifies institutions as part of a larger interinstitutional social system to understand individual and organisational behaviour (Friedland & Alford, 1991; Thornton & Ocasio, 2008; Thornton et al., 2013). The interinstitutional social system is constituted by institutional orders such as the family, religion, state, corporations, market, professions and community (Friedland & Alford, 1991; Thornton et al., 2013). These institutional orders are governed by their own institutional logic that guides its organizing principles and provides social actors with vocabularies of motive and a sense of self (i.e., identity) (Thornton & Ocasio, 2008, p. 101). Thus, the

institutional logics perspective enables an understanding that institutions are not primarily governed by social structures but that they themselves have an order directed through principles and values (Greenwood, Oliver, Sahlin, & Suddaby, 2008; Thornton et al., 2013). Rather than focusing on particular isomorphic organisational fields (DiMaggio & Powell, 1983) as is a primary plank of institutional theory, having a focus on the interinstitutional social system allows for sources of heterogeneity and holds greater potential for understanding mutual dependencies and contradictions between different institutional logics (Friedland & Alford, 1991; Thornton et al., 2013; Thornton & Ocasio, 2008). Based on these insights, Buddhism is interpreted as an institutional logic that can help explain why and how organisations with a Buddhist identity adopt and engage in certain practices, in pursuing sustainability.

This thesis interprets Buddhism as a philosophy (Paper 1 and 3), as an institution (Paper 2) and as an institutional logic (Paper 4). Adopting different, but complementary theoretical lenses to interpret Buddhism helps ensure Buddhism's application to a broader spectrum of organisational studies. It enables different analyses to be performed and generally complementary insights to be drawn. These theoretical lenses assist in identifying new connections that otherwise might not have been made clear to explain organisational and individual behaviours in a particular societal context. In sum, the different interpretations help in exploring the potential for and challenges of enacting Buddhism in sustainability-related organisational practices within Sri Lanka<sup>2</sup>. The section that follows details the research context of this thesis.

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<sup>2</sup>In line with the interpretivist inquiry taken in this thesis, I recognise that Sri Lankans may interpret Buddhism differently and use different terms to describe it. In Sri Lanka, Buddhism is understood by people as a religion, as a philosophy and a way of life. Buddhism affects almost all aspects of life in Sri Lanka including political and economic systems, institutional settings, and education. The section on 'Buddhism and the Sri Lankan context' in Chapter 3 / Paper 2 (see pp. 87-88) outlines further how Buddhism is understood within the country context.

## **The Sri Lankan context, Buddhism and potential for sustainability**

As indicated, Sri Lanka is the research setting for this thesis. Sri Lanka is identified as a lower middle income country in South Asia (The World Bank, 2016). Sri Lankan society is multi-cultural and multi-religious. The demographics of this island nation highlight that 75% of the population is Sinhalese and the remainder mostly Tamils and Muslims (Department of Census and Statistics, 2014). A majority (70% of the total population of 20 million) is Buddhist according to the 2012 census with the remainder identifying different religions: Hindu 13%; Islam 10%; and Christian 7% (Department of Census and Statistics, 2014). The school of Buddhism that is most common in Sri Lanka is Theravada (Berkwitz, 2003a, 2003b; Kumarasinghe & Hoshino, 2010) which denotes the ancient teachings of Buddha. Very few people follow other schools, among which Mahayana and Vajrayana Buddhism are probably the better known.

Although Sri Lanka is known as a multi-religious country, its civilisation was moulded through the influence of Buddhism (Berkwitz, 2001, 2003a, 2006; Dhammajo, 2009; Liyanarachchi, 2008). Several Theravada Buddhist histories (also known as *vamsas*) written in medieval Sri Lanka are seen to re-evaluate emotions such as gratitude, also perceived as important 'cultural products' in order to give rise to moral communities (Berkwitz, 2003a, p. 579).

The Great Chronicle (known as *Mahavamsa*), which is a non-canonical text of the country's kings, provides several items of historical interest that show Sri Lanka as a unique context in which to explore connections between Buddhism and sustainability. The best known example among these includes the sermon preached by the monk Mahinda (son of the Emperor Asoka of India) to the king of Sri Lanka in introducing Buddhism for the first time (3<sup>rd</sup> century B.C.). This sermon underscores the importance of trusteeship for nature that is connected with sustainability. The king meets the monk

while he was enjoying a hunt in the royal forest. The monk's discourse included a reminder to the king that although he was the king of the country, he was not the owner but the trustee of the land on which he was hunting (Weeramantry, 2014, p. 137). This example points to the principle of stewardship of nature rather than ownership or dominion over it.

Further indicating Buddhism's respect for nature, the Great Chronicle discloses that Sri Lanka possesses the oldest tree in the recorded history of the world which is the sacred Bo tree. A sapling obtained from the original Bo tree, the first entity to which the Buddha paid his regards after attaining the Buddhahood, was ceremonially brought to Sri Lanka in 250 B. C. by the daughter of the Emperor Asoka. Even today, thousands of Buddhist devotees venerate this Bo tree as well as other Bo trees (seen in temples), and make offerings to it.

According to the Great Chronicle, the Pali Canon which is a notable compilation of Buddhist scriptures belonging to Theravada tradition was effected for the first time in Buddhist history by a commission of monks in Sri Lanka. However, the vastness of the volume of Buddhist scriptures<sup>3</sup> is not generally appreciated (Weeramantry, 2014, p. 119). Among other teachings, these Buddhist scriptures stipulate ten virtues of a righteous ruler (*Cakkavattisihanada Sutta* and *Kutadanta Sutta* in Walshe, 1987) which

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<sup>3</sup> The Buddhist Canon which is identified as the authoritative source of Buddhist texts is called the Tipitaka which is written in Pali language. The teachings contained in the Tipitaka are known as the Doctrine of the Elders [Theravada]. Tipitaka literally means 'the three baskets' or the three collections of scriptures. The first is the Vinaya Pitaka that contains all the rules laid down for monks and nuns; the second is the Sutta Pitaka that contains the discourses and the third is Abhidhamma Pitaka that comprises the psycho-ethical teachings of the Buddha. Among these three collections, Sutta Pitaka incorporates Buddhist teachings applicable to both worldly and ultimate renunciation of suffering whereas the rest primarily emphasise ultimate liberation (Nirvana). Sutta Pitaka is further divided into five volumes called Nikayas in Pali. They are: the Digha Nikaya (the collection of long discourses); the Majjhima Nikaya (the collection of middle-length discourses); the Samyutta Nikaya (the collection of thematically linked discourses); the Anguttara Nikaya (the gradual collection discourses grouped by content enumerations) and the Khuddaka Nikaya (the minor collection). There is a considerable amount of overlap within the content of the five Nikayas.



were expected to be adhered to by Sri Lankan kings. These virtues include beneficence, morality, donations, uprightness, impartiality, composure, non-hatred, non-violence, forgiveness and non-revengefulness (Ariyaratne, 1999). These principles of good governance underscore the need for ensuring social harmony in a society promoting sustainability.

Buddhist influence within Sri Lankan culture is currently prevalent through manifestations of Buddha's teachings (in ideological form) even in political and economic systems including institutional settings (Berkwitz, 2003b, 2006; Dhammajo, 2009). Buddhism is seen to manifest as "the continuing efforts and abilities of people to adapt their traditions to fit new political and economic circumstances" (Berkwitz, 2003b, p. 69). Political circumstances in this context mainly relate to maintaining the peace and stability of the country (Berkwitz, 2003b; Bond, 2004; Hayashi-Smith, 2011; Jayasuriya, 2001). A three-decade-long ethnic conflict that came to an end in 2009 had caused tensions within the nation as Buddhism in Sri Lanka was seen to be highly politicised (Berkwitz, 2003b; Bond, 2004; Hayashi-Smith, 2011). Economic circumstances involve the fast growing globalisation of markets along with the adoption of free market principles and policies (Kelegama, 2004; Maitra & Mukhopadhyay, 2012; Sanderatne, 2011).

Despite these latter global and arguably Western capitalist influences, Berkwitz (2006, p. 51) says Sri Lankan Buddhists, "continue to believe that their country has a specifically Buddhist heritage and that their culture has been fundamentally shaped by Buddhist traditions". Further, Berkwitz (2006) states that there is an "inseparable bond between Buddhism and the [Sri Lankan] nation" (p. 53). This understanding is also consistent with that of many other scholars who recognise the connection between

Buddhism and the Sri Lankan nation (Bond, 2004; Dhammajo, 2009; Liyanarachchi, 2008, 2009; Kumarasinghe & Hoshino, 2010; Thoradeniya, Lee, Tan, & Ferreira, 2015).

Another reason for selecting Sri Lanka for a study focusing on organisational practices in support of sustainability is the country's social, economic and ecological significance. As alluded to above, Sri Lanka has undergone a traumatic experience in social, political and economic spheres during the civil war that lasted over thirty years (Hayashi-Smith 2011; Kumarasinghe & Hoshino, 2010; Thoradeniya et al., 2015). The social democracy of the country was severely affected during the period of ethnic conflict highlighting the need to incorporate the 'ethnic pluralism of Sri Lankan society as well as the social rights dimension' in its political systems and policy in order to ensure the wellbeing of its citizens (Jayasuriya, 2001, p. 120). There are elements of this more pluralist 'and arguably less Buddhist' influence in Sri Lankan organisations, evident to a greater extent in the empirics of this thesis than I had thought would be the case when I was beginning this study.

Despite 'internal strife [having] affected Sri Lanka immensely, the country has recorded a much better performance in human development relative to other countries in the South Asian sub region' (Maitra & Mukhopadhyay, 2012, p.38). However, Sri Lanka has been identified as on a trajectory that prioritises economic growth, with a tendency to curtail social welfare spending in the health and education sectors (Sanderatne, 2011). Sanderatne (2011) states that Sri Lanka's social development has not been able to maintain the momentum of the country's early progress due to a growth-first policy focus.

According to the World Bank (2015) post-war economic growth in Sri Lanka has been among the fastest in South Asia in recent years with the aim of transitioning to an upper middle-income country. The country's growth averaged 6.3 percent between 2002 and

2013, with Gross Domestic Product (GDP) per capita rising from US\$859 in 2000 to US\$3,256 in 2013 (The World Bank, 2015). The annual report of the Central Bank of Sri Lanka in 2014 (the latest report published as of March 2016) states that the country's GDP grew by 7.4 % in 2014, in comparison to the growth of 7.2% 2013. Sri Lanka's long-term development has a greater emphasis on economic growth encouraging increased consumption and large reconstruction programmes undertaken after regaining peace.

In general terms, the Sri Lankan economy comprises services (57.6%), industry (32.3%) and agriculture (10.1%) (The Central Bank of Sri Lanka, 2014). The services sector, accounting for a major part of the economy, is reinforced through the development of roads and communications networks (15%) which facilitate trade activity (23%). Banking, insurance and real estate, which is the next significant sub-sector of services, holds a share of 8.7% of value added in GDP. The industrial sector's contribution to Sri Lankan GDP in 2014 is bolstered by manufacturing (17%) and construction activity (10%). Export-oriented industries – including the apparel industry in particular that recorded growth of 13.2% in 2014 – are the primary contributors of the manufacturing sub-sector. It is important to note that the state's continued support of industrialisation, primarily through economic mechanisms, tends to undermine the value of mitigating against both negative social effects (Sanderatne, 2011) and ecological impacts in particular (Guneratne, 2008).

Ecologically, Sri Lanka has been identified by Conservation International as one of twenty five biodiversity hot spots in the world. The Ministry of Environment of Sri Lanka (MoEoSL) (2012) points out that a notable feature of the country's biodiversity is the high proportion of endemic species among its fauna and flora. However, the conservation status of Sri Lanka's fauna and flora, as examined in 2006, was that 20

amphibians and 72 plant species became extinct during the last century. Furthermore, among the highly threatened endemic fauna categories are 88% of mammals, 73% of freshwater fish, 65% of butterflies and 57% of amphibians (MoEoSL, 2012). Sri Lanka's wide range of topographic and climatic variation contributes to its biodiversity. The Ministry discerns that "the diversity of fauna, flora and ecosystem impacts almost all social and economic sectors of the country, especially forestry, wildlife, fisheries, agriculture, indigenous medicine and tourism" (p. 105).

Although the country is rich in biodiversity, tensions exist between the government's environmental preservation and development policies (Guneratne, 2008). Examining the environmental issues prevailing in Sri Lanka as well as the activism they engender, Guneratne (2008) highlights how economic priority took prominence in the government entering into an agreement with a foreign private company regarding a phosphate mine. Despite mass protests that brought together a range of civil society organisations including environmental groups, trade unions, farmers and Buddhist monks, "public demonstrations had no impact on the government's decision to go ahead with the project in defiance of the country's environmental laws" (Guneratne, 2008, p. 110).

It is interesting to explore how these social, economic and ecological conditions play out in Sri Lankan organisations in identifying Buddhism as an alternative approach to sustainability. There is little evidence in the literature as to whether Sri Lankan managers and the organisations they work for explicitly or implicitly draw connections with Buddhism in engaging in sustainability initiatives, as I expected with Buddhism being closely related to the country's national culture. The potential for making such connections has hardly been researched (for exceptions see Fernando & Jackson, 2006; Thoradeniya et al., 2015). The potential and the challenges manifested at the

organisational level have not been well researched. These are aspects I address in this thesis.

In addition to the above-stated reasons for focusing on Sri Lanka, Srinivasan (2011), (based on the findings of a cross-country survey) notes that it is one of the countries in the South and South East Asian region that shows an interest in promoting academic research in sustainability. Srinivasan emphasises the need for more research in Sri Lanka in the area of sustainability. Being an academic, in a national university, I identify the need for more research on sustainability as an opportunity to conduct this doctoral research with Sri Lanka as the research setting. Undertaking this study in New Zealand has been challenging for me. However, as discussed, it has arguably encouraged a less biased perspective.

The next section provides a literature review on sustainability, common Buddhist principles and values cited around sustainability and Buddhism as a platform to inform sustainability-related organisational identity and practices.

## **Review of literature**

### **Sustainability**

Sustainability is generally recognised to be a complex and contested concept and is acknowledged as such in the management and organisational studies literature (Banerjee & Bonnefous, 2011; Ehrenfeld, 2008a, 2008b, 2012; Gladwin, Kennelly, & Krause, 1995; Harris & Tregidga, 2012; Milne et al., 2006; Schein, 2015). Schein (2015, p. 148) points out that in the business context interpretations of sustainability range from business-as-usual short-term economics to new long-term deeply ecological and restorative business models. Despite a lack of agreement on the meaning of sustainability, it is often asserted that the current state of the Earth is unsustainable (Carson, 1962; Daniels, 2007, 2011; Ehrenfeld, 2008a, 2008b, 2012; Ehrenfeld &

Hoffman, 2013; McIntosh, 2015; Meadows, Meadows, & Randers, 1992). Sustainability is conceptualised in this thesis as a call for a fundamental restructuring and reformation of society. However, in the organisational context studied in this thesis, it is sometimes more about incremental improvement to the status quo than it is about achieving a radical transformation. Among others, Milne et al. (2006) recognise these different dimensions, and the importance of an ecological ethic in conceptions of sustainability.

Being construed as to do with the ideal of indefinite flourishing of all life on Earth, more mundanely, sustainability is seen to encompass three dimensions ó economic, social and environmental. It õconjures up a vision of a desirable future stateö (Ehrenfeld, 2008b, p. 2). Flourishing connotes interconnectedness, aliveness, happiness and many other qualities that are all associated with being (Ehrenfeld, 2008b). In order to achieve this flourishing state, a systems dynamic that embraces all three dimensions is vital. õAnything done today that will slow down the potential collapse of the planetary and socioeconomic systems that nourish us is importantö (Ehrenfeld, 2008b, p. 2).

Further, literature on sustainability refers to a ñweakö versus ñstrongö sustainability continuum based on the degree of integration of the three dimensions (Bebbington, 2001; Harris & Tregidga, 2012; Pearce, 1993; Roome, 2012; Springett, 2003). Hahn et al. (2010) and Harris and Tregidga (2012) explain that weak sustainability allows trade-offs within the common sustainability dimensions even though it views all three as related. They also state that, conversely, strong sustainability primarily highlights the integrity of environmental and social dimensions embedded in sustainability along with its economic dimension. This thesis is oriented towards the ideal of strong sustainability, while acknowledging that organisational instantiations may be different.

Discourses of sustainability at the organisational level tend to be governed by economic rationalism and a growth focused mentality (Banerjee, 2012; Banerjee & Bonnefous, 2011; Ehrenfeld, 2008a, 2008b; Livesey & Kearins, 2002; Welford, 1998). „Almost all of the research on organizational approaches to environmental issues takes a functionalist approach that privileges organizational rather than environmental goals“ (Banerjee, 2012, p. 572). Adopting a critical perspective on business, Banerjee (2012) discerns that the profit motive which is the driving force of the modern corporation presumes that it brings only positive outcomes for its stakeholders. Critical management and organisational scholars challenge the fundamental normative assumptions of management and organisation theory and practice. In the case of sustainability, they challenge eco-efficiency, energy efficiency, and other win-win managerial approaches to environmental problems (Banerjee, 2012; Ehrenfeld, 2008b; Springett, 2003; Welford, 1998). A study conducted to examine the potential of micro enterprise to operate differently from merely „managing“ environmental issues and adopt more transformative models indicated that values connected with nature and being not overly focused on growth were essential elements (Kearins, Collins, & Tregidga, 2010).

Sustainability literature pertaining to social and environmental reporting that counts as an organisational practice in this study, also critique the business-as-usual approach underpinned by notions of efficiencies. Milne, Tregidga, and Walton (2009) discern that critically and broadly interpreted, sustainability is much more than „a narrow, largely economic and instrumental approach“ towards incorporating society and nature (p. 1211). Further, Milne and Gray (2013) identify that „more rhetorical notions of „weak“ and „strong“ sustainability“ are common in organisational practice of sustainability reporting (p. 15). They contend that sustainability has become „reinforced and institutionalised“ (p. 13) through dominant „best practices“ applied in sustainability

reporting. Ironically, these best practices are insufficient to establish a strongly positive impact on society and nature, and mostly perpetuate business-as-usual (Milne & Gray, 2013).

Despite these critiques and complexities, Ehrenfeld and Hoffman (2013) optimistically posit sustainability as a prospect that enables the flourishing of humans and non-humans through the integration of moral values and spirituality. This interpretation that elucidates the interconnectedness of all beings, delivers an opportunity to explore possibilities of sustainability in light of Buddhism.

Sustainability is interpreted in this thesis as a systems concept which integrates social and environmental along with the economic dimensions in fostering the possibility that enables the flourishing of all beings. I interpret sustainability in this way throughout this thesis, and it is this baseline understanding that informs all my chapters/papers. This interpretation is distinct from the more narrowly focussed business case for sustainability and the more pragmatic position of many of the research participants of the for-profit organisations in this study.

In the next section I explore how Buddhist philosophy, its principles and values provide a theoretical framing for analysing extant literature on Buddhism, sustainability and organisational practices.

### **Common Buddhist principles and values cited around sustainability**

My review of the extant literature in Buddhism, sustainability, and management and organisational studies examines how Buddhism is acknowledged in relation to sustainability and organisational practices. Common Buddhist principles including the Four Noble Truths, the Noble Eightfold Path (Daniels, 2007; Prayukvong & Rees, 2010), the Law of Karma (Daniels, 1998, 2003, 2007; Liyanarachchi, 2008) and



compassion (Prayukvong & Rees, 2010) are identified. These Buddhist principles are underpinned by values of interconnectedness, moderation, empathy, cooperation and contentment enabling sustainability. While introducing the relevant Buddhist principles and values, this section also examines how they relate to sustainability.

The most cited Buddhist principles in the reviewed literature are: The Four Noble Truths that incorporates the Noble Eightfold Path (Boyce et al., 2009; Case & Brohm, 2012; Daniels, 1998, 2003, 2007, 2011; Lamberton, 2005, 2015; Lennerfors, 2015; Liyanarachchi, 2008; Prayukvong & Rees, 2010). The Four Noble Truths provide the basis for Buddhist practice (Boyce et al., 2009; Daniels, 1998, 2003, 2007; Lamberton, 2005). The Four Noble Truths explain that suffering is inherent in life; suffering is caused by craving; craving and suffering can be ceased; and that the Noble Eightfold Path leads to the cessation of suffering. The Noble Eightfold Path, embedded in the Four Noble Truths, comprises eight aspects to overcome suffering or enable wholesome living: (1) right understanding (also described as right view), (2) right aspiration, (3) right speech, (4) right conduct, (5) right livelihood, (6) right effort, (7) right mindfulness and (8) right concentration. The Noble Eightfold Path, also known as the Middle Path, emphasises the value of moderation by neither inclining towards complete self-denial nor indulgence in worldly pleasures (Koizumi, 2010, p. 137).

The Four Noble Truths and the Noble Eightfold Path are recognised as core principles that connect with sustainability in the reviewed literature. Daniels (2007) states that Buddhism's Four Noble Truths provide the logic and means to resolve tensions between in-grained economic system imperatives and the changes required for achieving sustainability. According to Daniels (2007), examination of the first and the second Noble Truths permits one to realise that unsustainability is caused through excessive greed and wanting, that, in turn, results in excessive production and consumption which

is harmful to both society and nature. Lack of moderation in relation to production and consumption is thus seen as causing unsustainability. The third Noble Truth identifies the possibility that unsustainability could be addressed by being mindful of planetary boundaries and not being overly concerned about economic growth (Daniels, 2007).

The third Noble Truth underscores the importance of moderation in engaging in economic, social and environmental decisions, thus enabling possibilities for sustainability. The final Noble Truth, which is the Noble Eightfold Path, delineates the way to foster sustainability through a life that relates to morality, concentration and wisdom (Liyanarachchi, 2008; Prayukvong & Rees, 2010).

The Law of Karma is another commonly cited Buddhist principle in the reviewed literature, and is also referred to as the Karmic Law of cause and effect, or causality (Abey Suriya, Mitchell, & Willetts, 2008; Case & Brohm, 2012; Daniels, 1998, 2003, 2011; James, 2004; Liyanarachchi, 2008; Muyzenberg, 2011; Paterson, 2006). This principle is one of the foundations of the Buddhist thought (Borden & Shekhawat, 2010). Karma literally means actions performed with an intention (Borden & Shekhawat, 2010; Liyanarachchi, 2008). The Law of Karma is commonly interpreted as every volitional action one performs having a consequence. Such causality does not necessarily imply a punitive effect, but casts a sense of self-responsibility for one's words, deeds and thoughts.

The interaction between cause and effect expressed through the Law of Karma enables one to infer individual responsibility for safeguarding others including nature and its inhabitants (James, 2004; Liyanarachchi, 2008; Paterson, 2006). Our actions are seen to affect societies and nature and vice versa. This understanding helps one to see that nothing exists on its own, but through an interplay of causes, conditions and effects (Prayukvong & Rees, 2010). This recognition emphasises the responsibility for ensuring

one's own wellbeing and that of others in a more holistic manner, embracing the economic, environmental and social dimensions of sustainability (Lamberton, 2005). The Law of Karma emphasises the interconnectedness of all living beings including both human and non-human beings. Unawareness of the interconnectedness of all beings that is driven through excessive self-interest and greed is seen to cause a disconnection between humans and nature, leading to environmental degradation (Paterson, 2006; Prayukvong & Rees, 2010).

Schmithausen (2010, p. 181) argues that despite Buddhism being based on a causal interdependence between all living beings, that basis is of ethical significance, rather than 'deliberately ecological' as plants are not commonly considered as sentient beings. However, Cooper and James (2005) claim that well-known Buddhists including Thich Nhat Hanh and John Daido Looi<sup>4</sup> recognise Buddhism's emphasis on viewing nature as a whole, and including both sentient and non-sentient beings. While others may postulate differing opinions on the value of certain living beings (e.g. pathogens), I argue despite evidence of contrary views, that at the very least Buddhism provides a sensible option for an environmental ethic, and a basis for discernment of what is 'right'

The next most prevalent Buddhist principle identified in the reviewed literature is compassion. Within Buddhist teaching, compassion is identified as kindness radiated to relieve grievances and sorrow from all living beings (Sri Dhammananda, 1994). Compassion underscores the value of empathy. For Buddhists, living beings, as indicated above, include both humans and non-humans. Compassionate understanding is said to be fostered by an individual paying attention to one's own thoughts, speech

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<sup>4</sup> Thich Nhat Hanh and the late John Daido Looi are Zen Buddhist masters engaged in the dissemination of Zen Buddhism around the world.

and deeds (Rahula, 1978; Sri Dhammananda, 1994). Compassion enables feelings of empathy towards community and sensitivity to one's connection with nature (Barnhill, 2010; Paterson, 2006). Pavlovich and Krahne (2012, p. 131) emphasise that empathy enhances connectedness that allows 'living beyond self-interest in a coherent world based upon interdependent wholeness rather than atomization and separation'. Compassion also encourages nonviolence (Paterson, 2006). Nonviolent coexistence between humans and nature allows more possibilities for nature conservation efforts (Barnhill, 2010; James, 2004; Kato, 2007; Paterson, 2006).

Despite Buddhist principles including Impermanence<sup>5</sup> (Daniels, 2011; Muyzenberg, 2011), Mindfulness (Foo, 2012; Sivaraksa, 2011), Dependent Origination (Muyzenberg, 2011; Prayukvong & Rees, 2010), and the Five Precepts<sup>6</sup> (Johansen & Gopalakrishna, 2006; Lamberton, 2005) having obvious connections with sustainability, they are not commonly identified as such in the reviewed literature. A detailed review of the commonly identified Buddhist principles and values related with sustainability, in the reviewed literature is provided in Chapter 2/Paper 1.

A critical evaluation of the literature review performed in this thesis connecting Buddhism, sustainability and organisational practices could recognise the lack of usage of authoritative sources to locate Buddhist principles. References to the core Buddhist principles identified in the systematic literature review in this thesis (i.e. the Four Noble Truths, Law of Karma and compassion) could be found in its original and comprehensive form through the Pali Canon's section of Buddha's discourses (*Sutta*

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<sup>5</sup> It is acknowledged that the claim on 'flourishing on Earth forever' John Ehrenfeld makes in defining sustainability tends cause tensions with the Buddhist principle impermanence (*anicca*). Impermanence in a conventional sense emphasises that physical/worldly possessions do not last forever.

<sup>6</sup> The Five Precepts indicate the importance of abstaining from killing, stealing, unwholesome sexual conduct, false speech and intoxication of the mind.

*Pitaka*). The finest introduction to the entirety of the Buddhist teachings is ðBuddha's own initial sermon ó *Dhammacakkapavattanana Sutta* which contains a summary of the Four Noble Truths and the Noble Eightfold Pathö (Weeramantry, 2014, p. 121). Buddhism's core teaching ó the Four Noble Truths ó are stated öcountless times throughout Majjhima Nik yaö (Nanamoli & Bodhi, 1995, p. 33). Majjhima Nik ya is one of the five collections of the Buddhist discourses section that contains middle length sermons. Among these many discourses include *Sammaditthi Sutta*, *Satipatthana Sutta*, *Mahasihanada Sutta*, *Saccavibhanga Sutta* (Nanamoli & Bodhi, 1995). Law of Kamma is found in *Culakammavibhanga Sutta*, *Mahakammavibhanga Sutta* and *Kukkuravatika Sutta* and compassion explained in *Vatthupama Sutta* and *Cula-Assapura Sutta* (Nanamoli & Bodhi, 1995).

The justification for relying more on academic literature drawn from management-related databases in this thesis rather than from original Buddhist teachings from the Pali Canon follows. Discourses from authoritative sources primarily address the cessation of suffering (*Nirvana*) and relate to the ultimate reality of Buddhism, whereas the Buddhist principles stated in the academic literature are being extrapolated to suit a more conventional reality concerning their application to organisational settings. Sustainability is an aspirational ideal the achievement of which for some is akin to a kind of Nirvana. Organisational realities more conventionally are about a kind of striving and reconciling of multiple objectives (including sustainability which often conflicts with other objectives), and are much more grounded in conventional reality. Given my focus on what might be possible within organisational settings, I have resorted to academic sources in management and organisation studies in choosing and reviewing literature on Buddhism's potential, relevance and enactment, while checking

that their application conformed with my own understanding of what is conventionally understood in the authoritative sources such as the Pali Canon.

Although Buddhist principles' application in an organisational setting are better found in academic literature that would appeal to the audience of this thesis, who are mostly management- and organisation scholars and/or non-Buddhists, I also understand that this chosen approach, has to a certain extent, confined the claims made in this thesis mostly to what can be considered a conventional level. Further, the focus of this literature review implies that as a researcher I need to exercise due care not to extend claims to Buddhism's potential to inform sustainability in general.

### **Buddhism as a platform to inform sustainability-related organisational practices**

Sustainability-related practices are defined in this thesis as the strategic, managerial and operational level initiatives of an organisation said to be aimed at the achievement of sustainability.

Despite literature on Buddhism, sustainability and organisational studies providing connections with Buddhism and sustainability at the individual level (e.g. cultivation of wisdom and morality) and societal level (e.g. national economies that are aligned with the Noble Eightfold Path's right livelihood), connections at the organisational level were not so clear, nor prevalent. The small number of studies which identify the application of Buddhist principles to sustainability-related organisational practices refer to decision making and problem solving (Daniels, 2007; Fan, 2009; Lamberton, 2005; Valliere, 2008), leadership (Muyzenberg, 2011; Prayukvong & Rees, 2010), human resource practices (Johansen & Gopalakrishna, 2006; Prayukvong & Rees, 2010), innovation and creativity (Daniels, 2007; Fan, 2009) and organisational change and learning (Johansen & Gopalakrishna, 2006; Prayukvong & Rees, 2010).

My review of the literature pertaining to Buddhism, sustainability and organisational studies indicates the need for research incorporating multiple levels of analysis including individual, organisational and societal levels in order to explore connections with sustainability. The reviewed literature does not take this approach. It is apparent that the understanding of Buddhism occurs with the individual (Rahula, 1978). And it is argued that there is potential for individuals' understandings of Buddhist principles and values to be translated to the organisational level in order to inform organisational practices (Lennerfors, 2015). Lennerfors writes about the enactment of the Noble Eightfold Path at both individual and organisational levels.

The Eightfold Path could function as an underlying philosophy for developing the ethics or culture of an organization. The Eightfold Path also marks the constant striving to do better. In other words, it can function at both individual and organizational levels to bring out the need of constant improvements not for financial gain, but to make conduct in congruence with the Eightfold Path (p. 73).

It is further argued by organisations and sustainability scholars that the organisational (or entity) level of enactment of sustainability-related practices is ideally directed at societal level improvement. In this vein, Starik and Rands (1995, p. 917) elucidate an organization-based multilevel web of relationships incorporating organisations' relationships with nature, individuals, other organisations, political-economic level, and societal-cultural level. In this thesis, organisations are seen as a bridge between individual and societal levels in promoting sustainability. It is argued, practice and research in the field of sustainability which is understood as affecting an entire system and is fundamentally systemic should be multi-level (Starik & Rands, 1995).

The possibility Buddhism offers in orienting organisational actors' mindsets to see deep connections with society and nature requires further attention as it has not been the subject of much in-depth research. The basic premise has been established: organisations and the individuals who work in them, particularly managers, are seen as

having the potential to transform not only their businesses but also communities they interact with through deep connections informed by Buddhism (Lamberton, 2005; Lennerfors, 2015; Muyzenberg, 2011; Prayukvong & Rees, 2010). The extended premise is that Buddhism enables consideration of individual managers' personal moral understandings, organisational level enactments (practices and identity) and their impact at the broader societal (systems) level. How exactly this orientation is enabled through the enactment of Buddhism, is yet to be explored systematically because the small number of empirical studies identified through a review of sustainability, management and organisational studies literature is insufficient to both define and show clear linkages. This thesis offers a basis to delineate more in-depth and meaningful connections between Buddhism and sustainability-related organisational practices.

The thesis employs a theoretical framework of Buddhist philosophy, principles and values with the possibility of transcending different levels of enactment. The basic framework is presented in Figure 1.





**Figure 1: Theoretical framework**

## **Research questions**

In order to delineate more in-depth and meaningful connections, and explore the potential of Buddhism to inform organisations' pursuit of sustainability this thesis addresses the following research questions.

Primary research question:

What is the potential of, and challenges to Buddhism informing organisations' pursuit of sustainability?

Sub-questions:

1. How, and to what extent, has Buddhism been acknowledged as having potential to inform sustainability-related organisational practices within the literature?

2. Is Buddhism evident in corporate sustainability reporting practices in a culture where Buddhism is prevalent, and to what extent?
3. What are the opportunities and challenges individuals experience in enacting Buddhism in organisations located within a Buddhist cultural context, in particular with regard to the pursuit of sustainability?
4. How do organisations with a Buddhist identity pursue sustainability and do the approaches differ for not-for-profit and for-profit organisations?

### **Overarching methodology applied in this thesis**

In addressing the above research questions, the paradigm of choice (Guba & Lincoln, 1994, p. 105) adopted in this thesis is identified as constructivism. A research paradigm denotes a set of fundamental beliefs that guides the researcher which is informed by her/his ontological, epistemological and methodological assumptions (Guba & Lincoln, 1994). Ontology allows the understanding of the form and nature of reality and, therefore, [emphasises] what is there that can be known about it? (Guba & Lincoln, 1994, p. 108). Constructivism assumes that the nature of reality is multiple and socially constructed. As the researcher, I take the position that different people (managers and organisational members involved in sustainability) have different understandings of Buddhism's potential in informing sustainability pursuits of organisations. Therefore, I explore people's reported understandings across multiple levels (individual, organisational and societal) and different organisational settings (for-profits and not-for-profits). I am also aware that the constructed social realities based on sustainability managers' and organisational members' understandings can, at times, conflict and are subject to change.

Epistemological assumptions offer researchers a philosophical background for deciding what kinds of knowledge are legitimate and adequate (Gray, 2009, p. 17). Guba and Lincoln (1994) posit one's epistemological stance as the nature of the relationship between the knower and what can be known. In this thesis, a subjectivist epistemological stance is taken as the researcher and the research undertaken are linked and interact with one another, leading to a form of concretisation in findings as the study proceeds. According to this approach, managers and organisational members involved in sustainability cannot be separated from their knowledge. And nor can I as researcher not know the things I know about Buddhism and sustainability and fail to interpret through this lens. Buddhism and sustainability is the link between the researcher and research subjects, but it is one we each know in our own ways. My own biases to the extent I am aware of them - were identified earlier in this chapter.

Methodology logically flows from the ontological and epistemological assumptions. This thesis adopts an interpretivist approach that tends to gauge the connection between Buddhism and organisational pursuits of sustainability through the meanings that managers and organisational members assign, depending on the context they operate in. Interpretivist approaches are qualitatively oriented and 'context-embedded' (Miles & Huberman, 1984, p. 20). Crotty (1998, p. 67) discerns that interpretivism seeks 'culturally derived and historically situated interpretations of the social life-world'. All 'facts' are established in contexts by people who inherit certain ways of interpreting the world, through the meanings they assign to them (Hall, 2014). In this thesis, meaning derives from what participants believe, what they have been taught about Buddhism and sustainability and from the opportunities and restrictions they face in making connections between the two and reporting on them. Participants' responses are examined and patterns in these responses are inferred and interpreted by the researcher.

In this thesis, responses are expressed in words, and occasionally through imagery.

Therefore, the nature of inquiry is qualitative.

The methodology applied in a research is also influenced by the researchers' attitude towards the ways in which they think theory should be used. Deductive approaches are concerned with developing propositions from current theory and make them testable in the real world, whereas if such theoretical models are identified through emerging patterns, consistencies and meanings from data, an inductive approach is implicated (Gray, 2009). Using an inductive approach, the researcher can attempt to make sense of a situation without imposing pre-existing expectations on the phenomena under study. The researcher begins with specific observations and allows the categories of analysis to emerge from the data as the study unfolds. However, it is unlikely that any researcher could genuinely separate the two processes of induction and deduction, instead, both these approaches are involved, often simultaneously. Miles and Huberman (1994) conclude that induction and deduction are linked research approaches, although trade-offs might be made between loose and tight initial frameworks. That is, some prior theory can have a pivotal function in the design of a research project (Parkhe, 1993).

This study adopts a combination of both inductive and deductive reasoning and therefore is identified as quasi-inductive. This thesis makes use of theoretical frameworks and theories to support findings drawn from empirical studies. Paper 3 / Chapter 4 makes use of a framework that helped to identify opportunities and challenges managers face in enacting Buddhism in promoting sustainability in corporate settings. Paper 2 / Chapter 3 adopts institutional theory and Paper 4 / Chapter 5 uses an institutional logics perspective to keep some intellectual control (Dubois & Gadde, 2002, p. 555) over the research outcomes generated. Miles and Huberman (1994) distinguish between two types of frameworks: tight and prestructured; and loose and

emergent. These frameworks are aligned with deductive and inductive approaches respectively. A systematic combining of deductive and inductive approaches postulated by Dubois and Gadde (2002) underscores the importance of an evolving framework in reasoning. The frameworks used in this thesis are seen more as loose, emergent and evolving. For example, Figure 1 presented in this chapter is identified and drawn from the systematic review of literature which is then further developed and fleshed out by incorporating the findings of the empirical studies conducted (especially drawn from case analysis performed in Paper 4 / Chapter 5). Despite initial theoretical frameworks leading to preconceptions, they are used as general guidelines to deal with the multitude of findings and to organise the interpretations arising from the empirical studies. As the thesis came together, frameworks are developed to reflect the analysis and interpretations of empirical findings of the studied context.

The constructivism paradigm adopted in this thesis based on the ontological, epistemological and methodological stances explained above helps to recognise the research design in answering the research questions formulated that follows next. This section explains the purpose, research setting, methods adopted and levels of analysis incorporated.

## **Design of the thesis**

As stated earlier, this thesis comprises five papers which are overviewed below and appear as Chapters 2 ó 6 of this document. They are followed by an integrating discussion and conclusion in Chapter 7. References for each paper appear at the conclusion of each paper in the format required by each journal where publication has been accepted<sup>7</sup> or planned. A reference list for all material cited in the thesis, including

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<sup>7</sup> The versions of the papers that appear in this thesis are most recent versions those that have been either accepted or submitted for publication. Because of publication requirements, some material that was

in the papers/chapters, appears at the end of the thesis. Although this approach involves some repetition, it does allow readers to read the papers in close to their published form and assess their integrity as papers, and also to assess the comprehensiveness of the reference base of the thesis as a whole.

## **Chapter 2 / Paper 1**

*Title: Buddhism, sustainability and organisational practices – Fertile ground?*

The purpose of this paper is to provide a systematic review of literature relating to Buddhism, sustainability and organisational practices. How extant literature acknowledges Buddhism informing sustainability as an alternative to current business practices that is primarily governed by economic rationality is examined in more detail. As noted earlier, Buddhism is interpreted in this paper as a philosophy that enables adherents to postulate a basis for the understanding of reality. Moreover, Buddhism as a philosophy is the commonly accepted form of interpretation identified in the reviewed literature. The paper contributes to the extant literature investigating how, and to what extent, Buddhism has been acknowledged as having potential to inform sustainability-related organisational practices. It addresses the first research sub-question listed above, and also provides avenues for future research, including that carried out in this thesis.

An early version of this paper was accepted for and presented at a Sustainability Conference with the theme “Sustainability Rhetoric: Facts and Fiction” at Massey University, Auckland in November 2013. The subsequently rewritten and revised version of the paper that appears in this thesis has been accepted and published by the *Journal of Corporate Citizenship*.

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originally in longer versions of the paper has been removed. Chapters follow the reference format and spelling required by individual journals and the other sections of the thesis use APA format and New Zealand spelling.

### **Chapter 3 / Paper 2**

*Title: Sustainability reporting – more global than local?*

Building on the literature reviewed and findings from Paper 1, Paper 2 investigates whether Buddhism appears to be informing the sustainability practices of corporations in Sri Lanka using corporate sustainability reports as a site of analysis. Daniels (2014) discerns that it is important to understand how broader cultural systems, institutions, structures and beliefs inform sustainability or understandings of the causes of unsustainability, rather than merely evaluating individuals' behaviour. Institutions are characterised by their self-motivated social practices underpinned by norms and cultural frameworks rather than overt enforcement (Zucker, 1977). In alignment with institutional researchers' understanding of social context in terms of institutions (Bebbington, Higgins, & Frame, 2009) as mentioned earlier, Buddhism is interpreted as an institution in this paper. An analysis of the discourse (including images) in sustainability reporting is performed on sixteen integrated and stand-alone sustainability reports from organisations that received sustainability awards in Sri Lanka. This paper contributes to understandings of whether Buddhism functions as an alternative approach to enable sustainability at the organisational level, and considers whether the local cultural context is represented within corporate sustainability reports, and possible reasons and consequences. It addresses research sub-question two.

This paper was presented at the Meditari Accountancy Research European Conference with the theme 'Current Issues in Social, Environmental and Gender Accounting' in July 2015, and a subsequently revised version has been accepted for publication by the *Meditari Accountancy Research Journal*. It is this latter version that appears in this thesis.

## Chapter 4 / Paper 3

*Title: Does Buddhism enable a different sustainability ethic at work?*

The purpose of this paper is to examine the possibility of sustainability managers enacting Buddhist values and beliefs at work in a predominantly Buddhist country context. Drawing on, and modifying the framework and approach used by Fineman (1997) and also by Harris and Tregidga (2012), this paper analyses the enactment of Buddhism within organisations as reported by managers involved with sustainability initiatives in Sri Lankan organisations. Three foci adopted from Fineman's work are: (1) managers' private moral positions on sustainability; (2) conventional moral positions of organisations involving the translation or non-translation of these private moral positions into work-roles; and (3) managers' enacted morality. The findings of this paper respond to the third sub-question by identifying the opportunities and challenges individuals experience in enacting a Buddhist orientation in sustainability-related organisational practices. This paper focuses on the individual level and, to a lesser extent, on the organisational level.

An earlier version of this paper was presented at the Annual Conference of the Australian and New Zealand Academy of Management with the theme "Managing for Peak Performance" in December 2015. The subsequently rewritten, extended version that appears in this thesis has been accepted for the special issue of the *Journal of Corporate Citizenship* on Intellectual Shamans, Wayfinders, Edgewalkers, and Systems Thinkers. A systems thinking approach is adopted in drawing connections between Buddhism and sustainability as advocated by the journal reviewers.



## **Chapter 5 / Paper 4**

*Title: Organisations adopting a Buddhist approach – A path to sustainability?*

This paper investigates how organisations with a Buddhist identity deal with different institutional logics that affect sustainability practices. As noted earlier, Buddhism is identified in this paper as an institutional logic in that it is made up of socially constructed principles encompassing values, assumptions, and beliefs that provide meaning to individuals and organisations' behaviour (Freedland & Alford, 1991; Thornton & Ocasio, 2008). Given the earlier argued premise that enactment of Buddhism can potentially operationalise at multiple levels, this paper focuses on the organisational level which bridges both individual and societal levels. The paper explores how two not-for-profit and two for-profit organisations with a Buddhist identity in Sri Lanka perceive and pursue sustainability. This paper answers the fourth sub-question which in turn, addresses the potential of, and challenges to Buddhism informing sustainability in organisations which is the primary research question of this thesis.

