

The Buddhist Perspective on Business Ethics: Experiential Exercises for Exploration and Practice

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ABSTRACT. While Buddhism focuses on the same ethical concerns as Western ethical traditions, it provides a distinct perspective and method for dealing with them. This paper outlines the basic Buddhist perspective and then provides some experiential exercises which offer insight for self-understanding and ethical practices in business. Implications for business and ethics research are provided.

The world's religions as well as many philosophies have dealt with morality and ethics. While there are many differences often rooted in ethnicity, ideology, historicity, and geography which give rise to various cultural constructions of ethics, nonetheless the similarities are striking in the shared concerns for applying ethical standards to all matters involving human interaction. Therefore, when we consider an ethical approach, such as that of Buddhism which is the subject of this paper, it should be understood that we are not looking at a set of ethical concerns that are much different from the Judeo-Christian tradition or those of Kantian ethics. However, what might be of interest and make a contribution to business ethics, is the rather distinct Buddhist perspective on the inner thoughts and feelings of the individual which illuminates

ethical concerns in very practical ways and helps to inform decision makers with a deeply felt, experientially-based ethical consciousness. In very specific terms, this perspective will lead us in this paper to utilize Buddhist-inspired visualizing, feeling/thought-experimenting and/or meditative exercises which bring us face to face phenomenologically and existentially with our innermost ethical impulses and move us in the direction of developing, enhancing and encouraging their expression.

In order to fulfill this aim of exploring and implementing a Buddhist-inspired approach to business ethics, this paper will first discuss the Buddhist ethical approach in general and then relate this approach to how it may be applied to business ethical concerns as they have been framed in the current literature. Next, it will get to the heart of the Buddhist perspective which is the delineation of the exercises of interest and finally will offer some implications for the deployment and use of these exercises, as well as research regarding them.

The Buddhist ethical approach

Buddhism is actually the generic name for a whole host of schools, offshoots and sects, not unlike the use of the term "Christianity" to refer to a plethora of diverse religious movements. Nonetheless, all forms of Buddhism share similar ethical concerns, much as most religions as philosophies throughout the world do. However, because the author's primary and direct experience with Buddhism has come in the particular form of Mahayana Buddhism as practiced by Tibetans and also now many people in the West,

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this form will constitute the basis for the discussion here.

Mahayana Buddhism is concerned with compassion for all sentient beings. This extends to all creatures, not only humans, although the latter are the main focus. A powerful way the Buddhist sees this is to say that all beings are our mothers or fathers, an idea rooted in their belief in reincarnation in which they hold that we have all lived so many lives that all these beings have been our fathers or mothers at one time. However, this idea need not be altogether foreign if we consider the parallel idea in the West of thinking of everyone as our brothers or sisters.

In its most rudimentary sense, the compassionate attitude means that if one cannot be helpful to others, at least and at a very minimum, he or she should inflict no harm on them (Dalai Lama, 1974). But if one can, one should try to be helpful. This means having the right intention, i.e. intending to act in an altruistic spirit to help others. In a practical sense, this means to develop empathy for others and to recognize how they suffer in various ways which are readily apparent in this material world where our grasping appetites and desires stretch beyond our reach, producing dissatisfaction and unhappiness in general, not only among the poor, but among the rich as well. In order to develop this empathy and attitude of compassion for others, one must learn to recognize and understand suffering in all its aspects and dimensions, both obvious and subtle. To accomplish this, it becomes necessary to examine and discipline oneself until one finds oneself with an omnipresent sense of compassion.

Apart from these general prescriptions, Tibetan Mahayana Buddhism laid out various moral strictures that parallel those in the West and elsewhere, such as not killing and not stealing. These largely address the idea of not doing harm although they can be reversed to reflect a stronger helpful attitude (e.g. not only not killing but saving lives; not only not stealing wealth but sharing your wealth with others). What is of particular interest are the five factors it takes to violate one of these strictures: (1) the object, (2) the intention, (3) the effort, (4) the presence of some mental stain (i.e. negative emotion), and (5) the accomplishment of the act

(Dalai Lama, 1974). For instance, consider the act of stealing. First, there is the object which is something that belongs to another. Second, is the desire to steal that object. Third, one makes the effort to do so. Fourth, one has mental stains or negative emotions which in the case of stealing center on greed. Fifth, one accomplishes the act of stealing and is satisfied with it. In other words, one shows no remorse. The importance of these factors is the joint focus on attitude and behavior which suggests a strong deontological approach to ethics that is rooted as much in the internal mental state of the individual as in the external consequences of his or her acts.

