

Ethical Leadership and Corporate Social Responsibility: A Philosophical Analysis of the Five Precepts (Pañcasīla) in Theravāda Buddhism

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ABSTRACT

Corporate social responsibility raises a philosophical question about the relationship between a leader's moral commitments and an organization's treatment of people affected by its activities. This article examines how the Five Precepts (Pañcasīla) in Theravāda Buddhism can inform ethical leadership without treating personal religious observance as evidence of corporate responsibility. It uses close readings of selected Pāli discourses, particularly Aṅguttara Nikāya 8.39 on the precepts as gifts of security, Aṅguttara Nikāya 6.63 on intention, Dīgha Nikāya 31 on employment relationships, and Majjhima Nikāya 61 on reflection and correction. These readings are compared with scholarship on ethical leadership, stakeholder theory, Buddhist economics, and corporate social responsibility. This analysis finds correlations between abstinence from killing and worry about predictable harm, respect for the property of others and care for the resources under one's management, sexual moderation and protection from abuse of authority, honest speech and responsible reporting, and abstention from intoxicants and maintenance of one's judgment. It separates the literary meaning of each precept from contemporary organizational applications like protection of the workplace and environmental responsibility. The main thesis is that moral convictions are relevant to corporate responsibility in so far as they influence ordinary decisions, institutional incentives and responses to affected stakeholders. Charitable contributions cannot provide a sufficient justification for continuing harmful or deceptive practices. The article proposes criteria for examining consistency between leadership conduct and organizational arrangements, while recognizing that the precepts alone cannot resolve every conflict concerning distribution, corporate agency, or public regulation. Its contribution is a qualified account of Buddhist moral discipline as a resource for evaluating responsible leadership, rather than a claim that Buddhist identity guarantees trust, profitability, or measurable social benefits.

Keywords: Ethical leadership, Corporate social responsibility, Five Precepts, Theravāda Buddhism, Stakeholder accountability

INTRODUCTION

A leader may observe religious commitments in private while authorizing organizational practices that expose workers or customers to avoidable harm. This possibility creates a problem for accounts of corporate social responsibility (CSR) that rely on the moral reputation of senior managers. An individual's professed values and a company's treatment of affected people require separate evaluation. This article asks how the Five Precepts of Theravāda Buddhism can connect these levels of responsibility, and what additional institutional conditions that connection requires.

The precepts concern abstention from taking life, taking what has not been given, sexual misconduct, false speech, and intoxicants associated with heedlessness. They are undertaken as training commitments within Buddhist moral discipline, or *sīla* (Bodhi, 1981, section II). They therefore offer an identifiable subject for philosophical analysis rather than an unrestricted appeal to Buddhist spirituality. Their relevance to leadership lies partly in the conduct they constrain and partly in the dispositions that observance seeks to cultivate.

Applying them to corporations, however, requires an argument about how decisions and responsibilities are organized.

CSR is understood here as the responsibility of businesses for the ways their operations affect stakeholders, including people who do not own the business. Carroll's (2016) account distinguishes economic, legal, ethical, and philanthropic responsibilities and emphasizes that ethical considerations run through these domains. This article concentrates on the ethical domain and its relationship to ordinary operations. It does not evaluate compliance with a particular country's CSR legislation, nor does it treat voluntary donations as the whole of social responsibility.

The thesis is that the Five Precepts can supply reasons for constraining the exercise of business authority, but personal observance is insufficient to establish responsible corporate conduct. A convincing application must connect a leader's commitments with the policies they authorize, the information they obtain, and their response when people report harm. This connection gives Buddhist discipline a role in evaluating organizational arrangements as well as individual character. It also explains why evidence of religious identity or charitable giving cannot substitute for examining workplace and commercial practices.

Three questions guide the argument. What reasons do the selected discourses offer for restraint in relationships involving dependence and vulnerability? How can those reasons be applied to organizational decision-making without equating corporations with individual Buddhist practitioners? What distinguishes a defensible application from an uncritical claim that Buddhist values produce successful businesses? The contribution is a philosophical account of the conditions under which precept-based leadership can support stakeholder accountability.