At the time of enrolment, the university requirement was that there should be 3-5 component papers of the thesis. There was no requirement to publish within the enrolment period. A potential publication venue for this context-specific study, post completion of the thesis, is the *Journal of Management & Organization*.

## **Chapter 6 / Paper 5**

*Title: A work ethic for sustainability-as-flourishing*

The final short-paper of the thesis targets a practitioner audience, and its purpose is to explicate the implications of the thesis to practice. The paper recommends a set of key factors that would enable managers to adopt a relevant work ethic compatible with

sustainability-as-flourishing in their organisations. The paper also assists in answering the primary research question of this thesis.

This paper has been published in one of Sri Lankan business magazines named Business Management Digest.

### **Data collection and analysis – Overall comments**

Overall, data collection and analysis processes followed the same general pattern for all studies as outlined below.

The method of data collection in this thesis adopts a qualitative approach by entering the field setting to uncover, elucidate and interpret managers' and organisational members' understandings of Buddhism and sustainability in their everyday work lives. Such qualitative data are asserted to provide rich insights into human and organisational behaviour (Guba & Lincoln, 1994). In order to gain a deep and holistic understanding of the multiple topics under study, methods of data collection comprise in-depth interviews in conjunction with secondary data including document analysis (e.g. corporate annual reports, corporate magazines, and organisational websites). As delineated in the research design above, the multiple studies included corporate representations of Buddhism and sustainability evident in reporting practice (adopted document analysis only, see pp. 99-100), whether Buddhism enable a different sustainability ethic at work and how organisations with a Buddhist ethos foster sustainability. Capturing data on how corporate sustainability managers and other organisational members behave the way they do and to understand about the opportunities and challenges they face means 'being attentive, suspending preconceptions about the subject and being empathetic to those being studied' (Gray, 2009, p. 164). Therefore, the focus of the studies becomes not just the field setting, but also my role as the researcher within it.

The data analysis in each of the studies outlined in this thesis involved three steps of data reduction, data display and drawing conclusions of which are aligned with Miles and Huberman's (1994) approach.

Data reduction denoted the process of selecting, focusing, simplifying, coding, and categorising the data. For example, Chapter 3 / Paper 2 that analysed corporate sustainability reports interpretively describes the data reduction process on p. 102.

Moreover, case summaries presented in Chapter 5 / Paper 4 are also products of the data reduction process (see pp. 171-174). Out of these data reduction methods, coding is the analytic process through which the qualitative data gathered are reduced, rearranged, and integrated to draw meaningful conclusions (Sekaran & Bougie, 2010). Codes are labels given to a unit of text which are later grouped and turned into categories.

Examples of coding units included in the thesis in common were words, phrases, and themes. I identified themes from emerging patterns of the data gathered that represented an expression of an idea. For example, Table 2 (see p. 188) displays the final version of the themes and subthemes identified in Chapter 5 / Paper 4 which emerged from the case analysis performed. Data coding helps simultaneously to develop ideas on how the data may be displayed, as well as to draw some preliminary conclusions. In turn, preliminary conclusions fed back into the way the raw data were coded, categorised, and displayed. Therefore, coding was often an iterative process which required returning to the data repeatedly to be able to recognise patterns, to discover connections, and to organise the data into coherent categories identified as themes.

Categorisation which is another commonly used data reduction method in this thesis is identified as the process of organising, arranging, and classifying coding units. Codes and categories can be developed both inductively and deductively (Miles & Huberman, 1994). In situations where there is no theory available, codes and categories are

generated inductively from the gathered data. However, in this thesis in all three papers presenting empirical material (Paper 2, 3, and 4), I have used a preliminary theory on which I have based the codes and categories developed. For example, in Chapter 4 / Paper 3 I have used Fineman's (1994) framework to identify three main categories or themes on personal morality, conventional morality and enacted morality of corporate sustainability managers interviewed. The benefit of the adoption of existing codes and categories is the ability to build on and/or expand prevailing knowledge. Despite data reduction not necessarily meaning quantification using numbers, I have used this approach to capture the number of times a particular theme or event occurs, or how many respondents bring up certain themes or events. Numbers and the words used to derive the numbers together enhance the analysis by giving a rough idea about the relative importance of the categories and subcategories.

Data display refers to ways of presenting the data in a manner that helps the researcher as well as the reader to understand the data. Miles and Huberman (1984, p. 24) define data display as "an organized assembly of information that permits conclusion-drawing and action-taking". Methods of data display adopted in this thesis include selection of quotes (see pp. 137-147 in Chapter 4 / Paper 3 and pp. 174-187 in Chapter 5 / Paper 4), and use of tables showing patterns in the data that enabled to draw conclusions (see p. 101 and p. 112 in Chapter 3 / Paper 2, p. 136 in Chapter 4 / Paper 3, p. 170 and p. 188 in Chapter 5 / Paper 4). Such displays helped me to organize the data and to discover patterns and relationships in the data so that the drawing of conclusions is eventually facilitated.

Drawing conclusions enables the researcher to answer the research questions by drawing meaning from the data uncovered and interpreted. This third stream of analysis activity involves determining what identified themes stand for, by thinking about

explanations for observed patterns and relationships, or by making contrasts and comparisons. For example, findings of case analysis conducted in Chapter 5 / Paper 4 enabled the comparison and contrasting of the nature of sustainability practices adopted and identities of two not-for-profit and two for-profit Sri Lankan organisations with a Buddhist ethos (see Table 2 on p. 188).

Qualitative data analysis is not a linear, step-by-step process. As Miles and Huberman (1984, pp. 23-24) state 'data reduction is not something separate from analysis. It is part of analysis that sharpens, sorts, focuses, discards, and organizes data in such a way that final conclusions can be drawn and verified'. Overall, these three streams of data reduction, data display and conclusion drawing constitute the data analysis of this thesis.

## **Conclusion**

In this chapter, I have identified the rationale and the significance of the study, the motivation, and the research context. The chapter also overviews the interpretations of the key terms used in the thesis. Through a review of literature, it introduces the primary research question and sub-questions of the thesis along with the research methodology, design and data analysis approach employed. The rest of my thesis presents Papers from 1-5 starting from Chapter 2. Chapter 7 incorporates an overall discussion, specific answers to the research questions, limitations, reflections and avenues for future research. It concludes the thesis.

## **Chapter 2 / Paper 1**

### **Buddhism, Sustainability and Organizational Practices – Fertile Ground?**

#### **Abstract**

This paper provides a systematic review of literature relating to Buddhism, sustainability and organizational practices. How extant literature acknowledges Buddhism informing sustainability as an alternative to current business practices predominantly governed by an economic rationale is examined. Thirty journal articles and 20 books/book chapters are analyzed. Commonly discussed Buddhist principles in the literature include the Four Noble Truths, the Noble Eightfold Path, the Law of Karma, and compassion. Through the analysis of Buddhist principles, a set of values are derived that enable the possibility of fostering sustainability in organizations. Core values emphasized are interconnectedness, moderation and empathy. Given the limited attention to date, this paper contributes to the extant literature through providing avenues for future research that could examine efforts to enact these core values in further exploring the connections between Buddhism, sustainability and organizational practices.

Key words: Sustainability; Buddhism; Organizational Practices; Interconnectedness; Moderation; Empathy

#### **Introduction**

Current business practices, governed primarily by economic rationality are far from assuring a fertile ground for sustainability (Ehrenfeld and Hoffman, 2013; Welford, 1998). Prevailing economic rationality suggests that profits and growth are mostly still prioritised even where business organizations make efforts in the name of sustainability or corporate (social) responsibility (Banerjee, 2003, 2011). According to Daniels

(2007), organizations are often assessed on the basis of material accumulation in the form of profit or wealth and control over resources such as finances, energy and even markets. Profits earned through material accumulation tend to promote materialism that is often driven through self-interest and competition (Daniels, 1998, 2007, 2011). An organization's approach towards the attainment of sustainability which is predominantly governed by the pursuit of profit and growth tends to overlook humanity's connection with society and nature. Such connection is accomplished through understanding of interconnectedness of all beings, both human and non-human.

Alternative organizational approaches to sustainability that enable understanding of interconnectedness are called for. A shift from a perspective based on economic rationality towards a spiritual perspective provides an alternative way of looking at sustainability (Ehrenfeld and Hoffman, 2013). This shift would challenge the business-as-usual approach and be an inspiration for organizational actors to engage with and encourage sustainability (Bouckaert and Zsolnai, 2012) in potentially profound ways.

John Ehrenfeld defines sustainability as 'the possibility that humans and other life will flourish on Earth forever' (Ehrenfeld and Hoffman, 2013, p. 7). He posits two distinct levels in expounding his definition on sustainability. The first level focuses on the individual. Ehrenfeld asserts that sustainability will be realised through a reorientation of individuals' ways of thinking about humanity's fundamental relationships with society and nature. The second level focuses on the system and calls for a change in the assumptions society holds as rational in attaining utility. Starik and Rands (1995) also reinforce the effective integration of individual and collective levels in the achievement of sustainability, and they posit a central role for organizations/entities in their definition:

The ability of one or more entities, either individually or collectively, to exist and flourish for lengthy timeframes, in such a manner that the existence and flourishing of other collectivities of entities is permitted at related levels and in related systems. (p.909)

Daniels (2011) contends that Buddhism enables the transformation of an individual's thinking in a way that enhances prospects for sustainability (p.35). Buddhism is seen as a mind-based approach to gaining understanding of reality that emphasizes thought and learning processes rather than an unquestioning acceptance of dogmatic rules (Boyce, Prayukvong, and Puntasen, 2009, p.58). It also fosters deep feelings of connectedness to self, to others and to nature that appear to be fundamental to the achievement of sustainability (Daniels, 2011). The extent to which Buddhism is influential in informing sustainability at societal level, and within organizations in particular, is yet to be fully explored.

The purpose of this paper is to provide a systematic review of literature which relates to Buddhism, sustainability and organizational practices. It not only provides a comprehensive analysis of published work to date, but also enables the identification of gaps for academics interested in further research, and the provision of useful insights for practitioners. Further, the review, much of it presented in tabular form, provides convenient summaries of common Buddhist principles, connections between Buddhism and sustainability and organizational practices.

The treatment of Buddhism in this paper is an inclusive one. Although Buddhism is generally known as a religion, scholars such as Cooper and James (2005), Daniels (1998, 2011), Johansen and Gopalakrishna (2006), and Marques (2010, 2011) interpret it rather as a psychology, a philosophy, an ethical system, a way of life and as an epistemology formed on insight. Some consider Buddhism as a worldview underpinned by a set of beliefs that could justify behaviour (Daniels, 2007). Puntasen (2007) and Prayukvong and Rees (2010) claim that Buddhism cannot be considered as a philosophy



since it is neither based on faith nor a system of beliefs, but an empirically tested theory. Despite these varying views, Buddhism is interpreted in this paper as a philosophy that enables adherents to postulate a basis for the understanding of reality. Also, Buddhist philosophy is the commonly accepted form of interpretation identified in the reviewed literature.

The authors of this paper are advocates for the possibility of strong sustainability which is underpinned by the inclusiveness of economic, social and environmental dimensions rather than tradeoffs between these dimensions (Hahn, Figge, Pinkse, and Preuss, 2010). The first author of the paper is also a practising Buddhist. Her mindset and interpretations are therefore shaped by Buddhism, but the paper's overall outlook is one of seeking out connections that make sense to, and could be helpful for a wider audience.

The paper is structured as follows. First, the method employed to select and analyze the journal articles, books and book chapters used is described. Second, Buddhist principles cited in the reviewed literature are introduced and explained. Third, the paper examines how these Buddhist principles relate to the economic, environmental and social dimensions of sustainability. Fourth, the organizational implications are discussed. Research gaps and potential avenues for future research conclude the paper.

## **Method**

The ABI Inform online bibliographical database was used to search for scholarly, peer reviewed journal articles in relation to Buddhism, sustainability *and/or* organizational practices. The selection of the articles was based on their inclusion of Buddhist principles irrespective of different schools of Buddhism emphasized, in order to obtain a broad perspective. Articles that did not specifically refer to either sustainability or organizational practices were eliminated. For example, articles about Buddhism and

world politics, state power and racial interaction were excluded. As a result, thirty relevant scholarly, peer reviewed journal articles remained in scope.

In addition, books and book chapters were sought to extend the sources used in the review. The Summon database was used to locate scholarly books and book chapters on Buddhism, sustainability and organizational practices. Screening the abstracts and key words of all these sources resulted in a total of seven books and thirteen book chapters (from edited books) based on overall topic relevance. The literature found (both journal articles and books and book chapters) was published between 1992-2012. Journal articles related to Buddhism, sustainability and/or organizational practices dated mostly from 2005 to 2012, and the books and book chapters from 2004 to 2010.

All of the journal articles, books and the book chapters (50 in total) identified at least one or more Buddhist principles. Twenty six were related to Buddhism and sustainability in general without referring to any organizational practice in particular. Another 17 were related to Buddhism and organizational practices in general but did not focus on sustainability. The remaining six journal articles and one book chapter focused on Buddhism and sustainability-related organizational practices. In this paper, the term sustainability-related organizational practices refers to the strategic, managerial and operational level functions aligned with organizations' sustainability initiatives. Figure 1 depicts the composition of the literature analyzed.



**Figure 1: Composition of the reviewed articles, books and book chapters**

All 50 articles, books and book chapters were read carefully and summarised in a master table denoting the Buddhist principles, sustainability dimensions and organizational practices discussed in each. Subsequently, a table was prepared to identify the Buddhist principles and the corresponding articles that discussed those principles mentioned. Likewise, tables were prepared for sustainability dimensions, organizational practices, and the nature of human and non-human relationships analyzed along with the exemplar articles/books and book chapters. The summaries and lists prepared in tabular format facilitated the further close analysis of content, which occurred alongside further reading of the articles, books and book chapters.

The reviewed articles, books and book chapters were mostly conceptual in nature (38 out of 50). Only eight reported empirical research along with appropriate methodologies and methods to explore Buddhism's potential and challenges informing sustainability in organizations. Of these, three employed multiple case studies (Chaisumritchoke, 2007; Prayukvong and Rees, 2010; Valliere, 2008), two used survey methods (Parboteeah, Paik, and Cullen, 2009; Phillips and Aarons, 2005), one study referenced phenomenology (Marques, 2010), one action research (Lamberton, 2005) and another

used grounded theory (Fernando and Jackson, 2006) as methodologies. The remaining four papers stated their respective data collection methods without clearly indicating the approaches adopted. The majority of the empirical studies were based on in-depth interviews and documentary sources.

The four empirical studies that integrated Buddhism and sustainability-related organizational practices were situated in diverse social and cultural contexts.

Prayukvong and Rees (2010) conducted their study in Thailand, a context where Buddhism is prevalent. The study performed by Fan (2009) was based in Taiwan, where Buddhism is gaining popularity. A comparative study conducted by Valliere (2008) was in Canada (a Western country where Buddhism is not prevalent) and Nepal (an Eastern country where Buddhism is one of the prominent religions). The remaining study by Lamberton (2005) did not disclose the social and cultural context in which the study was conducted. Among the Buddhists interviewed, some were Buddhists from birth (especially participants from Buddhist prevalent countries) and some adopted Buddhism (e.g., all Buddhist participants from Canada stated that they were previously Christians) (Valliere, 2008). Further, the organizations taken into consideration represented multinational corporations (Prayukvong and Rees, 2010), small companies that belonged to for-profit (Prayukvong and Rees, 2010; Valliere, 2008) as well as not-for-profit sectors (Lamberton, 2005). The reviewed articles, books and book chapters identified a range of Buddhist principles. These principles are generally in line with those expressed in key writings on Buddhism, notably the Pali Canon.

### **Buddhist principles cited in the literature**

Table 1 lists the Buddhist principles and offers short definitions as cited within the body of the literature reviewed. The order of the principles presented in the table was determined based on the frequency of citation of each principle within the reviewed

literature. Exemplar articles, books and book chapters that cite these principles are listed.

**Table 1: Common Buddhist principles**

<b>Buddhist principles</b>	<b>Short definitions as cited in the literature</b>	<b>Exemplar articles, books and book chapters</b>
The Four Noble Truths	Suffering is inherent in life; suffering is caused by craving; craving and suffering can be ceased; and the Noble Eightfold Path leads to the cessation of suffering	Daniels (1998, 2003, 2007, 2011), James (2004), Cooper and James (2005), Lamberton (2005), Phillips and Aaron (2005), Ruether (2005), Hall (2006), Johansen and Gopalakrishna (2006), Dhiman (2009), Marques (2009, 2010, 2011), Parboteeah et al. (2009), Roberts (2009), Barnhill (2010), Inoue (2010), Kaza (2010), Koizumi (2010), Prayukvong and Rees (2010), Schmithausen (2010), Williams (2010), Sivaraksa (2011), Case and Brohm (2012)
The Noble Eightfold Path	Right understanding, right aspiration, right speech, right action, right livelihood, right effort, right mindfulness and right concentration	Daniels (1998, 2003, 2007, 2011), James (2004), Cooper and James (2005), Lamberton (2005), Ruether (2005), Hall (2006), Johansen and Gopalakrishna (2006), Valliere (2008), Dhiman (2009), Marques (2009, 2010, 2011), Parboteeah et al. (2009), Roberts (2009), Barnhill (2010), Eckel (2010), Inoue (2010), Kaza (2010), Koizumi (2010), Prayukvong and Rees (2010), Muyzenberg (2011), Case and Brohm (2012)
Law of Karma/ Karmic law of cause and effect/Interdependence/ Causality	The relationship of people's intent and consequences of their thoughts and actions	Gurung (1992), Daniels (1998, 2003, 2007, 2011), James (2004), Johansen and Gopalakrishna (2006), Paterson (2006), Abey Suriya et al. (2008), Valliere (2008), Fan (2009), Marques (2009), Roberts (2009), Borden and Shekhawat (2010), Inoue (2010), Kaza (2010), Koizumi (2010), Prayukvong and Rees (2010), Schmithausen (2010), Williams (2010), Muyzenberg (2011), Case and Brohm (2012), Foo (2012)
Compassion on living beings	Non-violence and responsible behavior towards humans and non-humans	Cooper and James (2005), Hall (2006), Johansen and Gopalakrishna (2006), Chaisumritchoke (2007), Abey Suriya et al. (2008), Fan (2009), Flanigan (2009), Barnhill (2010), Borden and Shekhawat (2010), Dake (2010), Kala and Sharma (2010), Kaza (2010), Marques (2010, 2011), Prayukvong and

Buddhist principles	Short definitions as cited in the literature	Exemplar articles, books and book chapters
		Rees (2010), Schmithausen (2010), Williams (2010), Daniels (2011), Case and Brohm (2012), Li et al. (2012)
Impermanence	Impermanent and illusory nature of physical reality ( <i>anicca</i> ), pervasive suffering ( <i>dukkha</i> ) and selflessness ( <i>anatta</i> )	Daniels (1998, 2003, 2011), James (2004), Cooper and James (2005), Dhiman (2009), Foo (2012), Kriger and Seng (2005), Neal (2006), Valliere (2008), Yoneyama (2007), Barnhill (2010), Inoue (2010), Kaza (2010), Koizumi (2010), Schmithausen (2010), Muyzenberg (2011)
Mindfulness	Cultivating awareness of the body and mind in the present moment	Lamberton (2005), Fernando (2007), Hays (2007), Valliere (2008), Dhiman (2009), Borden and Shekhawat(2010), Inoue (2010), Marques (2011, 2012), Muyzenberg (2011), Rees and Agocs (2011), Sivaraksa (2011), Foo (2012)
Dependent origination/ conditional co-arising/ cycle of samsara	Ignorance, mental formations, consciousness, mental and physical experiences, the six senses, contact, sensations, craving, addiction, becoming, suffering and rebirth	Johansen and Gopalakrishna (2006), Barnhill (2010), Dake (2010), Eckel (2010), Koizumi (2010), Schmithausen (2010), Prayukvong and Rees (2010), Muyzenberg (2011)
Five precepts	Abstain from killing, stealing, unwholesome sexual conduct, incorrect speech and from using intoxicants	Lamberton (2005), Fernando and Jackson (2006), Johansen and Gopalakrishna (2006), Kaza (2010), Case and Brohm (2012)
Non-dualism	Interconnectedness between human and non-human nature/ oneness	Paterson (2006), Fan (2009), Barnhill (2010)
Four sublime states of mind	Loving kindness, compassion, sympathetic joy and equanimity	Kriger and Seng (2005), Kaza (2010), Marques (2010)
Unwholesome mind states	Greed, hatred and ignorance (delusion)	Dhiman (2009), Fan (2009), Kaza (2010)
Wholesome mind states	Generosity, compassion and wisdom	Hays (2007), Prayukvong and Rees (2010)

<b>Buddhist principles</b>	<b>Short definitions as cited in the literature</b>	<b>Exemplar articles, books and book chapters</b>
Reciprocity	A relation of mutual dependence	Kato (2007), Barnhill (2010)
Seven factors of enlightenment	Mindfulness, investigation of dharma, diligence, joy, tranquility, concentration and equanimity	Kriger and Seng (2005), Dhiman (2009)
Five aggregates	Form, feelings, perceptions, mental states and consciousness	James (2004), Dhiman (2009)



The most commonly cited Buddhist principles in the reviewed literature are: the Four Noble Truths and the Noble Eightfold Path. Pali canon, which is the commonly cited source of Buddhism, states that the core of the Buddhist teachings is encapsulated in the Four Noble Truths and the Noble Eightfold Path (Lamberton, 2005; Schmithausen, 2010). The Four Noble Truths explain that (1) suffering is inherent in life; (2) desire/craving causes suffering; (3) suffering can be ceased; and (4) the Noble Eightfold Path leads to the cessation of suffering. The Noble Eightfold Path, embedded in the Four Noble Truths, comprises eight aspects of overcoming suffering or enabling wholesome living: right understanding (also described as right view), right aspiration, right speech, right conduct, right livelihood, right effort, right mindfulness and right concentration. 'Right' emphasizes the behaviour that is beneficial for both one's self and others. The Path encompasses 'complementary principles that mutually reinforce one another' (Koizumi, 2010, p.138).

The Noble Eightfold Path emphasizes the value of moderation nurtured by neither inclining towards complete self-denial nor 'indulgence in worldly pleasures' (Koizumi, 2010, p. 137). Thus, it is also called the Middle Path. Prayukvong and Rees (2010) note that The Noble Eightfold Path is classified into three parts: (1) morality; (2) concentration; and (3) wisdom. Morality consists of right speech, right conduct and right livelihood, whereas concentration consists of right effort, right concentration and right mindfulness. Wisdom is constituted through right view and right aspiration. The interplay between morality, concentration and wisdom as described by Prayukvong and Rees (2010) follows. Morality denotes ethical behaviour on a personal level that leads to fostering cooperation at a societal level. Concentration assists morality by enabling the development of wholesome intentions in an individual accountable for his/her actions. In turn, harmonious co-existence at the societal level is encouraged. Wisdom signifies

the insight one develops in understanding the nature of reality which is the interconnectedness of all phenomena that helps one shape intentions. Insight into the web of relationships enables individuals to understand deep connections with self, others and nature. The next most pervasive Buddhist principle cited in the reviewed literature is the Law of Karma which is also referred to as Karmic law of cause and effect or causality. This principle is one of the foundations of the Buddhist thought. Karma literally means 'the results of our actions' (Borden and Shekhawat, 2010, p. 146). The Law of Karma is commonly interpreted as every action one performs with an intention in mind has a consequence. However, such causality does not imply a punitive effect, but a sense of self-responsibility to one's own thoughts that lead to words and actions. The Law of Karma tends to be used as an explanation or rationalisation, offered by research participants and even by authors of the articles, for why something has occurred. According to Borden and Shekhawat (2010) a negative incidence, when it occurs, should be seen as an opportunity rather than a punishment – an opportunity to build new strengths, while being cautious in present actions, realising the effect of past wrongs. This is a common interpretation within Buddhist philosophy.

Another extensively cited Buddhist principle in the literature is compassion towards living beings. Living beings include both humans and non-humans. Buddhist philosophy extends loving kindness towards all living beings on Earth (Cooper and James, 2005). Compassion enables to feel empathetic of other human beings and to be sensitive to the connection with nature. One could be compassionate about all beings through one's thoughts, words and actions. Compassion is itself a part of the four sublime states as well as of the three wholesome states of mind mentioned in Table 1.

The next most commonly cited Buddhist principle is impermanence of self which forms the basis for understanding the nature of reality: suffering. Suffering is better interpreted

as “pervasive dissatisfaction” (Epstein, 2005 cited in Daniels (2007, p. 158)), rather than as “pain”. According to Daniels (2007), life’s experiences become pervasively dissatisfying due to impermanence (caused through constant change in relation to aging, confronting diseases etc.). Impermanence of life leads us to understand the nature of selflessness and in turn, underscores that self-centeredness leads to pervasive dissatisfaction/suffering.

A further Buddhist principle often highlighted in the literature is mindfulness.

Mindfulness enables one to gain self-awareness through: “objectivity to examine [one’s own] attitudes and actions without feeling threatened, because one develops detachment from the play of the ego” (Borden and Shekhawat, 2010, p. 149). The present moment awareness gained from mindfulness is cultivated through meditation which lays “the very foundation of Buddhist practice” (Dhiman, 2009, p. 58). Mindfulness is a key component emphasized in Buddhist teachings to attain spiritual success.

The aforementioned common principles together constitute the foundation of Buddhist philosophy within this systematic review of literature. The remaining of the Buddhist principles depicted in Table 1 are less frequently cited in the literature. References are made to those principles that connect closely with sustainability-related organizational practices in later sections of the review. Next, the explicit connections in the reviewed literature between Buddhism and sustainability are outlined.

## **Buddhism and sustainability**

Buddhist principles can be seen to have relevance to the commonly defined dimensions of sustainability: economic, environmental and social. The order of sustainability dimensions presented in Table 2 is once again determined based on the frequency of citation within the literature. The exemplar articles, books and book chapters focusing on each dimension are listed.

Relationships between the individual, society and the natural environment come to the fore in most of the articles, books and also in book chapters – even though these might not always be explicitly linked to sustainability. Daniels (2007) states that human wellbeing is subject to a variety of –mental and physical levels of the self and relations between the self, society and natural environment– (p. 158). He further explains that –the worldview espoused by Buddhism provides a substantive basis for a more complete understanding of the influences on wellbeing and the fundamental sources of the sustainability problems– (Daniels, 2007, p. 158).

**Table 2: Buddhism and sustainability**

Common sustainability dimensions	Related Buddhist principles	Exemplar articles, books and book chapters
<b>Economic</b> <ul style="list-style-type: none"> <li>• Redesigning economy based on an alternative value system</li> <li>• Changes in production and consumption patterns/ Prevent excessive consumption</li> <li>• Reject happiness on abundance</li> <li>• Organizational transformation rather than enlargement</li> <li>• Social enterprises</li> <li>• Pricing based on social and environmental costs</li> <li>• Meeting local needs using local resources</li> </ul>	<ul style="list-style-type: none"> <li>• The Four Noble Truths</li> <li>• The Noble Eightfold Path</li> <li>• Law of Karma/interdependence</li> <li>• Compassion</li> <li>• The five precepts</li> <li>• Mindfulness/consciousness</li> <li>• Forms of desire</li> </ul>	<p>Daniels (1998, 2003, 2007, 2011), Lamberton (2005), Chaisumritchoke (2007), Puntasen (2007), Abeyasuriya et al. (2008), Valliere (2008), Fan (2009), Parboteeah et al. (2009), Roberts (2009), Inoue (2010), Koizumi (2010), Prayukvong and Rees (2010), Williams (2010), Sivaraksa (2011)</p>
<b>Environment</b> <ul style="list-style-type: none"> <li>• Protection of biodiversity/species and eco systems</li> <li>• Conservation of nature/wildlife/valuing species</li> </ul>	<ul style="list-style-type: none"> <li>• Law of Karma/interdependence</li> <li>• Dependent origination</li> <li>• Non dualism</li> <li>• Compassion on living beings</li> <li>• Four sublime states of mind</li> <li>• The Four Noble Truths</li> <li>• The Noble Eightfold Path</li> <li>• Reciprocity</li> </ul>	<p>Gurung (1992), James (2004), Cooper and James (2005), Lamberton (2005), Ruether (2005), Hall (2006), Johansen and Gopalakrishna (2006), Paterson (2006), Kato (2007), Barnhill (2010), Dake (2010), Eckel (2010), Kala and Sharma (2010), Schmithausen (2010), Williams (2010), Li et al. (2012)</p>
<b>Social</b> <ul style="list-style-type: none"> <li>• Inter-generational (spatial)/intra generational (temporal) equity</li> </ul>	<ul style="list-style-type: none"> <li>• Compassion</li> <li>• The Four Noble Truths</li> <li>• The Noble Eightfold Path</li> </ul>	<p>Lamberton (2005), Valliere (2008), Kaza (2010), Prayukvong and Rees (2010),</p>

Common sustainability dimensions	Related Buddhist principles	Exemplar articles, books and book chapters
<ul style="list-style-type: none"> <li>• Socially productive entrepreneurship</li> <li>• Alternative cultures to re-examine Western values in changing mind sets/sufficiency economy</li> <li>• Simplicity of living</li> <li>• Social activism against injustice and exploitation</li> </ul>	<ul style="list-style-type: none"> <li>• Law of Karma/interdependence</li> <li>• The five precepts</li> <li>• Four sublime states of mind</li> <li>• Wholesome states of mind</li> </ul>	Williams (2010), Muyzenberg (2011)

Some of the literature reviewed identifies that the core Buddhist principles, the Four Noble Truths and the Noble Eightfold Path connect well with sustainability. Daniels (2011) suggests that the first and the second Noble Truths explain 'causes of unsustainability', whereas the third and the last truths explain 'the effect or way of achieving sustainability' (p. 44). Contemplation of the first and the second Noble Truths enable one to realise that unsustainability (a manifestation of suffering) is caused through excessive greed/craving (Daniels, 2007). An over reliance on an economic growth mentality can engender large scale production and exploitation of natural resources, including non-renewable resources and the creation of environmental and social problems (Dake, 2010; Williams, 2010). This highlights an economic growth pursued without paying attention to planetary limits. The third Noble Truth identifies that unsustainability could be overcome by addressing its cause which is not overly relying on an economic growth mentality and being concerned about planetary limits. Daniels (2007) notes that a change towards investment in goods and services with a minimum impact on nature, in terms of more careful use of resources and the creation of less waste would make for an economic system aligned with sustainability. The final Noble Truth, which is the Noble Eightfold Path, defines a way towards sustainability.

The Noble Eightfold Path accentuates the value of moderation. Being moderate and making full use of any resources drawn from the Earth is strongly emphasized as a remedy for exploitation of natural resources (Daniels, 2011; Schmithausen, 2010). Right livelihood is the core aspect of the Noble Eightfold Path that is pervasively used in showing the connection with achieving sustainability (Daniels, 1998, 2007; Johansen and Gopalakrishna, 2006; Prayukvong and Rees, 2010; Valliere, 2008). According to Johansen and Gopalakrishna (2006), right livelihood means a life that conforms to the five precepts (abstaining from killing, stealing, abusive sexual conduct, incorrect speech

and use of intoxicants) that relate to morality and ethics. Daniels (2007) interprets right livelihood as wellbeing that emphasizes "earning one's living in ways that do not harm, deprive or exploit other people, animals and nature" (p. 170). Koizumi (2010) reinforces this idea by stating that the Noble Eightfold Path ensures the wellbeing of humans and nature.

Using the principle of the Noble Eightfold Path, Muyzenberg (2011) argues that sustainability is linked with the right view and right conduct that foster prosperity and happiness. The right view and the right conduct provide a sense of responsibility to one's self and towards society and nature in enjoying the liberty of prosperity and happiness. Right view underscores that prosperity and happiness can never be attained through the acquisition of material possessions including wealth, with the absence of mental and spiritual tranquillity (Muyzenberg, 2011). In the same vein, Sivaraksa (2011) maintains that prosperity is not strictly linked to income and wealth but is aligned with "self-reliance, self-dignity, contentedness, generosity and mindfulness" (p.89) according to Buddhist philosophy. Muyzenberg (2011) notes that Buddhism encourages the creation of wealth "as long as it is done honestly without harming people besides making a positive contribution to society" (p. 176). Wealth creation should encourage selflessness and cooperation rather than capitalist values of self-interest and competition (Puntasen, 2007).

Another key attribute that explicates the connection between Buddhism and sustainability is the value of interconnectedness of all living beings. This means that both human and non-human beings, including nature, cannot exist in their own right, but that they coexist (James, 2004). Thus, the value of interconnectedness provides an holistic view of sustainability across economic, environmental and social dimensions (Lamberton, 2005). The Buddhist principle pervasively adopted in making this



connection with sustainability in the reviewed literature is the Law of Karma. It explains the mutual interaction between causes and effects that help understanding of the interconnectedness of all things. For example, nature is threatened due to ignorance of the interconnectedness of humans and nature. If humans realised the importance of safeguarding nature for their existence, they would not destroy it. “Thus, anything that has an impact on the self, also has an impact on society and nature” (Prayukvong and Rees, 2010, p.79). The Law of Karma enables individuals to infer their responsibility to find a balance between self-interest and the society they live in. Such an understanding tends to foster cooperation instead of competition as a more rational behaviour in society.

The exemplary articles listed under the economic dimension (see again Table 2) stress how Buddhist principles provide “a logic and means to help resolve this tension between in-grained economic system imperatives and the changes actually required for achieving environmental sustainability” (Daniels, 2007, p.155). For example, the logic inherent in the Law of Karma highlights the interconnectedness of economic decisions with society and nature (Daniels, 2007, 2011). Thus, the functions of an economy associated with production, consumption and exchange are perceived to depend on society and nature. The Law of Karma accentuates this interconnectivity among different spheres enabling a cyclical view as opposed to a more linear one.

The majority of the articles, books and book chapters that referred to the economic dimension of sustainability were based on the “seminal Western discourse on Buddhism and economics” (Schumacher 1973) (Daniels, 2007, p. 157). Buddhist economics relates to economic ideas embedded in Buddhist philosophy that underscores the interdependent nature of all phenomena including “individuals, society and environment of the present, past and future” (Abey Suriya et al., 2008, p.26). This understanding

brings ethics and morality to the fore in economic activity through the awareness of consequences emphasized by the Karmic Law of cause and effect. Wellbeing is also stressed in Buddhist economics with economic activities supposed to be 'driven by ethical motivations [that] seek to cause no harm to individuals, to create no agitation in society, and to have a benign impact on the environment' (Abey Suriya et al., 2008, p.26). Buddhist economics differs from conventional economic rationalism based on 'self-interest and competition in the pursuit of maximum welfare or utility' (Prayukvong and Rees, 2010, p.75). Instead, in Buddhist economics wellbeing is seen to be attained through core values of interconnectedness, empathy, and collaboration fostered among all stakeholders including the environment (Sivaraksa, 2011). The value of interconnectedness is stressed in initiatives to preserve the environment. For example, Paterson (2006) asserts that ignorance of the interconnectedness of all beings causes environmental degradation. The symbiotic relationship between humans and non-humans including flora and fauna is misunderstood. Barnhill (2010) stresses the value of interconnectedness citing a pioneering western eco-Buddhist, Gary Snyder's affirmation 'that nature has intrinsic value' (p. 94). As cited by Barnhill (2010), Snyder's interpretation of 'intrinsic value extends to all beings, 'every creature, even the little worms and insects, has value. Everything is valuable 'that's the measure of the system.' (p. 95). James (2004), Kala and Sharma (2010), and Paterson (2006) also underscore the belief that all non-human species and ecosystems possess intrinsic value which promotes nature conservation efforts. The value of interconnectedness of all beings emphasized in Buddhism is viewed as the most distinctive feature that enables the formulation of connections across the economic, environmental and social dimensions of sustainability.

Furthermore, the Buddhist principle compassion adds the value of empathy to the notion of sustainability. Gaining the capacity to be considerate of others and of their feelings allows one to respect each other. Compassion's application in an organizational context enables better understanding of connections with stakeholders strengthening collaboration and harmony (Prayukvong and Rees, 2010). Compassion also underlines the value of nonviolence. Paterson (2006) claims that biodiversity conservation efforts set forth towards ensuring environmental sustainability are driven by the need for "nonviolent coexistence" (p.147) between humans and non-humans.

Buddhist philosophy inspires interconnectedness among all beings, moderation, and empathy in relation to all three dimensions of sustainability at societal level. Such realisation made in light of Buddhist principles and values is different to the competitive ethos of economic rationality. How Buddhist philosophy is seen to play out in organizational contexts is considered next.

### **Buddhism and sustainability-related organizational practices**

Most of the reviewed literature applied Buddhist philosophy either to sustainability at a national policy level or to an organizational practice alone, overlooking the possibility of applying it as an alternative approach to foster sustainability in organizations. In fact, the review found only six journal articles and one book chapter that elaborate on the application of Buddhist principles in sustainability-related organizational practices.

Table 3 lists the sustainability-related organizational practices identified in the six journal articles and the book chapter along with the Buddhist principles they relate to. Also the table indicates the values inferred through the Buddhist principles applied in organizations as well as the corresponding exemplar articles/book chapter.

The Noble Eightfold Path that focuses on morality, concentration and wisdom is shown to help organizational decision making to be aligned with sustainability. Decision making is analyzed in light of right view and right conduct embedded in the Noble Eightfold Path (Muyzenberg, 2011). Right view enables organizational members to broaden their insight about the true purpose of making a decision rather than being self-centred or too materialistic, underscoring the value of moderation. The value of moderation aligns decision making with sustainability ideals in production, consumption and investment functions in organizations (Daniels, 2007; Lamberton, 2005). Right conduct with discipline assists implementation of the decision and evaluation of the expected results.

**Table 3: Interrelationship between Buddhism and sustainability-related organizational practices**

<b>Sustainability- related organizational practices</b>	<b>Link to Buddhist principles</b>	<b>Values inferred through practices</b>	<b>Exemplar articles/ book chapter</b>
<b>Decision making and problem solving</b>			
<ul style="list-style-type: none"> <li>• Reflection on causality in organizational/entrepreneurial goal setting and strategy formulation</li> <li>• Production of minimum intervention goods and services</li> <li>• Investments on minimum intervention production</li> <li>• Pricing based on full social and environmental costs</li> </ul>	<ul style="list-style-type: none"> <li>• The Four Noble Truths</li> <li>• The Noble Eightfold Path</li> <li>• Karmic law of cause and effect/Interdependence</li> <li>• The five precepts</li> <li>• Impermanence/nature of self</li> </ul>	<ul style="list-style-type: none"> <li>• Moderation</li> <li>• Interconnectedness</li> <li>• Empathy</li> <li>• Cooperation</li> <li>• Contentment</li> </ul>	<p>Lamberton (2005)</p> <p>Valliere (2008)</p> <p>Daniels (2007)</p> <p>Fan (2009)</p>
<b>Leadership</b>			
<ul style="list-style-type: none"> <li>• Moderating the pursuit between material wealth with non-material (spiritual) well being</li> <li>• Dharma not dogma, but, the true leader of the organization</li> <li>• Not being egocentric in decisions/regulations</li> <li>• Ensure social justice by serving the society rather than sole pursuit of profit</li> </ul>	<ul style="list-style-type: none"> <li>• Karmic law of cause and effect/Interdependence</li> <li>• The Four Noble Truths</li> <li>• The Noble Eightfold Path</li> <li>• Compassion</li> <li>• Five precepts</li> <li>• Mindfulness/consciousness</li> <li>• Impermanence/nature of self</li> <li>• Five hindrances</li> <li>• Seven factors of enlightenment</li> <li>• Four sublime states of mind</li> </ul>	<ul style="list-style-type: none"> <li>• Interconnectedness</li> <li>• Moderation</li> <li>• Empathy</li> <li>• Cooperation</li> <li>• Equity</li> <li>• Honesty</li> </ul>	<p>Prayukvong and Rees (2010)</p> <p>Muyzenberg (2011)</p>

Sustainability- related organizational practices	Link to Buddhist principles	Values inferred through practices	Exemplar articles/ book chapter
	<ul style="list-style-type: none"> <li>Three wholesome states of mind</li> </ul>		
<b>Human Resource (HR) practices</b>			
<ul style="list-style-type: none"> <li>Threefold training in management systems</li> <li>Human resource development with a focus on all stakeholders and happiness</li> <li>Empowerment</li> </ul>	<ul style="list-style-type: none"> <li>Karmic law of cause and effect/Interdependence</li> <li>Four Noble Truths</li> <li>Eightfold Path</li> <li>Compassion</li> <li>Four sublime states of mind</li> <li>Three wholesome states of mind</li> </ul>	<ul style="list-style-type: none"> <li>Interconnectedness</li> <li>Moderation</li> <li>Empathy</li> <li>Respect</li> <li>Equity</li> <li>Honesty</li> <li>Generosity</li> </ul>	<p>Johansen and Gopalakrishna (2006)</p> <p>Prayukvong and Rees (2010)</p>
<b>Innovation and creativity</b>			
<ul style="list-style-type: none"> <li>Research and eco-efficiency on reducing pressure on the natural environment</li> </ul>	<ul style="list-style-type: none"> <li>Karmic law of cause and effect/Interdependence</li> <li>Four Noble Truths</li> <li>Eightfold Path</li> <li>Compassion</li> </ul>	<ul style="list-style-type: none"> <li>Interconnectedness</li> <li>Moderation</li> <li>Empathy</li> </ul>	<p>Daniels (2007)</p> <p>Fan (2009)</p>
<b>Organizational change and learning</b>			
<ul style="list-style-type: none"> <li>True and fair view of communication and reporting</li> </ul>	<ul style="list-style-type: none"> <li>Karmic law of cause and effect/Interdependence</li> <li>The Noble Eightfold Path</li> <li>Mindfulness</li> </ul>	<ul style="list-style-type: none"> <li>Interconnectedness</li> <li>Moderation</li> <li>Accountability</li> <li>Equity</li> </ul>	<p>Johansen and Gopalakrishna (2006)</p> <p>Prayukvong</p>

Sustainability- related organizational practices	Link to Buddhist principles	Values inferred through practices	Exemplar articles/ book chapter
<b>Corporate citizenship volunteer initiatives</b>	<ul style="list-style-type: none"> <li>• Compassion</li> <li>• Karmic law of cause and effect/Interdependence</li> <li>• Non-dualism</li> </ul>	<ul style="list-style-type: none"> <li>• Empathy</li> <li>• Interconnectedness</li> <li>• Equity</li> <li>• Respect</li> <li>• Reverence</li> </ul>	and Rees (2010)
<ul style="list-style-type: none"> <li>• Biodiversity/ wildlife and ecosystem conservation practices</li> </ul>			Prayukvong and Rees (2010)

In the sphere of decision making, reflection on causality in goal setting and strategy formulation is recognised as aligned with sustainability (Daniels, 2011; Muyzenberg, 2011). Decision making is affected by causes and conditions that give rise to the decision followed by the consequences (Muyzenberg, 2011; Valliere, 2008). For example, a decision to produce a (required) good that has a minimum impact on nature would result in the optimal use of natural resources involved. Such a decision with a concern for planetary limits is imperative where the level of natural resources is rapidly being depleted due to over-production/consumption.