Buddhism and business ethics

Models of business ethics suggest that there is a complex interaction of many steps and concerns that feed into ethical judgments and behaviour (Hunt and Vitell, 1986; Tsalikis and Fritzsche, 1989). A Buddhist perspective might inform our understanding of a number of these steps and concerns but here we will concern ourselves with a focus on the individual's attributes of moral level and motivational mechanism as noted by Tsalikis and Fritzsche (1989). Underlying this focus is the assumption that if these attributes become clearer and more consonant with positive ethics to individual business decision makers, then various organizational, professional and societal issues of ethics will also take on a new, clearer view. Thus, while a Buddhist perspective has historically shaped organizations and societies, it takes a bottoms up approach whose starting point and unswerving main focus is on the individual and his or her experiences and sense of self-responsibility. This then is our focus here, the individual business decision maker and his or her moral and motivational approaches to business, considered in an experiential context.

Buddhist-inspired exercises

The idea of visualizing, thought-watching and exploring and meditative exercises is an old one, present in Buddhism as a form of experiential

self-discovery (Ross, 1991), and in Hinduism and shamanism even before it. Applying them in business is relatively new although various consultants have come to apply them in various workplace settings. Their deployment in papers such as this one in which they are used to extend both theoretical and practical understanding is rare. Gould (1993) used thought-watching and exploring techniques to illustrate the nature of introspection and extrospection in consumer research. Here, we will use similar exercises to illustrate how Buddhist ethics work in our own minds and how our own minds work in trying to be ethical. Readers might construe these practical exercises in several ways: (1) as exercises which display how their own minds work and how they feel themselves about ethics, (2) as revealing in a theoretical way about the nature of ethics at the individual cognitive and affective level and (3) as templates for exercises that might be diffused and adapted throughout the business community in order to expand ethical understanding and practice.

A. Exercises for general self-understanding

In Buddhism, as in the West (e.g. the Socratic notion of knowing yourself), the key to developing any capacity or skill is to know yourself. Thus, in order to develop and maintain an ethical capacity, it is first necessary to understand how one functions cognitively, affectively and behaviorally in general. Having developed that capacity one can then apply it to ethical concerns in particular. In this section, the general capacity is addressed through three interrelated exercises: (1) watching one's thoughts, (2) watching one's feelings and emotions, and (3) watching one's behaviors.

1. *Watch your thoughts.* Perhaps most fundamental to all Buddhism is the process of watching your thoughts. The idea is not to stop, change, or judge them but just to watch them. There are at least three aspects to this watching. One is to watch them merely arising and disappearing without thinking about them. A second is to watch how they arise, under what circumstances,

their frequency of arising, and other matters which might be construed as aspects of the process of thought. A third way is to observe the content of thought. What do you think about? At separate times, you should attempt all three of these thought-watching exercises. Give yourself the space to do them by taking a period of time when you are not rushed. Relax and observe your mind.

2. *Watch your feelings and emotions.* Watching feelings and emotions differs from watching thoughts in that you may have to capture them in various situations rather than in relaxed states. However, if you wish, you may visualize and recall various emotional states in a relaxed setting and work from there. In either case, you will find that emotions and feelings involve thought in part and thus this exercise overlaps with the prior exercise. However, in this exercise, you should also observe the psychophysicality of your mind-body continuum and the role of deeply conditioned body-memory in your affective responses. Emotions involve the interaction of perceived physical feelings as well as the application of labels (e.g. anger, happiness, love) that we apply to them (Gould, 1992–93). Explore this interaction by watching the bodily feelings that correspond with your cognitions when you experience an emotion. Watch how the total experience changes from beginning to end. Notice if the physical feeling moves around in your body or concentrates in one place. As with thought, you should also try at different times, to watch feelings arise and fall, the process of feeling and emotion activity, and the content of emotions. With respect to the latter, explore it in terms of situational content related to the emotion.