LITERATURE REVIEW

Ethical Leadership and the Evaluation of Organizations

Brown, Treviño, and Harrison (2005) develop an account of ethical leadership through social learning theory and empirical studies of leader behavior and employee outcomes. Their research connects ethical leadership with honesty, fairness, and employees' willingness to report problems. This work establishes that leadership can be examined through conduct and relationships rather than through a leader's description of their own character. Its findings concern the constructs and populations investigated in that research; they do not establish the effects of Buddhist precept observance.

Donaldson and Preston (1995) distinguish descriptive, instrumental, and normative approaches to stakeholder theory. That distinction is important for the present argument. A descriptive claim explains what organizations do; an instrumental claim concerns consequences of a practice for organizational objectives; a normative claim addresses the reasons for recognizing stakeholder interests. The claim that workers deserve protection from abuse is normative. Whether a particular firm provides that protection, or benefits financially from doing so, requires different evidence. Keeping these questions separate prevents canonical teaching from being treated as a measurement of corporate performance.

Buddhist Ethics and Economic Activity

Bodhi (1981, section I) explains *sīla* through inner qualities, their expression in conduct, and the rules used in moral training. His exposition draws on Theravāda commentarial sources and should be distinguished from the discourses themselves. Keown (1992) places ethics at the center of Buddhist practice and develops a comparison with Aristotelian ethics. Harvey (2000, introduction) examines both ethical teachings and variation in Buddhist practice. These approaches together emphasize attention to character and conduct, but warn against believing that devotion to religious identity implies adherence to religious conduct.

Payutto (2016, pp. 28-30, 35-37) measures economic output by evaluating its negative impacts and the quality of human life. His argument offers a modern Buddhist justification for challenging the equation of business activity with social benefit. Another technique is by Suriyankietkaew and Kantamara (2019) who employ a

company case study to evaluate Buddhist-informed Sufficiency Economy principles and corporate sustainability. Their account gives attention to moderation, knowledge, and concern for stakeholders.

It demonstrates an existing research conversation between Buddhism and management, rather than a previously unexplored connection.

The Problem Addressed by This Article

The conceptual problem addressed here is how a personal undertaking can justify evaluating an organization whose decisions are distributed across roles. The analysis asks what additional reasoning is needed when restraint is translated into rules for procurement, reporting, employment, and product decisions. It then examines whether favorable intentions or philanthropic contributions can excuse failures in those activities. This focus extends the existing conversation about Buddhist business ethics through a specific account of institutional responsibility.

METHODOLOGY

Sources and Selection

The study uses interpretive textual analysis and normative philosophical reconstruction. The principal canonical sources are *Aṅguttara Nikāya* (AN) 8.39 and 6.63, which address the social significance of the precepts and the importance of intention. AN 10.176 supplies descriptions of bodily misconduct and truthful testimony. *Dīgha Nikāya* (DN) 31, especially paragraph 32, provides an explicit treatment of employment relationships. The analysis of speech, reflection and correction is guided by the *Majjhima Nikāya* (MN) 58 and 61. AN 5.177 introduces a constraint on types of business undertaken by lay followers. The selection is purposive: each discourse addresses an issue needed for the argument, rather than representing a systematic survey of the entire canon.

English translations by Ṭhānissaro Bhikkhu and by Kelly, Sawyer, and Yareham are identified in the references. The contemporary Dhammatalks version of AN 5.177 is used for its rendering of trade in living beings. Canonical references retain discourse numbers so readers can compare translations independently. The philosophical analysis concerns these identified translations and selected Pāli concepts; it does not claim to offer a new critical edition or an independent philological translation. Dates attached to translations identify the modern editions used, not the dates when the ancient discourses originated.

Interpretive Procedure

The analysis proceeds from a passage's subject and context to the reason it offers for moral restraint. It then identifies a contemporary organizational relationship in which a comparable reason is relevant. Finally, it tests the proposed application against the limits of the text. For example, abstaining from taking what is not given supports scrutiny of appropriation; deciding whether an employment arrangement is unfair requires further reasoning about consent, dependency, and contractual entitlements. Similarity between an ancient teaching and a contemporary concern is therefore a starting point for argument.