In order to achieve the most positive effects out of a decision made, decision makers should contemplate and consider the consequences for the organization and for other organizational stakeholders (including the natural environment) who are affected by such decisions (Muyzenberg, 2011). Such contemplation emphasizes responsibility and accountability for the decision made. According to Daniels (2011), reflection on causality together with an appreciation of the interconnectedness of the effect of a decision being made assists organizational decision makers to advance sustainability ideals.

A connection between Buddhism, leadership, and sustainability is presented by Muyzenberg (2011). A leader who drives his/her organization towards sustainability should realise that the purpose of its existence should foster happiness (Muyzenberg, 2011). Happiness is understood as being content rather than having an egoistic or longing for materialistic pleasure (Daniels, 2007). Simultaneously, the understanding of connectedness of one's own self with society and nature is also needed for a leader. Muyzenberg (2011) asserts that the Noble Eightfold Path's right view and right conduct aspects will be useful in cultivating these characteristics in leaders (similar to decision making). Right view will enable leaders to perceive that happiness will be gained



through their organizations' connections with the greater society and nature of which they are a part. Right view is also supported by the understanding of impermanence of all living beings. Realisation of the nature of impermanence in relation to worldly possessions means letting go of extreme greed and thereby fostering both sharing and cooperation within a leader.

Further, Muyzenberg (2011) highlights a set of characteristics of an ideal leader's understanding: principles and causes; objectives and results; oneself; moderation; and the efficient use of time, organization and people (pp. 171-172). These attributes enable an organizational leader to win trust and respect from followers in the organization and beyond. Trustworthy relationships between the leader and members of the organization concerned, other organizations, government, society and the natural environment are seen to encourage moral and ethical dealings leading to social and environmental justice.

Using a corporate citizenship initiative called employee volunteer programmes, Prayukvong and Rees (2010) illustrate how the Noble Eightfold Path assists in human resource development in some of Thailand-based organizations. They employ an approach named 'threefold training' (p.80) that comprises of morality, concentration and wisdom. Threefold training assists organizational members to develop their understanding of interconnectedness and focus on responsibility to their own behaviour at an individual level. According to Prayukvong and Rees (2010) when individuals share their understandings with other organizational members (internal stakeholders), the application of the threefold training manifests at the organization level. Further, when the organization interacts with the external stakeholders the understanding translates to the societal level.

The need to understand the nature of relationships is at the heart of certain sustainability-related organizational practices discussed above including leadership, decision making, and involvement in managing human resources. The section that follows describes the nature of relationships organizational actors could recognise from different scopes.

## Nature of relationships

This review of literature in relation to Buddhism, sustainability and organizational practices enabled inferences to be made about human and non-human relationships within and beyond traditional organizational boundaries. The nature of the relationships within and beyond the organization that Prayukvong and Rees (2010) and other researchers point to as fundamental to the achievement of sustainability are presented in Table 4.

**Table 4: Nature of relationships**

	Human relationships	Non-human relationships
<b>Within the organization</b>	<ul style="list-style-type: none"> <li>• Empathy for colleagues</li> <li>• Cooperation instead of competition</li> <li>• Trust and respect</li> <li>• Receptivity</li> <li>• Loving kindness towards colleagues</li> <li>• Accountability and responsibility of service</li> <li>• Less corruption</li> </ul>	<ul style="list-style-type: none"> <li>• Harmonious existence with nature</li> <li>• Recognition of animal rights</li> <li>• Connectedness with ultimate reality in difficult situations (decision making)</li> </ul>
<b>Beyond the organization</b>	<ul style="list-style-type: none"> <li>• Empathy for sentient beings</li> <li>• Interconnectedness with larger community</li> <li>• Loving kindness towards community/clients</li> <li>• Being non-judgmental and tolerant for ambiguity</li> <li>• Generosity/fairness and justice</li> </ul>	<ul style="list-style-type: none"> <li>• Reverence for nature</li> <li>• Interrelatedness/oneness with nature</li> <li>• Connectedness with an ultimate reality and deities</li> <li>• Spiritual relationships with animals and trees</li> <li>• Seeing nature as òmotherö</li> </ul>

Human relationships within the organization closely relate to dealings with the organization's primary stakeholders: owners, managers, employees, suppliers, and customers. Interconnectedness, empathy, cooperation, trust and respect are seen as the frequently emphasized Buddhist values, underscoring the nature of relationships between humans within the organization. Borden and Shekhawat (2010) explain when an organization considers Buddhist philosophy as "the leader's loving kindness flourishes among the organizational members. In turn, tolerance and understanding of each other is fostered, and egocentric behavior is reduced.

Non-human relationships within the organization identified in the review indicate the value of interconnectedness between the organization and the natural environment including animals and ecosystems. An understanding of connections that are deeply held with nature enables organizational members to regard nature as an organizational stakeholder (Fan, 2009). According to Snyder, as cited in Barnhill (2010, p. 97), the sense of community as interpreted in the Buddhist philosophy focuses not just on humans but also on "the larger biological community". Recognition of animal rights, where applicable within organizational operations, is taken into account (Barnhill, 2010). Efforts to reduce the environmental impact that reduces the usage of natural resources and conservation of natural habitats through redesigning products, processes, and practices are encouraged (Daniels, 2007).

Human relationships beyond the organization were underscored by Muijenberg (2011, p. 175) through statements such as "the purpose of a business must lie outside the business itself. In fact it must lie in society, since a business enterprise is an "organ of the society". Organizational leaders' contribution to the wellbeing of employees' families, and community as well as the underprivileged can be perceived as part of the obligation of their leadership that is influenced by Buddhism. The feeling that comes

from benefiting others as well as oneself, stated by Inoue (2010, p. 122), explains the importance of relationships organizations can foster both within and towards their neighbourhoods and community. Thus Williams (2010) states that the influence of Buddhism not only assists in transforming one's self, but the whole of society.

Apart from the relationships with humans, the literature also emphasized biodiversity conservation projects that considered wildlife, plants and trees and ecosystem protection as part of non-human relationships beyond the organization. Understanding of interconnectedness is predominant in fostering such understanding in relation to non-humans beyond the organization.

### **Implications for organizations**

Buddhism works with a profound understanding of interconnectedness that offers the possibility for organizations to foster harmonious relationships within and beyond, with both society and nature. Such understanding appears most likely to be engendered at the level of the individual in the first instance rather than the organization. In order to elevate the level of awareness of key principles and values that makes up Buddhist philosophy from an individual to an organizational level, many organizations would need to review their fundamental operating principles, and ground them in a different thinking pattern.

This paper prompts thoughts around what might be possible in the realm of more mainstream business organizations. Table 5 presents a set of alternatives to the principles underpinning economic rationality offered by the enactment of Buddhist philosophy that would assist in reorienting organizational actors' values/thinking to feel more connected with society and nature.

**Table 5: Alternatives to economic rationality offered through enactment of Buddhist philosophy**

<b>Principles governing economic rationality</b>	<b>Alternatives offered through Buddhist philosophy</b>	<b>Core values emphasized</b>
• Short-term profit focus	• Focus on consequences both short and longer term	Interconnectedness
• Self-centred orientation	• Concern for all beings (both self and others) orientation	Interconnectedness
• Exploitation of resources including non-renewables	• Care for the Earth/non-humans	Interconnectedness/ Moderation
• Growth without limits	• Growth within planetary limits	Moderation
• Material accumulation	• Accumulation of spiritual merit and happiness	Moderation
• Competitive ethos	• Collaborative ethos	Empathy

Short-term profit focus fuelled by thoughts of self-centredness (Prayukvong and Rees, 2010) and exploitation of resources (Daniels, 2007) are replaced with the understanding of consequences of both short and long term on all beings including nature. Such change is possible through the realisation of interconnectedness. For example, an organization's purpose, strategies, processes and practices including designing, planning, organising, staffing, directing and controlling should reflect the understanding of interconnectedness of all beings. It is imperative that growth initiatives of organizations should be formulated with awareness of ecological limits on Earth. For example, initiatives in relation to investments and resource allocations need to be designed in moderation avoiding excesses (Daniels, 2007, 2011). Organizational actors should embrace the value of empathy within and beyond their fellow members. Empathy needs to be fostered in managing all relationships (both human and non-human) with internal and external as well as existing and potential stakeholders of the organization.

The need for organizational change processes would involve organizational leaders and those involved in sustainability initiatives identifying and designing activities to nurture organizational values agreed upon in relation to promoting sustainability. Professional development workshops and team projects could be organised to build shared understandings of the values and agreements about what they mean for the organization, society and nature. Unless such understanding is built at all levels of the organization, through a holistic approach, enactment of above values informing sustainability practices will be adopted just at personal/individual level restricting their wider application.

Incorporation of values of interconnectedness, moderation, and empathy inferred through Buddhist principles in fostering sustainability-related organizational practices may not be straightforward, and is likely to vary with the nature of the context in which such initiatives are proposed. For example, if the values identified above are introduced in an organizational culture that embraces Buddhist philosophy, then, framing such values as Buddhist would be warranted. On the contrary, organizational practices governed by Buddhist philosophy or principles could possibly be seen as discriminatory within a multi-cultural context. However, even if an organization does not welcome Buddhist philosophy or principles, the values inferred could still be used as a basis to promote sustainability thinking and enactment.

### **Research gaps and recommended areas for future research for academics**

This paper helps to create an understanding that Buddhism is a philosophy that has application both in the way individual members work in organizations and the way those organizations can then relate to society and to nature differently from conventional organizations based on strong economic rationales. Even though the focus tends more towards Buddhism's application at individual level, both organizational and

societal level transformation towards sustainability may well be possible through individuals' leadership and involvement.

These different levels of application identified and presented through this review raise particular issues in practice, as well as for researchers. A philosophy understood and espoused by an individual may not always be evident in an organizational setting, or at the organizational level. Individuals' personal assumptions and beliefs relating to Buddhist philosophy may differ markedly from those beliefs possessed by their leaders or co-workers. Organizations might not be easily identified as Buddhist even in a society where Buddhism is prevalent among the wider population. Moreover it is not known whether the application of Buddhist philosophy in an organizational context delivers results in respect of the achievement of sustainability. Sustainability as a broader systems construct suggests that powerful and pervasive belief systems would be needed for its achievement, and organizations would then become one logical locus for focusing those beliefs.

Whether Buddhist principles are really informing organizational practices in Buddhist and/or non-Buddhist contexts, and the extent to which they might be informing, is an area that needs further exploration. An initial step in undertaking research in this area is to explore whether, and to what extent, organizations are already following Buddhist principles in engaging in sustainability-related organizational practices and analyzing what the result of doing so is and the conditions which make it possible. If no businesses are able to be identified that are actively incorporating Buddhist principles into organizational practice (in particular in contexts where Buddhism is prevalent and constitutes the dominant worldview), then further questions arise for further exploration. For example, do Buddhist principles lack practical relevance at an

organizational level? Or, what hinders application of Buddhist principles and values at an organizational level?

Further, the necessity of a holistic integration instead of an incremental or a piecemeal approach is commonly highlighted in the extant literature on sustainability (Hoffman and Bansal, 2012; Ehrenfeld and Hoffman, 2013; Milne, Kearins and Walton, 2006). In this regard, whether principles embedded in Buddhism enable the cultivation of a holistic approach to sustainability-related practices in organizations is worth exploring. For example, searching whether Buddhist principles prompt meaningful stakeholder engagement is an important area that could be further investigated. Whether Buddhist principles enable the possibility for organizations to move away from monologic stakeholder management to a dialogic and participatory approach could be explored. The above stated areas for future research could help inform practice and/or critique current practice in relation to sustainability in the light of the reviewed literature.

## **Conclusion**

This paper offers analysis and commentary on the literature on Buddhism, sustainability and organizational practices through a systematic review of the literature and identification of areas for future research. Buddhist philosophy, principles and values formed a useful theoretical framing for the analysis. The common Buddhist principles that the reviewed literature linked with sustainability were: The Four Noble Truths, the Noble Eightfold Path, the Law of Karma, and compassion. The core values inferred through these principles are interconnectedness, moderation and empathy. Connections between Buddhism and sustainability-related organizational practices identified in the literature pertained to organizational decision making and problem solving, leadership, human resource practices, change and learning. These connections were extended to



identify the nature of relationship with humans and non-humans within and beyond organizations.

One of the important aspects for future research that arose in interpretation of the Buddhist teachings in relation to sustainability suggested that practice and research in this arena, despite the difficulties, must of necessity be multi-level. Whereas the decision to subscribe to Buddhist philosophy rests with the individual, individual enactment of the principles and values may occur within organizations, from which an impact at the societal level may conceivably be able to be discerned. As a systems level construct, sustainability makes most sense at the broader societal level. But from a Buddhist perspective, the philosophy and enactment begin with the individual. Organizations, as ever, may be able to be identified as a locus for bringing together collective power of individuals for the greater good ó in this case, sustainability.

Literature on sustainability and organization studies underscores the necessity of ðbroadening the narrowly economic definition of progress to include notions of environmental and social justiceö (Livesey and Kearins, 2002, p. 253). Incorporation of values of interconnectedness, moderation, and empathy in organizationsøpursuits of sustainability signals the possibility of creating a holistic approach taking into account economy, environment and society. Clearly other bases for the enactment of these values are also possible, but the connection between Buddhism and sustainability-related organizational practices acknowledged in this review, and the foregoing strand of literature suggests this is fertile ground for further research. The possibility Buddhist philosophy offers in orienting organizational actorsømindsets to see deep connections with nature and society is an appealing idea ó the realisation of it in practice is the real test.

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## Chapter 3 / Paper 2

### Sustainability Reporting – More Global than Local?

#### Abstract

**Purpose** ó In recognition of the potential for Buddhism to advance sustainability, this paper investigates whether Buddhism appears to be informing the sustainability practices of corporations within a particular national context. Corporate sustainability reports are utilised as a site of analysis.

**Design/methodology/approach** ó Sixteen corporate sustainability reports from a set of sustainability award-winning corporations in Sri Lanka, a country with a strong Buddhist presence, are analysed. Evidence of Buddhist principles and values related to sustainability is sought in order to ascertain the extent to which Buddhism is evident in disclosures within the reports. The influence of global institutions is also considered.

**Findings** ó Analysis reveals surprisingly little evidence of Buddhist principles and values in the corporate sustainability reports of these award-winning corporations. Sustainability reporting practices are revealed to be highly institutionalised by global influences, with the majority of the reports examined explicitly embracing global standardisation. The standardisation of corporate sustainability reporting through the pursuit of globally accepted reporting frameworks is argued to have caused a disconnect between Buddhism as a prevalent institutional force in the local culture and context and the corporate representations evident in such reporting. Potential consequences of this disconnect in relation to the ability for Buddhism to inform sustainability practices at the organisational level are considered.

**Originality/value** ó The paper contributes to the literature on corporate sustainability reporting through considering whether local cultural context is represented within such reports and possible reasons and consequences.

**Key words**

Buddhism, institutional theory, sustainability reporting, Global Reporting Initiative, Sri Lanka

**Paper type:** Research paper

**Introduction**

Buddhism provides a way of thinking which could inform corporate sustainability. Values embedded in Buddhism like the interconnectedness of all beings, moderation and empathy (Prayukvong and Rees, 2010) potentially allow for a greater possibility of human and non-human flourishing than currently occurs under models prioritising economic rationalism (Ehrenfeld and Hoffman, 2013). Specifically, Buddhist principles and values could provide insights into a broader vision of welfare beyond materialistic gain (Boyce *et al.*, 2009) and a short-term profit orientation on the part of corporations. Extant literature pertaining to the application of Buddhism in relation to sustainability-related practices at the organisational level is, however, limited (Authors, xxxx), and lacking in relation to sustainability reporting in particular. To what extent Buddhism informs corporate sustainability practices, including representations found in the reporting of sustainability practices in contexts where Buddhism has a strong presence is largely unknown, and is the focus of this paper.

Sri Lanka is the context for this study. For over 2,600 years Sri Lanka has been intrinsically influenced by Buddhist teachings through social norms embedded in its culture in relation to, among other things, environmental conservation practices (Thoradeniya *et al.*, 2015) and charitable giving (Fernando and Almeida, 2012). Ancient

inscriptions evidence the concern of ancient kings for the conservation of nature (Crusz, 1973) and irrigation systems related with good land use practices are apparent (Thoradeniya *et al.*, 2015). Liyanarachchi (2009) describes that ancient accounting and auditing practices prevailed in Sri Lanka during 815 to 1017 AD in Buddhist monasteries for resource management and administration purposes. However, and of relevance to this paper, despite the longstanding societal value in environmental preservation, it is unclear how such value is reflected in the corporate setting[s] through corporate reporting (Thoradeniya *et al.*, 2015, p. 5). While sustainability reporting practice in Sri Lanka is still at an early stage (Beddewela and Herzig, 2013), it has gained in recognition and importance<sup>[8]</sup> (Thoradeniya *et al.*, 2015).

Previous studies examining influences on corporate sustainability reporting have tended to focus on the influence of global initiatives such as the Global Reporting Initiative (GRI) and the United Nations Global Compact (UNGC) (Brown *et al.*, 2009; Buhr *et al.*, 2014; Milne and Gray, 2013). Despite these global initiatives encompassing well-meaning and beneficial components, they can be argued to be primarily self-serving, and self-absorbing and very rarely systems-changing (McIntosh, 2015, p. 10; see also Buhr *et al.*, 2014; Milne and Gray, 2013). Dealing with fundamental systems issues requires transformational thinking and action (Ehrenfeld and Hoffman, 2013). It would appear approaches that are based on moral values to foster sustainability offer greater possibility in this regard (Bouckaert and Zsolnai, 2012; Ehrenfeld and Hoffman, 2013). This paper focuses on Buddhism as an alternative approach to foster corporate sustainability.

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<sup>[8]</sup> While hard to ascertain exact figures as to the current level of practice of sustainability reporting within Sri Lanka (Sri Lanka is not included in the global surveys conducted by KPMG), anecdotal evidence suggests it is on the rise. Sustainability reporting awards schemes, such as the one utilised in this study to select our sample, are evidence of the growing popularity of, and attention to, the practice.



Drawing on institutional theory, this study examines whether Buddhism is evident in representations of current corporate sustainability practices in a Buddhist cultural context. Institutional researchers understand social context in terms of institutions (Bebbington *et al.*, 2009), that is, specific practices and mechanisms, ideas and understandings and cultural frameworks that have gained a degree of social permanency. In this paper, alongside the common global institutions acknowledged in the corporate sustainability reporting field, Buddhism is interpreted as an institution. Both local (Buddhism) and global (e.g. GRI, UNGC) institutional influences on corporations' sustainability reporting practices are considered and the consequences of dominant institutional forces on both the practice of reporting, and the fostering of corporate sustainability more broadly, are examined. Corporate sustainability reports are used as a site of analysis as they constitute a useful medium for representing a corporation's interactions with the environment (Bebbington and Gray, 2001) and society, and are an increasingly common part of modern corporate practice, including in developing country contexts.

This study seeks to contribute to understandings of whether Buddhism functions as an alternative approach to enable sustainability at the organisational level and consider whether the local cultural context is represented within corporate sustainability reports and possible reasons and consequences. It addresses the question, 'To what extent are Buddhist principles and values portrayed in the representations of corporate sustainability practices through sustainability reports in Sri Lanka?' The paper contributes both to the literature on Buddhism and sustainability within the organisational context and the sustainability reporting literature. In relation to the latter, the key contribution lies in the consideration of a dominant local influence (Buddhism) as an institutional force.

The paper is structured as follows. The literature on Buddhism and sustainability within the organisational context, as well as literature on corporate sustainability reporting are discussed next. Institutional theory and its application to sustainability reporting is then considered. Data sources and the data analysis process are outlined. Findings are then presented followed by discussion and concluding comments.

### **Buddhism and the Sri Lankan context**

Sri Lanka is a developing country with a population of 20.3 million of whom 70% identify as Buddhist (Department of Census and Statistics, 2014). The most common school of Buddhism in Sri Lanka is Theravada which manifests in ideological form in political and economic systems, including in institutional settings (Berkwitz, 2003). According to Berkwitz (2006), Sri Lankan Buddhists continue to believe that their country has a specifically Buddhist heritage and that their culture has been fundamentally shaped by Buddhist traditions (p. 51). He notes an inseparable bond between Buddhism and the nation (p. 53). The social norms and value system embedded in the local culture contribute to identity with Sri Lankans perceiving Buddhism variously as a philosophy, a way of life and as a religion (Bond, 2004). Sri Lanka has been called one of the most religious countries in the world and religion influences almost every aspect of life (Gombrich and Obeyesekere, 1988).

Buddhism's reach into modern Sri Lankan workplaces is less well-researched. Fernando and Jackson (2006) state that Buddhist leaders engage in religious practices at work such as worshipping Buddha statues, chanting, and collective meditation. They note that Buddhist leaders are driven by their Buddhist faith in corporate decision making and seek not only monetary gains but also give priority to mental satisfaction through engagement with society, especially through giving/philanthropy (see also, Nanayakkara, 1997). Likewise, Kumarasinghe and Hoshino (2010) find that managers

reflect the Buddhist value of wealth-sharing rather than accumulation. Furthermore, the normative influence of Buddhism has been found to underpin the moral argument for corporate social responsibility initiatives and its implementation in corporations (Fernando and Almeida, 2012). Thoradeniya *et al.* (2015), in a study more closely aligned with this paper, find that psychological factors pertaining to religion, especially Buddhism, influenced Sri Lankan managers' beliefs relating to sustainability reporting. However, Buddhism's influence on corporate sustainability reporting practices beyond the above is not well-known.

### **Buddhism and sustainability**

Buddhism orients individual adherents to move through meditative practice towards the realisation of the ultimate truth or Nirvana. More generally, Buddhist principles are considered useful pointers to understanding the nature of reality in an effort to ensure the wellbeing of both humans and non-humans (Boyce *et al.*, 2009). The wellbeing of all beings is of paramount importance in fostering sustainability which can be defined as 'the possibility that humans and other life will flourish on Earth forever' (Ehrenfeld and Hoffman, 2013, p. 7).

Three Buddhist principles drawing connections with sustainability and organisational practices commonly appear in the literature: (1) the Four Noble Truths including the Noble Eightfold Path (Boyce *et al.*, 2009; Daniels, 2007; Dillard, 2009; Lamberton, 2005; Liyanarachchi, 2008; Prayukvong and Rees, 2010), (2) the Law of Karma (Daniels, 2007; James, 2004; Liyanarachchi, 2008; Prayukvong and Rees, 2010), and (3) compassion (Prayukvong and Rees, 2010).

The Four Noble Truths that encompass the Noble Eightfold Path are at the core of Buddhist teachings (Rahula, 1978). The Four Noble Truths elucidate the reality of life providing a basis for inquiry into the unsatisfactory nature of existence, characterised by

suffering, the causes of suffering, freedom from suffering, and the practice of the Noble Eightfold Path as a means to freedom from suffering (Rahula, 1978). This principle enables understanding of the root causes of unsustainability, and discernment of the path to the realisation of sustainability (Daniels, 2007; Lamberton, 2005).

Unsustainability (which is seen as a manifestation of suffering) is seen to arise through greed for material possessions (Daniels, 2007, 2011). Excessive production and consumption are said to harm both society and nature. Instead, careful use of resources and innovative investments to promote sustainability are depicted as contributing to solutions (Daniels, 2007). Overall, the Four Noble Truths underscore the value of moderation attained through moral integrity.

The Noble Eightfold Path is seen as a way of realising sustainability (Daniels, 2007). It consists of eight aspects of wholesome living that can be applied at individual, organisational and societal levels. They are right understanding, right aspiration, right speech, right conduct, right livelihood, right effort, right mindfulness and right concentration. The Path aims to develop three qualities: wisdom (represented through right understanding and aspiration); morality (right speech, conduct, and livelihood) and concentration (right effort, mindfulness and concentration) (Daniels, 2007; Liyanarachchi, 2008). The enactment of the Noble Eightfold Path enables one to infer an array of Buddhist values that are aligned with realisation of sustainability applicable at an organisational level. They include moderation, empathy, cooperation and contentment.

Schumacher's (1973) work on Buddhist economics draws on the Noble Eightfold Path's right livelihood. It enables an alternative normative view that envisaged the purpose of economic activity as relating to the generation of both means of living and deep concern for humanity and the Earth (Boyce *et al.*, 2009, p. 56). Such insights have been

applied in social and environmental accounting in order to create a more holistic conceptualisation of accounting and accountability (Boyce *et al.*, 2009; Dillard, 2009; Liyanarachchi, 2008). Lennerfors (2015) highlights that the Noble Eightfold Path could be used both on an individual level for people working in companies and organizations, but also as a development tool for organizations themselves (p. 73).

The Law of Karma explains the interaction between cause and effect and elucidates the value of interconnectedness of all beings (James, 2004). Both human and non-human beings, including nature are seen to coexist; there is a symbiotic relationship between all beings (James, 2004). Paterson (2006) emphasises that all non-human species and ecosystems possess an intrinsic value which leads to human nature conservation efforts. Paterson (2006) asserts that ignorance and forgetfulness of the interconnectedness of all beings causes environmental degradation. Insights gained through Buddhist principles and values by organisational actors could foster the ethic of the welfare of all beings instead of individual self-interest (Lamberton, 2015).

The principle of compassion infers the value of empathy performed through deeds, thoughts and words. Empathy enables greater consideration of other humans and nature, allowing loving kindness and non-violence to grow within one's self and towards others. Compassion also promotes cooperation with a sense of mutual respect at both organisational and societal levels (Prayukvong and Rees, 2010). The extent to which these Buddhist principles and values influence current representations of corporate sustainability reporting practices is explored in this paper. Next the sustainability reporting literature relevant to this study is discussed.

## **Sustainability reporting as a vehicle for representing underlying corporate values**

Sustainability reporting is a relatively commonplace business practice globally (KPMG, 2013). Through sustainability reports, corporations report on their social, environmental and economic performance. It is also a potential vehicle to present an image of the corporation and its values.

Corporations' values are likely influenced by the cultural contexts in which they operate (Al-Akra *et al.*, 2009; Bebbington *et al.*, 2009; Gallhofer and Chew, 2000; Haider, 2010; Kamla, 2007; Kuasirikun and Sherer, 2004; Schneider *et al.*, 2012). Statements in corporate sustainability reports indicate the values by which corporations operate and portray the underlying importance of such values to the company (Schneider *et al.*, 2012). Gallhofer and Chew (2000) suggest that corporate sustainability reports could encompass statements about community activities that are coherent with the values of indigenous cultures. Schneider *et al.*, (2012) examine how a New Zealand state-owned enterprise promoted its image through the depiction of indigenous Maori concepts and values in relation to environmental responsibility through its annual reports.

Discretionary narratives and images in sustainability reports can communicate broader historical, geographical, and cultural landscapes (Davison, 2007).

Reporting corporations in developing countries are exposed to different cultural contexts (Al-Akra *et al.*, 2009; Kamla, 2007; Kuasirikun and Sherer, 2004; Lodhia, 2003; Thoradeniya *et al.*, 2015) than are their counterparts in more developed countries. Particular influences discussed in relation to corporate reporting include religion. Al-Akra *et al.*, (2009) and Kamla (2007) investigate how Islamism influenced corporate reporting practices in Arabic countries. Al-Akra *et al.* (2009) discuss how Islamic values of transparency influence the disclosure patterns of the corporate sustainability reports in Jordan. Kuasirikun and Sherer (2004) find community involvement

disclosures influenced by Thai religious heritage. Buddhism is referred to in explaining disclosures of religious donations made by Thai corporations. The researchers note, however, few Thai companies show commitment to supporting Buddhism in the context of what has been becoming an increasingly secular Thai society (Kuasirikun and Sherer, 2004, p. 648). In relation to Sri Lanka, Thoradeniya *et al.*, (2015) examine the influence of managers' attitudes on sustainability reporting. They argue that religion (Buddhism) favourably influences managers' belief systems and their intention to engage in sustainability reporting. They find Buddhism's influence more significant among managers of non-listed companies than listed companies. In non-listed companies (often family-owned), leaders/owners with deep-rooted Buddhist beliefs were found to influence managers and their beliefs whereas in listed companies managers' beliefs were more likely to be influenced by economic rationality. The level of education (indicated by academic/professional qualifications) of these managers favourably influenced their intention to engage in sustainability reporting.

Despite the low level of sustainability reporting in some developing countries (Beddewela and Herzig, 2013; Haider, 2010), reporting has gained traction including in Sri Lanka (Thoradeniya *et al.*, 2015). Haider (2010) finds common motivations for undertaking sustainability reporting in developing countries are for the purposes of gaining corporate reputation and image, social legitimacy, sustaining competitive advantage and managing powerful stakeholders. Haider (2010) argues that similar to developed countries, sustainability reporting practices adopted in developing countries rely upon globally recognised standards and best practices. Despite observing an increased Islamic influence on sustainability reporting in nine Arabic countries, Kamla (2007) admits the dominant role of Western accounting models due to the influence of colonisation. Kuasirikun and Sherer (2004) find that Thai listed corporations adopt ISO

14001 as a means to demonstrate environmental responsibility, although they identify the disclosures produced lacked meaningful details for the Thai context. Islam and Deegan (2008) affirm the global influence on sustainability reporting in Bangladesh emphasising the pressure exerted by international buyers on the garments industry. It is argued that sustainability reporting has been institutionalised by a range of global institutions (Higgins and Larrinaga, 2014). How such local and global institutions affect sustainability reporting is considered next, drawing on institutional theory.

## **Theoretical framework**

### **Institutional theory**

Institutional theory provides a useful framework to understand how and why institutional effects occur in and around corporations, explaining how social choices are formed, facilitated, and directed through the influence of the institutional environment (Contrafatto, 2014; Higgins and Larrinaga, 2014). Institutions influence organisations differently within organisational fields which demarcate the specific context in which institutions influence organizations (Higgins and Larrinaga, 2014, p. 274). Scott (1995, 2014) introduced a useful approach to understand institutional influences through the identification of three key analytical elements/pillars: regulative, normative and cultural-cognitive. These elements/pillars are considered to provide stability and meaning to organisations.

Regulative systems involve rule-setting, monitoring and sanctioning activities that constrain and regularise behaviour. For example, individual organisations are imposed on by structures set down by professional and industrial bodies under regulative systems (Higgins and Larrinaga, 2014). Normative systems comprise of social values and norms that create social expectations in pursuing organisational goals and objectives. These values and norms are considered to be prescriptive in nature and set expectations that



shape organisational actors' behaviour. Social classes, religious systems, communities and voluntary associations are examples which foster common values and norms. While the logic of organisations following regulative systems is instrumentality or self-interest in achieving organisational ends, the underlying logic in the normative systems is appropriateness or an indication that something is 'the right thing to do' (Higgins and Larrinaga, 2014; Scott, 2014). Cultural-cognitive systems comprise of taken-for-granted assumptions and shared understandings shaped through symbolic systems, relations, and artifacts. In most instances compliance occurs and routines are followed as other types of behaviours are inconceivable (Scott, 2014). Hence, 'the prevailing logic employed to justify conformity is that of orthodoxy, the perceived correctness and soundness of the ideas underlying action' (Scott, 2014 p. 68) <sup>[9]</sup>.

'The basic premise of institutional theory is that a variety of institutional mechanisms exert pressures on individual organizations within fields, which results in isomorphism or homogenization of organizational structures and practices' (Higgins and Larrinaga, 2014, p. 276). DiMaggio and Powell (1983) explicate that institutional isomorphism is led by three different institutional mechanisms or coercive, normative and mimetic. How and why institutionalisation occurs is explained through these three mechanisms that 'map well' onto the three institutional pillars described above (Scott, 2014, p. 158). 'The existence of different mechanisms does not mean that they exclude each other, but that rather they are likely to operate at different levels' (Higgins and Larrinaga, 2014, p. 276).

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<sup>[9]</sup> For more details on institutional theory's evolution, three pillars and analytical framework see Scott (2014).

Coercive institutional mechanisms operate under regulative systems that force organisations to comply to and align with rules, regulations and laws in such a way that behaviour becomes very similar in all of them. 'To be effective, the use of coercion requires relatively clear demands, effective surveillance, and significant sanctions' (Scott, 2014, p. 159). According to DiMaggio and Powell (1983, p. 152) normative pressure 'stems primarily from professionalization' that influences individuals or organisations through formal education and professional networks. However, Scott's (1995, 2014) explanation of the normative pillar also emphasises conformity on a moral basis (Thornton *et al.*, 2013). Further, in relation to a cultural context, norms which are central to institutions become internalised and therefore no external motivation for conformity is needed (Zucker, 1977). The mechanism that better represents the cultural-cognitive element is mimeticism or imitation (Scott, 2014). Mimetic isomorphism, often resulting from uncertainty in the environment and the absence of proper reference or guidelines, encourages organisations to imitate peer organisations that seem to be more successful and legitimate (DiMaggio and Powell, 1983). Cultural-cognitive systems allow diffusion of ideologies, processes and procedures that in turn induce organisations to follow conventions and routines (DiMaggio and Powell, 1991; Scott, 2014).

Institutional effects in relation to the depth or shallowness of institutionalisation depends on the influence of these mechanisms. Organisations that operate in highly institutionalised environments and succeed in becoming isomorphic are more concerned with gaining legitimacy and resources for their survival independent of ensuring their productive efficiency (Meyer and Rowan, 1977).

Meyer and Rowan (1977) delineate important consequences of institutional isomorphism for organisations by stating: 'they incorporate elements which are legitimated externally, rather than in terms of efficiency; they employ external or

ceremonial assessment criteria to define the value of structural elements; and dependence on externally fixed institutions reduces turbulence and maintains stability (pp. 348-9). Although institutionalisation processes can assist organisations to construct their formal organisational structures to appear legitimate and stable, Meyer and Rowan (1977) caution that such formal structures tend to decouple the activities of participants. This disconnection means that 'the actual behaviour of organizational members frequently does not conform to official prescriptions or accounts' (Scott, 2014, p. 185). Meyer and Rowan (1977) explain that this deliberate disconnection between organisational structures and practices could occur for two main reasons: local demands for gaining productive efficiency may clash with externally generated pressures for ceremonial conformity, and/or that ceremonial rules formed from different parts of the environment may conflict with one another.

Meyer and Rowan's (1977) arguments on isomorphism and decoupling suggest that the structural features of organisations operating in the same field are similar and tensions between formal and informal structures exist. Formal structures represent officially sanctioned practices of doing business whereas informal structures refer to 'actual patterns of behaviour and work routines' (Scott, 2014, p. 185). A possible reason for the adoption of formal structures disconnected from 'actual work' is the institutional pressure exerted on organisations to adopt ceremonial practices while allowing their informal units to operate independently. According to Scott (2014, p. 187) 'organizations are more likely to practice decoupling when confronted with external regulatory requirements than with normative or cognitive-cultural demands.' Also, decoupling is likely to occur when organisations recognise 'high symbolic gains from adoption but equally high costs associated with implementation' (Scott, 2014, p. 187). However, there is a caution against treating decoupling as an obvious result of external

institutional pressures as organisational actors may interpret and respond to these pressures in different ways.

### **Institutional theory and the sustainability reporting field**

An institutional theory approach to corporate sustainability reporting<sup>10</sup> argues that sustainability reporting is not necessarily undertaken by organisational actors with a clear rationale but to emulate peer organisations that seem to be more successful and legitimate (Bebbington *et al.*, 2009; Higgins and Larrinaga, 2014; Islam and Deegan, 2008). Different regulatory systems influence how sustainability reporting evolves. For example, environmental regulations and industry legislations prevailing in certain countries act as coercive pressures forcing corporations to comply with their structures and rules to ensure legitimacy. Researchers have identified that global institutional pressures tend to replace the influence of local fields (Kamla, 2007; Kuasirikun and Sherer, 2004; Islam and Deegan, 2008; although see Amran and Devi, 2008 for an exception). The process of global institutionalisation is argued to have been enabled primarily through the GRI (Brown *et al.*, 2009; de Villiers and Alexander, 2014; de Villiers *et al.*, 2014). GRI guidelines exert a normative pressure on reporting organisations (de Villiers and Alexander, 2014). Furthermore, as organisations

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<sup>10</sup> Institutional theory is used to understand how and why sustainability reporting is spreading the way it is. In other words, the theory adopted underscores the conditioning role of the social context. Several other theoretical interpretations of sustainability reporting, including stakeholder theory and legitimacy theory, suggest reporting is something carefully and deliberately planned by managers to meet the expectations of powerful stakeholders or those of the general community (Deegan, 2002). Theorists who emphasise accountability, or a moral obligation to disclose information on sustainability, similarly emphasise sustainability managers' deliberate action (Gray, Owen, and Adams, 1996). However, institutional theory, as used in this paper, downplays rational and calculative managerial behaviour, suggesting instead that, in the absence of a clear rationale, firms undertake this activity because their peers do so, and because it has come to be taken for granted in the contexts where operate. Therefore, institutional theory is used to provide insights into why it is so, and how such effects come about as opposed to other effects or outcomes occurring.

increasingly adopt the GRI, it has become the legitimate standard for sustainability reporting also encouraging cognitive/mimetic processes (Higgins and Larrinaga, 2014).

The GRI forms an important part of the sustainability reporting field (Brown *et al.*, 2009). The development of sustainability reporting guidelines is the major activity of GRI. GRI propose 'standard disclosures of an organisation's strategic profile and management approach, and recommend performance indicators in relation to the organisation's economic, social and environmental performance' (Buhr *et al.*, 2014, p. 62). Importantly, the GRI does not prescribe content (i.e. how an indicator has to be reported) but provides guidance on what to report and both content and quality principles that should be sought to be achieved. Actors engaged with the GRI include multilateral organisations like United Nations Environmental Programme (UNEP), large multinational corporations, international consultancies (AccountAbility, SustainAbility) and large accountancy firms. According to Brown *et al.* (2009), these actors and their levels of engagement with the GRI, together with their interactions with one another, stimulate the field of sustainability reporting and lead to standardisation. They suggest the most active and influential actors are of greater importance in 'framing the debate over what matters most and what should therefore be reported' (p. 577).

The UNGC developed by multilateral intergovernmental organisations is the largest international, voluntary, strategic policy initiative for business and non-business organisations. It seeks to align strategy and operations with 10 universally accepted principles in the spheres of human rights, labour, environment and anticorruption (Chandan, 2015). The UNGC allows organisations to show accountability to the outside world (Brown *et al.*, 2009) including international markets by assuring the adoption of sustainability codes of conduct while acting as an international forum to promote and self-report on corporate sustainability. Institutions such as the UNGC and voluntary

international standards on sustainability reporting, and also, more recently, the International Integrated Reporting Council (IIRC) are likely also to exert normative isomorphic pressures on sustainability reporting practice through professionalisation (Atkins and Maroun, 2015; Buhr *et al.*, 2014). Further, activities such as verifying sustainability reports and developing, applying and standardising sustainability management practices (e.g. AA1000 and ISO 14001) are also part of the sustainability reporting field (Brown *et al.*, 2009).

These oft-studied institutions within the sustainability reporting field are considered in this study alongside the local institutional force of Buddhism that also possesses the capacity to influence Sri Lankan managers and organisations through normative structures based on Buddhist principles and values. These principles and values are associated with moral rather than professional conformity; however, they are still relevant to sustainability reporting. Next, the method and data for this study is presented.

## **Method**

### **Data sources**

In order to examine the extent to which Buddhism appears to influence the representation of sustainability reporting within a Buddhist cultural context a set of stand-alone sustainability reports and combined annual reports (annual reports which include sustainability disclosures) produced by a group of Sri Lankan corporations are analysed.

Sustainability reports are drawn from two annual award schemes: (a) Sri Lanka's Ceylon Chamber of Commerce (CCC) Corporate Citizen Sustainability Award and (b) the Association of Chartered Certified Accountants (ACCA) Sri Lanka Awards for Sustainability Reporting. Award scheme (a), focusing on overall sustainability

performance, lists 10 winning corporations and (b), an award scheme focusing on sustainability reporting, recognises 9 corporations. The CCC awards categorises winning corporations into two categories based on annual turnover (above and below 15 billion Sri Lankan rupees (LKR)) while ACCA adopts seven categories based on industry sectors (see below).

Among the 19 award-winning corporations, one (Diesel & Motor Engineering) is recognised in both award schemes. Two multinational companies (Standard Chartered Bank and American & Efird (Lanka)) do not produce country-specific reports and were therefore excluded from the sample. This led to a sample of 16 corporate reports from 2012/2013 across major industry sectors, with nine large and seven medium-sized corporations according to the CCC award scheme criteria. Fifteen are combined reports and one is a stand-alone report (Brandix Lanka Limited). The combined reports were reviewed in full but with greater attention to sustainability sections. Disclosures, interpreted in this paper as constituting both text disclosures and images, which draw connections with Buddhism were sought. A summary of the sample appears in Table 1.

**Table 1: Companies and their reports**

	<b>Name</b>	<b>Award Scheme</b>	<b>Sector</b>	<b>Ownership</b>	<b>Annual turnover in 2012 (LKR billion)</b>	<b>Report size (pp)</b>
1	Commercial Bank of Ceylon	CCC	Banking/Finance	Local/Listed	>15	486
2	National Development Bank	CCC	Banking/Finance	Local/Listed	>15	344
3	Sampath Bank	CCC	Banking/Finance	Local/Listed	>15	436
4	Aitken Spence	CCC	Diversified	Local/Listed	>15	260
5	Brandix Lanka Limited	CCC	Manufacturing	Local/Private	<15	82
6	Ceylon Tobacco Company	CCC	Manufacturing	MNC/Listed	>15	124
7	Singer Sri Lanka	CCC	Retail Trading/ Manufacturing	MNC/Listed	>15	218
8	Diesel and Motor Engineering	ACCA and CCC	Retail Trading	Local/Listed	>15	141
9	Access Engineering	ACCA	Civil Engineering/ Construction	Local/Listed	<15	152
10	Talawakelle Tea Estates	ACCA	Agriculture/ Plantation	Local/Listed	<15	228
11	John Keels Holdings	ACCA	Diversified	Local/Listed	>15	316
12	Expolanka Holdings	ACCA	Diversified	Local/Listed	>15	252
13	HDFC Bank	ACCA	Banking/Finance	Local Government owned/Listed	<15	184
14	Union Assurance	ACCA	Banking/Finance	Local/Listed	<15	348
15	Aitken Spence Hotel Holdings	ACCA	Leisure/Services	Local/Listed	<15	230
16	Nawaloka Hospitals	ACCA	Leisure/Services	Local/Listed	<15	140



## **Method of analysis**

The reports were analysed interpretively. First explicit references to Buddhist principles and values were sought. A keyword search was conducted searching the words Buddha, Buddhism and Buddhist and terms relating to Buddhist principles and values identified in the literature discussed above (the Four Noble Truths, the Noble Eightfold Path, the Law of Karma, compassion, moderation, interconnectedness, empathy, cooperation and contentment). A search for images that explicitly connoted Buddhism was also undertaken. Buddhist symbols embedded in images such as the image of Buddha, monks, and Buddhist ceremonies were identified. Each explicit disclosure found was examined and contextualised through a further close reading of the reports.