3. *Watch your behavior.* Watching your behavior means watching what you actually do. You may watch it as it unfolds or in retrospect or both. At first, just watch what you do in terms of physical movements, speech and actions taken. See how they take place without judging them. After having done that over a period of time (i.e. days, weeks or months), watch for processual information (i.e. automatic body-memory

responses, frequency of behaviors, linkages of various behaviors to each other). As you progress in these exercises you will also notice the content of your behavior, such as behaviors aimed at others or behaviors that have to do with acquiring, possessing and so on. You can develop your own categories. As all these exercises develop, you may then focus on how behavior relates to your thoughts and feelings. Do your thoughts and feelings motivate your behavior or does your behavior seem to take the lead in driving them? Is there variability in this relationship? Finally, consider this exercise as the one in which you focus on the interlinkages of all three components considered here: thoughts, feelings and behaviors. Watch how all three manifest and work together.

B. *Exercises for exploring and developing ethical motivations in business*

Having explored our own general self-knowledge and self-understanding in terms of thoughts, emotions and behaviors, we can now use what we have learned there to explore our general ethical motivations which underlie all actions with respect to others. In other words, it is by watching these same three ingredients of thoughts, emotions and behaviors and focusing on ethics and ethical issues when we watch them that we can gauge how our own personal ethical standards synchronize (or fail to do so) with what we actually experience and do.

1. *Consider everyone as our mother, father, brother or sister.* In Buddhism the idea of seeing everyone as one's mother or father is a central way of extending compassion to all people. If everyone is seen this way, then we naturally feel compassion for them, much as we do for our actual mothers and fathers who bore and cared for us as children. Of course in modern America, we have widely encountered the dysfunctional family which may make it difficult for some to fully grasp this exercise. Nonetheless, we should try to take the point of view that our parents did the best they could for us, even if we have to ignore the bad things. If this is still too troubling for

some, think of the kindness of some caregiver or nurturer along the way. This person or persons can be your model for the kindness, sacrifice and effort that has been made on your behalf. Perhaps, it might help some people to think of all the people around them as brothers and sisters since that could reduce any dependency relationships and treat everyone on the same level.

Having chosen a model or models of lovingkindness or compassion shown us in our life, we might think how we would want to help those people in any way we can in order to repay their kindness or love. Harder but fundamental to business ethics is to try to extend that to people around us in our daily life who do not have this immediate kinship. Thus, we should visualize in our minds the kind actions of any sort they have done for us and build on them to encourage us to deal positively with them even when they also do negative things to us or seem to stand in our way from achieving something (e.g. an overbearing boss; a workplace enemy). This attitude is not to be misconstrued as weakness nor should we abandon what we believe is the right course in any given situation. Nor does it mean we do not pay especially strong attention to those close to us, such as relatives (Rabten and Dargyey, 1977). But the point is to empathize with others and to recognize the integrity of their being by according them the respect we have usually reserved for important caregivers in our lives.

This exercise can also be helpful in dealing with diversity in the workplace. While in some cases, it may seem very difficult to see someone who is completely different from ourselves as our mother, father, brother or sister, it could be very helpful to do so. Visualize that person as having the same needs and feelings that we have and further that we are all part of the same human family. With this and all other visualization and treatment of others as our mothers, etc. do not have any expectations back that "I must be treated back this way" or "I'll treat them this way only if they treat me the same way." To be sure in most cases good things will happen but you must develop the determination to follow this course of action, regardless.

This approach can also help in making one or

one's company more socially responsible. Visualize very clearly in your mind those people who might most benefit from the products you make and/or market and/or the actions you take. Are they getting that benefit or is money or something else holding them back? If denied, would you allow your mother to be so denied? Similarly, visualize those most likely to be hurt by what you make or do. Are they being protected or harmed? If harmed, would you do this to your mother?

2. *Acknowledge the positive actions of others that make our life possible.* The food we eat, the buildings where we live and work and many other things are usually the product of people other than ourselves. In Buddhism which focuses on the interdependence and interconnectedness of all people and of all things (Dalai Lama, 1974), it is important for one to acknowledge that one owes a great deal to all the people who have created much of our material world for us and make it possible for us to live. In the business environment, we can carry that idea over to visualizing our job, our company or organization and the whole economy as something that is a product of the efforts of others from the cleaning person to the CEO and from the worker to the consumer. By acknowledging that our base of economic operations is dependent on efforts of others directed toward us, we can change our perspective on our work. It now becomes a product in which we are all interconnected.