Three levels of claim remain distinct throughout: what the selected source states, the philosophical interpretation developed from it, and the organizational arrangements proposed in this article. Environmental safeguards, impartial complaints procedures, and stakeholder participation belong to the third level. They are not presented as procedures explicitly described in the ancient discourses. Modern management research supplies concepts for comparison, while the canonical material supplies reasons that can be examined and challenged.

No interviews, surveys, or company records were collected. The section headed RESULTS reports conceptual findings from the textual and philosophical analysis. Business examples are hypothetical illustrations designed to clarify the argument; they are not empirical cases. The study makes no causal estimate of effects on trust, employee conduct, profitability, or sustainability. Its conclusions should be judged by textual adequacy,

coherence, and the defensibility of the proposed connection between personal commitments and institutional responsibility.

RESULTS

The Social Meaning of a Personal Undertaking

AN 8.39 describes observance of the precepts as giving other beings freedom from danger, hostility, and oppression (Ṭhānissaro Bhikkhu, 1997b). This passage is important because it presents restraint in terms of what others receive. A person's abstention from harmful conduct creates a reason for others to encounter that person without the corresponding threat. The discourse therefore supports a relational interpretation of moral discipline, even though undertaking the training remains personal.

For business leadership, the philosophical implication is that restraint should be assessed from the position of those exposed to authority. A manager's claim to moral integrity becomes questionable if subordinates must tolerate appropriation, harassment, or deliberate deception in order to keep their employment. The extension to employment is an argument made here; AN 8.39 does not describe corporate governance. Its account nevertheless supplies a reason to ask whether a leader's conduct reduces threats to affected people.

This reasoning concerns justified confidence, not an observed level of trust. Stakeholders can trust an irresponsible leader, distrust a responsible one, or lack information needed to judge. A reputation survey would establish reported attitudes, while an examination of conduct would assess whether those attitudes have an adequate basis. The proposed framework concerns the latter question. It cannot establish that an organization deserves trust merely because senior personnel identify as Buddhist.

Intention and Responsibility in Organizations

AN 6.63 connects *kamma* with intention and with action through body, speech, and mind (Ṭhānissaro Bhikkhu, 1997d). Intention helps explain why a decision-maker's motives matter morally. It does not follow that a favorable self-description settles the evaluation of everything done under that person's authority. MN 61 requires reflection on the effects of action before undertaking it, while acting, and afterward; harmful completed bodily or verbal actions call for disclosure to a teacher or knowledgeable companion and future restraint (Ṭhānissaro Bhikkhu, 2006). Taken together, these passages support scrutiny of intended conduct and its recognized consequences.

A corporate decision could be a director approving a target, a manager choosing a supplier and a worker obeying a direction. Their knowledge and ability to change the decision can differ. This article proposes that responsibility should be examined in relation to what each person authorizes, what information they can reasonably obtain, and how they respond to credible warnings. That proposal is a modern account of responsibility within institutions. It avoids attributing a single mind or a single karmic destiny to a corporation.

Suppose a purchasing director claims to support workers' welfare but approves delivery conditions after receiving credible warnings that they require unsafe production. The favorable intention does not answer the warning. A responsible response would examine its basis, revise the arrangement where necessary, and explain the decision to those affected. Conversely, a junior employee with little authority should not automatically receive the same moral assessment as the director. The example illustrates why an account of intention needs an account of decision-making power.

Abstention From Killing and Foreseeable Harm

The first precept addresses taking life. It establishes a demanding restraint on destructive conduct; it does not supply a complete technical classification of industrial risk. AN 10.176 also characterizes the abandonment of killing through concern for living beings (Ṭhānissaro Bhikkhu, 1997c). The philosophical connection to leadership is an obligation to take threats to life seriously when making decisions that can affect others. Extending that concern to workplace and product safety requires knowledge of the particular risks involved.

Consider a hypothetical manufacturer whose managers receive credible evidence that a product can seriously injure customers. A commitment to restraint gives them a reason to investigate the danger before continuing distribution. A policy that rewards sales while suppressing safety reports would make that commitment ineffective at the institutional level. Product testing and procedures for responding to complaints are modern means of giving practical effect to the concern. They are not ancient requirements read directly out of the precept.