Reports were reread to search for disclosures (text and images) that offered implicit indications of Buddhism. Disclosures that did not directly refer to or include Buddhist principles, values or symbols, but still held some connection to Buddhism, constituted implicit mentions. Also, disclosures which the lead author (a Sri Lankan Buddhist) could discern a reference to Buddhism, yet a non-Buddhist/non-Sri Lankan might not identify such association, were considered as implicit. The placement and juxtaposition of the images and statements were also taken into consideration to understand how disclosures were related to sustainability.

The search for evidence of the influence of explicit disclosures of global institutions such as the GRI, UNGC, ISO and other voluntary standards were identified through a similar process. Statements on the adoption of GRI (including the GRI index), membership of the UNGC, and adoption of codes such as ISO standards were examples. Diagrams, flow charts referring to standards and guidelines were examples of images searched for. Implicit global influences, such as how the reports were structured relating to particular institutions, were also considered.

## **Findings**

### **‘Buddhist’ terminology within the reports analysed**

The keyword search generated limited results. Of the Buddhist principles related to sustainability earlier identified, compassion is the only one mentioned. The report of the Commercial Bank of Ceylon uses compassion to describe the management of staff  
“Through the compassionate management of its human capital, the Bank creates a dedicated team” (Commercial Bank of Ceylon, 2013, p.30). Singer Sri Lanka (hereafter Singer), a multinational company, referred to compassion in its local subsidiary report to indicate its connection with Sri Lankans. “Sri Lankans know that Singer Sri Lanka PLC is a compassionate and benevolent company and, as such, often turn to it in their moment of need” (Singer, 2013, p.86). This statement is incorporated in the sustainability section under the subheading “Fostering human rights and equal opportunity”. However, while reference to compassion is evident in both these statements, no specific reference to Buddhism is made, leaving the possibility of compassion being referred to as a universal principle.

Empathy, cooperation and contentment were also terms located in the reports; however their use is limited. Cooperation appears in three reports while contentment and empathy are each mentioned once. These terms were used in the reports to describe sustainability in relation to the commonly espoused social, environmental and economic dimensions. The terms are not framed as Buddhist values (e.g. “contentment” was used to indicate that ensuring employee contentment is a core priority of the corporation rather than as a Buddhist value).

### **More explicit disclosures relating to Buddhism**

Only five corporations (Nawaloka Hospitals, Sampath Bank, Singer, HDFC Bank, and Aitken Spence Hotel Holdings) explicitly disclose evidence of Buddhism in their

reports. All are listed companies. Four are local in the sense they are founded and headquartered in Sri Lanka and have their main operations in the country (see Table 1). One (Singer) is a subsidiary of a multinational; however the report is for the Sri Lankan operations.

Explicit disclosures on Buddhist principles and values are very limited, especially when compared to the total amount of information the reports contain (see Table 1). Buddhist principles and values represent a normative institutional influence. Sampath Bank's report contains three images associated with Buddhism (out of 92 images). Singer features an image of a Buddhist festival and a list of donations made to Buddhist temples on a single page in its report. Nawaloka Hospitals and HDFC Bank's reports include one image associated with Buddhism each along with paragraphs providing descriptions of the images. Lastly, Aitken Spence Hotels Holdings report contains a single sentence related to Buddhism in their report's sustainability section. What is interesting is that, with the exception of Aitken Spence Hotels's disclosure, explicit disclosures identified were images.

The most explicit reference in the reports is an image of Buddha in Nawaloka Hospitals report (Figure 1). The image illustrates Buddha and His disciples caring for a sick monk. The image is interpreted as portraying the value of empathy inferred by the Buddhist principle of compassion. While this image clearly represents Buddhism, there is no mention of Buddhist values or principles in the report beyond the report's title - "A Legacy of Care". It is commonly believed by Buddhists that one who cares for the needy with empathy pays due respect to and care for Buddha. The image is a clear representation of Buddhism which has both contextual relevance and cultural significance.



**Figure 1**

Source: Nawaloka Hospitals, 2013, p. i

Accompanying Figure 1 is a caption in Pali, the language in which most Buddhist discourses are documented. This represents a Buddhist stanza included in the Dhammapada (a Buddhist scripture enclosing a collection of discourses). An English translation is "Health is Our Greatest Wealth" (Nawaloka Hospitals, 2013, p.i). Physical wellbeing and mental soundness especially is given priority in Buddhism. This image is situated on the report's contents page followed by a brief description of the report title that explains the corporation's industry, healthcare. The description emphasises the importance of the corporation as a service provider rather than necessarily one that imparts Buddhist values of empathy despite the depiction in the image. The rest of this report does not contain any disclosures that explicitly denote Buddhism.

Sampath Bank's report (2013) contains an image captioned "blood donation at [bank-branch]" (p. 242) that portrays Buddhist monks as participants (Figure 2). It could be argued to portray the value of empathy. However, once again, no direct reference to Buddhism is acknowledged in the text. The image is in the report's sustainability section under the subtheme "empowerment of community" which comprises a series of photographs of community development projects held in rural Sri Lanka. A statement

under the subtheme reads òwe also recognise the role of supporting local cultures and some of our community projects reflect this important aspect that enriches our lives and inculcates valuesö (Sampath Bank, 2013, p.241). This image explicitly depicting Buddhist monks could be argued to be used to recognise the dominant value of giving identified within the local culture (Fernando and Almeida, 2012), or simply be representative of a cross-section of the population.



**Figure 2**

Source: Sampath Bank, 2013, p. 242

Sampath Bank's report also features Buddhist ceremonies (see Figures 3 and 4). These two images appear side by side in the report under the subheading òWork life balanceö. The subheading implies the value of moderation that needs to be embedded into employees' lives and introduces the aspect of spiritual wellbeing through these annual Buddhist ceremonies. According to Figure 3's caption, this image depicts a ceremony of chanting Dharma (Buddhist teachings). This religious and cultural event is believed to foster spiritual soundness (Fernando and Jackson, 2006). The image itself portrays a certain orderliness in the arrangement and postures of the people sitting on the floor. In the same vein, and as per the accompanying caption, Figure 4 depicts a Buddhist

ceremony of singing devotional songs celebrating Vesak. Vesak is celebrated by Buddhists in commemoration of Buddha's Birth, Enlightenment and Passing Away.



**Figure 3**

Source: Sampath Bank PLC, 2013, p. 220



**Figure 4**

Source: Sampath Bank PLC, 2013, p. 220

Two more images feature in Singer's and HDFC Bank's reports which explicitly depict Buddhist ceremonies. An image in Singer's report depicts a Buddhist procession. It is captioned "Supporting and sustaining our cultural events" (p. 86) and appears in the sustainability section of the report. A list of donations to Buddhist temples is stated below the image indicating corporate philanthropy. The other image, appearing in HDFC Bank's report, portrays a free food offering ceremony in celebrating Vesak, again highlighting the culture of giving. It appears under the subheading "Sustaining our staff" that describes religious and cultural activities organised by the Bank. The text that accompanies the image explicitly references its connection to Buddhism stating that "The Buddhist society of the Bank conducts a religious ceremony in the head office annually with financial contribution from the Bank and staff members" (HDFC Bank, 2013, p. 71).

Apart from the images mentioned above which allude to the social dimension of sustainability, a statement that explicitly discloses the Buddhist value of interconnectedness of all beings relating to both the social and the environmental

dimensions of sustainability is offered by Aitken Spence Hotel Holdings. This report incorporates a quote from the Dalai Lama: “Life must be characterised by a sense of universal responsibility not only human to human but also human to other forms of life” (Aitken Spence Hotel Holdings, 2013, p. 56). The quote appears under the subheading “Group sustainability strategy” juxtaposed with a figure that illustrates a set of closely nested circles depicting the key sustainability foci of the corporation at the core and community and environment towards the outer rings. The quote from the Dalai Lama appears to be employed to tie the value of interconnectedness of all beings to sustainability with a legitimate focus on the corporation. Attention now turns to a consideration of implicit disclosures.

### **Implicit disclosures related to Buddhism**

In addition to the above-mentioned disclosures found, one implicit disclosure was uncovered. Figure 5 is an image of two children planting a tree. It is incorporated in the sustainability section of the annual report of Access Engineering (2013) and has a caption of a national tree planting day at “Rajamaha Viharaya” (p. 78). The place of the campaign which denotes “an ancient Buddhist temple” is implied in the Sinhalese term “Rajamaha Viharaya”. Despite the image clearly depicting the closeness to nature, a non-Sri Lankan may not be able to understand the connection it holds with Buddhism. Thus, it is considered implicit. The image appears under the subheading, “Sustaining good practices” and surrounding text describes the corporation’s sustainability framework including its sustainability policy and the importance of preserving the planet. While not explicitly mentioning Buddhism or a particular Buddhist value, this image implies the Buddhist value of interconnectedness between humans and nature.



**Figure 5**

Source: Access Engineering, 2013, p. 78

Despite the strong presence of self-identified Buddhists among the general population of Sri Lanka and the potential one might see in Buddhism informing sustainability, the above analysis demonstrates that there is minimal evidence of Buddhism in the sustainability reports of award-winning corporations in the country. The next section moves to explore global institutional influences.

### **Explicit global institutional influences**

One of the salient attributes recognised in the analysis is that almost all the corporations included in the study pursue what is perceived as “best practice” in sustainability reporting. Adoption of the GRI framework is very prominent. Fifteen of the 16 corporations explicitly disclose that they follow the GRI. Sustainability is thus typically promoted through the triple bottom line approach that measures the impacts of activities across social, environmental and economic dimensions. For example, Access Engineering (2013, p.76) states “in this report, we have used the GRI framework to define our sustainability priorities along the Triple Bottom Line of People, Planet and Profit”.



The 15 corporations in this study adopt the G3 version of the GRI framework ó the most recent iteration for the timeframe analysed. As per GRI guidance, 13 of the 15 reports include an index listing the indicators reported on. As would be expected, not all corporations report on all indicators. Given the considerable amount of flexibility built into the GRI framework and the provision of six levels of compliance: A<sup>+</sup>, A, B<sup>+</sup>, B, C<sup>+</sup>, and C the corporations apply GRI in various ways. Only one (Diesel & Motor Engineering) complies with the level of A<sup>+</sup>. The others have varying levels of application from C to B+. Explicit disclosures which state the adoption of GRI were found in the sustainability sections of the reports with several repeating the adoption in other sections including the Chairman's/CEO's statement, management discussion and analysis, and third party assurance.

External verification or third party assurance on sustainability reporting was a further explicit disclosure. Eight reports incorporate assurance reports from accountancy and/or consultancy firms. Independent assurance on sustainability reporting/performance is issued against GRI as well as in the case of four reports the international consultancy firm, AccountAbility's AA1000 Assurance Standard (see Table 2 for details).

Another international practice mentioned in six reports was membership of the UNGC. Being seen to abide by the 10 principles of the UNGC seems to confer a sense of being a responsible company. Four areas emphasised by this voluntary initiative (human rights, labour standards, environment and anticorruption), could be considered key aspects potential international stakeholders (e.g. investors) are interested in, especially in relation to the Sri Lankan context. For example, Commercial Bank of Ceylon (2013) reports that 'as an active member of the UNGC initiative [it] is committed to safeguarding of human rights by upholding the principles of Global Compact and preserves human rights values and practices in all its operations' (p.26).

In addition, a series of international standards on sustainability initiatives are followed by 11 of the corporations. Standards on environmental management systems (ISO 14000), quality management systems (ISO 9000), energy management systems (ISO 50001), food safety management systems (ISO 22000) and Occupational Health and Safety Assessment Series (OHSAS) are some examples (see Table 2 below).

An important feature of these global institutions is that they promote the standardisation process by working collectively and being closely connected to one another in terms of the practices recommended and adopted (Brown *et al.*, 2009). The collective influence exerted by such global institutions facilitates the spread of institutional isomorphism and arguably builds trust that global standards and practices have been adhered to by these Sri Lankan corporations. Building on this discussion, the implicit influence of global institutions in the sustainability reports is discussed next.

### **Implicit global institutional influences**

More subtle influences of the global institutions and their relationships to each other are observable. Brown *et al.* (2009) postulates that international business organisations such as the International Chamber of Commerce which is closely linked to its national members are increasingly participating in GRI events, working groups and consulting. Analysis of these sustainability reports signals that this activity appears to be occurring. Seven of the eight winners of the (CCC) award scheme followed the GRI guidelines in reporting their sustainability performance. A summary of the main findings is presented in Table 2.

**Table 2: Summary of findings**

	<b>Name</b>	<b>Disclosures - Buddhism (Explicit/Implicit)</b>	<b>Buddhist principles/ values</b>	<b>Global standards and external verification (Explicit)</b>
1	Commercial Bank of Ceylon	-	Compassion* Contentment*	GRI; UNGC; AA1000AS; EV
2	National Development Bank		Empathy*	GRI EV
3	Sampath Bank	Three images (p.220;242) ó Explicit	Cooperation Cooperation*	GRI EV
4	Aitken Spence	-	Cooperation*	GRI; UNGC; ISO 14001; ISO 9001; ISO 22000; ISO 50001
5	Brandix Lanka Limited	-	-	GRI; ISO 50001 EV
6	Ceylon Tobacco Company	-	Cooperation*	Sri Lanka Financial Reporting Standards
7	Singer Sri Lanka	Image (p.86) ó Explicit	Compassion*	GRI; ISO 9001
8	Diesel & Motor Engineering	-	-	GRI; UNGC ; AA1000AS; ISO 14001; ISO 9001; IIRC EV
9	Access Engineering	Image (p.78) ó Implicit	Interconnectedness	GRI; UNGC ; AA1000AS; ISO 14001; ISO 26000; ISO 9001; OHSAS 18001:2007
10	Talawakelle Tea Estates	-	-	GRI; ISO 22000
11	John Keels Holdings	-	-	GRI; UNGC ; ISO 14001; AA1000AS; ISO 9001; ISO 22000; OHSAS 18001 EV
12	Expolanka Holdings	-	-	GRI; ISO 14001; ISO 9001
13	HDFC Bank	Image (p.71) ó Explicit	Cooperation	GRI; IIRC
14	Union Assurance	-	-	GRI EV
15	Aitken Spence Hotel Holdings	Quote (p.56) ó Explicit	Interconnectedness	GRI; UNGC ; ISO 14001; ISO 9001; ISO 22000, ISO 50001
16	Nawaloka Hospitals	Image (p.i) ó Explicit	Compassion Empathy	GRI; ISO 9001; ISO22000 EV

Key: GRI = Global Reporting Initiative; UNGC = UN Global Compact;  
AA1000AS = AccountAbility 1000 Assurance Standard; EV = External Verification provided;  
ISO = International Standard Organisation; OHSAS = Occupational Health and Safety  
Assessment Series; IIRC = International Integrated Reporting Council

\*findings from keyword search

## Discussion

Despite operating in a context where Buddhism is prevalent, disclosures relating to Buddhism in the sustainability reports of the companies analysed are extremely limited.

This finding signals that Buddhism is not influential in the local field of corporate sustainability reporting as it does not appear to influence what is reported or how it is reported. Further, the finding suggests a disconnection between the practice of sustainability reporting and the national context, as also discussed by Milne and Gray (2013). The institutionalisation of sustainability reporting encourages Sri Lankan companies to respond to global influences such as GRI, UNGC to appear legitimate and stable. The companies appear on par with other global and local corporations in the field of sustainability reporting - despite their daily routines potentially operating independently of such global practices.

A plausible cause of the disconnection between the practice of sustainability reporting and the national context emerges through an examination of how and why sustainability reporting is spreading in the way it is (Higgins and Larrinaga, 2014, p.273).

Sustainability reporting can be considered to occur, at least in part, as a response to various pressures, expectations, and social change and how the corporation interprets and prioritizes these (Buhr *et al.*, 2014, p. 59). The analysis of the Sri Lankan sustainability reports in this study reflects previous assertions that large and influential institutional stakeholders such as multi-agency initiatives, consultancies, local/international accounting professional bodies and large financial institutions play a

dominant role in influencing sustainability reporting (Brown *et al.*, 2009; Milne and Gray, 2013).

A common criticism laid against such institutionalised practices is that the information generated fails to represent a reasonable picture of the impacts of and on local institutions and social conditions (Buhr *et al.*, 2014). Buhr *et al.* (2014) state that it is anticipated that the act of corporate reporting leads to a public dialogue which forms the public opinion to which they are responding (p. 59). It could be argued that unless the local context is represented in reports, the effectiveness of the reports as a vehicle of communicating meaningful information to create a public dialogue on sustainability is likely to be reduced. Furthermore, reliance on standardisation influenced through global institutions could sideline potentially relevant local institutions that could perhaps foster sustainability. Global institutions are also critiqued as to their ability to foster systems level changes (Buhr *et al.*, 2014).

The disconnection between sustainability reporting practice and Buddhism could represent a decoupling effect caused by a greater pressure for ceremonial conformity with global standards than with the values and norms of Buddhism. A few images and some text portray some connections to Buddhism and a sense of local inclusivity but the reports are largely secular documents giving a sense of a secular corporate world. However, drawing conclusions about this decoupling, including its causes, is beyond the scope of this study. Such an analysis would be beneficial but would require examination into, for example, the actual patterns of organisational behaviour including organisational actors' work routines which are not able to be ascertained solely through an analysis of the corporate sustainability report.

It is interesting that disclosures which have a connection with Buddhism are more often images than text. Davison (2007) suggests that images/photographs help stakeholders to

relate to the organisation and how they understand and feel about it. Davison (2007, p. 133) states that the message of the disclosure is illuminated by the way in which photographs highlight, complement and supplement information more traditionally communicated in numbers and texts.

The disclosures reveal that Sri Lankan corporations, at least those in this study, embrace institutional mechanisms like the GRI framework and other voluntary international standards. These mechanisms lead to institutional isomorphism (DiMaggio and Powell, 1983). Consequently, the sustainability reports appear only marginally different from other corporate sustainability reports prepared following similar global standards. Sustainability reporting is a voluntary practice shaped through global reporting practices rather than the predominant norms and values in Sri Lanka (Beddewela and Herzig, 2013). Normative pressures exerted by the global professional institutions like the GRI in terms of setting the societal expectations through social values and norms were also clearly observable (de Villiers and Alexander, 2014). Sustainability award schemes also provide a forum for the establishment of norms about expected behaviour in corporate sustainability reporting including adoption of the GRI framework and external verification. The symbolic potential of winning sustainability performance/reporting awards, demonstrating compliance with social expectations, is likely to influence sustainability reporting among Sri Lankan corporations, as elsewhere. Global institutions seem more powerful and influential, and in turn visible, in sustainability reports than do prevalent local institutional influences as Buddhism, even within a Buddhist culture, and where connections with sustainability are relatively obvious and known within the general population. Mimetic isomorphism observed through the content of the reports depicts adoption of the GRI as the legitimate standard for sustainability reporting which represents a taken-for-granted assumption of Sri Lankan

corporations. It appears that in order to gain and enhance legitimacy and recognition on a global stage as well as locally in awards schemes, corporations tend to emulate well-established peer organisations' practices.

As a result of the normative influences observed, corporate values, principles and guiding philosophies represented through the corporate sustainability reports of the selected Sri Lankan companies are far more aligned with the guidelines and codes of conducts influenced primarily by global standardisation rather than Buddhist values and/or principles grounded in the context in which these reports are generated. This finding is in line with previous research in developing countries which has found sustainability reporting to be highly influenced by global standardisation (Islam and Deegan, 2008; Kamla, 2007; Kuasirikun and Sherer, 2004). To the extent Buddhism is present in the reports, it is through allusions to caring, compassion, interconnectedness and corporate giving linked to traditional Buddhist ceremonies. However, despite Sri Lankan corporate actors' noting an inclination towards giving and sharing of wealth entrenched in a culture that is influenced through Buddhism (Kumarasinghe and Hoshino, 2010), corporate philanthropy featured in the reports analysed mostly appears to be aligned with the UNGC's principles rather than the local institution of Buddhism. This finding indicates the decoupling effect which depicts that Sri Lankan sustainability reports tend to conform to external structures of UNGC perhaps for greater acceptance rather than the prevalent influence of Buddhist values and norms which could be more useful in promoting sustainability in the local context. Further, social, rather than environmental dimensions of sustainability, were more readily observable in connection with Buddhism which is consistent with Kuasirikun and Sherer's (2004) who saw in their study of community disclosure Buddhism's connection only in religious donations.

The global institutional context is therefore seen to play a crucial role in framing the case for sustainability reporting (Brown *et al.*, 2009, p.574), more so than the local context. Standardised practices alone are arguably insufficient to establish a strong positive impact on society and nature, and may perpetuate business-as-usual (Buhr *et al.*, 2014; Milne and Gray, 2013). Almost all the sustainability reports analysed employ a triple bottom line approach to the reporting of sustainability, likely the result of the GRI framework. The GRI guidelines are very much a work in progress and the organizations which comply with the GRI are somewhat short of any serious discharge of social and environmental accountability (Milne and Gray, 2013, p. 18).

## **Conclusion and future directions**

Buddhism would seem to have the potential to inform sustainability – yet there appear barriers to its application and representation in the corporate world. It would seem global institutions which are dominant in relation to reporting limit the potential for local institutions that have the potential to transform business-as-usual. The findings in this paper begin to problematise this disconnection between the institutions prevalent in the local context and the corporate representations portrayed through sustainability reports. However, further consideration of the consequences of this disconnection is needed. It is not solely the needs of powerful stakeholders (or institutions) that drive the need for sustainability and accountability information – the issues involved are wider and more important than that (Buhr *et al.*, 2014).

Global standardisation in the form of powerful global institutions poses a challenge to incorporating and representing locally prevalent institutions in corporate sustainability reporting. The normative influence of local institutions prevalent within a particular context (such as Buddhism considered here) could hold deeper connections to the roots of its society and culture that, in turn, could allow stronger connections with humanity



and nature. Despite the GRI guidelines offering a usable format and content as parameters for reporting corporations, 'standardised and commodified information in itself cannot be a strong instrument for empowering or mobilising social action' (Brown *et al.*, 2009, p. 579). Sustainability reporting practice closely woven with the local cultural values is likely to encourage active stakeholder engagement and representation of local institutions while enabling sustainability reporting to appear more innovative, relevant and potent as a driver of positive change.

Institutional fields evolve and the composition and power of participants that redefine institutions change (Hofmann, 1999; Scott, 2014). As such, suggested policy and practice implications drawn from this study relate to changing the institutional field and its prevalent forces. While a regulatory force (e.g. government regulation) is likely to have the most impact through coercive pressure there are other potential ways in which the field could evolve. Global and local professional institutions could take the lead in fostering change. New guidelines could be issued by the GRI which recognise and promote local influences and their importance. Report assessment criteria for local award schemes could be developed and introduced. Sri Lanka's Ceylon Chamber of Commerce and the ACCA could encourage connections predominant in Sri Lankan culture such as Buddhist principles and values aligned with sustainability and incorporate these into corporate sustainability reporting award assessments. Ultimately, global and local institutions that influence the sustainability reporting field could work together in shaping the development of reporting standards and practices (Higgins and Larrinaga, 2014) in a way which is more locally relevant and potentially more sustainability enabling.

Further research which explores the possible reasons for the prevailing disconnection between local institutions that might promote sustainability and corporate sustainability

reporting practice requires a closer examination of pressures on report preparers as well as a consideration of the purpose and audience of such reports. A consideration of how corporate reporters interpret institutional pressures and how they are being affected is an area for future investigation. Sustainability reports that cater to the requirements of professional institutional networks and investors are unlikely to drive sustainability (Buhr *et al.*, 2014; Milne and Gray, 2013). Thus, how individual organisational actors' values and beliefs impact the sustainability reporting process, the role of the leadership in this regard and how such personal values shape the enactment of sustainability reporting practice at the organisational level need to be explored. It is also important to explore whether corporations such as those that follow globally accepted best practices enable strong positive connections with society and nature beyond their reporting disclosures. There is a sense in which reliance on global institutions disconnect reporting from its local cultural context, and thus the routines developed can potentially lack meaning for those participating in them. The 'secular' presentation of the corporation presents its own orthodoxy.

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## Appendix 1: Data sources

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## Chapter 4 / Paper 3

### Does Buddhism Enable a Different Sustainability Ethic at Work?

#### Abstract

This paper examines how sustainability managers in a Buddhist country context make sense of sustainability and the extent to which they see themselves as able to enact their private moral positions at work. Analysis of interviews with 25 managers involved with sustainability initiatives in Sri Lankan organizations reveals differences between private moral positions, conventional and enacted morality. Buddhist values that typically shape managers' private moral positions on sustainability – interconnectedness, moderation, empathy, and reciprocity – tend not to be reflected in the organizations in which they work. The conventional emphasis in organizations is typically a measure-and-manage approach to sustainability, with only a few organizations reported as displaying more extensive concern for the environment and for community needs and employee wellbeing. Managers' enacted morality is found to be based on the prioritisation of economic concerns in the organizations in which they work, and the perceived importance of a secular view. Buddhism has potential to inform sustainability, but its actual enactment is problematic as individuals' moral positions do not translate easily to collective enactment, even in a predominantly Buddhist country context.

**Keywords:** Buddhism, systems thinking, sustainability, managerial sense-making, Sri Lanka

## Introduction

Appreciation of the multifaceted relationships and connections between the parts of a system and the function of the whole, known as systems thinking, is widely called for in understanding and enacting sustainability (Capra, 2002; Gladwin et al., 1997; Meadows et al., 1992; Rimanoczy, 2013; Roome, 2012; Starik and Rands, 1995). Systems thinking fosters a sense of interconnectedness that leads to a more relationship-based way of experiencing the world (Laszlo et al., 2014, p. 13). In the case of sustainability, it involves appreciating the connections between self and others and the natural environment (Gladwin et al., 1997; Rimanoczy, 2013). Seeing the world as a complex system, as opposed to a mechanistic one, and appreciating that humans are driven by care and concern for each other and their world, are at the core of enabling sustainability (Ehrenfeld, 2008, 2012). Systems thinking can enable actions that reinforce broader notions of caring and commitment. A recent appraisal of shamanistic thinking among selected management and organizational scholars (‘intellectual shamans’) sees the world in need of healing, and tends to project a positive vision to strive for, making connections across boundaries and unravelling interdependencies (Waddock 2015). Deep spiritual connections and traditions are often drawn on.

Buddhism, variously described as a philosophy, religion or way of life (Daniels, 2007, 2011; Johansen and Gopalakrishna, 2006), privileges systems thinking and concern for human and non-human wellbeing (Sheng-Yen, 2001; Daniels, 2007). For its adherents, Buddhism is seen to pave the way to the cessation of suffering (liberation) through an understanding of the nature of reality being based on the relationship between cause and effect (Rahula, 1978). Individual meditative practice is said to lead to greater realisation of the interdependent nature of all phenomena and to foster compassion (Sheng-Yen, 2001). Links have been made between Buddhism and sustainability (Daniels, 2007; 2011; Sivaraksa, 2011) including in the organizational context (Lennerfors, 2015;



Muyzenberg, 2011; Prayukvong and Rees, 2010), but the latter are regarded as more tentative than definitive. Whether Buddhism has specific relevance in relation to sustainability practice in corporate settings is not well explicated. And the extent to which Buddhism informs managers' private moral positions and sense-making around sustainability, and whether it makes a practical difference, has not been previously researched. It is not known whether or not sustainability managers bring to their work shamanistic capacities of healing, connecting/boundary spanning and sense-making in the service of a better world (Waddock, 2015).

The aim of this paper is to examine the possibility of sustainability managers enacting Buddhist values and beliefs at work in a predominantly Buddhist country context. It can be construed that both sustainability and Buddhism – while having potential to induce wider scale change and benefit – are challenging to organizations. It is widely recognised that achieving sustainability requires organizations to go beyond business-as-usual, incremental change and eco-efficiency (Ehrenfeld, 2012; Gladwin et al., 1995; Starik and Rands, 1995). Sustainability is less an organizational level construct than a large-scale systems one entailing complex connections with society and nature. Buddhism is more an individual level construct than an organizational one. Can these levels be transcended? There is an argument that change starts with individuals. But does it? What might get in the way in corporate settings? Studies by Wright et al. (2012) and Allen et al. (2015) emphasize that economic growth prioritisation by managers allows them to accommodate contradictions within their personal views and what they do about sustainability issues in their organizations. This research seeks to provide insight into whether managerial sense-making and experience could be different in a predominantly Buddhist country context, and whether such a context does inform

different kinds of organizational action towards sustainability based more on systems thinking.

The paper is structured as follows. Detail on Buddhism's connection to sustainability in the organizational context is offered. Managerial sense-making around sustainability is then expanded upon. A description of the research context is provided and the data sources and method of analysis described. Findings are presented, followed by a discussion and conclusion, along with implications for practice and directions for future research.

### **Buddhism and sustainability – and the potential for organizational enactment**

Common Buddhist principles identified in the literature relating to Buddhism, sustainability and organizational practices are The Four Noble Truths, The Eightfold Path and The Law of Karma (described in more detail below), and compassion for all living beings ó human and non-human. In an organizational context, Buddhism has been seen as offering moral values of interconnectedness, moderation, and empathy (Daniels, 2007; Fan, 2009; Lamberton, 2005; Muyzenberg, 2011; Prayukvong and Rees, 2010; Valliere, 2008). Buddhist influence has been discerned in relation to organizational decision making and problem solving (Daniels, 2007; Fan, 2009; Muyzenberg, 2011; Valliere, 2008), leadership (Muyzenberg, 2011), human resource practices (Johansen and Gopalakrishna, 2006; Prayukvong and Rees, 2010), and change and learning (Fan, 2009; Johansen and Gopalakrishna, 2006). These indications suggest potential for Buddhist influence to transcend individual practice, and to take root in modern organizations.

The Four Noble Truths which explicate suffering, the cause of suffering, cessation of suffering and the path to cessation of suffering constitute a core Buddhist teaching

(Rahula, 1978). Daniel (2007) asserts that the Four Noble Truths provide a logic and means to help resolve this tension between in-grained economic system imperatives and enable transformation to sustainable human economies (p. 155). The first truth, suffering, is seen to be a fundamental condition of human reality. The second truth explains the origin of suffering which denotes the habitual craving for worldly possessions in search of happiness (Daniel, 2007). According to Daniel (2007), the First and the Second Noble Truths provide the basis for understanding the causes for unsustainability. The Third Noble Truth establishes the foundation for ultimate wellbeing through gaining the understanding that suffering can be overcome through mental attitude and training, and appropriate action (Daniels, 2007, p. 162). The Fourth Noble Truth forms the means to end suffering found by following the Noble Eightfold Path.

The Noble Eightfold Path delivers the understanding and actions required for ending suffering - and achieving Nirvana. The eight aspects have a natural flow from wisdom (right understanding and right aspiration) to moral commitment (right speech, action and livelihood) to mental regulation (right effort, mindfulness, and concentration) (Daniel, 2007, p. 162). The Noble Eightfold Path's right livelihood is seen to form the basis of Buddhist economics. Schumacher (1973) and other scholars in this field (Daniels, 2007, 2011; Sivaraksa, 2011; Zsolnai, 2011) hold that economies should ensure a sufficiency of material wellbeing through livelihoods that provide for the welfare of all. Simplicity and non-violence (including towards nature) are key aspects of Buddhist economics (Schumacher, 1973). Lennerfors (2015) sees the Eightfold Path providing insights into long-term wellbeing aligned with the changing spirit of capitalism. According to Lennerfors (2015), the Noble Eightfold Path could provide an

underlying philosophy for developing the ethics and culture of an organization that will enable change towards sustainability.

The Law of Karma enables identification with the wider community and nature through awareness of cause and effect, action and reaction ó put simply, through the realisation of interconnectedness. Interconnectedness underscores the mutual interaction between cause and effect, and elucidates that ðhuman existence is not isolated but is intimately intertwined with society and natureö (Prayukvong and Rees, 2010, p. 79). For Buddhists, the Law of Karma ðis a natural lawö (Rahula, 1978, p. 32). Action is seen to be driven through volition and to produce effects that can be good or bad. Thus, Karma is not deterministic but can be modified by present choice (Macy, 1979). Identification with a widening sphere of human communities, the biosphere and all species, and the capacity for choice could offer managers a different platform for pursuing sustainability initiatives. Insight gained through Law of Karma has been seen to inform decision making and leadership in organizational contexts (Daniels, 2007; Muyzenberg, 2011).

Compassion is a feeling of empathetic relationship in experiencing the suffering of others (Munindo, 1997). Compassion towards all beings both humans and non-humans is underpinned by both The Four Noble Truths and the Law of Karma. Puntasen (2007) explains that there is no sense in inflicting more pain on other beings to make one's own self better off according to the First Noble Truth of suffering. The right aspiration embedded in the Noble Eightfold Path helps nurture thoughts that are conducive towards loving kindness for all beings (Lamberton, 2005). Being compassionate enables good results towards one's own self and all others ó and is seen to lead to cooperation rather than competition, thus enhancing prospects for sustainability (Puntasen, 2007).

Among other religions in the world that uphold certain ideals of moral behaviour, Buddhism's distinctiveness is expressed through the view of the self and the world as an

interdependent / interconnected process (Macy, 1979). Macy (1979, p. 38) further states that morality in Buddhism is founded on this interdependence that "reveals a reciprocal dynamic between personal and social transformation". However, Western stereotypes describe Buddhism as a path of personal salvation "focused more on disengaging, rather than engaging with, society" (Bond, 2004, p. 2). Lennerfors (2015) critiques the reception of Buddhism in the West "as a meditative cure with which to cope and provide inner peace and as a philosophy of harmony" (p. 70) claiming that it tends to "overlook critical aspects in the tradition of Buddhism that are suited to the present and the future" (p. 69). According to Macy (1979) despite the ethical aspect of Buddhism being clear, relatively little attention has been paid to understanding the rationale or basis for such moral action that would enable a deeper level of understanding of the connection between self and the world. Buddhism's systemic focus - most generally understood at an individual level of consciousness - is of interest as a possible basis for bringing an alternative perspective to sustainability in corporate settings.

### **Managerial sense-making around sustainability and religion at work**

Despite increasing interest in the construct of sustainability in management and organizational studies, its interpretation is commonly accepted to be complex and contested (Banerjee and Bonnefous, 2011; Gladwin et al., 1995; Harris and Tregidga, 2012; Schein, 2015). Milne et al. (2006, p. 802) discern that on one hand sustainability is conceptualised as being about "incremental reforms to the status quo" and on the other "radical reorganization and restructuring of society along ecological principles" in that much is needed to be done to heal the world. Much organizational action towards sustainability is in fact remedial in the sense of attaining eco-efficiencies or greening that help reduce unsustainability "as opposed to creating systemic change in attaining sustainability (Ehrenfeld, 2012; McIntosh, 2015).

Considerable work has been done on the subject of how sustainability is variously understood, including by managers. Byrch et al. (2007) discern that managers tend to emphasize economic growth and development over social and environmental wellbeing, whereas people promoting sustainability highlight radical, transformational, ecological and restorative models. Notably, those tasked with promoting sustainable business hold a combination of these views. Allen et al. (2015) elucidate how managers accommodate conflicting understandings of sustainability allowing both economic and ecological dimensions. They tend to distance at-work sustainability issues from themselves and subjugate their own opinions within an overall discourse about economic growth having priority. Wright et al. (2012) explicate how different managers respond to sustainability based on their understanding of climate change. They identify that managers with deep understanding of the impacts of climate change tend to act as change agents, fostering sustainability in their organizations. Most studies on managerial sense-making around sustainability are conducted in Western, developed country contexts.

As an organizational imperative, sustainability impacts not only the managerial life of corporate actors, but also their very sense of self as individuals (Wright et al., 2012; Sveningsson and Alvesson, 2003). The expression of one's religious (or moral) stance can be considered an integral part of knowing "who you are" (Gebert et al., 2014; Lips-Wiersma and Mills, 2002). This religious stance may influence managerial identities in relation to sustainability especially in contexts where a particular religion predominates. Hoffman (2010) stresses that managers' spiritual inclinations allow them to be aware of the deep connections with their own self and the environment and strive for a reconciliation of their own values with those of the organizations. Such inclinations permit managers to challenge the dominant values prevailing in the organization such as economic growth prioritisation in organizations, and act as change agents of

sustainability drawing on their past experiences aligned with their religion (Hoffman, 2010) or other beliefs.

However, there are risks involved with religious expression, particularly in secular workplaces (Gebert et al., 2014; Hoffman, 2010; Lips-Wiersma and Mills, 2002).

Gebert et al. (2014) highlight the importance of being cognizant of the risks of making known one's religious identity and beliefs and possible resultant relational conflicts within organizations. Relational conflicts can involve emotional tension that manifests in heated debates or in the tendency to avoid one another both of which adversely affect group collaboration and performance. These risks are further aggravated by the social and environmental context that is beyond organizations' control (Gebert et al., 2014). In this regard, fostering a conducive organizational culture with norms that enable tolerance and respect for diversity is considered important.

Individual differences in understanding sustainability and different religious or moral stances present both challenges and opportunities in the workplace – not least in a country like Sri Lanka.

## **Research context**

This study seeks to explicate the personal and social meanings of sustainability as they play out in sustainability managers' everyday work realities in a country context where Buddhism is prevalent. Buddhism was introduced to Sri Lanka 2,600 years ago (Hayashi-Smith, 2011). The most common school of Buddhism in the country is Theravada (Berkwitz, 2003) which privileges the ancient teachings of Buddha. Seventy percent of Sri Lanka's population self identifies as Buddhist (Department of Census and Statistics, 2014), with the remainder identifying different religions - mainly Hindu, Islam and Christian. Although Sri Lanka may be considered a multi-religious country, Buddhism is seen to have a dominant influence (Berkwitz, 2006).

Despite Buddhist influence being inextricably woven into the fabric of the national culture, business models that have been applied to Sri Lanka to date are largely based on Western ideologies (Kumarasinghe and Hoshino, 2010, p. 10). Among other possibilities that have caused Sri Lankans to embrace Western ideologies are the influence of colonization (Bond, 2004), radical economic liberalization (Kelegama, 2004), and a three-decade-long ethnic conflict that came to an end in 2009 (Kumarasinghe and Hoshino, 2010). Buddhism was noticeably under attack during colonial rule which ended with Sri Lanka's independence in 1948 (Bond, 2004; Hayashi-Smith, 2011). A Western stereotype of Buddhism as 'world denying' was circulating in Sri Lanka and both government and Christian missionaries tried in various ways to show that Buddhism was not relevant to modern society (Bond, 2004, p. 2). According to Bond, Sinhala Buddhists relied on their religious heritage for guidance in rediscovering their national identity after independence and a Buddhist resurgence occurred. Economic liberalization, adopted as a solution for the country's economic problems, impacted the country's industry, governance and social welfare (Kelegama, 2004). Social democracy was severely affected during the period of ethnic conflict highlighting the need to incorporate the 'ethnic pluralism of Sri Lankan society as well as the social rights dimension' in its political systems and policy in order to ensure the well-being of its citizens (Jayasuriya, 2001, p. 120). Buddhism was identified as a politicized 'nationalist project that abstracted it from its spiritual identity' (Hayashi-Smith, 2011, p. 160). Efforts towards ensuring social democracy may have thus encouraged organizations to adopt more dominant Western ideologies, with the effect also of enhancing legitimacy in the global business world. Furthermore, setbacks to the country's development due to the ethnic conflict (Arunatilake et al., 2001) appear to have resulted in government prioritisation of economic growth with a tendency to



curtail social welfare spending in health and education (Sanderatne, 2011) in post-conflict Sri Lanka.

Prior research that explores connections with Buddhism in relation to business practices in Sri Lanka is limited. A few studies identify connections between Buddhist culture in relation to work ethics (Nanayakkara, 1992; Niles, 1999), decision making (Fernando and Jackson, 2006), managerial perceptions and beliefs (Kumarasinghe and Hoshino, 2010; Thoradeniya et al., 2015) and employee welfare practices connected with corporate social responsibility (Fernando and Almeida, 2012; Fernando et al., 2015; Nanayakkara, 1997; Perry, 2012; Perry et al., 2015). Despite evidence of Buddhist cultural influence shaping corporate sustainability programs on work ethics and/or environmental projects, Fernando et al. (2015), Goger (2013), and Perry (2012) identify that such projects are mainly driven by the business case that aims to gain competitive advantage and achieve cost-savings. Further, Thoradeniya et al. (2015) discern that Buddhism significantly affects managers' values and beliefs in engaging in sustainability reporting particularly in non-listed, mostly family-owned business than in large listed companies. They suggest that leaders of non-listed companies are driven by their Buddhist beliefs in decision making whereas managers from large, listed companies are more likely bound by the adoption of economic rationality characteristic of dominant Western economies. Overall, the case for Buddhism influencing corporate practices seems, as above, to be overshadowed by economic prioritisation.

## **Research method**

This study focuses on connections made with Buddhism and experiences enacting Buddhist philosophy at work through an analysis of interviews with 25 managers involved in sustainability initiatives in business organizations in Sri Lanka. It draws on the approach Fineman (1997) used to examine how the social/political contexts of

managers' organizational lives interacted with and defined the green corporate agenda. Three foci adopted from Fineman's work are: (1) managers' private moral positions on sustainability; (2) conventional moral positions of organizations involving the translation or non-translation of these private moral positions into work-roles; and (3) managers' enacted morality. According to Fineman (1997) managers' private moral positions represent their internalised views of right and wrong that are shaped through parental, community and religious influences. Conventional morality emphasizes the organizations' stance & in this study the focus is the organizations' stance on sustainability which is represented through public statements including corporate mission statements and codes of ethical conduct. Managers' enacted morality is 'what they do (or say they do)' (Fineman, 1997, p. 32) & in this study in relation to sustainability in their workplaces. It includes their emotions, rationalisations and political processes involved. This approach has also been adopted by Harris and Tregidga (2012) in exploring the challenges faced by human resource managers in New Zealand in relation to enacting their private moral positions on environmental sustainability in their work environment.

The 25 interview participants for the current study came from 22 organizations and a variety of industry sectors in Sri Lanka. Eighteen organizations had won sustainability awards and four others were recruited into the sample based on their known sustainability initiatives. Three organizations had two participants take part in a joint interview. Participants were middle or senior level managers with responsibility for and involvement with sustainability initiatives. All possessed some understanding of Buddhism irrespective of their religion, Table 1 provides a summary of the participants.