3. *Blame oneself rather than others.* One of our worst human failings is to attribute negative things to others and positive things to ourselves. Buddhism addresses this tendency quite directly and suggests that it is the product of our self-cherishing attitude, one which favors ourselves over others. On an everyday basis, observe how much you blame others when something goes awry. You may be surprised. Even when we know we did something or caused something, our first impulse based on deep conditioning is to blame someone else. Watch how much anger you feel toward various significant others ranging from spouses and bosses to world leaders and events.

Likewise, watch what happens when something good happens and what attributions you make. See how much of the credit you claim for a job well done, both with others and with yourself. Notice if and how much you take more credit than deep down you think you really deserve. Also notice how you treat people under this positive condition versus the negative one in which you are held responsible for something that goes wrong, perhaps unjustly so. Watch both your feelings and thoughts. Observe if they have a life of their own apart from any of your attempts at conscious control.

After spending a period of time watching just your attributions (days at a minimum, better if it is weeks or months), try adjusting them a bit. Start to notice your own contribution more in negative attribution situations and others more in positive attribution situations. Take self-responsibility for your actions and the consequences. When negative thoughts arise concerning others, don't try to stop them but don't indulge them either. Just let them go. Instead, look at what you could do to make the situation better. This is not to deny the role of others in various decisions and actions that are taken but instead is to focus on the one thing you can control which is your own behavior. At the same time, you are not trying to establish a *mea culpa* attitude in which you blame yourself for things in a way that tears you down. Rather what you are doing is finding a basis for a way to reduce the bias of your self-cherishing attitude and helping you to see other people in a more open and realistic perspective. Consider how such a perspective might make you both more ethical in your treatment of others as well as a better decision maker when gauging both the abilities and ethics of your business colleagues.

4. *Relax and create space for ourselves.* One aspect of today's workplace that is overlooked in terms of ethics is how we treat what we do and how we treat ourselves. Work is a very important part of our lives but it is not the only thing. We need to learn to regard it in terms of moderation, respecting it on the one hand, and properly valuing it in relation to other aspects of life on the other. However, with respect to all aspects

of our lives, we need to relax. Relaxing will make us more compassionate toward both ourselves and others and give us the space to develop a real empathy for everyone.

How should or can we relax? Consider some things we explored before. Just making time and sitting quietly while watching our thoughts can often be an effective technique for cooling yourself off. If things seem particularly bad, watch the content of your thoughts, feelings and behaviors to see exactly what is going on within yourself. As you get more acquainted with a relaxed attitude, you should begin to see how this links directly into ethical behavior. We can see how these things may be driving us to take out our frustration on others. At the same time, by seeing what is happening to ourselves in a situation with real clarity, we may be able to develop a better empathy for those also involved with us in this situation. We may also be able to develop a calmer and more balanced perspective on the situation. As you go on relaxing throughout your business career, you should find that ethical behavior rooted in a relaxed attitude will make you both a better contributor to the work as well as helping you and others around you to be comfortable with you as a person.

5. *Use personal growth as a form of mutual empowerment.* While we have emphasized the compassion side of Buddhism, it also has a wisdom side, concerned with the philosophical, metaphysical and psychological growth of the individual (Dalai Lama, 1974; Guenther, 1972). In modern terms, we might view this as the personal growth, self-actualization side of ourselves. The link between this side of things and ethics is that personal growth (if not applied too slavishly in terms of self-absorption which it is often alleged to do) can serve to make one more relaxed about things, an important concern discussed above; can help to develop one's empathy; and can lead one to be a more empowering person. This latter point bears some discussion. Peak performers in business and other walks of life have been said to be more empowering of others as a way of sharing and gaining power (Garfield, 1987). Self-empowerment and other-empowerment (i.e. strongly promoting and encouraging responsi-

bility and growth in others) go hand in hand in making an organization work better and in promoting ethical behavior among individuals in their dealings with each other. It can also help to promote social responsibility with real understanding, that is one not only understands the problems of society but is able to make a real contribution to dealing with at least some of them.

To improve your own self-growth, the techniques we have already discussed can be very helpful. Watch your thoughts, feelings and behaviors and see how they reflect limits on your knowledge and activity. Are you intimidated by new things or are you open to them? Do people who encourage and practice self-growth intimidate or stimulate you? Watch how you relate to them. Do you gain energy from sharing with and empowering others by delegating matters to them or do you feel that you lose energy? Does your life seem to be an adventure in growth or do you feel that you are stagnating? Often, various negative mental states such as depression and unethical actions are tied into external economic/work conditions such as recession or poor working conditions. But probably an equal or worse culprit is the lack of internal direction in life and/or interest in personal growth. Trace and observe your direction in life. Does it make you feel vibrant and alive or not? If yes, visualize carrying that energy into your relationships at work and your general business dealings with others. If no, you may have to search for personal growth in something that gives meaning to you and which you can integrate into all aspects of your life including your work.