Environmental responsibility involves a further extension. Damage to habitats can threaten people and other living beings, so it can become relevant to the moral concern against harming life. However, the argument requires evidence about the activity and its effects. The first precept should not be described as if it directly prescribed emissions targets or treated every alteration of an ecosystem as intentional killing. Payutto's (2016, pp. 28-30) discussion of production and destruction supports broader economic scrutiny, while leaving the details of a particular environmental judgment open.

Taking what is not given and Stewardship of Resources

The second precept concerns appropriation of what has not been given. Its application to business begins with recognizable questions about ownership and authorization. Someone entrusted with company or customer resources does not acquire unlimited permission to use them for personal purposes. In that sense, restraint supplies a reason to examine the handling of funds and the conditions under which resources are transferred. The emphasis on authorization follows the precept's subject, rather than a general condemnation of commerce (Bodhi, 1981, section II).

A hypothetical procurement manager who secretly directs payments to a business they own raises a question about entrusted authority as well as possession. Even where a contract transfers money formally, the people authorizing the payment may have been denied material information about the arrangement. Conflict disclosure and independent review would help assess whether the use of resources was authorized on an adequate basis. Such arrangements are proposed here as institutional expressions of stewardship.

The precept also has limits as a theory of economic justice. Profit, unequal pay, taxation, and bargaining do not all become theft simply because they involve unequal outcomes. A further argument is needed to distinguish legitimate exchange from exploitation or wrongful withholding. Leaders should examine the conditions of agreement, including dependencies that can make apparent acceptance a poor indication of free choice. The Five Precepts can motivate this examination, but cannot alone decide every dispute about wage levels or ownership. Stakeholder theory supplies a separate normative reason to consider the interests involved (Donaldson & Preston, 1995).

Sexual Restraint and the Abuse of authority

The third precept concerns sexual misconduct, rather than the complete celibacy required in monastic life. AN 10.176 describes misconduct using categories of protection, marriage, and social prohibition that reflect its historical setting (Ṭhānissaro Bhikkhu, 1997c). Those categories should not be treated as a complete contemporary account of sexual autonomy. An application to present workplaces needs explicit reasoning about consent and the ways authority can compromise it.

This article argues that a leader's control over employment opportunities creates a special responsibility to avoid using that control to obtain sexual access. A request connected to a threat of dismissal or an offer of promotion makes the conditions of consent morally relevant. This interpretation connects sexual restraint with vulnerability under authority. It is an ethical reconstruction for contemporary institutions, not a claim that the discourse contains a modern harassment policy.

The organizational application also reaches how complaints are heard. If allegations involving a senior leader can only be reported to that same leader, personal promises of restraint offer little protection. An impartial route for reporting, protection against retaliation, and a fair opportunity for the people involved to be heard would make the commitment more credible. These requirements concern the responsible use of authority

regardless of employees' religious beliefs. They also prevent an institution from presenting silence, where speaking carries a cost, as evidence that no abuse has occurred.

Truthful Speech and Responsible Corporate Disclosure

AN 10.176 discusses testimony before assemblies and distinguishes what a speaker knows or has witnessed from what they falsely claim to know or have witnessed (T̥hānissaro Bhikkhu, 1997c). This is relevant to leadership because corporate representations also depend on claims about knowledge. A CSR report that states a practice has been verified when no adequate investigation has occurred misrepresents the basis of the assertion. The problem remains even if the report's stated purpose is to reassure the public.

MN 58 analyzes speech based on truth, benefit, and timeliness, even when it includes truths that might not be pleasing to the listeners (T̥hānissaro Bhikkhu, 1997a). This account provides no simple permission to lie for a favorable result. It does not point to discomfort with moral injury. In a business setting, correcting a misleading public claim may embarrass managers while remaining necessary for stakeholders to make informed judgments.

Responsible disclosure does not require publishing every personal detail or confidential document. It requires an account of what affected people need to know and how unnecessary exposure can be avoided. An allegation should be identified as an allegation while evidence is assessed; an established finding should not be softened into an unsupported suggestion. The proposed organizational expression is a reporting process that distinguishes evidence from estimates, explains uncertainty, and corrects significant misstatements. These practices extend the concern for truth into institutional communication without converting the fourth precept into a rule of unrestricted publicity.