**Table 1: Interview participants**

#	Gender	Position	Religion	Organization Type	Organizational Sectors
1	Male	Environmental Engineer	Buddhist	Listed/MNC	Manufacturing
2	Male	Manager of Corporate Planning	Buddhist	Listed/Local	Construction
3	Male	Senior Executive - Sustainability	Buddhist	Listed/Local	Diversified
4	Male	Director of Sustainability	Buddhist	Listed/Local	Leisure/services
5	Male	Chief Executive Officer	Buddhist	Non-listed/Local	Manufacturing
6	Male	Assistant General Manager - Finance	Buddhist	Listed/Local	Banking/Finance
7	Male	Senior Executive - Sustainability	Christian	Listed/MNC	Manufacturing
8	Male	Business Development Manager	Buddhist	Listed/Local	Retail/Trading
9	Male	Senior Executive - Sustainability	Islam	Listed/Local	Diversified
10	Male	Chief Financial Officer	Buddhist	Listed/Local	Banking/Finance
11 (a)	Male	Head of Sustainability & Enterprise Risk Management	Buddhist	Listed/Local	Diversified
11 (b)	Female	Senior Executive - Sustainability	Buddhist	Listed/Local	Diversified
12	Male	Assistant General Manager	Buddhist	Listed/Local	Diversified
13	Male	Manager of Quality assurance and R&D	Buddhist	Non-listed/Local	Manufacturing
14	Male	Manager of Sustainability and Communication	Buddhist	Non-listed/Local	Manufacturing
15	Male	Deputy General Manager (DGM) of Human Resources	Buddhist	Listed/Local	Manufacturing
16	Male	Manager of Corporate Planning	Buddhist	Listed/Local	Leisure/services
17 (a)	Female	DGM of Legal Affairs	Buddhist	Listed/Local	Banking/Finance
17 (b)	Female	DGM of Human Resources	Buddhist	Listed/Local	Banking/Finance
18 (a)	Male	DGM of Marketing and Business development	Buddhist	Listed/Local	Banking/Finance
18 (b)	Male	DGM of Human Resource Development	Buddhist	Listed/Local	Banking/Finance
19	Male	Manager of Human Resource Development	Buddhist	Listed/MNC	Retail/Trading
20	Female	Senior Manager - Sustainability	Islam	Listed/MNC	Banking/Finance
21	Male	Assistant General Manager	Christian	Listed/Local	Agriculture/Plantations
22	Male	DGM of Marketing	Buddhist	Listed/Local	Banking/Finance

MNC, multinational corporation

Semi-structured interviews conducted by the lead author (a Sri Lankan and practising Buddhist) took place in the managers' workplaces. They lasted between 40 to 120 minutes. Most participants were enthusiastic to share their views on Buddhism and

sustainability, but some were more reluctant to comment on Buddhism in relation to their workplaces. All participants communicated in English, considered the language of business in Sri Lanka. The participants were allocated a number as depicted in Table 1, using (a) and (b) where there was more than one participant from an organization.

In the first stage of the analysis, interview transcripts were read and reread several times to obtain a thorough understanding of the nature of the responses. The content of the transcripts was categorised into private moral positions, conventional morality and enacted morality. This categorisation was not directly extractable from different parts of the interviews, but, rather, required drawing quotes from across entire interviews. In the second stage of the analysis, the content under these three broad themes was further broken down into subthemes that emerged from the data. The themes identified gave rise to the following findings.

## **Findings**

### **Personal morality: Private views on sustainability**

The main influences on participants' personal beliefs were identified as religion/philosophy and family upbringing/life experiences. Fifteen participants referred to Buddhism as the main influence in their understanding of sustainability. They referred to Buddhist values such as simplicity, contentment, and respect in interpreting sustainability. A typical response was:

The main connection I see in sustainability and Buddhism is that Buddhism has taught you that you need to be simplistic, you are content with what you have which is what you need. The more respect I have for me the same respect has to be given to you and as a society that is where we have failed miserably. We don't respect one another. And when you don't respect one another the values that interconnect us become eroded. So for me, that is where the connection starts (#18a).

Four of the 25 participants shared their private moral positions based on religious and philosophical underpinnings other than Buddhism. Two commented on Christian values

(e.g. honesty and integrity towards self, family and society). The other two shared Muslim beliefs (e.g. giving to the poor/charity and freedom to animals). Three of these four participants openly shared their perception on the connection between Buddhism and sustainability. One explained:

The scholars in the world don't categorise Buddhism as a religion. That's what I remember being told. It's a philosophy to me & it's a philosophy that also has those five precepts. It definitely motivates you to do what is good for yourself and for the animal kingdom, the environment, I think. But you don't have to be a Buddhist per se, to be a good corporate citizen. You can be a Hindu, you can be a Christian (#21).

Family upbringing in particular, and other life experiences such as education and growing up in a village close to nature, were also identified as influencing managers' private sustainability positions.

Every single thing that I do, in my mind I look at how it would have been looked at by my father, and how it would have been looked at by philosopher who is Lord Buddha and then I decide how I would look at it (#18a).

Both my parents were nature lovers. Because of that, from my childhood I had the opportunity & I was nurtured to be a nature lover. As a result I am privileged. It's in my genes (#15).

These private positions were often linked by the participants to core Buddhist principles and values including moderation, reciprocity, care for all beings, interconnectedness of humans and nature and levels of consciousness. Eight participants stated that the value of moderation or striving to reach a balance in the resources consumed would enable the attainment of sustainability. The Buddhist principle identified by participants as denoting this idea was The Middle Path or The Noble Eightfold Path.

Coming from a Buddhist background, I see wasting things as a sin. You are not supposed to waste just because you have it. Share it & that's the basic principle. I think we should use things moderately. Now they have framed it as sustainability as a new concept and a lot of prominence has been given but we had these things in our small days (#17a).

Reciprocity was the second most commonly espoused value evidenced in statements like “giving something back to the environment”, “serving the people”, and “being considerate of future generations”. Again, it was identified as a core value in Buddhist philosophy.

Buddhism always talks about sustainability. My simple philosophy is what goes around comes around. If you are getting something from the environment we have to give something back (#19).

That is also a part of your philosophy. Because if you believe that you have taken from the society it is your duty to give something back. That will form the commitment (#18 a).

Care for all beings was also an apparent value. For some it focused more on caring for people than protecting nature. Others shared that all beings including nature needed to be considered:

Buddhism will teach you why you exist. When you are aware why you exist, what you live for, I think you will gain an insight to your sustainability. The day that you realise why you live and what life is then you will develop a tremendous respect for other lives not only humans but also for all lives on the planet (#22).

My point is that sustainability doesn’t necessarily have to be only for the benefit of humans. It needs to transfer a little bit more in terms of the animals and the planet as well (#11a).

The Law of Karma was invoked by some participants to explicate the interconnectedness of humans and nature. Karma which denotes deeds or actions in Buddhist philosophy underscores the need to be responsible for one’s own actions because these will be followed by a reaction or result, favourable or otherwise.

So I think in Buddhism you talk about Karma ó what you do impacts nature, and then it again impacts you. So I think that can be really relevant here in sustainability, because if you do something bad, it might not come today but it’ll come back to us someday (#3).

Most participants referred to actions like recycling and energy saving as the steps they took in their personal lives to “ensure” sustainability. Most were aware that they had a lot more to do to achieve sustainability. Some expressed a lack of understanding of

what sustainability is as a possible reason for lack of active involvements, others a lack of immediacy or urgency in their lifetimes.

There was concern regarding the erosion of moral values and degradation of nature with regard to the status of sustainability in Sri Lanka and beyond. One participant noted we are in a very unsustainable position in social environmental and economical [terms]. It's not a nice place to be. He asserted that the individual responses were incommensurate to the scale of the problem of unsustainability.

What I see a lot of the time the efforts are not really or either they don't address the core problems so it's a lot of work on a superficial level. If I've got to give you an example, in Sri Lanka you buy a hybrid car, you fix solar panels to your house you buy some organic food and then do some recycling and then you feel good. The moving from the minor adjustments to your life which mainly cause pain towards space that really starts addressing the core sustainability challenge. So the response isn't proportionate to the scale of the problem (#14).

Another participant suggested future generations were going to suffer the consequences.

Obviously, we need to or this generation needs to do something fast (#11 b).

There was hope expressed as well. Among the positive aspects participants shared were their beliefs around the realisation of suffering, that the country was now heading in the right direction and that youth were springboards for change.

People are actually waking up to the actual scary facts they come to know about future and people are becoming more and more aware and careful and alert (#17a).

I personally believe that our country is heading in the right direction towards promoting social and environmental sustainability. I see a change which is for good among our younger generation (#5).

across the globe you have this trend with the new generation. Generation Y is very much towards sustainability (# 19).

### **Conventional morality: Sustainability at work**

When discussing the conventional morality of their organizations, participants typically referred to compromises in favour of economic priorities. Sustainability was on the

agenda of all the organizations studied. Participants' descriptions of the organizations' positions in relation to sustainability inclined towards two approaches: a measure-and-manage approach, and a more caring approach. The first was more pervasive.

Expressions of a measure-and-manage approach to sustainability were common to all participants. They highlighted a need to track business performance on various fronts.

On top of that bedrock of culture, what we have brought into play is a management accounting functionality. It's a simple case of you can manage what you can measure. So you measure, you compare, you manage. In a nutshell, that's what I do! That's the role of this [sustainability] division (#11a).

There is a measurement system we have and you'll see in our annual report that we measure it. Why? If you don't measure, you don't know where you are. I can't tell you -- We don't emit carbon. How can I say that? We measure it first (#21).

All participants stated their organizations adopted one or more international standards to drive sustainability. Being an early adopter of standards was seen as a way of expressing organizational commitment towards sustainability and for gaining recognition.

We have all three aspects of Environment ISO 14001, Society OHSAS18001 and ISO 22000, for the economy we have ISO 9001. When we have all this analysis, deviation, non-conformance reporting of all these activities are there. In that case we have minimised the damage of the defectives. And also we have optimised our each and every process. So this is our approach for sustainability (#13).

However, one participant suggested that standards were not set but had to be interpreted and judgments made about what to be taken into account and what to be ignored or focused on less.

Despite knowing what their role stood for, participants generally appeared comfortable with compromise in favour of business/financial imperatives:

In the triple bottom line of economic, environment, social of I will not give priority to of because I am Head of Sustainability I will not give priority to any of them. All three have to be there. For example, I may do socially and environmentally good things, provided I don't make a loss [in profits] (#11a).



A few participants stated their organizations went beyond a manage-and-measure approach and tried to integrate community/environmental needs into their business models. They saw their organizations as not confined to making profit, but offering a platform to enact other values through sustainability initiatives. Concern for the wider community and for making a positive difference to the environment – even if it cost more than it returned in the first instance – was apparent.

Our business model lies and relies on the sustainability of society. If society is not sustained then we also wouldn't be successful. That's how we look at it (#17b).

As opposed to something else that would be only purely monetary, whereas now I know I'm actually making a difference even in a small way to bring down the carbon footprint of this country, of this world (#11b).

Another participant stated that the organization worked on other projects to make up for the adverse impacts the organization's activities had on society and the environment.

For a few participants, concern for employees was linked explicitly to the application of Buddhist values.

Buddhism is not only looking at options of getting everybody to attain Nirvana and all that; most of it deals with how to be good citizens. Probably that is what we try to inculcate in our employees – I find a lot of situations where people are unnecessarily stressed out because of their greed, greed for position, greed for power, for wealth (#17b).

If you look at managing, I think Buddhism plays a key role. Because in the Buddhist principles, ego is a major part. If you have a very high ego it's very difficult to manage your employees. So you have to know anger management and how to respect your other co-employees. All those flow from Buddhist principles – Maybe other religions also tell you to be honest and truthful but from the background that I come from Buddhism is the fundamental thing. Actually in my career I'm handling so many people so it definitely helps. Before I take a decision I look at all these things. I always see what the Buddhist way of doing things is (#17a).

With the focus foremost on a measure-and-manage approach supporting business and financial objectives, the caring/inclusive approach was less commonly articulated. One

participant pointed to deeper philosophical frameworks inspiring more interesting strategies than could be achieved by a technicist approach.

Addressing sustainability is the overriding passion! All the GRI indicators and 1 targets - do a 5% reduction here, do a 2% here - it is not a strategy, it is just making a big checklist. Interesting strategies have been driven by lot of the time by much deeper philosophical frameworks (#14).

### **Enacted morality: Translating personal morality into action**

Participants expressed concerns about their organizations' focus on economic priorities.

The business case was a strong rationalization. Sri Lanka's status as a developing country was seen as a reason for business organizations to prioritise economic performance. Despite enacting economic priorities, some managers pointed to disjunctures in their thinking, and the need to take a pragmatic view:

So when I talk about sustainability, yes I want to do good for the world, for the people around us, for the environment. But we have to make money. I won't put myself as a person who will say - Look, we are going to do good for the world. Hey, if we make losses, I won't go there! So that's why I said, I'm more from a corporate mentality (#11a).

My personal view is all three [dimensions of sustainability] are equally important. But we have to understand these are profit-earning organizations or companies. These are not charitable organizations where you can put all what you earn for charity! But here we are still a third world country. We are striving to move towards profits. To that extent we are lopsided (#17a).

These conflicts often played out in difficulties managers had in convincing top management of the importance of other dimensions of sustainability, beyond the economic one, in making their decisions.

When I do presentations for the top people in the management they frequently ask me - What is the business case? What is the business case? They look at environmental conservation, environmental management as an expense (#4).

If there is a project to enhance our sustainable credentials first thing what we do is we look at the payback period. If the payback period is long sometimes we shall never undertake that project. What does it tell you? It will tell you that finances override everything (#22).

With commitment towards sustainability in organizations governed by standards/systems, individual managers' moral positions (beyond being for sustainability) were seen as less important.

It's [sustainability] a process in our management system. So those things even if whether you like or not if you drive it. We automatically drive it. So that kind of a system is here. Even if I resign and somebody else comes, so that system is there. It will drive (#1).

Being part of an organization meant compromise of personal values for many.

What I do at work is only partly driven by my philosophy and my thinking. Because it is a communal process. Being in a communal process, I cannot only do what I like to do. So organizational objectives, other people's points of view, financial constraints approvals stuff coming in. It's easier to talk about it [sustainability] as an individual and your personal life because we are more in control of than in an organization (#14).

One participant described the difficulties he had in liaising with senior managers and his subordinates in the sustainability team. According to him top management was reluctant to approve sustainability initiatives whereas his team members 'always push the good or the ethical, the idealistic agenda' (#11a). Another participant from an MNC said obtaining headquarters' approval for local sustainability initiatives was difficult due to the cultural gap in relation to values between the two countries.

Since we are [a] global company, we have to put our things to our parent company. Some projects we have done for humanity or that have sprung from the religion part or cannot be explained from what I believe – those [projects which] did not have a return on investment. For our [local] management, it's ok, and because they believe or they know or they have grown in this culture. For a different person [at headquarters], who's not familiar with this culture or if we have to report to him or for example, for a foreigner or it's very tough to explain. So it's a challenge (#1).

Some participants commented on the influence of internal politics, hidden agendas and undue political intervention as challenges in enacting sustainability values in the organizational context.

The other huge challenge we have is internal politics. There were instances where our members had issues with promoting spiritually based programs in the organization due to some personal issues with such initiators and things like that.

Even I had a lot of threats [smiling] when doing these things. But the only confidence I have is my spiritual confidence (#2).

It's all about having your personal agendas than focusing on the common goal. They [owners] have built their own empires for their survival (#15).

We didn't get the expected full support from the villagers, from the village farmers. The part that the villages were supposed to do they were not doing that because of the political reasons and because they were threatened by the politicians and then again it was little disheartening to us but we went ahead and we did it (#18b).

A couple of participants seemed confident they could enact their private moral positions at work despite the conventional moral position of economic prioritisation described above being strongly apparent.

I'm in a strong and concrete position in terms of my beliefs and mindset. I just want to do it, and I can convince them because I don't have any hidden agendas. I have an open mind and work hard (#2).

You come and do something more than your work and that helps the community at large. That is a self-satisfying thing. When I leave this organization most of the things I will remember are those things... rather than day to day work achieving KPIs (#18b).

Buddhism was seen as very relevant by some. To me, in the corporate world there is no other theory that works better than Buddhism. Nothing else. Every single thing you attribute to how you handle it (#18a).

In the short-term most people think that if we adopt Buddhism or Buddhist philosophy inside our organization. These people think that we can't be in the market or we can't have sustainability. But it's a myth. Long-term it has benefits. Actually we can have tangible benefits, not only intangible, we can have tangible benefits if we can adopt Buddhist philosophy (#13).

There is a connection between the two [Buddhism and sustainability] because our values are the ones that drive us... It is not a major key performance indicator for us to in our jobs. This is more of a voluntary thing we do. Even in branches people are doing it out of their passion (#18b).

Organizational leaders who were strong Buddhists were seen as key. However, Buddhism's relevance was seen to be limited in organizations where most leaders did not openly embrace this philosophy and were subject to the compromises identified above. Even in a situation where competitors were aggressive, one participant identified

his Chairman saying “No, you should not practice their practices. We have to act like a real Buddhist organization” (#13).

Despite the majority of the participants stating that their personal views on sustainability were influenced by religion/philosophy, only seven stated that they could directly apply such values in their work role. Others saw its enactment in the context of business organizations as problematic. Participants frequently stated that the term “Buddhist” should not be highlighted. It was considered inappropriate to invoke what was considered as a religion, and as discriminatory of non-Buddhists.

If you are going to educate someone on sustainability through Buddha’s way and since we live in a corporate [world] with different people, with different ideologies, religion is something you cannot speak in public. People will resist (#22).

Technically you should not try to direct to lead Buddhism into organization culture. Because there are people belonging to other religions. Then it is like a discrimination – we never highlight the religion (#19).

Sustainability, most believed, was better not associated with any religion or philosophy in the Sri Lankan context. Sustainability could embrace Buddhist or other principles and values - but not explicitly.

As long as you don’t tag what you’re thinking, your values to Buddhism, to Christianity, or Islam, you’re fine. As soon as you tag it, you have resistance. And that’s human nature. If I say I’m running the division based on Buddhist principles, half of the people will say that we will not use it – We actually take the concepts and we make it into business lingo, and we send it out (#11a).

So my personal view is that you should not try to highlight Buddhism to be a superior religion than others towards sustainability. Then other people will get hurt. You get whatever you can get from Buddhism and you practise that. You don’t have to label it – The moment you label it then it might lead to other issues which is the number one issue in Sri Lanka right now (#19).

Enactment of Buddhism in organizations was considered difficult. One participant considered Buddhist philosophy was better applied at the individual level than at an organizational level. Another view shared was that Buddhist philosophy was applicable to the sustainability division of the organization but not for the overall business. One

participant expressed the inherent conflict, saying: 'If I say, 'oh no I'm a Buddhist, but within the organization I'm not' it doesn't make sense. I think the intent of an organization and the intent of a spiritual journey are very different' (#14).

## **Discussion and conclusion**

This study investigated managerial sense-making through interviews with managers involved with sustainability initiatives in Sri Lanka. It provides insights into the challenges of enacting personal moral positions, and in particular Buddhist values, in organizations in a predominantly Buddhist country context. Buddhist values that typically shaped managers' private moral positions on sustainability – interconnectedness of all beings, moderation, empathy, and reciprocity – were not generally reflected in organizations' conventional morality. The emphasis was on a measure-and-manage approach to sustainability, with a few organizations displaying more extensive concern for the environment and for community needs and employee wellbeing. Managers' enacted morality was based on economic prioritisation and the perceived importance of a secular view, so as not to discriminate between religions or provoke divisions.

Findings point to most managers making connections between personal moral positions, Buddhism and sustainability – but not at work, and not in the majority of organizations where leadership, economic prioritisation and organizational climate – if not country climate – mitigated against Buddhist or other religious values being expressed. Whereas aspects of shamanistic capacities of healing including wanting the world to be a better place through their actions were evident, along with systems thinking, these managers' sense-making was such that these individual beliefs and ethic of care would most often be trumped by other organizational and political concerns. The non-translation of managers' private moral positions in a predominantly

Buddhist country context appears similar to research results in western country contexts. That research also saw a separation of personal moral positions and business realities, and an inevitable focus on economic growth (Allen et al., 2015).

Of note in this study is that Buddhism (and other religions) was generally not seen as okay to mention or to draw on explicitly at work – beyond perhaps the sustainability team, where it seemed likely to find a better reception. Linkages between Buddhism and sustainability were understood by the vast majority of these managers, and yet a western mode of measure-and-manage predominated. Although these managers often referred to Buddhism as a philosophy, they also conflated it with a religion. A possible reason could be the complexity of Buddhism within the country-context as the predominant religion (Hayashi-Smith, 2011). Managers may want their organizations to be seen as secular for wider acceptance by stakeholders and, in turn, prevent discrimination in relation to a particular religious expression (Gebert et al., 2014). Presumably, other philosophies that underlie the nature and purpose of business organizations, and their moral obligations – such as economic rationalism – are acceptable for the very reason they are commonplace and of a western order in what has become a rapidly globalizing world.

These findings show that the systems thinking implicit in Buddhism – in particular interconnectedness and empathy towards all beings – while oriented towards sustainability in these managers' minds is not sufficient for the enactment of such values in organizations. Individual personal awareness of the need for healing and acceptance of systemic values did not readily translate into action. The question in the title of this paper – does Buddhism enable a different sustainability ethic at work – has not yielded the hoped-for answer. Individual moral position has the capacity to inform the organizational position but in this research it was not found to transcend other more

entity-focused imperatives. Corporate sustainability remains relatively circumscribed. In the corporate setting, the basis for sustainability appears more rational than moral.

Practical implications of this research surround how managers might bring more of their personal moral stance into their work in corporate settings. How might they bring systems thinking to bear in sustainability discussions? How one might move from an individual to a collective stance is clearly a challenge, as this research shows. Those few managers who reported success give rise to the suggestion of needing to be firm in one's beliefs and sticking to them. Being able to express a secular rationale for the associated values and perhaps promoting them over the religion itself seems in order. At the same time, having an open mind was also signaled and provides a basis on which to connect with others of different beliefs. Some individuals have sought to frame actions in line with, or at least not at odds with the economic priorities of their organizations. The former is in line with the win-win hypothesis and the latter a more nuanced version of it, where detracting arguments are not emphasized. There is an inherent risk to individual credibility, however. Being able to articulate a rationale for action which is based more on systems level thinking is more to the point.

Several avenues for further research including by intellectual shamans (Waddock, 2015) wanting to advance thinking and action on these matters are evident. A more explicit agenda for corporate change towards sustainability that reflects systems thinking and the broader notion of caring is required. One reviewer has prompted the authors to ask whether the incremental measure-and-manage sustainability initiatives of Sri Lankan corporations (and arguably present elsewhere) could benefit from transformational pressure from a multi-stakeholder network of NGOs promoting radical transparency and accountability? Are the potential shamans and change-makers likely to be outside rather than inside organizations? Further the authors are prompted to ask whether



Western and Eastern approaches to ethical and sustainability decision making could converge, whether there might be what Freeman (1994) has called for an end to the "separation thesis" with (better) integration of business and ethical decision making? Further it is worth exploring organizational settings which encourage what Palmer (2004) has defined as integrity in an "undivided life" - where a person's internal values must be consistent with their external actions and statements. Rather than researching barriers to enactment of individual moral positions and the consequences of disengagement from individual and dominant cultural influences, researchers might usefully learn from those that have found ways to live an undivided life. In those rare, openly Buddhist organizations, research is needed on values alignment and the ensuing alternative approaches to sustainability, as well as on the results they produce. How do these organizations compete? And how might they be compromised? Does it take more than just strong "shamanistic" leadership? What of working with others of varying religious (or non-religious) persuasions, how do managers and staff come together around systems thinking? What aspects of Buddhism's Four Noble Truths, Noble Eightfold Path and Law of Karma readily translate into more collective rather than individual sensibilities? Are systems thinking, interconnectedness, moderation, empathy and reciprocity more broadly appealing values? And might a key to some of these lie in individual reflection and/or meditative practice? Waddock's (2015) view of shamanism of people finding and living out their core purpose in the world in the service of making the world a better place speaks aptly to the task in front of academic researchers and corporate actors alike.

In conclusion, Buddhism has potential to inform sustainability, but its enactment has been found to be problematic in the current study as individual moral stance based on religion is shown not to readily translate to a collective one in corporate settings, even

in a predominantly Buddhist country. This research is limited by the small, selective sample of managers of organizational sustainability initiatives in one country; however it was expected the sample and country cultural context could have yielded more enabling prospects for sustainability beyond the more technicist measure-and-manage approach and economic prioritisation that was seen to prevail. Hope in breaking this frame may ultimately still lie with leaders, managers and other workers prepared to take moral stands in line with systems thinking ó acting authentically and in full conscience ó and coming together to make a difference.

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## **Chapter 5 / Paper 4**

### **Organisations with a Buddhist Ethos – A Path to Sustainability?**

#### **Abstract**

This paper investigates how organisations with a Buddhist ethos make sense of different institutional logics in pursuing sustainability. Interviews and documentary evidence from two not-for-profit and two for-profit organisations in Sri Lanka are analysed. The founders and current leaders of all organisations are found to play a key role in promoting a Buddhist ethos. A more spiritual, systemic, and holistic approach to sustainability was seen in the not-for-profit organisations. The for-profits tended towards a stronger entity focus, evidencing a more managerially-oriented approach with both substantive and symbolic actions. Core practices of the not-for-profit organisations were more aligned with sustainability and were predominantly influenced by a Buddhist logic in tandem with a community logic. The for-profits manifested a combination of Buddhist, community, and business logics in their sustainability practices. Buddhist logic primarily connected with strategic decisions and community relations, whereas business logic influenced ethical business conforming to standards and regulations. The paper identifies the nature of Buddhist inspired practices and identities in organisations that create more possibilities for sustainability, and the combinations of institutional logics that are accommodated within and vary between the not-for-profit and for-profit organisations.

#### **Introduction**

Sustainability is identified as the capacity for both humans and non-humans to flourish on Earth forever (Ehrenfeld & Hoffman, 2013). Fostering sustainability is often seen to begin with an individual's capacity to draw connections between self, society and nature

(Laszlo et al., 2014; Starik & Rands, 1995). Increasingly, sustainability efforts are enacted at an organisational level (Ehrenfeld, 2012; Hoffman & Bansal, 2012). Perhaps the real test of sustainability is at the broader systems level where a transformation of societal assumptions is required so as to fully embed values of social justice, futurity and care for nature (Collins & Kearins, 2010; Ehrenfeld & Hoffman, 2013; Kassel, 2012). As a systems level construct, strong sustainability (Pearce, 1993) emphasises the inclusiveness of economic, social and environmental dimensions rather than trade-offs between these dimensions (Hahn, Figge, Pinkse, & Preuss, 2010), as are more apparent in the business case for sustainability.

Clearly a challenge to achieve, sustainability is attracting interest from those inside and outside the business sector, including those with alternative perspectives that might inform its enactment. One such alternative perspective is Buddhism which is identified as a mind-based approach as to how individuals understand the nature of reality (Boyce, Prayukvong, & Puntasen, 2009; Rahula, 1978). Buddhism is seen to assist in identifying causes of unsustainability and to create possibilities for sustainability in the organisational context (Lamberton, 2005; Lennerfors, 2015; Prayukvong & Rees, 2010). Buddhism's core principles and values promote the integration of economic, environmental, and social dimensions of sustainability (Daniels, 2007). Despite connections between Buddhism and sustainability having been made at societal level in relation to social policies in certain economies (Daniels, 2007), there is very little empirical evidence to support Buddhism actually informing sustainability thinking and practice at the organisational level.

The aim of this paper is to examine how organisations with a Buddhist ethos operate with different institutional logics underpinning their sustainability-related organisational practices. In this paper, a Buddhist ethos is understood as the alignment of the

organisation's mission and identity with Buddhist principles and values. Sustainability-related organisational practices refer to the strategic, managerial and operational level functions aligned with organisations' sustainability initiatives. The research context, Sri Lanka, is a country where 70% of the population is identified as Buddhist (Department of Census and Statistics, 2014). A prior study involving sustainability managers in Sri Lanka, indicated the challenging nature of translating Buddhist principles and values which are dominant at the individual level – i.e. an important part of individual managers' personal moral stance – to the organisational level in relation to both organisational practice and identity (see Chapter 4 / Paper 3).

This paper draws on an institutional logics perspective to analyse how four organisations with a Buddhist ethos operate within an interinstitutional system governed by different institutional orders. Institutional orders have their own institutional logics that influence individuals, organisations, institutional fields and societies (Thornton, Ocasio, & Lounsbury, 2013). At the organisational level, institutional logics are interrelated with organisational practices and identities (Thornton et al., 2013). The paper contributes to the organisational studies and sustainability literature by showing how the interplay of Buddhist, community, family, corporate/business, market and professional institutional logics influence organisational practices and identities in the pursuit of sustainability in a Buddhist country context. The paper identifies the nature of Buddhist inspired practices and identities in organisations that create more possibilities for sustainability considering what elements of a Buddhist logic contribute to the operationalisation of sustainability in Sri Lankan organisations. Framing Buddhism as a Buddhist logic helped explain how organisational practices vary between not-for-profit and for-profit organisations.



The rest of the paper is structured as follows. The next section reviews literature pertaining to Buddhism and sustainability, and the institutional logics perspective. Prevalent institutional logics in not-for-profit and for-profit organisations are discussed, and the research context then introduced. A description of method is followed by the presentation of four case summaries and analysis of these cases. An integrating discussion concludes the paper.

## **Buddhism and sustainability**

Buddhism is identified in many different forms in the literature pertaining to organisational studies and sustainability. It is identified, for example, as a religion, a philosophy, a way of life (Daniels, 2007, 2011), an empirical approach to understanding reality (Prayukvong & Rees, 2010), and also as an institution (see Chapter 4 / Paper 3). Based on the understanding that institutional logics are a set of social principles and values that “frame the way individuals make sense of reality” (Edgley, Jones, & Atkins, 2015, p. 2), Buddhism is interpreted as an institutional logic in this paper. Extant literature prevalently identifies Buddhist principles namely, the Four Noble Truths that incorporates the Noble Eightfold Path, Law of Karma, compassion and mindfulness as enabling sustainability (Daniels, 2007, 2014; Lamberton, 2005; Prayukvong & Rees, 2010), whereas the Five Precepts are not that commonly recognised (see Johansen & Gopalakrishna, 2006 for an exception). Values related to sustainability derived from these principles include moderation, interconnectedness, empathy and reciprocity.

The Four Noble Truths more specifically refer to suffering, the cause of suffering, the cessation of suffering and the path to cessation of suffering (Daniels, 2007; Rahula, 1978). Suffering is seen to be caused by greed, hatred and wrong understandings. It is believed by Buddhists that suffering can be overcome by the adoption of the Noble Eightfold Path (also known as the Middle Path) “incorporating right understanding,

right aspiration, right speech, right conduct, right livelihood, right effort, right mindfulness and right concentration (Rahula, 1978). The Path enables wholesome living underscored by morality, concentration and wisdom (Prayukvong & Rees, 2010).

Insights gained through the Four Noble Truths are supposed to help practising Buddhists understand the causes of unsustainability (e.g. greed for materialistic possessions that causes excessive consumption patterns leading to wastage of resources) and also possibilities for achieving sustainability (e.g. moderation in consumption that avoids such wastage) (Daniels, 2007).

The Law of Karma explains how an individual's volitional action leads to consequences to one's self and others (Daniels, 2007; James, 2004). This principle emphasises the interconnectedness of the individual, society and nature. The Law of Karma helps individuals understand their responsibility in protecting the rights of others, animals, and nature (James, 2004). Compassion, highlights the value of being empathetic towards both humans and non-humans. In order to cultivate compassion, Buddhist teachings suggest one should be free from selfishness. The enactment of compassion in an organisational setting has been seen to foster harmony and cooperation among organisational actors and also external stakeholders (Prayukvong & Rees, 2010).

The Five Precepts indicate the importance of abstaining from killing, stealing, unwholesome sexual conduct, false speech and intoxication of the mind (Johansen & Gopalakrishna, 2006). Daily adherence to the Five Precepts is said to enable Buddhists to cultivate the qualities of loving kindness, renunciation, contentment, truthfulness and mindfulness (Sri Dhammananda, 1993). The Five Precepts promote a wholesome livelihood that allows respect for self, others, animals and nature. Mindfulness enables right understanding and elevation of self-awareness to see clear connections with broader society including nature.

As explained above, Buddhist principles including the Four Noble Truths, the Law of Karma, compassion, the Five Precepts and Mindfulness help foster values of interconnectedness, moderation, empathy, and contentment which create possibilities for sustainability. These Buddhist principles and values promote the understanding of connections between self, others and nature.

The institutional logics perspective that helps explain social relations is explored next.

### **Institutional logics perspective**

Institutional logics are socially constructed sets of principles encompassing values, assumptions, and beliefs that provide meaning to individuals and organisations' behaviour (Friedland & Alford, 1991; Thornton & Ocasio, 2008). Logics 'provide guidelines on how to interpret and function in social situations' (Greenwood, Raynard, Kodeih, Micelotta, & Lounsbury, 2011, p.318). An institutional logics perspective is a robust and systematic framework that enables the analysis of institutional behaviour with an emphasis on wider societal influences (Thornton et al., 2013). It permits a more practice-based perspective with a focus on localised approaches to meaning-making rather than on broad symbolic structures. It respects the 'nestedness of levels of analysis' with a focus on individual, group, organisational, field, and societal levels to garner insights about institutional behaviour (Thornton et al., 2013, p. 129).

An institutional logics perspective thus allows researchers to understand society as an interinstitutional system comprising different institutional orders such as family, religion, state, market, the corporation/business, professions and community. These institutional orders hold distinct institutional logics that can act as 'frames of reference that conditions actors' choices for sense-making, the vocabulary they use to motivate action and their sense of self and identity' (Thornton et al., 2013, p. 2).

Drawing on an institutional logics perspective, this paper recognises a Buddhist logic that underpins Buddhist principles and values which are reflected in organisational practices and identities. The paper also identifies a set of other institutional logics. Logics relating to the corporation/business, state, market, and professions are identified as governed by an emphasis on utilitarian individual and institutional power compared to religion, family, or community logics that are based on a sharing and cooperative ethos. The interplay of logics can be mutually dependent as well as contradictory (Friedland & Alford, 1991).

### **Institutional complexity**

The multiplicity of logics and their relative incompatibilities give rise to institutional complexity (Greenwood, Diaz, Li, & Lorente, 2010; Greenwood et al., 2011). Market and community logics provide an example of a frequently reported incompatibility (Smets, Jarzabkowski, Burke, & Spee, 2015). Differences between agreed organisational goals and means (Pache & Santos, 2010) and the lack of possibility for discretionary action to deal with potentially conflicting demands on organisations (Goodrick & Salancik, 1996) tend to cause institutional complexity. However, Greenwood et al. (2011, p. 339) argue that all organisations are not equally affected as institutional logics are shaped by various organisational attributes including the position in the field, structure, ownership/governance and identity that determine organisational responses to institutional complexity.

Institutional theorists have recognised the coexistence of multiple logics over lengthy periods of time (Dunn & Jones, 2010; Jarzabkowski, Matthiesen, & Van de Ven, 2009; Reay & Hinings, 2009). Studies demonstrate how logics are combined and arranged in new ways that result in hybrid forms of organisations addressing social issues through commercial ventures (Battilana & Dorado, 2010; Jay, 2013; Tracey, Phillips, & Jarvis,

2011), tending to blur to some extent the line between not-for-profit and for-profit organisations. In contrast to popular accounts of competing institutional logics which emphasise structural and static responses, Mair and Hehenberger (2014) and Smets et al. (2015) show how organisational actors manage conflicting logics. They argue that competing logics not only coexist but can also be effectively combined to create mutual benefits. The way organisations cope with these tensions varies depending on organisational dynamics and the institutional field in which they operate (Greenwood et al., 2011; Thornton et al., 2013).

### **Organisational dynamics: Practices and identities**

Thornton et al. (2013) posit organisational practices and identities as manifestations of the effects of institutional logics in operation both within and across organisations. Organisational practices and identities are not conceived as purely localised phenomena, but are institutionally constituted and shaped (Thornton et al., 2013, p. 135). Organisational practices refer to a set of meaningful activities that are informed by wider cultural beliefs including the sense-making, decision making, and collective action of organisational actors (Thornton et al., 2013, p. 128). Actors in decision making positions represent, interpret and give meaning to prevailing institutional logics (Greenwood & Hinings, 1996; Heimer, 1999; Pache & Santos, 2010). Organisations can be seen as platforms where people make sense of and enact institutional prescriptions rather than mere representations of institutional logics (Thornton et al., 2013). This understanding highlights one of the core foundations of the institutional logics perspective of social action or agency. This principle of agency clearly differentiates an institutional logics perspective from other approaches to institutional analysis which underscore the primacy of structure over social action (DiMaggio & Powell, 1983). Thus, institutional logics are manifestations of interests, values and identities of both individuals and organisations (Thornton & Ocasio, 2008).

The dominant and unique attributes of an organisation (Pratt & Foreman, 2000) enable its members to answer ‘who are we?’ (Whetten, 2006). Identity shapes how expectations and pressures are prioritised (Glynn, 2008). If an organisational identity is deeply shared, it is considered to have strength (Kreiner & Ashforth, 2004) and in turn, influences how organisational actors respond to institutional demands. A strong and positive organisational identity is capable of blending organisational logics and ‘reconciles and outweighs the multiple isomorphic pulls of the field’ (Greenwood et al., 2011, p. 353) i.e. a strong organisational identity trumps the tendency of organisations to become similar to one another. Kraatz and Block (2008) offer different categories of organisational adaptations to pluralistic institutional demands in light of agency and organisational identities. Organisations may develop a strong preference for specific identities while marginalising others, create complementary identities, develop strong identities to resolve/dissolve tensions, or compartmentalise identities so as to deal with them independently. Compartmentalisation of organisational identities leads to decoupling or loose coupling of particular institutional logics. Decoupling occurs when certain logics are viewed merely as symbolic from the core identity of an organisation (Meyer & Rowan, 1977), whereas in loose coupling a single core identity is not specified (Kraatz & Block, 2008).

The four organisations with a Buddhist ethos and identity examined in this paper are subjected to multiple institutional logics, including those apparently conducive to fostering sustainability, and those that appear constraining. Two of the organisations are not-for-profits and two are for-profit organisations.

### **Not-for-profits and for-profits operating within multiple logics**

Considered an important element of society, not-for-profit organisations create value not otherwise created by the business sector or the government (McDonald,

Weerawardena, Madhavaram, & Mort, 2015; Weerawardana, McDonald, & Mort, 2010). Not-for-profit organisations are faced with the challenge of balancing their community logic (social missions) and market logic (financial capability) (Garrow & Hasenfeld, 2014; Knutsen, 2012; Mc Donald et al., 2015). McKague, Zietsma, and Oliver (2015), and Venkataraman, Vermeulen, Raaijmakers, and Mair (2016) show how non-government organisations instrumentally apply a community logic and a market logic to develop new social structures. McKague et al. (2015) highlight that the simultaneous enactment of both market and community logics was critical in determining organisational success. In the same vein, Venkataraman et al. (2016) explicate how a strategic and skilful combination of apparently competing logics enabled contradictions to be resolved and created mutual benefits for one organisation and the communities it served.

As well as discussing the interaction between community and market logics, Hwang and Powell (2009) explore how managerialism introduced through full-time paid professionals implementing their professional ideals created tensions between themselves and volunteers. They also explain how a professional logic allowed not-for-profit organisations to confront competitive pressures in the search for funding, and political pressure for increased accountability.

Organisational studies literature also explores connections between religion (Christianity and its derivative forms) and religious congregations (Harris, 1998) and secular not-for-profit organisations (Swartz, 1998). Emphasising problematic scenarios associated with linking religion in religious organisational settings and social movements, Demerath and Schmitt (1998) indicate that organisations or political participants could use moral appeal to influence political agendas and discussions. Such religious influence is identified as 'cultural power' (Demerath & Schmitt, 1998, p.

395). Highlighting the òcultural power used so effectively by the nonviolent movements on behalf of Indian independence and American civil rightsö Demerath and Schmitt (1998, p. 395) also show how religion is favourably employed in relation to its moral legitimacy. However, drawing on the connection of religion in institutional analysis, Bromley (1998) claims this association has been marginalised in for-profit private businesses and has become òless central to understanding of the social orderö (p. 349). Presenting a case on a quasi-religious corporation that integrates religion, business and family, Bromley (1998) shows how innovative hybrid organisational forms could combine transformative social movements and corporates/businesses.

Greenwood et al. (2010) contribute to institutional analysis by describing the influences of non-market institutions. They see state and family logics impacting organisational responses to an overarching market logic. They highlight the multiplicity of institutional logics that organisations face and the possible heterogeneity of organisational responses. Research on both not-for-profit and for-profit highlights ways of coexisting with multiple logics (Battilana & Dorado, 2010; Reay & Hinings, 2009), and ways of dealing with institutional complexity (Pache & Santos, 2010). Battilana and Dorado (2010) present a comparison of two commercial microfinance organisations that have to òbridge the development and banking logics, and in doing so [how] they contributed to the construction of an emergent commercial microfinance logicö (p. 1423). Lok (2010, p. 1330) explain how managers and institutional investors òused ambiguities and contradictions to reconstruct their understanding of self and others in waysö that reproduced a new shareholder value logic through their work practices.

The next section presents the research setting for the study described in this paper in light of the interplay of multiple institutional logics.



## **Sri Lankan society as an interinstitutional system**

Sri Lanka, a developing country in South Asia, is a multi-cultural and a multi-religious society. Seventy five percent of the population are Sinhalese and the remainder mostly Tamils and Muslims. Overall, 70% identify as Buddhists (Department of Census and Statistics, 2014).

Sri Lanka became acquainted with Buddhism in the third century BCE (Hayashi-Smith, 2011) and the most prevalent school of Buddhism in Sri Lanka is Theravada (Berkwitz, 2003a) which is based on ancient teachings of Buddha. "Not only has Sri Lanka become one of the main centres for learning and promoting the teachings of the Buddha, but also the commitment of its people to Buddhist teachings has continued unshaken to the present time" (Liyanarachchi, 2009, p. 105). Buddhism permeates many spheres of social life in Sri Lanka including governance, administration and education (Kumarasinghe & Hoshino, 2010; Liyanarachchi, 2009), and can be considered part of the national identity (Berkwitz, 2006; Nanayakkara, 1992).

Buddhism exerts a strong influence at a personal level but can be seen to extend beyond. According to Nanayakkara (1992) the role of a corporate actor in a Buddhist frame of reference is twofold. At the individual level, self-improvement, self-realisation and the "attainment of the highest good", or Nirvana, is emphasised (Nanayakkara, 1992, p. 68). The individual's involvement in the welfare of society is also highlighted. At national level, Buddhist ethics has an impact on the concept of favouring social equality which has been a relevant factor in shaping the country's social policies (Nanayakkara, 1992, 1997).

