

# Does Buddhism Enable a Different Sustainability Ethic at Work?

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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 prioritization 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.

- Buddhism
- Systems thinking
- Sustainability
- Managerial sense-making
- Sri Lanka

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**A**PPRECIATION 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 realization 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 recognized 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 prioritization 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.

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

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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—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). Daniels (2007, p. 155) 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. 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 (Daniels, 2007). According to Daniels (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)” (Daniels, 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—put simply, through the realization of interconnectedness. Interconnectedness underscores the mutual interaction between cause and effect, and elucidates that “human existence is not isolated but is intimately intertwined with society and nature” (Prayukvong and Rees, 2010, p. 79). For Buddhists, the Law of Karma “is a natural law” (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—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, p. 70) 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" claiming that it tends to "overlook critical aspects in the tradition of Buddhism that are suited to the present and the future" (Lennerfors, 2015, 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.

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

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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 conceptualized 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 prioritization 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.

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## Research context

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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 per cent 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—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 wellbeing 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 prioritization 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 programmes 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 compared with large non-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 prioritization.

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## Research method

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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 internalized 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, rationalizations 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, Corporate Planning	Buddhist	Listed/Local	Construction
3	Male	Senior Executive, Sustainability	Buddhist	Listed/Local	Diversified
4	Male	Director, 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, Quality assurance and R&D	Buddhist	Non-listed/ Local	Manufacturing
14	Male	Manager, Sustainability and Communication	Buddhist	Non-listed/ Local	Manufacturing
15	Male	Deputy General Manager (DGM), Human Resources	Buddhist	Listed/Local	Manufacturing
16	Male	Manager, Corporate Planning	Buddhist	Listed/Local	Leisure/services
17 (a)	Female	DGM, Legal Affairs	Buddhist	Listed/Local	Banking/Finance
17 (b)	Female	DGM, Human Resources	Buddhist	Listed/Local	Banking/Finance
18 (a)	Male	DGM, Marketing and Business Development	Buddhist	Listed/Local	Banking/Finance
18 (b)	Male	DGM, Human Resource Development	Buddhist	Listed/Local	Banking/Finance
19	Male	Manager, 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, 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 and 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 categorized into private moral positions, conventional morality and enacted morality. This categorization 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.

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## Findings

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### 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—and 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—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 involvement, 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—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—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 realization 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—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—all these activities are there. In that case we have minimised the damage—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 judgements made about what should be taken into account and what should 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—I will not give priority to—because I'm 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... 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 a 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 prioritize 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 the 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—whether you like or not—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—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—that have sprung from the religion part—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—they know—they have grown in this culture. For a different person [at headquarters], who's not familiar with this culture—if we have to report to him—for example, for a foreigner—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 programmes 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 prioritization described above being strongly apparent.

I'm in a strong and concrete position in terms of my beliefs and mind-set. 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).

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## Discussion and conclusion

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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 prioritization 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 prioritization 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 it was generally not seen as acceptable to mention or to draw on Buddhism (and other religions) 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 signalled 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 in 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 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 Eight-fold 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 prioritization 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—acting authentically and in full conscience—and coming together to make a difference.

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