Intoxicants and the Preservation of Judgment

The fifth precept concerns intoxicants associated with heedlessness. Bodhi (1981, section II) relates its purpose to preventing impairment through intoxicating substances and distinguishes that concern from appropriate medicinal use. The direct connection to leadership is a personal commitment to avoid the specified impairment. In organizational roles involving decisions that affect others, impaired judgment also raises questions about the conditions under which authority is exercised.

A contemporary organization might respond through suitable arrangements for safety, support, and temporary reassignment where impairment threatens others. Those arrangements require expertise and fair procedures. They should not use a religious description of misconduct to shame people with substance dependence or to discourage necessary treatment. The precept's personal undertaking and a workplace response have different functions, even where both concern the prevention of harm.

Care is necessary for the wider application to heedlessness. Deliberation may be compromised by pressure to hit targets, failure to evaluate warnings, or overconfidence, without necessarily being a direct violation of the intoxicants principle. Analogously they can be seen as impediments to competent decision. This article proposes that leaders preserve opportunities for scrutiny, including time to examine evidence and permission for colleagues to question decisions. This is an additional organizational argument, supported by the concern for reflective action in MN 61, rather than an enlargement of the fifth precept to cover every managerial failure.

Employment Relationships and the Legitimacy of Business Activity

DN 31, paragraph 32, assigns responsibilities to employers concerning appropriate work, provision of wages and food, care during illness, sharing benefits, and time away from work (Kelly et al., 2005). These provisions matter because they connect responsibility with a social role rather than only with general abstention. A person who employs others acquires obligations within that relationship. The passage also gives reciprocal responsibilities to workers, while expressing the hierarchy of its historical context.

A modern interpretation should preserve the employer's obligations without treating the discourse as a complete account of labor rights. It also should not use workers' reciprocal duties to excuse an employer's failure. As applied to leadership, the phrase supports the question of whether the circumstances imposed on workers are in recognition of their needs and capacities. The proposed connection with CSR concerns the terms of ordinary employment, including those of workers whose labor helps produce goods through suppliers. Extending the relationship to a supply chain requires a further account of influence and responsibility.

AN 5.177 addresses business directly by excluding trade in weapons, living beings, meat, intoxicants, and poison for lay followers (Thānissaro Bhikkhu, n.d.). This introduces a constraint on the activity undertaken, which differs from a requirement to perform any business honestly. A leader could conduct a transaction without deception while participating in a business that this discourse rejects. Buddhist evaluation of leadership therefore cannot be reduced to reliability within an otherwise unquestioned business model.

DISCUSSION

Connecting Personal Discipline With Corporate Arrangements

The analysis yields a criterion of consistency: an appeal to the precepts should be reflected in decisions for which the leader has authority. A leader who condemns deception while rewarding unsupported sales claims creates a conflict between their declared commitment and the arrangement they maintain. Personal restraint is morally relevant, but its application to leadership also concerns what others are encouraged or pressured to do. Brown et al.'s (2005) social learning approach makes attention to leaders' observable conduct relevant, although the institutional criterion proposed here is a philosophical extension.

Consistency can be examined through ordinary questions. What decisions does the leader approve? What behavior receives rewards? Can people raise credible objections without losing access to a fair hearing? How does the organization respond when its conduct causes harm? These questions connect the precepts with records and relationships that can be investigated. They also give stakeholders reasons to challenge a claim of ethical leadership without having to assess the sincerity of private religious practice.

The institutional requirement is not satisfied by writing the Five Precepts into a policy. A statement needs an allocation of responsibility, information that permits relevant risks to be assessed, and a route for correcting decisions. For example, a purchaser cannot evaluate conditions at a supplier if the organization prevents access to credible information. A reporting officer cannot correct false public claims if senior managers can suppress their findings without review. In these examples, the proposed evaluation concerns the possibility of responsible action within the organization.