Sri Lankans' religious tendency is seen by some scholars to be manifested in organisational practices (Kumarasinghe & Hoshino, 2010; Liyanarachchi, 2009; Nanayakkara, 1992, 1997). In particular, the practice of giving, or charity is commonly

visible in Sri Lankan corporations and said to be inspired primarily through the nation's Buddhist ethic (Fernando & Almeida, 2012; Goger, 2013). Buddhism offers an ethical stance for corporate actors in assessing the purpose and effectiveness of their organisations (Goger, 2013; Perry, 2012; Perry, Wood, & Fernie, 2015). Despite these religious inclinations, the corporate sector tends to adopt a corporate/business logic which is also prevalent in Western contexts, and operates on a more secular basis (Kumarasinghe & Hoshino, 2010; Nanayakkara, 1992).

Both political and economic conditions are seen to have caused this secular orientation in all but a very few Sri Lankan corporations (Kumarasinghe & Hoshino, 2010; Nanayakkara, 1992). The impact of a civil war which prevailed for 30 years may have prompted organisational members not to highlight Buddhism over other religions or any religion, within the corporate setting. Buddhism in Sri Lanka was severely affected by national politics in relation to establishing peace in the country (Berkwitz, 2003b; Bond, 2004; Hayashi-Smith, 2011). The Sri Lankan government's attempt to regain peace as a means of 'counter-in-surgency warfare' against the Liberation Tigers of Tamil Eelam (LTTE) insurgent group, was seen to be connected with the Sinhalese majority and their religion, Buddhism (Hayashi-Smith, 2011, p. 161). Buddhism in Sri Lanka is identified as highly politicised and as having deviated from its doctrinal and spiritual roots rather than necessarily offering a universally applicable philosophy (Hayashi-Smith, 2011). Politicisation of Buddhism in relation to the state's influence and Buddhist monks' association with party politics are seen as causes for the lack of explicit enactment of Buddhist teachings in corporate contexts to avoid discriminatory effects and to promote communal harmony (Bond, 2004; Hayashi-Smith, 2011; Nanayakkara, 1992).

Apart from political conditions and possible politicisation, significant economic changes accompanying the globalisation of markets adopted through public policies

have also affected Buddhism in Sri Lanka (Berkwitz, 2003b; Kelegama, 2004). A greater inclination towards accelerating economic growth in post-war Sri Lanka has observed a reduction in social welfare especially in the health and education sectors (Sanderatne, 2011). Western ideologies related with economic rationalism and materialism were seen as more appealing to Sri Lankan managers due to the widespread application of such beliefs in global organisational contexts (see Chapter 4 / Paper 3).

Despite these complexities related to Buddhism in Sri Lanka, among the multiple institutional orders that prevail in the country, religion is in particular, Buddhism is significant. It can be seen to affect other institutional orders and logics and to be also affected by them. The method for investigating this interplay is described next.

## **Method**

Four organisational cases, two not-for-profit organisations and two for-profit organisations were selected to investigate how organisations in Sri Lanka with a Buddhist ethos potentially operate within multiple institutional logics in pursuing sustainability. As stated earlier, a Buddhist ethos is recognised in this paper as the alignment of the organisation's mission and identity with Buddhist principles and values. The two distinct types of organisations, not-for-profit and for-profit, were purposely selected in this paper as they create possibilities for variations between logics. Very few organisations, even in Sri Lanka, are openly recognised as having a Buddhist ethos. Two such organisations were identified through prior research. However, of the two, only one agreed to participate. Three other organisations were identified through public sources and personal contacts. Founders and current leaders of these selected organisations were publicly known in Sri Lanka to be strong Buddhists, and their organisational missions were aligned to Buddhism.

These four organisational cases correspond to Stake (2006) criteria for case study research: (1) the relevance of the case to the overall phenomena/relationship studied; (2) the diversity of the cases across different contexts; and (3) the favourable opportunities to learn about complexity and contexts the cases provide (p. 23). Each organisation evidenced the influence of Buddhism in its representations of current organisational practices and commitment to the pursuit of sustainability (e.g. on websites, publicly available documents and in the media). The organisations were considered sufficiently diverse in terms of type and size (e.g. the number of employees, scale of operation) to allow contrasts. They also enabled access for interviews focused on the topic of interest. The two not-for-profits identify themselves as social movement organisations (Hela Suwaya and Sarvodaya). The two privately held for-profit businesses are in the manufacturing and trading sector (Maliban and DSI). These different organisation types were selected to see how different institutional logics might have affected the pursuit of sustainability initiatives.

Data came from 23 on-site interviews and documentary sources. The interviews were conducted in 2015 with key decision-makers and other representatives of each organisation. Table 1 gives details about the interview participants, who could all be considered to be internal to each of the organisations, rather than reflecting an external view. That is, interviewees were not asked for their views on the other organisations in this study.

**Table 1: Interviewees' organisational roles**

Interviewees' role	Not-for-profit organisations		For-profit organisations	
	Hela Suwaya	Sarvodaya	Maliban	DSI
Founder	1	1	-	-
Chairman	-	-	-	1
Vice President	-	1	-	-
General Secretary	-	1	-	-
General Manager	-	-	2	-
Director	-	2	-	2
Manager	-	-	2	2
Assistant Manager	-	-	2	1
Volunteer	4	1	-	-
<b>Total</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>

Of the 23 participants all self-identified as Buddhists except for one who identified as Christian. The majority (19) were men. Eight interviews were conducted in Sinhalese, four in a mixture of Sinhalese and English and eleven in English only. Interviews each lasted for 1-1½ hours. They were recorded, transcribed and those in Sinhalese translated to English by the lead author. Documentary sources included organisational websites, media releases, books, autobiographies, and company magazines.

Analysis began with the preparation of case summaries. Assembled mainly from documentary sources, they portray the scope and fundamental elements of the Buddhist ethos adopted by each organisation. Subsequently, interview transcripts and supporting documentary data were analysed thematically in light of the institutional logics perspective. First, all mentions of organisational dynamics related with practices and identities were identified. The reduced data was then reclassified according to the emerging subthemes within the major classifications of organisational practices and identities based on the interaction of different logics. The section that follows presents case summaries of the four organisations starting with the one that appeared the most Buddhist-centred based on its organisational practices and identity.

## **Case summaries**

### **Case 1: Hela Suwaya**

Hela Suwaya is a not-for-profit social movement organisation established in 2010 with the aim of safeguarding the Sri Lankan nation from harmful agricultural practices that use agrochemicals. It is engaged in promoting pesticide-free, traditional farming practices, providing indigenous medication treatments and organising awareness building community projects on health and nutrition. Hela Suwaya has introduced organic and traditional farming techniques among more than 10,000 farmers and treated over 40,000 people through its indigenous medication system. A key project is the promotion of healthy dietary habits among large school populations. A medicinal herbal porridge prepared using traditional Sri Lankan rice varieties grown pesticide free has been introduced. Hela Suwaya is gaining considerable publicity and its products are appearing in many parts of the country. Groups of local farmers, doctors, school principals and teachers have become a part of this movement that strongly emphasises indigenous rituals and practices.

Strong connections are made between Buddhism and sustainability. Hela Suwaya's website includes Buddhist stanzas and images of the Buddha and deities. The Five Precepts, compassion, and meditation are incorporated in descriptions of Hela Suwaya's vision, mission and projects. The organisation is opposed to the use of pesticides and chemicals in agriculture, as they cause killing which is against the Five Precepts and the principle of compassion. The founder is identified as a strong Buddhist and conducts meditation programmes that are open to the public. The founder and some key organisational members strongly believe in their mental capacity to connect with deities (through meditation) for guidance on and direction of organisational projects.

## **Case 2: Sarvodaya Shramadana Movement (Sarvodaya)**

One of Sri Lanka's largest people's organisations, and founded in 1958, Sarvodaya promotes community work, voluntary giving and sharing of resources to achieve personal and social awakening of individuals and villages (Hayashi-Smith, 2011). The organisation works across more than 15,000 villages with a development model focused on the 'Awakening of all.' Sarvodaya has 345 divisional units, 34 district offices and 10 specialist development education institutes. It is the country's largest micro-credit organisation with a cumulative loan portfolio of over US\$1million. The organisation serves over 1,000 orphaned and destitute children, underage mothers and elders, and owns 4,335 pre-schools catering for more than 98,000 children. Sarvodaya's total budget exceeds US\$ 5 million, and there are 1,500 full-time employees. Including volunteer workers, a full time equivalent of approximately 200,000 people are involved.

Sarvodaya is based on Buddhist principles (Hayashi-Smith, 2011) including the Middle Path, the Five Precepts, the Four Sublime states (loving kindness, compassion, altruistic joy, and equanimity) and the Gandhian values of truthfulness, nonviolence, and self-sacrifice. The organisation's aspiration for a no-poverty, no-affluence society reflects both the application of Buddhist Middle Path and the interpretation of the Gandhian ideal to social and economic life (Bond, 2004). The founder is identified as a devout Buddhist and has been recognised with many awards for his community leadership.

Bond (2006) describes Sarvodaya's vision as follows.

Sarvodaya has been most clear: it has opposed materialism and consumerism and has made the central focus of its engaged Buddhist quest for a new social order. The founder of the Sarvodaya Movement, has emphasised Sarvodaya's vision of an alternative, simple and sustainable lifestyle based on reducing material desires (p. 221).

### **Case 3: Maliban Biscuit Manufactories (Private) Limited (Maliban)**

Maliban is a family-owned biscuit manufacturing and trading company founded in 1954. Its commitment towards ensuring superior quality was promoted by the late chairman/founder, a well-known Buddhist. "Never compromise the quality for profit gain" and "do not release anything which cannot be consumed by your children to the market and consider all the consumers as your family members" are some of the founder's key advice which is strictly adhered to by present leaders and staff at Maliban (Gunasekara, 2015, p.16). The company employs over 1,250 people. The factory operates 24 hours producing 25 million packs of biscuits each year. Maliban caters to a variety of consumer segments, from the health conscious to regular biscuit consumers, exporting to over 35 countries. Maliban obtained national awards in 2014 for people development, social dialogue and workplace co-operation including a gold award from the Ceylon National Chamber of Industries.

The chairman and the board of directors who represent the second and third generation of family members have an ongoing commitment to Buddhist values. Buddhist ceremonies and rituals are routinely conducted at Maliban and also in public including the annual Vesak celebration that marks the Birth, Enlightenment and the Passing away of Buddha. Public celebrations include illumination and decoration of streets, and conducting lantern competitions. Maliban annually conducts Buddhist chanting rituals and alms offerings for Buddhist monks in the organisation with the involvement of all employees (Financial Times, 2014).

### **Case 4: DSI Samson Group (DSI)**

DSI is a family-owned business conglomerate primarily engaged in the manufacturing and trading of footwear and bicycle tyres for local and international markets.

Established in 1962, DSI is a household name in Sri Lanka and market leader in the



footwear industry. The second generation owners diversified the company into several related and non-related fields, with 29 subsidiaries constituting the DSI Samson Group (Perera, 2012), allowing their own children to enter the business. DSI has secured many national and international awards for brand excellence, product quality and productivity. The Group has more than 7500 employees. DSI organises programmes to educate and instill national values among young children. The Group is a key donor to build the biggest Buddha statue in Sri Lanka (Herat, 2015).

DSI identifies itself as ða company built on Sri Lankan values of the *Pancha Seela* [Five Precepts]ö (Perera, 2012, p.6). The founder who is publicly known as a devout Buddhist, ðstrongly believed that the relationship between employer and employee should be that of a father and son and this has become the guiding principle of the HR [human resource] policyö at DSI (Perera, 2012, p.8). This understanding is embedded in one of the Buddhist discourses (*Singalowada Sutta*).

### **Multiple logics within organisations**

This section analyses the interplay of different institutional logics and how they contribute to or constrain sustainability in each of the four organisations.

#### **Hela Suwaya**

Buddhist logic was reported by interviewees to be dominant and well-integrated with Hela Suwaya's purpose and practices. The founder stated that the organisation's ðaim is to create a moral society that adopts the Five Precepts Buddha taught in this country. Our medication system and agricultural system cater to this broader goalö.

Organisational practices which were based on a Buddhist logic reportedly helped volunteers at Hela Suwaya to see the connection between humans and nature enabling an understanding conducive to sustainability-as-flourishing. A volunteer engaged in medication practice stated that ðas Buddhists, we know that our body consists of solid,

liquid, heat and gaseous elements. In order to heal the body we use ingredients in the nature í parts of trees which are also formed through the same elementsö. A volunteer engaged in promoting organic farming said öwe have introduced pesticide-free farming techniques to the local farmers. The basis of our organisation is compassion, free from killingö. Primarily based on Buddhist logic, these initiatives tend to foster sustainability by promoting a harmonious means of human and other flourishing.

The founder highlighted meditation as an essential practice to understand the value of interconnectedness of one's self with others, and taking a compassionate approach.

When you meditate you undergo an experiential realisation of your five senses. Without meditation it is like as if one's struggling in the dark. When you meditate you start to perceive who you are and how you come to being. Normally, scientific knowledge could explain only a limited amount of options but when you connect with Gods and the spiritual world then you could see limitless options. That's the difference. Through meditation we radiate compassion to all beings and that enables us to get connected with other beings other than fellow humans.

The volunteer engaged in medication practice explained how Hela Suwaya's treatments that were predominantly operated within a Buddhist logic varied from other medication systems by relating to both ñworldly wellbeingö and ñultimate wellbeingö and taking an holistic approach.

Our aim is to lessen an individual's suffering not in this lifetime but to its end which means to help him attain Nirvana. Treatments done to the physical body is a worldly cure that is done even by other medication systems. But we try to help cure one's suffering forever by treating both the body and mindí We have learnt in Buddhism that a being consists of mind and body. Curing the mind is our ultimate goal.

Underscoring Buddhist logic, he further stated that Hela Suwaya and its members had embarked on a long-term, continuing journey which also resonates with sustainability as an enduring prospect.

We don't know whether we could really transform our society during our lifetime but we will continue our effort even in our next lives in samsara. We are

determined to continue this journey beyond this life. It is a continuous journey, not a short-term one.

Hela Suwaya's strong community logic helped the organisation to promote a more holistic approach to uplift the local farmers' living standard. The founder mentioned that they focus on their spiritual wellbeing, financial wellbeing and social wellbeing rather than only focusing on economic or financial. Hela Suwaya worked to secure a fair price for farmers' produce. The founder also shared how the understanding of systems thinking enabled the organisation to encourage local farmers to promote organic farming practices.

This understanding [systems thinking] comes through automatically to a person who is close to this [Buddhist] culture and who commits one's self to meditate. Today agriculture is done using poisons on Earth. We don't need to use poison at all in agriculture. Nature is built as a system to take care of these challenges.

A volunteer in charge of marketing and distribution explained how Buddhist and market logics coexist at Hela Suwaya, describing the organisation's marketing practice.

Products we sell here are all produced, packed and distributed by our participants who meditate daily and transfer their good thoughts and compassion to all that consume those. These products are blessed not only by people but also by the Gods. We get good feedback from our consumers.

He further described the coexistence of community and market logics within the organisation elaborating why Hela Suwaya deliberately targeted small and medium enterprises (SMEs) to distribute its products despite larger supermarkets offering better profit margins. SMEs were seen to better promote free communication and close connections with the community. They were potentially more open to influence.

We have purposely chosen small and medium companies who would benefit by selling our products as our distribution network. Our aim is to foster morality among these small and medium enterprise owners. Encourage them meditate and help them follow the Five Precepts in their lives. This will help him [SME owner] to stay away from killing beings.

However, multinational agrochemical companies posed threats to Hela Suwaya as its products were priced lower than the market price which was primarily set by these much larger companies. The volunteer stated that “they bad mouth and ridicule the nutritional values in our products ó they really don’t understand our broad purpose”.

Despite Hela Suwaya’s relative youth, it possessed a strong identity as its goals were well-cemented into organisational practices, according to the four volunteers interviewed. They saw the founder playing a key role in strengthening the organisational identity. A volunteer who conducted meditation and nutritional programmes in schools said “we have developed our path with the guidance of our founder”. The founder’s understanding of Buddhist philosophy as “living by the Five Precepts” was embedded in the organisation’s purpose and its practices.

Criticisms from academics and the state had been levelled at Hela Suwaya’s spiritual foundation, particularly in relation to its founder’s spiritual connection with deities. The founder replied to these criticisms, stating that “the understanding we get from Buddhism is captured through wisdom but not through worldly scholarliness. Nowadays, people are more concerned about scholarliness rather than inculcating wisdom within themselves. Therefore, one should attempt to nurture wisdom”. Moreover, she stated that “we are not shaken by these criticisms. The more the criticisms levelled at us the more we meditate and radiate our compassionate feelings to all beings including the ones who criticise us”, further affirming Hela Suwaya’s commitment to Buddhism.

### **Sarvodaya**

Spiritual motivation through Buddhism was identified as Sarvodaya’s driving force by the interviewees emphasising the organisation’s underlying Buddhist logic. The founder highlighted Buddhism’s universal applicability as a reason for adopting it as the

organisation's guiding philosophy. He stated that "Buddhism is something more than rituals or something you do for your next life. Teachings of the Buddha can be practised day-to-day in everything you do". In addition to Buddhist principles, Gandhian values were also incorporated in Sarvodaya's vision due to the founder finding resonance in both ideals. A director stated, "Our founder is known as the Sri Lankan Gandhi. That helps us to build a good reputation in the foreign context. The founder is a huge strength to the organisation".

Indicating the coexistence of Buddhist and community logics, the general secretary stated, "We have been able to bring a large number of non-Buddhists, non-Sinhalese communities together because it [Sarvodaya] is not exclusively a Buddhist organisation - but we have a Buddhist identity". He was confident that Sarvodaya's Buddhist identity would guide the organisation's future as it had guided it for the past five decades.

The founder and the vice president each described how Sarvodaya stood out from other development movements through its unique identity and goals inspired by a Buddhist logic. The founder stated:

We differ from others because our philosophy is not limited by time and space. We are an organisation with a global believable vision. Not only we expect a good life here and now but we also believe that till we stay alive whatever the Karma we do will gather much value. These things make a primary difference between our organisation and others.

These understandings were also reflected in Sarvodaya's wider reach to communities and its fundamental concern for nature. According to the vice president:

Sarvodaya differs from another organisation through its objectives. Our objective is awakening of all. All means all beings including humans, animals, plant life, water, nature and even micro-organisms. Most of other organisations don't have these kinds of all-inclusive objectives. They are not holistic.

Both directors added that not being limited to materialistic gains but giving priority to community needs set Sarvodaya apart from other not-for-profit organisations, indicating

the primacy of community logic. One of them stated that “Sarvodaya builds people. It is not just the material side of development. We believe that people should develop their spiritual side. That permeates all our work, it is done with a deep concern for the community”. The organisation’s holistic approach to development embraced spiritual, moral, cultural, social, economic and political dimensions.

Sarvodaya interviewees clearly explained how they enacted Buddhist principles and values through core organisational practices. The founder explained how the organisational philosophy is underpinned by the Noble Eightfold Path and the Five Precepts. The general secretary explained how the Law of Karma helped organisational members to understand the systemic connection with society and nature in interpreting Sarvodaya’s approach to sustainability. He further delineated how the Four Sublime States were enacted through the organisation’s village development projects.

We go to villages with a lot of compassion towards the villagers. Then that is converted into loving kindness. These projects bring us joy for others’ betterment. While doing these activities we face both praise and criticisms. So that teaches us the need for a balanced mentality. These are the main values of Sarvodaya which are embedded in Buddhism. These emerge when we have discussions with families in villages and share ideas with them.

At Sarvodaya, meditation was used as a medium to become connected with communities in the villages where development projects were undertaken. The founder described how meditation on loving kindness helped organisational members to connect with villagers. “When we go to a village the first thing that we do is to spread loving kindness to the people. We say may all people be happy in both the body and mind. So that connects me to all others”. Supporting this statement, a director shared that “we see our generation of people attached to Sarvodaya are so spiritually connected with one another and also with the community we work for rather than seeing our duties and responsibilities as mere organisational and managerial obligations”.

However, a trend towards less volunteerism was seen as an obstacle to efficiently engaging in community development activities. A volunteer described this situation stating that 'Sarvodaya is very much a voluntary organisation' [but] volunteerism is not as popular as in those days. Indicating the interplay between community and professional logics at Sarvodaya, a director added:

Many of our community projects were implemented through a strong volunteer base. But now finding volunteers is difficult. So we need to recruit fulltime employees. We need professionals when our movement expands. We have to pay salaries and ensure that the organisation is maintained properly. So we need to build the capacity to be economically self-sustained. We have to realise that we can't always depend on foreign aid.

The director described how Sarvodaya had changed its approach from a welfare-focus to a governance-focus as a remedy. The vice president stated that the nature of relationships fostered within organisation prior to gaining legal status was more spiritual than at present. Some new members who joined Sarvodaya tended to solely stick to their job descriptions. Professionalism that influenced the organisation with its expansion was also seen as a challenge.

The vice president explained that Sarvodaya adopted its own economic model related to its savings, investments and consumption that was inspired by a Buddhist logic. This economic model encouraged both wholesome living and financial stability and also favoured a community logic. The vice president described the economic model followed at Sarvodaya.

Since 1987, through Sarvodaya's economic vision, we started implementing this economic model. Such an economy [a Buddhist economy] minimises its impact to the nature and society. If you are selling illicit drugs, liquor to the society despite it enables to earn a lot of money we will not accept those kinds of businesses. Sarvodaya always gives prominence to entrepreneurship that is favourable to society and nature.

However, due to the state's tight scrutiny of financial institutions in the country, Sarvodaya has been influenced to change its unique economic model by government

regulations. A director explained how state logic caused a tension with Sarvodaya's community logic.

At Sarvodaya we were advocating for an alternative economic system and we had our own economic arm. But now we are compelled to follow regulations. We are pushed to act as another finance company. Our finance company is not that business-oriented. But Sarvodaya was not for that. We talk of an alternative to the capitalistic system.

The practice of Buddhism in Sri Lanka was highlighted as a concern by the general secretary and by a director. The director noted that in our culture although these values are taught they are not applied in practice. Our people are more competitive because they are driven by economic aspects, [to overcome] poverty. According to him, society's tendency towards promoting a market-based economy that assigns everything a price, even for love, was seen as a challenge for sustainability. But he was confident of Sarvodaya's integrated, holistic development model would provide a solution to face the challenge of this capitalist and materialistic world.

### **Maliban**

Maliban's success was identified as lying in the quality of its products offered to the market by its general managers and managers interviewed. A manager stated, "Quality is our religion. That was created by our founder chairman and our present chairman also adheres to this same philosophy. Maliban's core practice of manufacturing quality biscuits was underpinned by business logic as the company was committed to adopting international standards and best practices. The manager described how Maliban's business strategy contributed to its standard of products through well-established systems mentioning a range of quality-related standards. "All these international systems help us to adopt best practices. In that sense we have a competitive advantage with respect to these management concepts."



In addition to the product quality, the company has been able to gain acceptance from society for over decades through its community projects. A manager noted 'we have a very loyal customer base that was created during a long period'. This manager further explained how Buddhist and business logics coexist in the company.

We haven't faced any restrictions in relation our business decisions as a result of following Buddhist philosophy. We have a good Muslim and also a good Tamil customer base. They were buying our biscuits after the war. After 30 years we penetrated into the North and East [markets] without any issue because people know about Maliban and they know that we never do any harm to others because we are backed by Buddhist philosophy.

An assistant manager expanded on how Buddhist logic could actually enhance business prospects.

Rather than focusing only on profits through fostering good thoughts of doing good to society and humanity, I believe our business will do much better even in future. When we keep accumulating good Karma by attending to community and national needs the returns will also be good. That is what is explained through Law of Karma in Buddhism.

Sustainability was seen by Maliban interviewees as closely connected to their organisation's corporate responsibility projects (CSR). A manager expressed that 'we are doing a lot of CSR projects and Sri Lankans know Maliban is a good corporate citizen'. These CSR projects were primarily influenced by a Buddhist logic although they also supported by a community logic. A vice president said, 'We show Buddhist values we follow through our practice in all of our CSR projects'. An assistant manager noted how a combination of Buddhist and community logics was reflected through Maliban's CSR projects.

Every *poya* [full moon] day we sponsor charity programmes for poor people and also rescue cows to be slaughtered [these cows are handed over to families in the community to be looked after]. During [festive] full moon days the employees get together and distribute food [for the community] for free.

Engagement in ethical business practices was also seen as the way to sustainability by a general manager at Maliban.

I think in terms of sustainability there are a couple of things that the company looks at. The core thing is that the way we run the business. How ethical the business is. We stick to all those parameters even the financial norms like paying taxes, there are very crystal clear modules.

An assistant manager when asked about sustainability, referred to the company's keenness to adhere to standards. 'We are an ISO 14000 certified company.' The importance of minimising waste by identifying key performance indicators related to material and energy consumption was emphasised. Referring to both quality and environmental standards, he stated, 'Since we have these processes and systems in place we are able to minimise our impact to humans and nature.' Maliban's approach to sustainability was seen to be strongly influenced by a business logic, and by the application of similar techniques to those used by other corporate players.

Despite being a for-profit organisation, Maliban's culture was also influenced by community and Buddhist logics that enabled it to be 'more people-driven' according to a general manager. A manager noted that the chairman 'always says to take care of people who work here, not only them, but also their families.' He further stated the following showing how Buddhist and family logics coexisted at Maliban.

The chairman and the board of directors always respect people. Then automatically people respect the company. All this depends on Buddhist philosophy. Our people think the chairman and our board of directors are our parents. Absolutely we feel that this is our family.

Maliban's Buddhist identity is primarily influenced by its late founder and his son who is the present chairman of the company. An assistant manager pointed out that 'the company clearly supports Buddhism. It is because our founder chairman has been a good Buddhist.' A general manager stated, 'Chairman is having a shrine room to worship Buddha next to his room and in this same room he lights a lamp in remembrance of his father. Every morning he does that.'

The company followed Buddhist communal rituals and practices that were more symbolic rather than integrating Buddhist principles into the organisation's core business practices. A manager said, "If we operate a new machine we always get the blessings of the monks". A general manager added, "Whenever we launch a new product the first goes to the temple before selling to the consumer. We have been doing this for 60 years". Buddhist ceremonies including sermons, chanting and offering alms for monks were frequently held at Maliban. These events were seen to enhance organisational harmony among the employees. Buddhist symbols including images of Buddha, displays of Buddhist sayings and even Buddhist flags and lanterns (only during Buddhist festivals) were evident at company premises.

Apart from these symbolic practices, Maliban refrained from engaging in meat or liquor businesses in order to stay aligned with Buddhist principles and values. The general manager stated that "there are huge opportunities for us to distribute these kinds of products [meat, cigarettes, liquor] because of our sheer distribution network. Chairman declines all offers mainly because of the Buddhist principles that say don't get involved in such businesses", showing a contradiction between business and Buddhist logics. Yet there was general agreement with this stance as non-involvement in these businesses was seen to promote wholesome living as encouraged by Buddhism.

## **DSI**

An organisational philosophy shaped through Buddhist, family, and community logics was evident at DSI. The late founder was highly influential in adopting a Buddhist logic in the organisation. The chairman of a subsidiary stated that "my uncle had a strong Buddhist vision. He firmly believed in Buddhism. All the policies of this organisation are formed based on his understanding". DSI's present owners comprised six brothers. The chairman emphasised that "we have a very clear understanding of our brotherhood.

We always take decisions unanimously. It is a must. A manager shared his view about the owners stating that "they are very united, very culture-oriented and very ethical, and the way they treat employees is amazing". Treating employees as extended family is a depiction of a combination of family and community logics. The founder had believed in "a father-son connection between the employer and employee relations" not limited to his sons but extended towards all the employees at all levels. The non-Buddhist manager stated that "leave aside the materialistic benefits, the way you have been treated also matters – they make me very welcome". In relation to employee poor performance or misconduct, the company would mostly try to rectify the faults rather than terminating their jobs. A manager shared that leaders of DSI "consider the impact his family is going to have if he loses the job. There are a very few instances where we have had to ask the employee to leave the organisation".

Buddhist influence was clearly manifested within DSI's culture. A director claimed "this is a Buddhist organisation. The culture of our organisation is the driving force". He further stated the following emphasising how Buddhist and business logics coexisted at DSI.

All the directors of this organisation are living by the Five Precepts. In that kind of an ethical background, all the employees on other levels tend to follow them. The corporate philosophy and corporate culture very strongly influence the success of our company.

Some of the strategic decisions in the company was in line with Buddhist teachings. "DSI would never enter the five types of businesses that are not accepted as ethical according to Buddhist philosophy" stated the chairman naming those as "sale of meat/fish products, intoxicants, weaponry, promote prostitution and slavery".

Buddhist logic was also embedded in practices related to employee training and development and promotional activities including designs of advertisements. A

director's statement shows how business, Buddhist and community logics coexisted in relation to DSI's promotional practices.

Competition is a welcoming factor because otherwise innovation will not take place. As a policy we don't try to compete head on with our competitors. We never attack any of our competitors. We never say we are good and others are bad. That is our difference. We release [messages] on the [National Independence Day] and on the Vesak day. We try to share the value of peace and harmony in our country to develop our nation.

Buddhist rituals were common at DSI. An assistant manager stated that "before we start daily work at the warehouse or factories we worship Buddha in the morning". A director added, "Today we are celebrating our first anniversary at this new premises. So Buddhist monks came over to offer their blessings to the organisation".

However, the application of Buddhism to operational decisions seemed problematic for some interviewees. A director noted that "at the strategic level we could go by the [Buddhist] philosophy but at the operational level there can be certain mismatches sometimes". A manager explained, "we are in the private sector, in a highly competitive, eternally-changing market. Very competitive multinationals are in this business. I would say there [needs to be] a good balance." He added "but the fact that we have been still holding on also shows that our values are helping us out in a different way to stay ahead of the game as well" indicating the challenge and potential rewards of differentiating – i.e. the pressure from the market and the potential benefits of resisting it.

Sustainability was understood by the interviewees primarily in terms of the corporate social responsibility activities performed. A manager stated that most of these CSR projects were religion related. "We do our CSR activities under three areas: health, education and religion. Under CSR projects, our main aim is religion, whatever religion

not only Buddhism.ö However, most of DSI's community projects were underpinned a Buddhist logic. A manager explained.

On Vesak full moon day we had a long queue waiting to have a free meal given by our organisation. More than 5000 people visited. We saw how all of the staff members including the factory workers were involved in this project. For every full moon day we publish a paper article that introduce historical temples and monasteries to the general public.

Among the CSR projects, the group's contribution to the construction of the Buddha statue was highlighted. The chairman stated that the donation for the project was considered as 'public funds'öbecause we make profit out of public's contributionö. He further stated, öWe think that this Buddha statue is constructed by all Sri Lankans, Sinhalese, Muslims, Tamils and all other communities. There is national integration established through this project.ö

A director explained his understanding of sustainability as the long-term orientation of the organisation. He emphasised both Buddhist and business logics as equally important in pursuing long-term success. öBuddhism also enables us to always look at the long-term. But I don't think that we think of long-term planning in the organisation because of Buddhism. We think it is part and parcel of managing an organisation.ö Sustainability was seen as performing ethical business according to proper managerial strategies. In general, the importance of sustaining the organisation was emphasised by the interviewees.

A summary of the findings for both not-for-profit and for-profit organisations is provided in Table 2. The institutional logics are listed in descending order of prevalence.

**Table 2: Prevalent logics, practices and identities**

	<b>Hela Suwaya</b>	<b>Sarvodaya</b>	<b>Maliban</b>	<b>DSI</b>
Prevalent institutional logics	Buddhist community market	community Buddhist State professional market	business market Buddhist extended family community	business market Buddhist extended family community
Nature of sustainability practices	Spiritual Systemic Holistic	Spiritual Systemic Holistic	Managerial Entity-focused Peripheral	Managerial Entity-focused Peripheral
Identity (How different from others)	The Five precepts and meditation embedded in organisational purpose and core practices Reliance on deities and experiential understanding from meditation	Buddhist principles including the Five Precepts and the Four Sublime States are embedded in the organisational purpose and core practices	Organisational culture closely connected with Buddhist rituals and ceremonies Restraint from types of businesses considered unethical according to Buddhism	Organisational culture closely connected with Buddhist rituals and ceremonies Restraint from types of businesses considered unethical according to Buddhism

## Discussion and Conclusion

Both the not-for-profit and for-profit organisations studied operated within multiple institutional logics, including a prominent Buddhist logic. Not unexpectedly, the for-profits exhibited a strong business logic. All four organisations explicitly adopted Buddhism's Five Precepts as a deciding or screening mechanism for what businesses they were in. A possible reason for the common adoption of this principle could be its definitive nature and the explicit practice-focused guidelines it offers. The organisational cultures of all four organisations were underpinned by Buddhist and community logics although the two organisational types, not-for-profit and for-profit, differed in their embrace of these logics based on their purpose for existence.

A key difference in the institutional logics of the not-for-profit and the for-profit organisations lay in the nature of organisational practices adopted. The not-for-profit organisations integrated Buddhist principles and practices (e.g. The Noble Eightfold Path, compassion, mindfulness through meditation) into their core organisational activities. Buddhist logic was well-aligned with the not-for-profit organisational purposes that mutually depended on community logic. The not-for-profit organisations were more able to integrate Buddhism into their practices and identities due to Buddhism inspiring their very reason for existence or purpose. The interviewees from the not-for-profits referred to systemic and holistic approaches in the organisations' practices which indicated greater alignment with strong sustainability. Moreover, the not-for-profit organisations' spiritual motivation was reflected through interviewees' expression of their long-term commitment to pursue organisational purpose even in their next births/lives.

The for-profit organisations, however, adopted a Buddhist logic mainly through their community relations practices that were identified as CSR projects. These projects were seen as the main planks for sustainability in the for-profit organisations. In general, these projects appeared more peripheral as opposed to integrated into the core businesses. In addition to involvement with community, doing ethical business was also emphasised as contributing to sustainability. Nevertheless, the emphasis was more on the organisations themselves being sustained (an entity-focus) and thus primarily influenced by business logic. Sustainability was also associated with conformity to international standards and best practices related to quality and environmental management.

The institutional complexity that resulted from contradictions between different logics (Greenwood et al., 2010; Greenwood et al., 2011; Pache & Santos, 2010) was higher for



the two for-profit organisations than for their not-for-profit counterparts, despite both not-for-profit and for-profit organisations operating within multiple institutional logics. This situation is in line with what Greenwood et al. (2011) and Thornton et al. (2013) emphasise, which is the way organisations cope with institutional complexities varies depending on the nature of organisational practices and identities.

The not-for-profit organisations coped with different institutional logics by assigning a greater prominence to Buddhist and community logics which were well-aligned with promoting sustainability. Contradictory logics were marginalised, and compassion shown to critics and outsiders who might adopt other, conflicting logics. As the not-for-profit organisations' missions were in line with strong sustainability, the founders were able to influence these organisations to deal with pressures exerted from the market logic, in particular. In the for-profit organisations, although the current leaders were very influential in combining Buddhist, community and business logics, except for shaping the organisational culture and strategic decisions related to business expansion, other core practices of the organisations were governed more through business logic. The integration of Buddhist or community logics into their core businesses practices was challenging for some managers which caused more complexity than in their not-for-profit counterparts. A way of dealing with this conflict in logics was to cast sustainability as primarily associated with community relations, and CSR projects and conformance with standards. Sustainability was largely framed in business logic in line with Figge and Hahn (2012) and Milne, Tregidga, and Walton (2009).

The vocabularies of practice (Thornton et al., 2013) also varied between the two organisational types. The not-for-profits emphasised both worldly wellbeing and ultimate wellbeing, invoking Nirvana in explaining organisational goals. However, ultimate wellbeing or Nirvana was not a part of the vocabularies of practice used by the

participants of the for-profit organisations. The practice of meditation was strongly emphasised by not-for-profit participants whereas the for-profit participants did not mention it at all. Instead, the for-profit interviewees emphasised more CSR projects, the triple bottom line dimensions of sustainability - economic, social and environmental - and conformity to international standards.

The study shows that despite all four organisations operating with a Buddhist logic, the interplay of different logics affected the nature of the sustainability practices they adopted. The not-for-profit organisations strongly adhered to a Buddhist logic in performing core practices that mutually supported a community logic. The not-for-profit organisations had a strong preference for a Buddhist identity. The for-profit organisations blended elements of both Buddhist and business logics. The elements relate to adopting Buddhism's empathetic understanding of community relations along with profit-making business practices. Promotion of generosity and communal harmony in their business decisions were prominent. The for-profit organisations did not seem to encourage a single core identity but tended to loosely couple Buddhist logic with a business logic. This situation is consistent with one of Kraatz and Block's (2008) organisational identity categorisations, which is loose coupling that is common between conflicting institutional logics. Loosely coupled Buddhist and business identities may have caused the for-profit organisations to follow a more symbolic approach to Buddhism rather than embedding Buddhist principles in their core business practices. However, these symbolic Buddhist practices were substantive in promoting communal harmony within as well as beyond these for-profit organisations.

The analysis of multiple institutional logics helped identify the nature of sustainability-related organisational practices inspired by Buddhism. The identification of a Buddhist logic informs how both organisations and their members' behaviour can enable

sustainability. The Five Precepts underpin decisions around the nature of the organisation and what sector/business it operates in. They contribute to social integrity of the organisation. Meditation practice and Buddhist rituals can be seen to enhance respect for self and others, promote communal harmony and understanding of others with differing views. Embracing the Four Noble Truths (which has the Noble Eightfold Path embedded within it) and the Law of Karma appears to lead to more holistic approaches to sustainability, emphasising interconnectedness of all beings, as apparent in the not-for-profit organisations in particular.

In future research it would be interesting to explore how the interaction between institutional logics might change over time with different actors involved in the organisations, in particular with different leaders. It was clear in this study that founders and current leaders were highly influential in defining how the multiple logics of these organisations manifested and what kinds of accommodations were made. Additionally, examining how institutional identities are maintained (or not maintained) in difficult market conditions could provide further insight. How not-for-profit organisations manage to privilege Buddhist logic in pursuit of sustainability amid challenges posed to them by large (multinational) corporations potentially entering their space or causing disruption is worthy of further research. In conclusion, it is apparent that more extensive understanding of institutional logics at play in organisations is needed. This paper shows that combinations of mutually dependent logics could produce transformative changes in organisational practices and identities and enable sustainability at a broader systems level as opposed to a more entity level construct *ó* but this contribution potential appears much stronger in the not-for-profit context than the for-profit one.

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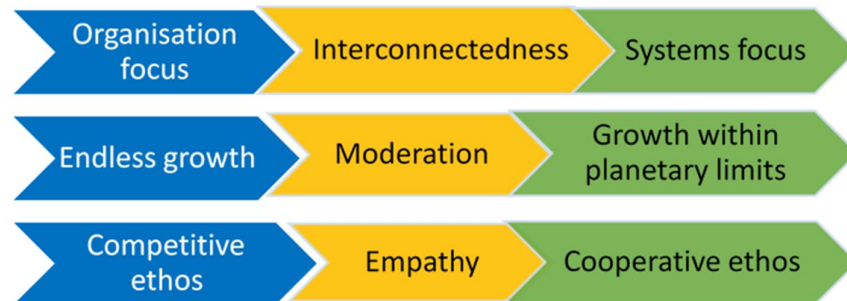


## Chapter 6 / Paper 5

### A Work Ethic for Sustainability-as-Flourishing

*Sashika Abeydeera illustrates a work ethic that fosters sustainability-as-flourishing*

Sustainability-as-flourishing is introduced by renowned management scholar, John Ehrenfeld as the capacity of all life on Earth to endure indefinitely. It is important for our collective future. Sustainability-as-flourishing calls for a fundamental shift in how we think about and conduct business. Three universally applicable values of interconnectedness, moderation and empathy can help businesses move from an organisation centric focus, based on endless growth and a competitive ethos, towards sustainability (see Figure 1).



**Figure 1: Alternatives to business-as-usual offered through sustainability values**

Sustainability-as-flourishing requires careful and collaborative use of the world's limited resources and understanding how and what we each choose to do impacts others. Seeing business and other organisations as a part of a system is highly relevant when businesses are serious about sustainability. This systems focus enables business leaders and managers to appreciate the inherent connections between ourselves and others and the world we live in.

If we fail to see those connections, we risk taking more than the world can provide in terms of resources. We risk continuing with a focus on endless growth. Already we are in global overshoot ó we use non-renewable resources at a greater rate than they can regenerate. A growth at all costs mentality without considering the planetary limits leads to over-production, over-consumption, wastage and exploitation of resources, including, alarmingly, depletion of non-renewable resources. The value of moderation in organisational practices encourages growth within planetary limits.

Businesses usually see competition as important and necessary to encourage more innovative business opportunities. However, today's business world seems to emphasise never-ending rivalry with one another in search of more opportunities to gain competitive advantage. Such competition leads to contentious and conflicting relationships with other business counterparts due to lack of empathy, which is the ability to understand and share the feelings of another. Fostering empathy could convert competitive advantage into a cooperative advantage that would pose radically new business opportunities to combat unsustainability through collective innovation. Empathy, therefore, enhances a cooperative ethos in place of rivalry, enriching the nature of relationships between both internal and external stakeholders of a business or an organisation.

How can an organisation enact these values and contribute towards sustainability-as-flourishing? Below are four key points that will help managers adopt a work ethic that enables sustainability-as-flourishing.

**SUSTAINABILITY IS A MINDSET** Sustainability-as-flourishing involves more than ticking boxes related to energy efficiency and community relations. It starts with a state of mind that appreciates interconnectedness, and sees the need for moderation and empathy. Such a mindset enables an individual to see the connections within and

between self and others. In an organisational context, it is indicative of managers' capacity to contemplate connections between different managerial functions internally but also their relations externally across multiple stakeholders and the Earth's ecosystems. It involves a personal ethic of responsibility and care.

**A MULTILEVEL APPROACH** An approach to foster sustainability should be holistic involving organisational members at all levels to promote its wider application. Strategic, middle and operational managers and staff need to be involved. It is vital to create a forum to build shared understandings and agreements of what interconnectedness, moderation and empathy mean for the organisation to probe the possibilities of translating these values from an individual to an organisational level, and to a societal level. Incorporation of interconnectedness, moderation and empathy in the organisation's values, mission statements and in sustainability initiatives will also be helpful. Hierarchical barriers should not limit new ideas from employees at different levels to inspire new links within and beyond the organisation.

**AN EMPHASIS ON DYNAMIC STABILITY INSTEAD OF GROWTH AT ALL**

**COSTS** This is key in promoting sustainability in organisations. Managers are encouraged to create business models that assume social and environmental responsibility rather than pursue short-term profits and growth at all costs. Organisation-centeredness that promotes materialism feeds into the craze for more growth disregarding planetary limits, risking the stability of both the organisation and the Earth. Reflective practice encourages managers to be aware of short- and long-term effects of their decisions on the organisation, wider society and the environment. Transformation of business practices so as to routinely consider and seek to eliminate adverse effects for a wider range of stakeholders (including community and nature) would better serve future generations.

**ORGANISATIONAL IDENTITY** Organisational identity provides organisational members with a sense of “who they are” through the discipline of abiding by a set of agreed principles, values and ethics. It sets the business’s products and services apart from competitors’ products and services despite possible similarities. Embedding and enacting values of interconnectedness, moderation and empathy within sustainability practices has the potential to create a strong, positive organisational identity. Such an identity would empower organisational members to make positive choices on behalf of the organisation and a wider array of stakeholders.