Summary and implications

This paper has taken a Buddhist perspective on business ethics. Through the discussion of the basic doctrines of Buddhism, largely reflecting its compassion side but also its psychological and philosophical wisdom side and through the development of exercises inspired by these doctrines, the aim has been to provide some practical exercises business people can do to understand and develop their own ethical behav-

iors and standards. The main thing to be gained from this paper both for people directing programs of ethical growth as well as those seeking ethical growth for themselves is to stimulate their imaginations and to encourage them to see ethics as a matter of interconnected cognitive, affective and behavioral activity very much rooted in the individual and in his or her ability to change and grow. The exercises have been written with the reader addressed as target, i.e. you the reader can attempt to visualize yourself in this particular perspective such as seeing everybody as your mother or father. However, beyond the immediate reader, the discussion and most particularly the exercises have implications for the further development of business ethics. These include implications for business practices in the present and research implications.

Implications for Present Business Practices. Practitioners of business ethics as a profession and related people who are responsible in some way for personnel or organization development should consider the concepts and exercises discussed here for application in their business. They might undertake to develop these ideas and concepts into a workable framework and program which is consistent with the organizational culture in which they find themselves. This may require running some exercises in groups and some on an individual basis. It might also require adjustment and fine-tuning in order to most benefit the employees by touching their lives in some meaningful and insight-provoking way. This means in Buddhist terms that they must apply skillful means, the conveying of ideas and practices through empathy with a person and working with what is relevant to that person (Dalai Lama, 1974; Guenther, 1972).

In some or many cases, the ideas presented here should not necessarily be packaged as Buddhist or foreign but may be presented as developments that have evolved in business ethics. Nor are those using these ideas limited to them as an exclusive or limiting framework. Consistent with the openness of Buddhism, business trainers, consultants and other employing these ideas may use other ideas and/or exercises in conjunction with them, if they will help. Moreover, those concerned may adapt the

techniques and apply them in a manner consistent with the ethical aims involved.

Those in charge of ethics programs may also develop feedback mechanisms to see how such a program is working. This may involve several things. First, employees participating in such programs might provide feedback with respect to particular exercises in the form of survey measures of satisfaction and the like, as well as in qualitative focus group discussions of what they feel happened or didn't happen in their participation in such exercises. Second, feedback may be found in surveys regarding employee's general ethical attitudes over time. Do they change as a result of this training? Third, an ultimate measure is to track the ethics of employees in terms of behavior. Does there seem to be an improvement in ethics over time in terms of acts deemed to be ethical and unethical?

Research Implications. The research implications related to the ideas expressed in this paper are numerous. First, research might proceed by testing the exercises in different settings to see how they work in practice and how they might be changed or improved, if necessary. They might also be gauged against various trait measures from psychology to see how different types of individuals respond to them. Research might also concern itself with different ethical concerns that are perhaps better addressed by these techniques than others. For instance, are they better at addressing relationship concerns within a company as opposed to its social responsibility? Also what is the carryover between a person's work life ethics generated in these terms and the rest of their lives?

Other research depends on the implementation of these views in businesses. Once this is done academic researchers can probe their effects on ethics in much the same terms mentioned for people in charge of monitoring ethics in companies, namely survey and qualitative feedback, as well as measures of actual ethical practices. Such research might also indicate what sorts of ethical problems are more helped by this program than others. Furthermore, this research taken as a whole in the form of reviews and meta-analyses should allow for an evaluation of the intended

and unintended effects of such a program and provide an overall assessment of its efficacy and utility.

Conclusion

A Buddhist perspective on ethics takes into account the individual in a holistic manner which focuses on one's thoughts, feelings and behaviors in relation to one's ethical stance. Moreover, as applied and adapted here, it is highly experiential in framing and directing this focus in terms of insightful exercises which inform one's self-understanding and show us how extensively our ethics manifest in an interconnected manner with virtually each thought, emotion and behavior in our daily lives. At the same time, this perspective, particularly through the exercises, provides a gateway to the implementation of more positive ethical practices.

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