Philanthropy and the Correction of Harm

The analysis also supports a limit on moral substitution. A donation can help its recipients while leaving a separate wrong uncorrected. Suppose a firm funds a community education project while knowingly distributing a hazardous product without adequate warnings. The project and the product must each be assessed. The benefit of the donation does not by itself answer the consumers' claim to protection or correction. This principle follows from the difference between providing a benefit and discharging responsibility for a particular harm; it is not a rejection of generosity.

Carroll's (2016) distinction between philanthropy and other obligations helps to recognize the problem, while his focus on ethics within CSR spheres resists the division of giving from the everyday business. The Buddhist argument adds that a leader's restraint concerns the actions through which business proceeds. AN 5.177 likewise evaluates certain activities themselves. Consequently, public generosity cannot establish the moral acceptability of every activity through which resources were obtained.

Correction requires attention to people affected, not only to a leader's restored self-image. As a modern institutional comparison, the United Nations Guiding Principles distinguish a corporate responsibility to respect human rights and address adverse impacts, including remediation where a business has caused or

contributed to them (Office of the United Nations High Commissioner for Human Rights [OHCHR], 2011, principles 11, 17, and 22). This framework is not identified with Buddhist doctrine. It supplies a contemporary account of institutional responsibility against which the proposed application can be examined. The concern for reviewing and changing harmful conduct in MN 61 provides a related moral reason, without specifying modern procedures for compensation.

Moral Commitment Without Religious Coercion

A Buddhist leader may find reasons for restraint within a wider commitment to the path toward liberation. That background should remain visible; reducing the precepts to techniques for financial performance would change their moral purpose. At the same time, colleagues and affected communities need not adopt Buddhist beliefs in order to have a claim against abuse or deception. The framework proposed here addresses conduct that can be assessed through reasons concerning vulnerability, authorization, and the consequences of decisions.

Within a plural workplace, a company can explain expectations concerning truthful reporting or sexual coercion without requiring employees to take Buddhist vows. Employees should also be permitted to challenge the interpretation of a policy with available reasoning. This approach allows religious motivation to inform a leader's conduct while avoiding a test of religious belonging for others. It leaves disagreements about the proper extent of the rules open to argument rather than resolving them through the leader's spiritual status.

Objections and Limits of the Argument

One objection is that organizational procedures make personal moral training unnecessary. Procedures, however, still require people to interpret evidence and exercise authority. The precepts supply reasons for restraint in those acts. A second objection is that restraint alone produces a sufficient account of CSR. This is also incomplete: abstaining from appropriation does not determine a fair distribution of income, and sincerity does not settle conflicts between stakeholder interests. Institutional design and additional moral reasoning remain necessary.

Business decisions can also create risks that cannot all be eliminated. The proposed framework does not infer a literal breach of the first precept from every adverse outcome. It requires examination of the decision, the information available, alternatives, and responses to emerging evidence. The severity of a foreseeable harm gives a reason for closer scrutiny, while uncertainty creates a reason to improve knowledge where doing so is possible. These criteria concern responsible deliberation; their application requires evidence specific to the activity.

The selection of sources and the dependence on the English translations identified restricts the range of textual reach of the investigation. It does not address the problems faced by Theravāda interpreters. It does not cover all Buddhist traditions. It offers no comparative data showing that Buddhist leaders outperform other leaders, and no validated instrument for measuring precept-based corporate responsibility. Future research could examine particular organizations through decision records, interviews with differently situated stakeholders, and documentation of responses to complaints. Such research would test whether the proposed arrangements operate in practice and whom they protect.

CONCLUSION

The Five Precepts supply reasons to constrain leadership conduct where authority exposes others to harm, appropriation, sexual exploitation, deception, or impaired judgment. Selected Pāli discourses relate this discipline to others' security, intention, employment responsibilities, and reflection on action. Their corporate application requires a connection between personal restraint and organizational decisions, incentives, access to information, and responses to people who report harm.

The proposed framework evaluates that connection while distinguishing canonical teaching from modern institutional arrangements. Religious identity, favorable intention, and charitable giving cannot establish responsibility for a company's ordinary activities. The precepts also leave questions of distribution, corporate

agency, and public regulation open to further argument. Whether organizations implement these commitments requires independent investigation of how leaders exercise authority and remain answerable to affected people.

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