Organisations that adopt a work ethic that appreciates and fosters values of interconnectedness, moderation and empathy can enable sustainability. Organisational leaders and members with these values can contribute to flourishing. Is your business ready to take on this work ethic?

## Chapter 7

### Discussion and Conclusion

This final chapter incorporates a summary of the thesis and provides answers to the primary research question by addressing each of the four sub questions. Contributions to literature and practice are presented, and limitations discussed. The chapter concludes with reflections on my own positioning and learning, and areas for future research.

#### Summary of the thesis

In this thesis, I investigated the potential of Buddhism to inform organisations' pursuit of sustainability, with Sri Lanka as the research context. My primary focus was on for-profit business organisations but it was extended to include not-for-profits, so as to provide contrast and further explore the potential of Buddhism in organisational settings. Despite the varied ways Buddhism is perceived – for example as a philosophy, religion, a worldview, and an ethic – I have ultimately come to describe it as an alternative mind-based approach to gaining understanding of sustainability, based on systems rather than entity level thinking. Systems thinking enables consideration of individual managers' personal moral stance, organisational level enactments (practices, identity) and their impact at the broader societal level. The thesis employed a theoretical frame of Buddhist philosophy/mindset, principles and values. The research design incorporated five interconnected papers.

The first paper (Chapter 2) constituted a systematic review of literature relating to Buddhism, sustainability and organisational practices. It served two main purposes. The paper identified a research gap and, in turn, developed the overarching research question of the thesis – 'What is the potential of, and challenges to Buddhism informing organisations' pursuit of sustainability?' – This primary research question played out in

four related sub-questions, which are addressed later in this chapter. The paper also examined how extant literature acknowledges Buddhism informing sustainability as an alternative to current business practices predominantly governed by an economic rationale. Commonly discussed Buddhist principles in the literature up to 2014 (the latest found through a systematic review) included the Four Noble Truths, the Noble Eightfold Path, the Law of Karma, and compassion. Core values derived through these Buddhist principles that enabled the possibility of fostering sustainability in organisations were interconnectedness, moderation and empathy.

In recognition of the potential for Buddhism to advance sustainability, the second paper (Chapter 3) investigated whether Buddhism appeared to be informing the sustainability practices of corporations within Sri Lanka. Sixteen sustainability reports from a set of sustainability award-winning corporations were analysed. The analysis revealed little evidence of Buddhist principles and values. Sustainability reporting practices were found to be highly institutionalised by global influences, with the majority of the reports examined explicitly embracing global standards.

To further investigate what seemed like a disconnect between Buddhism and sustainability-related practices in Sri Lankan corporations, Paper 3 (Chapter 4) was designed. It examines how sustainability managers in this Buddhist country context made sense of sustainability and the extent to which they saw themselves as able to enact their private moral positions at work. Analysis of interviews with 25 managers involved with sustainability initiatives in Sri Lanka revealed differences between private moral positions, conventional and enacted morality. Buddhist values that typically shaped managers' private moral positions on sustainability – interconnectedness, moderation, empathy, and reciprocity – tended not to be reflected in the organisations in which they worked. The conventional emphasis in organisations was typically a

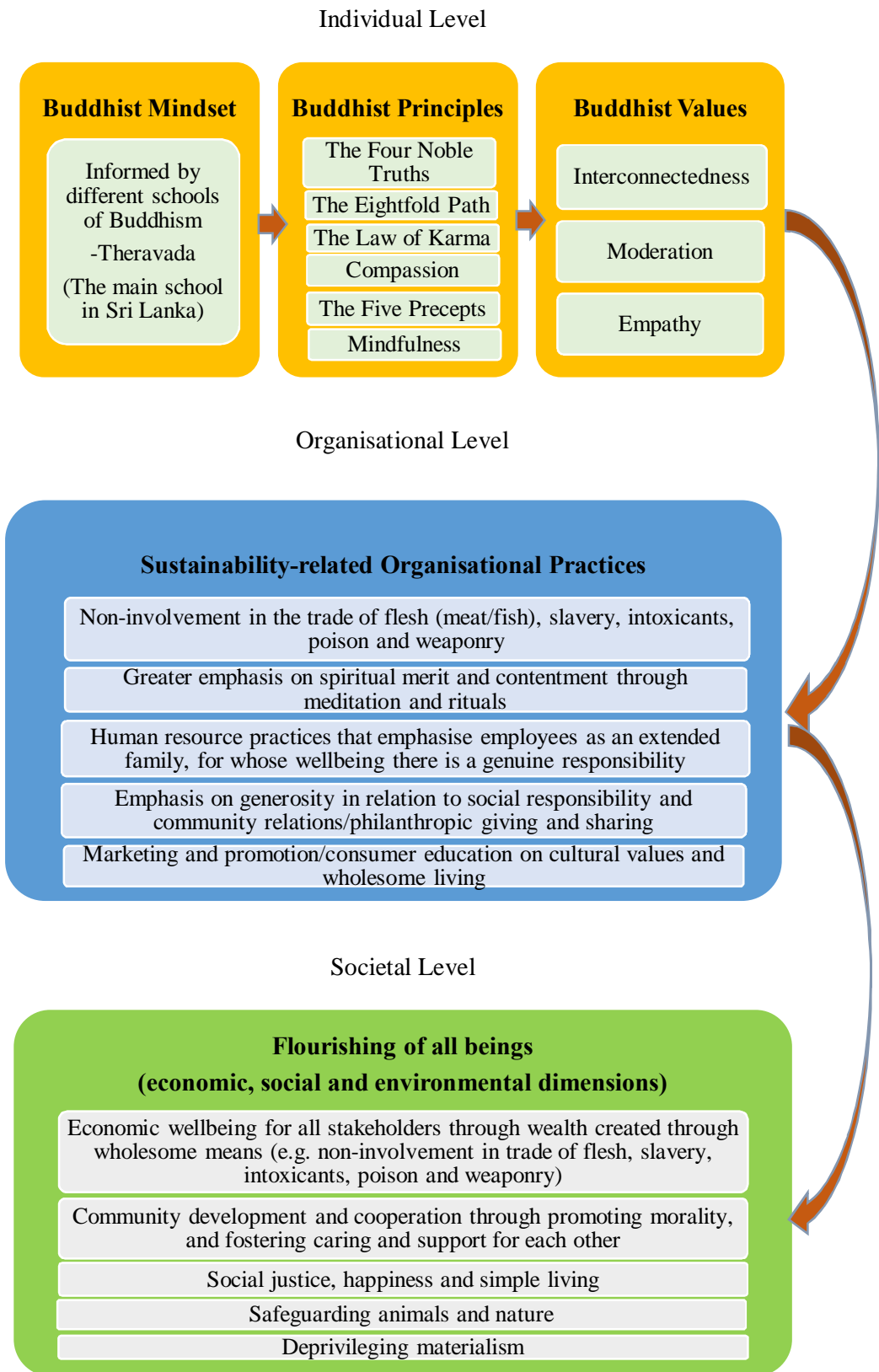
measure-and-manage approach to sustainability, with only a few organisations reported as displaying more extensive concern for the environment and for community needs and employee wellbeing. Managers' enacted morality was found to be based on the prioritisation of economic concerns in the for-profit organisations in which they worked, and the perceived importance of a secular view.

In the fourth paper (Chapter 5), I examined how Sri Lankan organisations with a Buddhist ethos pursued sustainability through their organisational practices. Interviews and documentary evidence from two not-for-profit and two for-profit organisations were analysed. The founders/leaders of all organisations played a key role in promoting a Buddhist approach. A more spiritual, systemic, and holistic approach to sustainability was seen in the not-for-profit organisations. The for-profit organisations tended towards a stronger entity focus with a more managerially-oriented approach, engaging in ceremonies and communal rituals in relation to the application of Buddhism. Core practices of the not-for-profit organisations were more aligned with sustainability and predominantly influenced by Buddhist logic in tandem with a community logic. The for-profits adopted both Buddhist and business logics in their sustainability practices. Buddhist logic primarily connected with strategic decisions and corporate social responsibility whereas business logic influenced doing ethical business as often about conforming to standards or complying with regulations.

The fifth is a short paper (Chapter 6) which overviews the contribution to practice, drawing insights particularly from Papers 3 and 4. This paper offers alternatives to business-as-usual in promoting a work ethic that fosters sustainability-as-flourishing. Buddhist inspired values and recommendations in this paper are couched in more generic terms.

Figure 1 fleshes out the theoretical framework adopted in the thesis by incorporating the overall findings generated through the individual papers.





**Figure 1: Multi-level enactment of Buddhism in sustainability**

This framework depicts the multiple levels (individual, organisational and societal) focused on in this thesis and necessary for the understanding and realisation of a systems concept like sustainability. Buddhism is interpreted as a mind-based approach or a mindset which enables the fostering of sustainability was seen more applicable at the individual level. This understanding was drawn from the study conducted in Chapter 4 / Paper 3 in relation to corporate sustainability managers' personal moral positions. Although Buddhism encompasses a vast array of principles, the set of Buddhist principles presented in Figure 1 above were underscored by the research participants as more relevant in fostering sustainability. The most highlighted values were identified as interconnectedness among all beings, moderation in resource usage and empathy towards others.

At the organisational level, a set of sustainability-related practices were identified from both for-profit and not-for-profit organisations with a Buddhist ethos drawn from the case analysis presented in Chapter 5 / Paper 4. It should be noted again that these organisations were selected so as to be able to assess the potential of Buddhism to contribute to sustainability and are therefore not typical of the wider populations of organisations and organisation members studied in the earlier chapters/papers. Organisational members in this study highlighted that their organisations did not involve themselves in five areas of businesses which are not seen as wholesome in Buddhism. These include trade of flesh, slavery, intoxicants, poison and weaponry. Organisational members were more inclined towards gaining spiritual merit than materialistic gains including money or other physical possessions and therefore, involved in Buddhist rituals and meditation practice. Such Buddhist practices were more prominent among the leaders of both for and not-for profit organisations that showed a Buddhist orientation. Human resource practices adopted took a more cooperative approach than encouraging competition and philanthropic giving and

sharing was a frequently and commonly identified. Although conventional marketing strategies would drive more consumption, the marketing strategies adopted by Buddhist organisations had a different interest of promoting the importance of wholesome living through marketing and promotion campaigns that were more aligned with promoting sustainability.

Organisational practices identified as sustainability as flourishing of all beings in Figure 1 led leaders and managers to extend their influence beyond organisational or entity level to the societal level across economic, social and environmental dimensions. These sustainability-related practices drawn from overall findings of this thesis, underscore sustainability as a systems concept. Economic wellbeing was not limited to the entity itself but encompassed all stakeholders including importantly the community. The need for morality and fostering care and support for each other was commonly identified by these organisational leaders and members. Aspects of social justice, happiness and being content with a simple life style were aspired to, and there was evident deprivileging of materialism and profit at all costs. The need for safeguarding animals and nature was underscored through the understanding the interconnectedness of all beings.

## Addressing the research questions

Primary research question:

*What is the potential of, and challenges to Buddhism informing organisations and their pursuit of sustainability?*

Despite the literature pertaining to Buddhism, sustainability and organisational studies suggesting potential for Buddhism to inform sustainability at the organisational level (Daniels, 2014; Lennerfors, 2015; Muyzenberg, 2011; 2014; Prayukvong & Rees, 2010), the overall empirical findings of this research problematise such potential and raise many challenges. Except for organisations with certain specific characteristics such as not-for-profits with a purpose for existence quite distinct from that of mainstream businesses and openly embracing a Buddhist ethos, with the guidance of devout Buddhist founders/leaders Buddhism barely appears to inform organisations' pursuit of sustainability in Sri Lanka. There are several possible reasons for this finding that Buddhism does not feature strongly. These include (1) Buddhism mostly finding resonance as an individual awareness practice; (2) the measure-and-manage approach to sustainability denoting a secular orientation in business organisations; and (3) Buddhism being seen as a religion and therefore too sensitive by many in an organisational context. These are discussed at more detail below.

In explaining the first possible reason, it appears that Buddhism as a mind-based approach holds greater potential to foster sustainability at the conceptual level or as an ideal. Buddhism encourages individual awareness practice, its teachings enhance understandings of that might promote sustainability. This was evident in sustainability managers' elaboration of their personal moral positions. However, such individual level awareness in itself does not suffice to foster sustainability as a systems construct that shapes, and is shaped by a complex adaptive process involving individuals,

organisations and society. My findings show that it is difficult for sustainability managers to enact Buddhism in organisational contexts where not everybody is Buddhist nor convinced that religion is appropriate at work. Neither was Buddhism seen as readily aligned with business goals and challenges nor an appropriate way of responding to them. Sustainability stretches far beyond immediate and individual circumstances to long-term and societal interests and circumstances (Ehrenfeld & Hoffman, 2013; Laszlo et al., 2014; Sivaraksa, 2011; Starik & Rands, 1995).

Organisations might provide a bridge between these levels, but rarely, it was found.

The second possible reason is the measure-and-manage approach to sustainability which encourages a secular orientation in organisations as found in the Sri Lankan corporations in this study. Typically, they embraced a business logic which did not seem much different from that of many corporations in Western contexts. Sustainability managers in Sri Lankan corporations adopted a measure-and-manage approach to promote sustainability. Although managers generally tend to perceive such management approaches as more objective and rational, in reality, they are not value-free (de Jongh, 2015; Ehrenfeld & Hoffman, 2013; Laszlo et al., 2014). These approaches alone lack the possibility to foster sustainability-as-flourishing; instead they mainly help reduce unsustainability (Ehrenfeld, 2008a; 2008b; 2012; Ehrenfeld & Hoffman, 2013). The measure-and-manage approach to sustainability is more entity-focused than systemic, and thus fails to appreciate the interdependence of all beings (Capra, 2002; Ehrenfeld, 2008a; 2008b; 2012; Ehrenfeld & Hoffman 2013; Rimanoczy, 2013; Waddock, 2015). As interconnectedness and complexity of the world continues to grow, organisations are being pushed to demonstrate values of responsibility and ethical behaviour by paying more attention to the implications of their actions on society as a whole. Sri Lankan

corporations were not an exception, but tended to conform to patterns evident in the wider institutionalisation of sustainability in the corporate context.

In relation to enhancing the ethical behaviour of managers in organisations, extant research on management and organisational studies has indicated religiosity as important and relevant (Chusmir & Koberg, 1988; Davidson & Caddell, 1994; Lynn, Naughton, & Veen, 2010; Neubert & Hallbesleben, 2015; Pace, 2013; Tracey, 2012; Weaver & Agle, 2002). Except for Pace (2013), the above studies focus on Christianity in Western contexts and mostly viewed work as a calling to commitment rather than as a job or a career. However, a study that considered contemplation about religion and the concept of God, cautioned organisational scholars to rigorously address the potential and consequences of religion at work òrather than implicitly or explicitly assuming that religion is [a] benign, positive force in organizationsö (Chan-Serafin, Brief, & George, 2013, p. 1585). In this thesis, religion was not viewed as benign or necessarily positive by research participants.

The third possible reason for finding that Buddhism does not feature strongly in Sri Lankan organisations is that as a religion Buddhism is seen as too sensitive in an organisational context by many. Although Buddhism's distinctiveness as a religion is underscored through the view of self and the world to be an interconnected process (Macy, 1979), such understanding was not reflected in the Sri Lankan sustainability managers'enacted morality in their workplaces. These managers who saw Buddhism as a philosophy and as a religion were reluctant to highlight their personal Buddhist stance in their workplaces, and sought to accommodate a divided understanding. Although the ethical stance pronounced by Buddhism was clear for these managers at a personal, moral level, their ability to extend it to the organisational level was compromised. Religion was seen as too sensitive to be introduced at work in Sri Lankan corporations.

This situation is consistent with extant organisational research that views religion as non-rational or partisan (Chan-Serafin et al., 2013; Jenness, Smith, & Stepan-Norris, 2006), being concerned with power (Dietrich, 1981), authority or discrimination (Gebert et al., 2014; Ghumman & Jackson, 2010; Kleiner, Tuckman, & Lavell, 1959).

Buddhism was considered irrelevant in for-profit pragmatic focused organisational settings where practices are governed by self-discipline and effective management.

These managers also highlighted other context-related factors as justifications for the inability to explicitly translate their personal Buddhist understanding at the corporate level. Economic priorities took much greater prominence among these managers in the enactment of their job roles. Descriptions of such factors and further confounding issues are incorporated within the responses for the relevant sub-questions later in this chapter.

Finally, the enactment of Buddhism being limited to distinct and rare organisations is seen as a reason for its low influence on organisations' sustainability-related practices. I identified distinct and rare organisational contexts both for-profit and not-for-profit where a Buddhist ethos was visible, which provided more opportunities to relate Buddhism to sustainability pursuits. In this research, the not-for-profit organisations that held an explicit Buddhist mission, identity and leadership were able to embed Buddhist principles and values in their core practices. Their very ethos was such that they sought to foster sustainability at the systems level. The social dimension appeared more prominent which was supported by community and Buddhist logics. The not-for-profit organisations' vocabularies of practice were different from those of their for-profit counterparts, who engaged in more symbolic communal Buddhist rituals and ceremonies. These family-owned for-profit organisations with an open Buddhist identity did still foster an organisational culture that was more community-oriented

rather than being primarily profit-driven. The influence of strong Buddhist founders/leaders was also evident in these organisations.

Overall, the findings of this thesis signalled significant challenges in enacting Buddhism in the sustainability pursuits of mainstream business corporations. However, Buddhism had more potential in informing sustainability in not-for-profit organisations in particular those with an openly Buddhist identity and devout Buddhist leaders. It is fair to acknowledge that these organisations were set up with a Buddhist-inspired ethos.

This thesis, indicated that sustainability-as-flourishing is a more complex, adaptive process, starting with individuals, working through organisations to impact society. I consider that although Buddhism as a mind-based approach to understand sustainability has a high potential, its enactment in organisations confronts a high level of challenge even in a context where Buddhism's presence is predominant. Consequently, I recognise a possible path forward lies in reframing the insights garnered through Buddhism in a more generic and perhaps amenable manner to inform sustainability understandings. I do so with caution, and discuss these issues later.

The responses to the sub-questions that follow provide more detail.

*1. How, and to what extent, has Buddhism been acknowledged as having potential to inform sustainability-related organisational practices within the literature?*

Literature on Buddhism, sustainability and organisational practices contained relatively little research examining Buddhism's potential in informing sustainability-related practices. The literature search encompassing scholarly journal articles, books and book chapters was carried out in two phases. The first search was performed prior to submission of the Paper 1 to the *Journal of Corporate Citizenship* in 2014. This search found literature that was published between 1992-2012 and only 7 out of 50 journal



articles, books and book chapters related to Buddhism, sustainability and organisational practices. In order to find any updated literature another search was carried out in March, 2016 using the same databases. This search found 2 more scholarly, peer reviewed journal articles that related to Buddhism, sustainability and organisational practices (Daniels, 2014; Kaufman & Mock, 2014). However, out of the total of 9, only 5 were empirical studies. Danielsø(2014) paper was conceptual claiming òthe complementary nature of the practical philosophy of Buddhism and the guiding paradigm of EE [Ecological Economics] can contribute to change in contemporary management approaches aligned with sustainable and welfare-enhancing economic systemsö (p. 797). It also emphasises the òvaluable and realistic value-rationalityö the unique blend of Buddhism and EE offers òin the pressing search for new ways of directing economic power and actionsö (p. 808). Kaufman and Mocksø(2014) Thailand-based empirical study found a Buddhist temple-based organic farmer support group adopted deeper Buddhist eco-spiritual values than a non-profit organic agriculture support group. They conclude that farmers adopting Buddhist eco-spiritual values enjoyed greater financial and non-financial benefits from their work.

Both these more recent journal articles emphasised values such as interconnectedness and empathy in light of Buddhist principles in drawing connections with sustainability and organisational practices. Values inferred from Buddhist principles were found to be more helpful in explicating the connections of Buddhism and sustainability pursuits of organisations than relating to the principles alone.

Overall, the systematic literature review performed found only 9 out of total 69 journal articles, books and book chapters that related Buddhism in promoting sustainability at the organisational level, whereas, the rest of the research was either based at the individual level (e.g. cultivation of mindfulness, compassion) and/or societal level (e.g.

promoting sufficiency economies based on Buddhist ethics). The importance of a multi-level approach to both research and practice connecting all levels including individual, organisational and societal was identified as a result of this literature review and signalled the research gap for this thesis. In particular, the significance of organisations as a bridge between the collective power of individuals and morality informed by Buddhism and the potential flourishing of all beings at societal level was inferred.

The nine studies that focused on Buddhism and sustainability-related organisational practices mainly highlighted leadership, decision making and problem solving, and human resource practices conducted in light of Buddhist principles and values. These practices were subtly different from the commonly known best practices that usually promoted greater efficiency gains but were more aligned with sustainability on a systemic level. Decision making and problem solving underscored the importance of reflecting on causality (Daniels, 2007; 2014; Fan, 2009; Kaufman & Mocks, 2014; Lamberton, 2005; Valliere, 2008). The concern for the consequences upon the well-being of others is vital for one's own well-being and plays a critical role in management in organisations (Daniels, 2014, p. 800). Moreover, wellbeing of both humans and non-humans (e.g. animals, deities) was the basis of consideration (Fan, 2009; Kaufman & Mocks, 2014).

Regarding leadership, Muijenberg (2011) identified the importance of a leader to cultivate 'right view' as embedded in the Noble Eightfold Path. The right view would enable a leader to see the impermanence of all living beings and, therefore, fostering happiness through contentment is highlighted over pursuing materialistic possessions. This leadership style underscores connections with the greater community rather than only being concerned with organisational success in material terms (e.g. asset growth, profit for its own sake). Human resource practices indicated in the reviewed literature

highlighted a cooperative ethos in place of the more competitive ethos in organisations (Johansen & Gopalakrishna, 2006; Prayukvong & Rees, 2010). Prayukvong and Rees (2010) expressed how the Noble Eightfold Path could be adapted as a threefold training encompassing morality/ethics, concentration and wisdom that could be adopted in human resource development practice.

Drawing from the understanding that I have gained through this thesis, I discern a reason for there not being much research exploring connections between Buddhism and sustainability related to organisations is the complexity that arises in practice despite earlier studies offering helpful insights. This understanding is consistent with Macy's (1979) claim that although the ethical aspect accessible through Buddhism is clear, relatively little attention has been paid to understanding its rationale. One among many other reasons for this low level of attention is the difficulty in adopting core Buddhist teachings especially by corporate members who are so much engrained in pursuing economic priorities to ensure their own, and their organisations' success. There is a tendency to interpret success through materialistic gain like wealth rather than inner peace or happiness in this modern competitive world (Banerjee, 2012; Daniels, 1998, 2007, 2014).

Some Buddhist principles are inherently more complex than are others (Muyzenberg, 2014; Vallabh & Singhal, 2014). For example, Dependent Origination which is one of the core principles of Buddhism that describes the interdependent factors for rebirth is considered as a complex teaching within Buddhist discourse (Macy, 1979; Rahula, 1978; Vallabh & Singhal, 2014). Such difficulty of comprehension could also be a possible reason why this Buddhist principle was both less prevalent in my research and less discussed in the reviewed literature. Vallabh and Singhal (2014) state that

Dependent Origination is difficult to grasp by non-Buddhists who are not conversant with the Theravada Buddhist tradition in particular.

Another possible reason for the lack of research in this field could be that mostly the core Buddhist teachings including the Four Noble Truths, the Noble Eightfold Path, the Law of Karma and the Dependent Origination are meant to be understood through meditative practice which is more experiential and personal. Such understandings and realisations are primarily focused on the ultimate realisation of Nirvana through the cessation of all suffering rather than focusing on conventional reality. As described in the introductory chapter, Buddhism relates to two kinds of realities namely ultimate and conventional which are distinct from one another (Case & Brohm, 2012; Liyanarachchi, 2008; Rahula, 1978). Ultimate reality relates to an individual's experiential realisation through meditation whereas conventional reality explains socially constructed phenomena including people, places and things. However, this does not mean that Buddhism is only focused on the ultimate realisation of all suffering (Boyce, Prayukvong, & Puntasen, 2009; Lennerfors, 2015; Sivaraksa, 2011), but is rather complex and more challenging in terms of making connections with socially constructed realities, such as linking to the organisational pursuit of sustainability, in this thesis.

*2. Is Buddhism evident in corporate sustainability reporting practices in a culture where Buddhism is prevalent, and to what extent?*

The response to this sub-question is based on an empirical study which began to signal barriers to the application and representation of Buddhism in the corporate world. The practice selected in this study was sustainability reporting. It was seen as an appropriate window into what organisations were doing, or at least wanted to be seen as doing, in

the sustainability domain. The sustainability reporting field represented a voluntary reporting arena clearly pointing to a convergence of institutional practices.

The corporate sustainability reports of award winning Sri Lankan corporations portrayed minimal evidence of the representation of Buddhist principles and values. Instead, the corporate representations reflected through the reports were far more aligned with global standardisation. Institutionalisation of the sustainability reporting field was governed by dominant global professional bodies rather than culturally prevalent local institutions like Buddhism. Sustainability reports indicated a disconnect with Buddhism. The findings of this study signalled that Buddhism is not influential in the local field of corporate sustainability reporting in terms of what is reported or how it is reported.

These findings posed a challenge to me in exploring the potential of Buddhism to inform sustainability practices at the organisational level in a country context where the majority of the population self-identified as Buddhist. However, an in-depth analysis of this disconnect could not be gauged through this study as it relied on a set of secondary data depicted through corporate sustainability reports. With the understanding that corporate representations are not sufficient to effect transformation needed to promote sustainability by organisations (Buhr, Gray, & Milne, 2014; Milne & Gray, 2013), I decided to investigate the causes for such lack of Buddhist influence in Sri Lankan organisations more directly by interviewing sustainability managers.

3. *What are the opportunities and challenges individuals experience in enacting Buddhism in organisations located within a Buddhist cultural context, in particular with regard to the pursuit of sustainability?*

The study that was conducted in response to this sub-question indicated that enactment of Buddhism in fostering sustainability was more feasible at the individual level. However, there were many challenges in translating these individual understandings into the organisational level. Although most of the Sri Lankan sustainability managers interviewed possessed moral understandings connected with Buddhism and sustainability, those understandings were not easily transferable to their work practices. The findings of the study, thus, reinforced assertions that sustainability as a systems based construct is complex and challenging at the organisational level (Banerjee, 2012; Ehrenfeld, 2012; Roome, 2012).

One of the important challenges identified in this study was that sustainability managers' personal moral positions relating to Buddhism and sustainability were most often surpassed by other organisational and political concerns related to Sri Lankan society. Sustainability managers recognised the importance of a secular view within the corporate settings. Many preferred not to identify or highlight 'religion' which they believed to cause discrimination and provoke separations (Gebert et al., 2014; Ghumman & Jackson, 2010; Kleiner et al., 1959). Despite the managers frequently referring to Buddhism as a philosophy, and a way of life, they saw it more often as a religion. Seeing Buddhism as a religion tended to limit its potential in informing corporate sustainability efforts.

Buddhism is complex and contested. Buddhist teachings enable a path to understand reality that is described by Rahula (1978) as seeing things as they are. This understanding connotes the interconnected nature of life and the world. However, there

are many types of Buddhism which are more or less distortions of the original teachings (Kung, 1997, p. 5). Perceiving Buddhism as a religion could be one such distortion. Originally, Buddhism was not a religion, but now it has become one. We can no longer deny that there is a Buddhist religion because everywhere we look, Buddhism is displayed as a religion (Kung, 1997, p. 5). According to Kung (1997), interpreting Buddhism as a philosophy also limits the application of deep and vast Buddhist teachings that impart the truth of life and the universe. He states that although these interpretations tend to limit its application in a broader context, they cause no harm to society. However, extending Buddhism's meaning into a deviant and externalist path, using the weakness of the human nature to cheat and harm living beings; disturbing the peace and safety of the society is detrimental (Kung, 1997, p. 7).

The complex and contested nature of Buddhism is evident in Sri Lanka (Hayashi-Smith, 2011). This insight was clearly visible in the empirical evidence. Some sustainability managers implied this complexity through their interviews whereas others were more explicit. The latter group claimed that Buddhism is associated with nationalism and party politics in Sri Lanka, which in turn, distorted more profound Buddhist teachings. Hayashi-Smith (2011) identifies that Buddhism in Sri Lanka is politicised and seen to be affiliated to the majority Sinhalese community, rather than being considered as a universal philosophy. Apart from these political circumstances tremendous economic changes accompanying the globalisation of markets adopted through government policies have also affected Buddhism in Sri Lanka (Berkwitz, 2003b).

Changes in contemporary Sri Lankan Buddhism have been accounted for by scholars highlighting (1) both colonialism and a Buddhist revival movement, (2) war and the peace-making processes and (3) modernisation introduced through the globalisation of social relations and cultural forms (Berkwitz, 2003b; Bond, 2004). During the colonial

period, Western stereotypes described Buddhism as ‘world denying’ having its centre in the monastic attempt to transcend this world (Bond, 2004, p. 1). As a result of the influences of European thought and Protestant missionaries, Buddhist teachings were seen more as disengaging rather than engaging with society. Bond (2004) identifies Max Weber and his followers who introduced Buddhism to the West as involved in such critiques. These Western influences ensued a ‘Protestant’ Buddhism which undermined the traditional economic order which resulted in introducing a capitalistic spirit (Berkwitz, 2003b; Ling, 1980; Bond, 2004). Through this spirit, values and beliefs related to discipline, thrift and hard work were underscored rather than values of contentment, spiritual merit, caring and sharing akin to Buddhism which prevailed before. ‘Buddhists in Sri Lanka were influenced by these [capitalistic] ideas during the colonial period’ says Bond (2004, p. 2).

After Sri Lanka gained independence in 1948, after more than four hundred years of colonial rule, Sinhala Buddhists planned a new course in their changed world, relying more on their religious heritage for rediscovering their identity. This change resulted in a resurgence of Buddhism (Berkwitz, 2003b; Bond, 2004). However, this revival movement was seen as one ‘that is frequently castigated for its perceived intolerance of religious and ethnic minorities while trying to institute a state governed by Sinhala Buddhist interests’ (Berkwitz, 2003b, p. 58).

Furthermore, the government’s more recent efforts to achieve peace have had an impact on Sri Lankan religions and cultures, Buddhism in particular (Berkwitz, 2003b; Hayashi-Smith, 2011). ‘The moves to achieve a lasting peace in Sri Lanka are having profound effects on the ways that Sri Lankans depict and discuss religion’ (Berkwitz, 2003b, p. 61). Buddhism in its various manifestations has both supported and confounded the peace processes in Sri Lanka particularly relating to the civil war that



ended in 2009 (Hayashi-Smith, 2011). During this period, the state of Buddhism in Sri Lanka that became politicised as a national project was in a crisis on account of the violence which blatantly deviated from its doctrinal and spiritual roots. Hayashi-Smith (2011, p. 161) claims that the Sri Lankan civil war between the Tamil insurgent group, the Liberation Tigers of Tamil Eelam (LTTE) and counter-insurgency warfare conducted by the Sri Lankan government has much deeper roots seated in the greater consciousness of the population where ethnic animosity and fear has been brooding for decades.

However, Hayashi-Smith (2011) emphasises that the most effective means of peace-building work have also been found through Buddhism in Sri Lanka pointing to the Sarvodaya Shramadana Movement which is adopted as one of the case studies in Chapter 5 / Paper 4 where I explore organisations with an open Buddhist ethos.

Hayashi-Smith (2011) elaborates how Sarvodaya is distinct in the way it uses religion to promote peace through a more humanist interpretation of Buddhist teachings (p. 159). Drawing on these contextual insights, it is fair to say that there are divisions and suspicions within what is claimed to be the multi-cultural and multi-religious society of Sri Lanka.

Ling (1980, p. 577) who draws connections between Buddhist values with economic development process of Sri Lanka, states that traditional Buddhism prior to Protestant Buddhism introduced through colonialism bears some responsibility for retarding economic development through merit-making practices, non-rational attitudes to life and population increase. No clear evidence is found that Protestant Buddhism has enabled economic development (Ling, 1980). Kumarasinghe and Hoshino (2010), who investigate Sri Lankan middle managers' perceptions of their leaders, state that although accumulation of wealth just for one's own self is seen negatively in Theravada

Buddhism, sharing of wealth is encouraged. However, there are many instances in Buddhist discourses/sermons (*sutta*) (e.g. *Singalowada Sutta*, *Viyaggapajja Sutta*, *Chakkavattisihanada Sutta*) that address the importance of wealth creation and management through righteous and moral means (Ariyaratne, 1999; Hettiarachchi, 2012; Rahula, 1978). Buddhist economics is one such alternative approach to mainstream neoclassic economics that underscores economic wellbeing in light of the Noble Eightfold Path (Daniels, 1998, 2007, 2011, 2014; Lamberton, 2005; Schumacher, 1973; Sivaraksa, 2011; Lennerfors, 2015; Zsolnai, 2011). But in post-war Sri Lanka, as the pace of social and economic change quickens through the adoption of free market principles and policies, many Buddhists in Sri Lanka are becoming less concerned with incorporating religious change into a framework of the timeless truth of the Dhamma [Buddhist teachings] (Berkwitz, 2003b, p. 59).

It is against this backdrop that Sri Lankan sustainability managers were seen to adopt a measure-and-manage approach that reinforced economic priorities in their organisations. Western ideologies related with economic rationalism and utility have widespread application in global organisational contexts. Sri Lankan managers embraced global standards and best practices. As the for-profit organisations in which these managers worked were based on an economic growth prioritisation, a separation of managers' personal moral positions and the corporate world was evident (Allen, Marshall, & Easterby-Smith, 2015, Wright, Nyberg, & Grant, 2012).

Overall, Sri Lankan managers confronted more challenges than opportunities in enacting Buddhism in the sustainability pursuits of their organisations as presented through Table 1. Buddhism, thus, was not seen to enable a fundamentally different sustainability ethic in the for-profit organisations in this study.

**Table 1: Sri Lankan managers' experiences in enacting a Buddhist ethic in pursuit of sustainability at work**

Opportunities	Challenges
Ability to engage in meaningful work through the practice of Buddhism	Discriminatory to highlight one religion over others in multicultural organisations/nation
Practising Buddhists being true to self and personal convictions	Perceived importance of a secular approach rather than a religious/spiritual approach
Buddhist leaders' encouragement and support	Complexity of Buddhist teachings
Buddhist managers seeing spiritual contentment and merit gained through the application of Buddhist understandings in relation to organisations' community related activities	Buddhism conflicting with corporations' economic purposes and thus seen as not meant for for-profit organisations
	Buddhism seen as too abstract from worldly affairs
	Returns (e.g. spiritual merit) gained through the application of a Buddhist ethic in sustainability is not tangible nor visible in the short term

4. *How do organisations with a Buddhist identity pursue sustainability and do the approaches differ for not-for-profit and for-profit organisations?*

The analysis of an interplay between different institutional logics in two not-for-profit and two for-profit organisations illuminated how the two distinct types of organisations varied in their sustainability practices despite having a Buddhist ethos.

The organisational cultures of all four organisations were clearly underpinned by a Buddhist logic that was backed by strong Buddhist founders and current leaders. These people were highly instrumental in creating a conducive environment within their organisations to make connections with sustainability in light of Buddhism. A more spiritual, systemic, and holistic approach to sustainability was seen in the not-for-profit organisations. The for-profits tended towards a stronger entity focus, evidencing a more managerially-oriented approach with both substantive and symbolic actions.

Organisational cultures of all four organisations, highly influenced by their founders and current leaders, were underpinned by Buddhist and community logics although the two organisational types, not-for-profit and for-profit, differed based on their purpose for existence. Even the organisational cultures of the for-profit organisations which might otherwise be governed by a predominantly corporate/business logic centred on utilitarian individual and institutional power, took on a more community orientation.

However, Buddhist, community, and extended family logics were seen to compete with corporate/business and market logics, affecting organisational performance. These competing logics gave rise to institutional complexity, especially within the for-profit businesses. Nevertheless, these for-profit organisations were also capable of operating with competing Buddhist, community, extended family and business logics over many decades. Enacting Buddhism on a more symbolic basis in terms of communal rituals and ceremonies rather than integrating Buddhist principles into their core business practices seemed one possible strategy that facilitated such coexistence of competing logics. The for-profit businesses adopted a combination of both Buddhist and business logics in their sustainability practices. Buddhist logic primarily connected with strategic decisions and community relations in CSR projects whereas business logic influenced doing ethical business conforming more to standards and regulations.

The not-for-profit organisations' community logic mutually coexisted with Buddhist logic, enabling them to pursue sustainability at a more systemic level. Buddhist principles and values were part of these organisations' purposes and core practices. The Five Precepts, the Noble Eightfold Path, the Law of Karma, compassion, Mindfulness, and the Four Sublime Truths were stressed. Within the vocabularies of practice, meditation was at the core in both not-for-profit organisations. It reportedly helped to see the interconnectedness of self, others and nature. *Karma* (action), *Nirvana* (the

ultimate realisation of the truth), *Samsara* (the cycle of rebirth) and even connections with deities were used to explain organisational commitments.

These two types of organisations that openly embraced a Buddhist identity exhibited certain prominent characteristics as presented in Table 2.

**Table 2: Characteristics of organisations with an openly Buddhist identity**

<b>Characteristics of organisations with a Buddhist identity</b>
Founders and/or leaders devout Buddhists
Non-engagement with the five types of trades which Buddhism indicates are harmful: trade in weapons, human beings/slavery, flesh, intoxicants, and poisons
Incorporation of Buddhist practices including all or some of the following: meditation, offering of alms, observance of the Five Precepts, chanting of Buddhist teachings (Dharma)
Display of Buddhist symbols such as Buddha statues, Buddhist sayings, Buddhist flags within organisational premises
Commemoration of Buddhist festivals including granting holidays that would allow employees to engage in spiritual practices (e.g. meditation, chanting ceremonies) in monasteries and temples
Close connections with Buddhist temples, monasteries and monks

A set of key implications derived from the thesis was identified for sustainability practitioners of Sri Lankan corporates in a simple and concise way in Paper 5. Although this paper was first written with explicit and sustained reference to Buddhist principles, I had to change my plan due to a response I obtained in relation to a pitch I made to submit the paper to one of the leading Sri Lankan business magazines. The magazine responded by stating, “As you would have noticed we don’t bring religion into our content as it is a very sensitive subject, so bearing that in mind it will be good if you can rework your article accordingly”. I subsequently rewrote this paper in a more generic sense in line with my conclusion that this approach could create a greater appeal to

potential readers and publishing outlets. I later reflect on the potential capitulation this action might be seen to imply.

## **Thesis contributions**

### **Academic contributions**

This thesis makes four original contributions to the academic literature. They are: (1) the recognition and application of a multi-level and multidimensional approach to enacting Buddhism in enabling sustainability; (2) the fleshing out of the distinct elements of this approach; (3) the identification of challenges related to the enactment of Buddhism in organisations' pursuit of sustainability; and (4) the expansion of possible alternative interpretations of Buddhism in an academic context. Each of these contributions is detailed below.

First is the multi-level and multidimensional approach to investigating the enactment of a Buddhist mindset which creates possibilities for strong sustainability. While other researchers have advocated for the multi-level and multidimensional approach to investigating sustainability (e.g. Ehrenfeld & Hoffman, 2013; Starik & Rands, 1995), this thesis is the first I am aware of that does so in relation to an investigation of Buddhism and sustainability. Despite prior empirical research on Buddhism and organisational studies having looked at sustainability holistically (incorporating the economic, social and environmental dimensions of sustainability), none employed a multi-level approach. The multi-level and multidimensional approach to studying sustainability that I employ in this thesis could provide a strong foundation for other empirical work. It may be more suitable, as in this thesis, to a project based on a series of linked studies.

Second is the fleshing out of this multi-level and multidimensional approach through the definition of relevant Buddhist principles and values informing individual

awareness, the translation of these into specific organisational practices, and the desired societal outcomes. Possible links between the individual, organisational and societal levels, and across the dimensions of sustainability are identified in Figure 1 in this chapter. This key contribution recognises the organisational level as an important bridge between individual moral imperatives and societal norms and assumptions to promote sustainability as a systems level construct. The distinct elements in Figure 1 could be expanded and more specific linkages between elements defined in future research.

The third contribution is the identification of a set of fundamental challenges related to the enactment of Buddhism in fostering sustainability, that were not indicated in previously published research. They are: (1) Buddhism mostly finding resonance as an individual awareness practice; (2) measure-and-manage approach to sustainability encourages a secular orientation in organisations; and (3) Buddhism as a religion seen as too sensitive at the organisational level by many. A detailed explanation of these challenges was provided earlier in this chapter. These challenges are arguably relevant in other research contexts where scholars seek to study the influence of religion, particularly in for-profit organisations. The strong presence of these challenges in a developing country context while perhaps not surprising for some, admittedly surprised me.

The fourth contribution to the literature lies in expanding the possible alternative interpretations of Buddhism, accepting that while interpretations cannot be dictated or constrained, different alternatives can be more or less helpful. Framing Buddhism as a philosophy was not found to be particularly helpful in interview situations where participants more readily identified it as a religion. In an academic sense, identifying Buddhism as a local cultural institution subject to other institutional forces helped explain the institutionalisation of sustainability reporting practices in Sri Lanka.

Similarly, recognising Buddhism as an institutional logic helped explain how organisational practices and identities varied between not-for-profit and for-profit organisations. Framing Buddhism as an institutional logic enabled me to offer a set of guidelines to inform organisational leaders and managers about thinking about the linkages between Buddhism and sustainability. They are: (1) the enactment of the Five Precepts underpins organisation mission and emphasises social integrity; (2) meditation practice and Buddhist rituals underpin respect for self and others, and communal harmony; and (3) understanding of the Four Noble Truths (in which the Noble Eightfold Path is embedded) and the Law of Karma could be seen to potentially lead to more holistic approaches to sustainability, emphasising interconnectedness of all beings. Although practices adopted by organisations which openly followed a Buddhist ethos can be explicitly linked to Buddhism as here, the thesis also offers the suggestion that universal approximations might have wider appeal. Thus the idea of a Buddhist-inspired mindset for sustainability-as-flourishing was suggested as an expanded interpretation. The expansion of possible alternative interpretations of Buddhism contributes a broader spectrum of possible directions for organisational studies and management researchers in particular. These different and sometimes complementary interpretations and theoretical orientations could enable researchers to frame their studies on similar topics in new ways, drawing from insights in this thesis.

### **Practice contributions**

Two contributions to practice are identified in this thesis. They are: (1) explicit recognition of Buddhism in organisations wanting to be seen as (more) secular causes tensions that might be partially overcome by appeal to universal principles; and (2) the potential appeal of particular Buddhist principles and values in an organisational setting.

First, the overall study revealed that explicitly identifying Buddhist principles and values caused problems for corporate sustainability managers in enacting such



principles and values at the organisational level, other than in the few organisations studied that followed an openly Buddhist ethos. Enactment of Buddhism in organisational sustainability pursuits was found to be complex and challenging even in a country where the majority of the population self-identified as Buddhist in the most recent census. As such, despite Buddhism having some conceptual alignment with strong sustainability, I suggest those like myself for whom the linkages might seem obvious may need to exercise some caution around promoting Buddhism's explicit enactment in an organisational context, particularly in organisations with a more divided purpose or more secular orientation. Universal approximations for Buddhist principles as suggested in Table 3 of this chapter, or the adoption of universal values of moderation, interconnectedness and empathy in guiding sustainability initiatives in organisations, are identified as useful. Practitioners with an interest in universally appealing sustainability principles and values engaged in organisations wanting to be seen as more secular could benefit from these universal approximations.

Second, for those willing to openly adopt a Buddhist ethos, it is important to identify which aspects of Buddhism's core principles, namely the Four Noble Truths, the Noble Eightfold Path, the Law of Karma and the Five Precepts, are readily applicable in an organisational setting. Although the Four Noble Truths encompassing the Noble Eightfold Path, the Law of Karma and the Dependent Origination are identified as the crux of Buddhism (Sri Dhammananda, 1993, 1994; Rahula, 1978), the most readily translated Buddhist principle identified was the Five Precepts. The Five Precepts are considered as a basic practice of Buddhism that enables people to òlive together in civilized communities with mutual trust and respectö (Sri Dhammananda, 1993, p. 162). However, likely reasons for the lesser popularity of the core Buddhist principles such as the Four Noble Truths, the Eightfold Path and the Law of Karma in the for-profit businesses could be that application of these principles might resonate better with

individual sensibilities rather than the collective one. Another possibility could be the ease of comprehension of the Five Precepts that relates more readily to for-profit organisations' conventional reality (in essence they can be seen as akin to good business ethics) whereas the core Buddhist principles stated above relate more to an individual's ultimate reality. Business is more about short-termism compared to an individual striving for ultimate liberation that would extend across many lifetimes. Organisational leaders adopting an openly Buddhist ethos could seek to move well beyond these more readily adopted Buddhist principles, but those seeking a starting place may well find it useful to begin with the ones identified above.

### **Limitations**

This overall study is limited by the small and selective samples of research participants that consisted of a total of 25 sustainability managers and 23 organisational members including leaders/founders and staff of four Buddhist organisations in Sri Lanka. The research participants selected were mostly Buddhists (e.g. Buddhists representing 21/25 among the corporate managers, 84% vis-a-vis 70% of population). Not incorporating a sufficiently representative sample of research participants of other persuasions could have also limited the implications in learning about the possibility and challenges of enacting Buddhism in business organisations in multi-religious countries. Focusing just on organisations in one country context offered depth but also potentially limited the study's utility in other country contexts. Certainly there was no attempt to generalise beyond the context and cases studied, apart from at the level of theory generation which was tightly tied to data and findings.

Although the selection of the organisational contexts and the samples of research participants was aimed at drawing and sharing better understandings and insights on Buddhism to identify more possibilities for sustainability, such expectations were not

fully realised. The lack of scholarly literature to justify context-related complexities and the lack of obvious desire by participants to discuss what can be construed as deeply personal but politicised viewpoints in a country emerging from a long period of civil unrest are also identified as limitations.

Despite the selected Buddhist principles being supported by a comprehensive volume of academic literature they are not exhaustive of all possibilities to support sustainability.

The systematic literature review performed with the intention of focusing on connections between Buddhism, sustainability and management and organisational studies has narrowed the search of literature to some extent which resulted in an elimination of authoritative sources of Buddhist literature. It is understood that confining a literature search to academic and management related sources could be considered somewhat unreasonable given the long history of Buddhist scholarly tradition.

The definition of sustainability adopted in this thesis (although enabling and mostly congruent) is not congruent with the Buddhist principle of impermanence, which is identified as a conceptual limitation. Complexity involved in multiple interpretations of Buddhism and multiple realities (conventional versus ultimate) even within the same context, has led to such incongruencies.

Choosing only the award winning companies on sustainability in Chapter 3/ Paper 2 is also seen as a limitation. This criterion has limited the possibility of incorporating small and medium organisations and businesses that may collectively have a considerable contribution to sustainability as flourishing of all beings. A tendency to overlay the traditional role of business as emphasising never-ending rivalry is also identified as a limitation where there is evidence for a substantial shift in the mindsets of business people to more cooperative, sustainable and meaningful ways of working.

There will always be a sense that qualitative work done by a single researcher ó particularly in a subject where there is strong personal interest and passion ó will be biased, and such should be noted as a limitation. I have done my best to acknowledge my biases and confront them as they emerged in the thesis process. I offer more contextualising reflections below.

### **Reflections...**

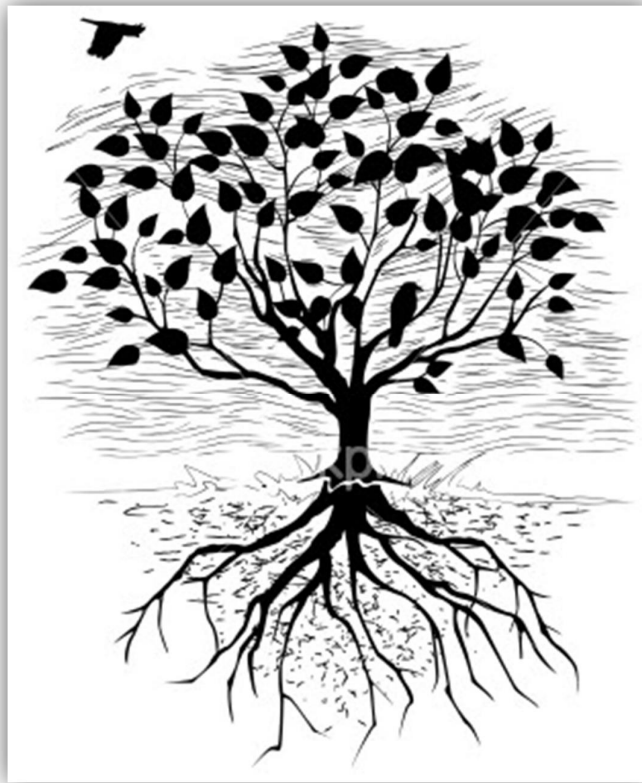
This doctoral thesis helped me to bring together two closely related subjects in my heart and mind ó Buddhism and sustainability ó in a bid to bring more meaning to my work as an academic. It has given me a new start in my academic career posing both opportunities and challenges to continue research in the field of Buddhism, sustainability and organisational studies.

The considerable challenges posed to Buddhism's application in pursuing sustainability in organisational settings resonate in my mind. I recognise the idealistic thinking about the potential of Buddhism with which I embarked on this research. In ideal terms, I can say Buddhism has a high potential in creating possibilities to enable sustainability-as-flourishing at the organisational level. It is also consistent with the knowledge I gained through analysis of the academic literature. However, immersing myself in the findings of this doctoral research has changed my stance as regards Buddhism informing future organisational sustainability pursuits. Even though this change was discomforting and challenging for me initially, thinking deeper, I have come to the realisation that if I am to be a true, practising Buddhist, I need to see things as they are.

I thus sense, more realistically I hope, that Buddhism's high potential tends to have traction with a wider audience if seen more in terms of as a universally applicable truth rather than as a religion. It might be seen to challenge the principles governing economic rationality. I realise that some Buddhist teachings are better understood on a

personal experiential level through reflective practice than a philosophical level. This understanding is consistent with some of the scholars' view in the field of Buddhism and sustainability and organisational studies (Boyce et al., 2009; Kung, 1997; Pryukvong & Rees, 2010; Puntasen, 2007). Therefore, following others I now position Buddhism as a mind-based approach that enable possibilities for sustainability. In this case, managers' understanding that their organisations' or their own success is interdependent on all stakeholders' including society's and nature's success is important. However, the findings of this thesis show that such transformational pressures may not occur among managers unless they start to perceive Buddhist ideals as a universal truth or as a 'way of transformation' (Munindo, 1997, p. 123) to understand the interdependence of one's self and others.

My reflections can be explained using the analogy of a Bodhi tree, depicted in Figure 2. According to Buddhist discourse, after attaining the Buddhahood, Buddha initially signalled his gratitude to the Bodhi tree for helping him obtain his goal (Berkwitz, 2003a). 'The Bodhi tree underscores the idea that progress along the Buddhist path is made in conjunction with support of others' (Berkwitz, 2003a, p. 597). This tree indicates the interconnectedness with one's self and others and the importance of respecting and reciprocating one's benefactors. Figure 2 also indicates the three levels of sustainability enactment presented in my thesis – individual, organisational and societal.



Flourishing of all beings  
(Societal level)

Organisational practices and  
identities  
(Organisational level)

Buddhist principles and values  
(Individual level)

**Figure 2: A symbol of a Bodhi tree**

Source: <http://s302.photobucket.com>

The three levels are depicted through the figure as follows. A Bodhi tree has its widespread roots and branches both underneath and above the earth. The widespread roots represent the Buddhist moral imperatives that can lie within individuals. The branches and leaves that spread above the soil represent flourishing of all beings at a societal level, forming a natural habitat for birds and animals and giving shade for humans. However, this fruition is only possible as long as the tree's roots are firmly fixed to the ground to absorb all the nutrients of the fertile soil so that they are transferred through the trunk of the tree to its leaves. The trunk of the tree thus represents the organisational level. The trunk should be supported by roots that represent fundamental principles and values shared by both leaders and organisational members to enable flourishing that is extended through the branches and leaves.

Apart from the meaning above, this figure also depicts a plausible remedy for the challenges posed to Buddhism in informing sustainability in organisations. Through the learning gained through this thesis it is clear to me that labelling organisational principles and values as ‘Buddhist’ tend to hinder their enactment even in organisations that are operating in a Buddhist cultural context. The deeper roots of the tree are not exposed or brought to the surface. As such, it appears that understandings of Buddhist principles and values may not be exposed as ‘Buddhist’ at the organisational level. They can perhaps be couched in a manner that enables a more welcoming reception, as ‘universal values enabling sustainability’. In this manner, being able to express a secular rationale for the associated values and perhaps promoting them over the religion itself seems to have potential.

Extant research also indicates the importance of reformulating Buddhist teachings from the original texts in enacting Buddhism in management and organisations (Muyzenberg, 2014; Vallabh & Singhal, 2014). ‘Finding Buddhist wisdom concepts that can be applied to management development often requires reformulation from the original texts. The original information is vast and requires selection to those concepts that can be readily understood by non-Buddhists’ (Muyzenberg, 2014, p.741). This possibility would also allow me to locate such principles and values in sustainability literature, appealing to a broader audience and in turn, enabling wider application. Possible universal equivalents of Buddhist principles that could be adopted in organisational settings are presented in Table 3.

**Table 3: Possible universal equivalents of Buddhist principles**

<b>Buddhist principle</b>	<b>Possible universal equivalent</b>	<b>Inferred meaning</b>	<b>Universal value emphasised</b>
The Four Noble Truths	Insight	Understanding the logic that greed causes unsustainability and gaining awareness of the means to foster sustainability through morality, concentration and wisdom	Moderation
The Law of Karma	Reflective practice	Understanding the relationship between cause and effect/nothing happens on its own	Interconnectedness
Compassion	Cooperation	Fostering cooperation based on long-lasting relationships with all beings	Empathy

Decoupling Buddhist values from Buddhist principles and identifying those as universal values might possibly not be attractive or appealing to Buddhists. Nevertheless as the interconnectedness and complexity of the world continues to grow, there seems to be an increasing awareness of the limitations of confining one's self to a particular philosophy or ideology. Dealing with fundamental systems issues requires transformational thinking and action (Bouckaert & Zsolnai, 2012; Ehrenfeld & Hoffman, 2013; Laszlo et al., 2014). Proponents of sustainability-as-flourishing underscore that transformational thinking requires an enhanced need for recognising wisdom and truth that transcends philosophical and disciplinary boundaries. I recognise that sustainability-as-flourishing advocates may come from many quarters.

Buddhism is a mind-based approach that enables the realisation that everything is interdependent rather than independent. This realisation or insight is not confined to a religion but provides an ethical stance on which to act. In Buddhism, Nirvana is the ultimate realisation that underscores the possibility/capacity for all suffering to be



relinquished forever whereas similarly, idealistically, sustainability is the possibility/capacity that all beings will flourish on the Earth forever.

Advocates of sustainability-as-flourishing aptly draw on this realisation despite being non-Buddhists and in turn, pass it on to both management academics and practitioners. Based on the findings of this thesis, I have understood couching Buddhist principles and values as universal sustainability principles and values could be more potent in enabling sustainability-as-flourishing.

Characteristics of organisations that embrace such universally applicable sustainability principles and values are presented in Table 4.

**Table 4: Characteristics of organisations adopting sustainability principles and values**

<b>Organisational characteristics</b>
Nurturing reflective practice among organisational members to see the interconnectedness of self and others
Long-term orientation to planning and assessing organisational performance
Promotion of a cooperative ethos rather than competitive ethos
Caring for each other including non-humans and the nature
Fostering goodness in relation to mutual trust and respect within and beyond the organisation
More relationship-based understanding among stakeholders
Encourage an holistic approach to economic wellbeing beyond just the entity

### **Areas for future research**

This thesis opens many avenues for future research. One possibility is exploring how Buddhism intersects with other religions and philosophies in Sri Lanka. It will be important to learn what commonalities and contradictions exist between religions prevailing in the context in order to derive a common understanding of principles and values applicable to sustainability.

Another possibility could be to study how religious organisations perceive and pursue sustainability in their organisational practices. The study of religious organisations is identified as a complex but fertile field with insight, theory, and analytical techniques (Demerath & Schmitt, 1988; Sanchez-Matamoros & Funnell, 2015; Tracey, 2012). The arena of religious organizations is rich with distinctive organizational designs, special interorganizational relationships, and a large presence across the landscape of society (Demerath & Schmitt, 1998, p. 396). There are religious organisations in Sri Lanka, especially Buddhist organisations, operating in the areas of education, media, and charity that would provide future opportunities for research in sustainability. For example, Liyanarachchi (2009) has examined how ancient Buddhist monasteries in Sri Lanka engaged in accountability practices. In a similar vein, both past and present sustainability initiatives adopted in Buddhist monasteries would also be worth investigating.

Exploring the application of Buddhism in promoting organisational pursuit of sustainability in other geographical contexts where Buddhism is prevalent could also provide insights. Thailand is one such place. Most of the empirical research found in the literature review which applied Buddhist teachings in relation to sustainability initiatives in organisations focused on Thailand where Theravada Buddhism is prevalent (Boyce et al., 2009; Kuasirikun & Sherer, 2004; Kaufman & Mock, 2014; Lamberton, 2005; Prayukvong & Rees, 2010; Puntasen, 2007). Comparisons of research conducted in different Buddhist countries could indicate how social and political influences related to the context affect implementation of Buddhism in organisations. Research on other schools of Buddhism as an alternative approach to promote sustainability in organisations is also another possibility.

Engagement in action research which involves much closer observation and work on possible interventions with organisations including not-for-profits, social enterprises and smaller for-profit organisations could also be worthwhile. For example, research designed to work closely with sustainability award sponsoring organisations could influence the procedures and criteria involved. Some of the organisations that took part in this study have already shown their interest and willingness to continue to work closely in further improving their sustainability initiatives and practices. As an academic, I could collaborate in research with my postgraduate students who are also practising managers in organisations, in exploring more possibilities for sustainability-as-flourishing in Sri Lankan corporate settings.

Furthermore, there is a possibility of conducting survey research to complement a qualitative inquiry on sensitive topics such as religion and personal beliefs at work. This possibility could allow research participants to freely express their views that in turn would enhance the reliability of the data gathered.

In closing, realisation of sustainability-as-flourishing is complex, and therefore requires adaptive approaches underpinned by social-relational processes involving individuals, organisations and societies. Such collective social-relational processes would need to invoke and inspire a common vision of a worthy future state that enables all to flourish.

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## **Appendices**

Appendix I: Participant recruitment letter

Appendix II: Participant consent form

Appendix III: Indicative questions for interviews with sustainability managers

Appendix IV: Indicative questions for interviews with organisational leaders and key employees

Appendix V: Participant information sheet for managers with a responsibility for sustainability

Appendix VI: Participant information sheet for key personnel of the selected organisations

Appendix VII: Third party copyright permission

## Appendix I

### Participant recruitment letter



Dear Mr/Ms í í í í í í í í í í í í í í í

Greetings/Ayubowan!

My name is Sashika Abeydeera, a PhD candidate at the Faculty of Business and Law, Auckland University of Technology, Auckland, New Zealand. My PhD thesis is titled òBuddhism and Sustainability-related Organisational Practices: A Sri Lankan Focusö.

My study explores the potential of, and challenges to enacting Buddhism in informing sustainability initiatives in Sri Lankan organisations. I believe that as a manager with responsibilities relating to sustainability and the environment within your organisation you would possess a sound understanding of topics related to my study and would provide valuable insights to inform my study. I therefore, would like to respectfully invite you to take part in my doctoral research.

Participation in this research will involve answering questions relating to the above stated research topic. It would require approximately one hour of your time. Please note that your participation is entirely voluntary. If you do participate you may withdraw at any time prior to the completion of data collection without giving any reasons and without any consequences.

You will be given the opportunity to answer the questions in either English or Sinhalese. Please find attached a Participant Information Sheet that includes all the required details pertaining to participation in this study. Further, please consider that the outcomes of the study will be shared with you in the form of a summary via email. I assure that the names of both individuals and organisations will not be disclosed in the results of this doctoral research. If you need any further clarification with regards to this study please feel free to contact me via this email address.

Thank you so much

With kind regards

Sashika Abeydeera

PhD Candidate, Department of Management

Faculty of Business and Law

Auckland University of Technology

New Zealand.

## Appendix II

### Participant consent form



*Project title:* ***Buddhism and Sustainability-related Organisational Practices: A Sri Lankan Focus***

*Project Supervisor:* ***Professor Kate Kearins***

*Researcher:* ***Sashika Abeydeera***

- ☐ I have read and understood the information provided about this research project in the Information Sheet dated 26/05/2014.
- ☐ I have had an opportunity to ask questions and to have them answered.
- ☐ I understand that notes will be taken during the interviews and that they will also be audio-taped and transcribed.
- ☐ I understand that I may withdraw myself or any information that I have provided for this project at any time prior to completion of data collection, without being disadvantaged in any way.
- ☐ If I withdraw, I understand that all relevant information including tapes and transcripts, or parts thereof, will be destroyed.
- ☐ I agree to take part in this research.
- ☐ I wish to receive a copy of the report from the research (please tick one): Yes ☐ No ☐

Participant's signature: .....

Participant's name: .....

Participant's Contact Details (if appropriate):

.....

.....

Date: .....

***Approved by the Auckland University of Technology Ethics Committee on 27/05/2014  
AUTEK Reference number 14/136.***

## Appendix III



### **Indicative questions for interviews with sustainability managers**

#### **Sustainability managers' private moral positions on sustainability**

1. What is your view on the current state of the environment, society and economy globally? And in Sri Lanka?  
Would you describe yourself as more or less environmentally and socially responsible than your friends or neighbours? If so, why?
2. You work in the sustainability field. How would you describe sustainability? What do you see as important in relation to the different dimensions of environment, economy and society?
3. Do you think the way you identify sustainability is connected to your personal beliefs?  
How were these beliefs formed, and what factors have influenced these beliefs? Do they connect with any particular philosophy, religion or experience?
4. How would you describe the role of Buddhism in our society?
5. What, if any, connections do you see between Buddhism and sustainability?  
What Buddhist principles or values might be relevant?

#### **Sustainability managers' awareness and understanding of their organisation's stated position on sustainability**

6. How would you describe your organisation's stance on sustainability?
7. What is the organisation doing in relation to sustainability? How would you describe the sustainability practices followed by your organisation?
8. How did you gain this understanding of your organisation's position on sustainability?  
Do you think Buddhist philosophy has any influence in shaping your organisation's sustainability initiatives? What kind of influence? Or why no influence?

#### **What emotions, rationalisations and political processes influence what sustainability managers' do (or say they do) in terms of action**

9. What do you do at work which helps foster sustainability practices within your organisation?

10. How successful do you think you have been in achieving the sustainability goals of the organisation and what further steps are needed to be accomplished to arrive at the expected goals?

Do you think the connection/disconnection with Buddhist philosophy will have an impact on the organisation's potential achievements in sustainability?

11. In line with your understanding, what are the opportunities you identify in building a connection with Buddhist philosophy for individuals and organisations in enacting sustainability?

What is your opinion about the challenges that Buddhist philosophy may have in enacting sustainability within individuals and in the organisation?

Optional question:

12. Finally, what advice would you give someone who wanted to link Buddhism and a sustainability approach in an organisational context?

## Appendix IV



### **Indicative questions for interviews with organisational leaders and key employees**

1. What do you see as the most important drivers in your organisation?  
How do you see your organisation's stance on sustainability?
  - Where do you think the impetus to get involved with sustainability comes from? (or why not involved?)
  - What are the initiatives/programmes the organisation has to promote sustainability? How important are these programmes to the organisation?
2. How do you see the role of Buddhism in your organisation?
  - What is Buddhism's influence on strategic direction and key decisions? How do you recognise such influence in practice?
  - How is your work affected by such influence?
3. What are the expressions of Buddhism in your organisation (if any)? If none, why is Buddhism not publicly expressed in organisation's operations?
4. Why does your organisation allow/foster these Buddhist expressions?
  - How do these expressions affect you? How do they affect the organisation?
5. How do you see the connection of these Buddhist expressions and sustainability initiatives put in place within your organisation?
  - Does this organisation explicitly or implicitly link Buddhism to its understandings and practice of sustainability and if so, how does that work and to what effect?
  - What decisions might your organisation make or not make in relation to a Buddhist perspective on sustainability?
  - How does your organisation differ from another organisation that does not have any Buddhist influence?
6. What are the challenges you face in linking Buddhist philosophy and sustainability within your organisation? What are the organisational challenges?
7. How have you overcome such challenges if there are any?
8. Finally, what lessons would you like to share in relation to Buddhism and sustainability in your organisation that might be useful for others?

### **Participant information sheet Managers with a responsibility for sustainability**

#### **Date Information Sheet Produced:**

26 May 2014

#### **Project Title**

Buddhism and Sustainability-related Organisational Practices: A Sri Lankan Focus

#### **An Invitation**

Greetings/Ayubowan,

My name is Sashika Abeydeera, PhD student at Auckland University of Technology, New Zealand. I am undertaking my PhD research with the supervision of Professor Kate Kearins and Dr Helen Tregidga. The research is confidential and non-commercial.

I would like to invite you to take part in my doctoral research because you are considered to have valuable insights and experience in implementing sustainability initiatives in your organisation. With your support, I wish to explore the potential of, and challenges to Buddhist philosophy in informing organisational pursuits of sustainability in practice.

Participation is entirely voluntary. You are not obliged to be involved and if you do participate you may withdraw at any time prior to completion of data collection without giving any reason and without any consequences.

#### **What is the purpose of this research?**

The purpose of this research is to explore the potential of, and challenges to Buddhism in informing sustainability-related organisational practices as an alternative approach to fostering sustainability. Buddhism is interpreted as a philosophy rather than a religion in relation to this study. The research will provide a deeper understanding about the connections between Buddhism and sustainability in organisational settings. The findings of this research will form the basis for a complete doctoral thesis and academic journal publications relating to sustainability and management.

#### **How was I identified and why am I being invited to participate in this research?**

You were identified as an experienced managerial level member either overseeing or actively involved in sustainability initiatives in your organisation. Your organisation is considered as one of the sustainability award winning companies recognised nationally through either Sri Lanka's Ceylon Chamber of Commerce Corporate Citizen



Sustainability Award or Association of Chartered Certified Accountants (ACCA) Sri Lanka Awards for Sustainability Reporting.

You are being invited respectfully to participate in this research based on your willingness and ability to reflect about yourself and share your insights about the possibility and/or challenges of implementing Buddhist philosophy, principles and values in your organisation, and whether or not they inform sustainability-related organisational practices.

### **What will happen in this research?**

If you choose to participate in this research, you will be asked to take part in an interview with me. The interview will require a maximum of one hour from your schedule. You will be asked to share your personal values and understanding of whether Buddhist philosophy, principles and values have anything to contribute to the achievement of sustainability. Further, you will be asked to explain whether you think Buddhism has any influence on your role or the way your organisation attempts to enact sustainability.

### **What are the discomforts and risks?**

The discomforts and risks are minimal since your personal values will be considered only in relation to seeking connections between Buddhist philosophy and encouraging sustainability. This will not involve discussing issues with regard to comparing religions, and/or other harmful internal conflicts pertaining to your organisation's practices. Please be assured that your responses are confidential and for research purposes only. All aspects of the study, including outcomes, will be anonymous and will not be shared with any other participants.

### **How will these discomforts and risks be alleviated?**

Outcomes of the interviews will be kept confidential. Further, neither the names of any participants nor their organisations will be made public. Instead, fictitious names will be used. You will be given the opportunity to not answer questions that you are not comfortable with. Also, you may withdraw your data from the study at any time prior to completion of data collection.

### **What are the benefits?**

Successful completion of this project will lead me to earn my PhD. The understanding I gain through your responses will enable me to explore the possibility and challenges of Buddhism in fostering sustainability in organisational settings.

You will be able to reflect on how your personal values may be transferred to the organisational level in promoting sustainability. You may be able to see new connections or old ones that help or hinder the achievement of sustainability. When I share my overall findings with you, you might gain new insights.

### **How will my privacy be protected?**

Your privacy will be protected by giving due care to protect confidentiality of your data shared. The data will be kept only for the purposes of analysis. Once the research project is completed, all the data will be stored securely in the Auckland University of

Technology premises. All the data will be destroyed after six years. As stated earlier, no names of the participants or their organisations will be disclosed in outcomes of the research.

**What are the costs of participating in this research?**

Please consider that the only cost involved in participating in this research is your valued time during interviews that will last for one hour maximum. The place of interview will be in a convenient location that suits you to avoid travelling costs. Checking the interview transcript will require 30 minutes to one hour. However, this remains optional.

**What opportunity do I have to consider this invitation?**

You have the chance to respond to my email favourably or otherwise within this week. In case if you are unable to respond to my email after one week, I will make a follow up phone call.

If you would like further information to clarify any issues feel free to contact both me and my research supervisor Professor Kate Kearins (please see details below).

**How do I agree to participate in this research?**

Please respond to this email or give me a phone call to arrange an interview. A Consent Form will be signed at the meeting.

**Will I receive feedback on the results of this research?**

You will receive feedback on the results in the form of a summary (one or two-paged) of this research via email.

**What do I do if I have concerns about this research?**

Any concerns regarding the nature of this project should be notified in the first instance to the Project Supervisor, Professor Kate Kearins, email: [kate.kearins@aut.ac.nz](mailto:kate.kearins@aut.ac.nz), phone: +64 9 921 9999 ext 9711.

Concerns regarding the conduct of the research should be notified to the Executive Secretary of AUTECH, Kate O'Connor, [ethics@aut.ac.nz](mailto:ethics@aut.ac.nz), 921 9999 ext 6038.

**Whom do I contact for further information about this research?**

***Researcher Contact Details:***

Sashika Abeydeera, [sashika.abeydeera@aut.ac.nz](mailto:sashika.abeydeera@aut.ac.nz) or +64 9 921 9999, ext. 6372

***Project Supervisor Contact Details:***

Professor Kate Kearins, email: [kate.kearins@aut.ac.nz](mailto:kate.kearins@aut.ac.nz), phone: +64 9 921 9999, ext. 9711

**Approved by the Auckland University of Technology Ethics Committee on 27 May 2014, AUTECH Reference number 14/136.**

### **Participant information sheet Key personnel of the selected organisations**

#### **Date Information Sheet Produced:**

26 May 2014

#### **Project Title**

Buddhism and Sustainability-related Organisational Practices: A Sri Lankan Focus

#### **An Invitation**

Greetings/Ayubowan,

My name is Sashika Abeydeera, PhD student at Auckland University of Technology, New Zealand. I am undertaking my PhD research with the supervision of Professor Kate Kearins and Dr Helen Tregidga. The research is confidential and non-commercial.

I would like to invite you to take part in my doctoral research because you are considered to have valuable knowledge about the possibility of enacting Buddhist philosophy, principles and values in encouraging sustainability in your organisation. With your support, I wish to explore the potential of, and challenges to Buddhist philosophy in informing organisational pursuits of sustainability in practice.

Participation is entirely voluntary. You are not obliged to be involved and if you do participate you may withdraw at any time prior to completion of data collection without giving any reason and without any consequences.

#### **What is the purpose of this research?**

The purpose of this research is to explore the potential of, and challenges to Buddhism in informing sustainability-related organisational practices as an alternative approach to foster sustainability. Buddhism is interpreted as a philosophy rather than a religion in relation to this study. The research seeks to provide a deeper understanding about the connections between Buddhism and sustainability in organisational settings. The findings of this research will form the basis for a complete doctoral thesis and academic journal publications relating to sustainability and management.

#### **How was I identified and why am I being invited to participate in this research?**

You represent one of the key members involved in sustainability initiatives in your organisation that is identified to encourage expression of Buddhist values at work, and especially in pursuit of sustainability.

You are being invited to participate in this research based on your willingness and ability to share your experiences and insights as to how organisations that enact Buddhist philosophy, principles and values at work pursue sustainability.

### **What will happen in this research?**

If you choose to participate in this research, you will be asked to take part in an interview with me. The interview will require maximum one hour from your schedule. This project involves sharing your experiences of Buddhism in fostering sustainability initiatives in your organisation.

### **What are the discomforts and risks?**

No risks are anticipated. Please be assured that your responses are confidential and for research purposes only. All aspects of the study, including outcomes, will be anonymous and will not be shared between any other participants.

### **How will these discomforts and risks be alleviated?**

Outcomes of the interviews will be kept confidential. Further, neither the names of any participants nor their organisations will be made public. Instead, fictitious names will be used. You will be given the opportunity to not answer questions that you are not comfortable with. Also, you may withdraw your data from the study at any time prior to completion of data collection.

### **What are the benefits?**

Successful completion of this project will lead me to earn my PhD. The understanding I gain through your responses will enable me to explore the possibility of enacting Buddhism in fostering sustainability in an organisational setting in Sri Lanka.

Learning about your organisation will help me determine the potential of Buddhism as an alternative approach of promoting sustainability-related organisational practices.

Being a part of this project, you may be able to see new connections or old ones that help or hinder the achievement of sustainability through the enactment of Buddhism. When I share my overall findings with you, you might gain new insights.

### **How will my privacy be protected?**

Your privacy will be protected by giving due care to protect confidentiality of your data shared. The data will be kept only for the purposes of analysis. Once the research project is completed, all the data will be stored securely in the Auckland University of Technology premises. All the data will be destroyed after six years. As stated earlier, no names of the participants or their organisations will be disclosed in outcomes of the research.

### **What are the costs of participating in this research?**

Please consider that the only cost involved in participating in this research is your valued time during interviews that will last for one hour maximum. The place of interview will be in a convenient location that suits you to avoid travelling costs.

Review of transcripts will require 30 minutes to one hour. However, this remains optional.

**What opportunity do I have to consider this invitation?**

You have the chance to respond to my email favourably or otherwise within this week. In case if you are unable to respond to my mail after one week, I will make a follow up phone call.

If you would like further information to clarify any issues feel free to contact both me and my research supervisor Professor Kate Kearins (please see details below).

**How do I agree to participate in this research?**

Please respond to this email or give me a phone call to arrange an interview. A Consent Form will be signed at the meeting.

**Will I receive feedback on the results of this research?**

You will receive feedback on the results in the form of a summary (one or two-paged) of this research via email.

**What do I do if I have concerns about this research?**

Any concerns regarding the nature of this project should be notified in the first instance to the Project Supervisor, Professor Kate Kearins, email: [kate.kearins@aut.ac.nz](mailto:kate.kearins@aut.ac.nz), phone: +64 9 921 9999 ext 9711.

Concerns regarding the conduct of the research should be notified to the Executive Secretary of AUTECH, Kate O'Connor, [ethics@aut.ac.nz](mailto:ethics@aut.ac.nz), 921 9999 ext. 6038.

**Whom do I contact for further information about this research?**

***Researcher Details:***

Sashika Abeydeera, [sashika.abeydeera@aut.ac.nz](mailto:sashika.abeydeera@aut.ac.nz) or +64 9 921 9999, ext. 6372

***Project Supervisor Contact Details:***

Professor Kate Kearins, email: [kate.kearins@aut.ac.nz](mailto:kate.kearins@aut.ac.nz), phone: +64 9 921 9999, ext. 9711

**Approved by the Auckland University of Technology Ethics Committee on 27/05/2014, AUTECH Reference number 14/136.**

## Appendix VII

### Third party copyright permission for the use of photographs in Chapter 3 / Paper 2

Please find below the copies of email corresponding to copyright permissions granted by relevant Sri Lankan corporations of Sampath Bank PLC, Access Engineering PLC and Nawaloka Hospitals PLC.

#### Sampath Bank PLC

Tharaka Ranwala (tharaka@sampath.lk)

ajantha@sampath.lk;

sashika\_a@yahoo.com; arunimendis@sampath.lk; nuwanpathirana@sampath.lk;

Tuesday, June 9, 2015 2:15 PM

Dear Sashika

You are cleared to use these pictures. Coordinate with Aruni to get the originals.

From: Ajantha Gunasekara/Sampath

To: Sashika Abeydeera <[sashika\\_a@yahoo.com](mailto:sashika_a@yahoo.com)>,

Cc: Aruni Mendis <[arunimendis@sampath.lk](mailto:arunimendis@sampath.lk)>, Tharaka Ranwala <[tharaka@sampath.lk](mailto:tharaka@sampath.lk)>

Date: 06/08/2015 02:38 PM

Subject: Re: Copy right of images

Dear Tharaka,

This seems to be on order. Most them are CSR related.

Thanks.

Ajantha

From: Sashika Abeydeera <[sashika\\_a@yahoo.com](mailto:sashika_a@yahoo.com)>

To: Ajantha Gunasekara <[ajantha@sampath.lk](mailto:ajantha@sampath.lk)>,

Cc: Aruni Mendis <[arunimendis@sampath.lk](mailto:arunimendis@sampath.lk)>, Tharaka Ranwala <[tharaka@sampath.lk](mailto:tharaka@sampath.lk)>

Date: 06/08/2015 12:51 PM

Subject: Re: Copy right of images

Dear Ajantha

Sorry for the delay in sending the images. Please find those attached.

Thank you

Kind regards

Sashika

From: Ajantha Gunasekara <[ajantha@sampath.lk](mailto:ajantha@sampath.lk)>

To: Sashika Abeydeera <[sashika\\_a@yahoo.com](mailto:sashika_a@yahoo.com)>

Cc: Aruni Mendis <[arunimendis@sampath.lk](mailto:arunimendis@sampath.lk)>; Tharaka Ranwala <[tharaka@sampath.lk](mailto:tharaka@sampath.lk)>

Sent: Monday, June 8, 2015 7:32 AM  
Subject: Re: Copy right of images

Dear Shashika,

As Tharaka has mentioned in his reply, we did not receive any sample images with your email. Kindly email them to us so that we can look into it & advise you.

Best regards.

Ajantha

From: Tharaka Ranwala/Sampath  
To: Sashika Abeydeera <[sashika\\_a@yahoo.com](mailto:sashika_a@yahoo.com)>,  
Cc: Ajantha Gunasekara/[Sampath@sampath](mailto:Sampath@sampath), Aruni Mendis/[Sampath@sampath](mailto:Sampath@sampath)  
Date: 06/04/2015 04:37 PM  
Subject: Re: Copy right of images

Dear Sashika

I'm copying this mail to Mr. Ajantha Gunasekera who is the DGM - Finance of the bank. He will respond to you with the required information. Although you've said that you have attached the sample photos there were no photos. Please look into that.

AG

Sashika did a previous study of the bank to which both myself and Aruna J were participants. Appreciate your help on this.

Regards

Tharaka

From: Sashika Abeydeera <[sashika\\_a@yahoo.com](mailto:sashika_a@yahoo.com)>  
To: Tharaka Ranwala <[tharaka@sampath.lk](mailto:tharaka@sampath.lk)>,  
Date: 06/04/2015 04:20 PM  
Subject: Copy right of images

Dear Mr Ranwala

I have been following up with Miss Aruni about the status of the clearance process with regards to my request of using Sampath Bank as a case study in my research during the past couple of days. I'm aware that you still need time to obtain the green light from the Bank's administration. Thank you so much for looking into it.

I thought of writing to you again to seek your advice with regard to the procedure involved in obtaining your Bank's approval in using the images that had already been published in the Bank's past annual reports. Please note that this matter relates to a different study (not the one stated above) that analyses a set of annual reports of sustainability award winning companies' connection with the local culture.

I intend to use three images from Sampath Bank's 2012 annual report (please find the images attached) in this particular study as examples. My supervisors have advised me to obtain the permission of the respective institutions prior to using them in my thesis and also in terms of going for future publications. This is the first time I've been involved in this

kind of a process! I highly appreciate if you could please advise me as to whom I should contact in the Bank in order to get the approval for using these images in my manuscript.

Thank you so much for all your guidance and support!

Kind regards

Sashika

Sashika Abeydeera

PhD Candidate

Department of Management

Faculty of Business and Law

Auckland University of Technology

Auckland, New Zealand.

## **Access Engineering PLC**

Subject: RE: Kind reminder on copyrights\_Sashika Abeydeera

From: Nishantha Pathirana (pathirana@accessengsl.com)

To: sashika\_a@yahoo.com;

Date: Friday, August 14, 2015 3:46 PM

For the study purpose you can use this image

### **Nishantha Pathirana**

Senior Manager - Human Resources

**ACCESS ENGINEERING PLC**

"Access Towersö, 278,

Union Place, Colombo 02

Sri Lanka.

[www.accessengsl.com](http://www.accessengsl.com)

**Phone:** +94 (0) 117606606

**Mobile:** +94 (0) 779691633

**Fax:** +94 (0) 11 2302333

[pathirana@accessengsl.com](mailto:pathirana@accessengsl.com)

**From:** Sashika Abeydeera [mailto:sashika\_a@yahoo.com]

**Sent:** 2015-08-14 4:11 AM

**To:** sathika@accessengsl.com

**Subject:** Fw: Kind reminder on copyrights\_Sashika Abeydeera

FYI

----- Forwarded Message -----

**From:** Sashika Abeydeera <sashika\_a@yahoo.com>

**To:** "sathika@accessengsl.com" <sathika@accessengsl.com>

**Sent:** Wednesday, August 12, 2015 2:35 PM

**Subject:** Kind reminder on copyrights\_Sashika Abeydeera

Dear Sathika

Greetings from New Zealand!

Hope you are doing well. Now I'm back in Auckland.

I thought of kindly reminding you about the copyrights of the image I intend to use in my research paper obtained from Access Engineering Plc's 2012/2013 annual report. Also, I herewith forward you my previous email about this.

Please find attached the image along with the text that would accompany it for your information. Please note that this will be the part of the text that will appear along with the image in my research paper.



I would much appreciate if you could please respond to me or direct this email to the responsible person who could advise me on obtaining such approval. Please consider that unless I obtain permission from you (or from the relevant party in your organisation), I will not be able to use this image, that has a lot of significance in my paper!

Please note, that a reply to this email would be sufficient for this purpose.

Looking forward to hearing from you.

Many thanks

Kind regards

Sashika

----- Forwarded Message -----

**From:** Sashika Abeydeera <sashika\_a@yahoo.com>

**To:** "sathika@accessengsl.com" <sathika@accessengsl.com>

**Sent:** Monday, June 8, 2015 7:56 PM

**Subject:** Copy right of images in the annual report\_2012

Dear Mr Sathika

This is to kindly remind you about the procedure involved in obtaining permission from your organisation, Access Engineering PLC in using an image published in one of your past annual reports 2012/2013, as I have already shared with you over the phone.

This study of mine attempts to analyze the annual reports of a set of sustainability award-winning companies in Sri Lanka in relation to exploring the connection between local cultural values and sustainability reporting. Since your organisation belongs to the sample organisations I have selected in my research and also the image I have selected from your annual report speaks volumes in relation to exhibiting our nature-friendliness, I have thought to use it (please find attached) in my thesis.

According my university's (Auckland University of Technology, Auckland, New Zealand) research ethics committee I have to obtain the permission from the relevant authorities of your valued organisation prior to using any images published in your organisation's annual report.

I would much appreciate if you could please advise me as to how I should go about getting the approval for this.

Many thanks

Kind regards

Sashika

Sashika Abeydeera

PhD Candidate

Department of Management

Faculty of Business and Law

Auckland University of Technology

Auckland, New Zealand.

## Nawaloka Hospitals PLC

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**Subject:**Re: Interview on Sustainability and Buddhism\_Sashika Abeydeera

**From:** Nalaka Niroshana (cpm@nawaloka.com)

**To:** sashika\_a@yahoo.com;

**Date:** Thursday, August 13, 2015 3:46 PM

Dear Sashika

It is nice to hear from you again

Please go ahead in quoting as per the attachment. Approved

All the best for your research paper

Nalaka Niroshana  
ACMA(UK),BSc  
Manager - Corporate Planning  
Nawaloka Hospitals PLC  
No 23,  
Deshamanya H.K.Dharmadasa Mawatha,  
Colombo 02.  
Tel: +94 5577111 Ext: 1133  
Fax: +94 2430393  
Mob: +94 777360175

On 8/13/2015 4:59 AM, Sashika Abeydeera wrote:

Dear Mr Nalaka Niroshana

Greetings from New Zealand!

I'm Sashika Abeydeera the PhD student from Auckland University of Technology, New Zealand (also a senior lecturer at University of Colombo) who once interviewed you in relation to the above topic somewhere in July last year. Much appreciate all the support you have extended!

As a manager involved and responsible in sustainability initiatives of Nawaloka Hospitals Plc, I would like to forward the following request to your kind attention expecting your assistance:

I'm now in the process of finalizing my research paper that explores the connection between Buddhist philosophy and sustainability reporting among Sri Lankan organisations. In this paper, I intend to use an image obtained from Nawaloka Hospitals Plc's 2012/2013 Annual Report entitled "A Legacy of Care". Please find attached the image and the text that will accompany it for your information purpose. This image (which depicts the Lord Buddha's image) is the most important image I will be using in my paper as evidence of Buddhist representation in Sri Lankan corporate sustainability reports.

However, in order to use this image in my research paper especially for publication (international) purposes (in an academic journal), I will need to obtain your organization's approval. I would be grateful if you could please advise me as to how I should proceed with this request or direct this email to the relevant authorities responsible to grant such permission for me. Unless I have your organization's approval to use this image in my research paper, I will have to remove it!

Therefore, please be kind enough to look into my request. Please note that a response communicated via email would be considered sufficient for this purpose.

Thank you very much

Kind regards

Sashika

Sashika Abeydeera  
PhD Candidate  
Department of Management  
Faculty of Business and Law  
Auckland University of Technology  
Auckland, New Zealand.