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A contemplative ethical systems framework: integrating Buddhist ethics into organizational decision-making

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Abstract

Purpose – Western business ethics frameworks, such as utilitarianism, deontology, virtue ethics and stakeholder theory, guide ethical reasoning; however, ethical failures within organizations remain a widespread phenomenon. This study aims to address this gap by integrating Buddhist ethical philosophy, specifically the Eightfold Noble Path, the Four Noble Truths and Vipassana meditation, into Western business ethics to strengthen ethical leadership and organizational decision-making.

Design/methodology/approach – This study adopted a conceptual and theory-building methodology for this research. Based on the existing literature on Western business ethics and Buddhist ethics, the authors constructed an integrative framework that identifies key Buddhist concepts, including mindfulness (*sati*), equanimity (*upekkhā*), ego reduction (*anattā*) and discernment (*paññā*).

Findings – The authors argue that Buddhist concepts of ethics act as mediating processes that enable external expressions of ethical behavior to emerge from the development of internal awareness. These processes enhance ethical sensitivity, reduce ego-driven bias, regulate emotional reactivity and strengthen moral motivation. This study developed a Contemplative Ethical Systems Framework (CESF) with four propositions explaining how Buddhist practices reinforce rule-based reasoning, outcome evaluation, virtue development and stakeholder-oriented decision-making.

Research limitations/implications – As a conceptual study, this framework has not been empirically tested. Future research should validate the propositions across organizational contexts using system-oriented, behavioral or longitudinal designs.

Practical implications – This study integrates mindfulness practices into organizational ethics systems and presents practical guidance on ethics management, leadership development, governance and corporate social responsibility.

Originality/value – The authors propose to advance the business ethics literature by offering a process-oriented and cross-cultural framework that integrates inner moral development with rational ethical reasoning.

Keywords Ethics systems, Ethical leadership, Buddhist ethics, Mindfulness, Organizational decision-making, Contemplative ethics

Paper type Conceptual paper

1. Introduction

Ethical behavior is important for long-term organizational success, stakeholder trust and social legitimacy. Ethical failures, such as financial misconduct, abuse of power and environmental harm, persist across industries. Such events weaken public trust and threaten

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sustainable value creation (Brown and Treviño, 2006; Bazerman and Tenbrunsel, 2011). Western business ethics frameworks, such as utilitarianism, deontology, virtue ethics and stakeholder theory, offer clear guidance on how to judge moral actions and intentions (Ciulla, 2004; Freeman, Harrison and Wicks, 2007). According to Reynolds (2006) and Weber (2018), these approaches place more importance on rational analysis and observable behavior, whereas less attention is paid to internal moral awareness and emotional regulation, which influence ethical perceptions and judgments.

Most Western ethical theories assume that ethical behavior emerges from reasoning, rule application or character traits. Utilitarian theory focuses on maximizing outcomes for most stakeholders while overlooking how emotions and unconscious bias form ethical behavior (Bazerman and Tenbrunsel, 2011). Deontological ethics stresses obligations and duties; however, it is unclear how power or self-interest impacts compliance (Keltner, Gruenfeld, and Anderson, 2003). Virtue ethics values moral character but offers few structured methods for developing inner capacities for character building (MacIntyre, 1984; Ciulla, 2004). Stakeholder theory stresses the need to balance the interests of all stakeholders but gives priority to rational awareness rather than reflective attention (Freeman *et al.*, 2007).

These frameworks are valuable; however, they leave a gap in explaining how ethical leadership is cultivated in real organizational conditions (Brown and Treviño, 2006). According to Buddhist ethics, inner moral development is paramount, and it prescribes the eightfold noble path, which consists of right view, right intention, right speech, right action, right livelihood, right effort, right mindfulness and right concentration. Bodhi (2011) argues that Buddhist ethics offers a complementary framework for ethical cognition, motivation and conduct. Scholars (Analayo, 2018; Gunaratana, 2002) have observed that Vipassana meditation strengthens this path by developing mindfulness, emotional balance, reduced ego attachment and moral insight. These practices assist leaders in dealing with ethical issues, managing emotional reactions and acting with moral courage. Traditional ethics training focuses on rules and analysis, whereas contemplative practices aim to build inner capacities. They guide leaders' behavior in uncertain and high-pressure situations (Shonin *et al.*, 2014; Purser, 2019).

Most previous studies have examined either Western ethical frameworks or mindfulness practices. Research integrating Buddhist ethics with Western business ethics remains limited (Weber, 2018; Shonin *et al.*, 2014). These studies have validated that many ethical failures occur because of ego, bias and emotional reactivity rather than intentional misconduct (Bandura, 1999; Palazzo *et al.*, 2012).

Recent research acknowledges that ethical leadership cannot be fully explained through rule compliance or outcome-based reasoning alone. Dodamgoda (2024) highlighted the role of inner moral cultivation, emotional regulation and ethical awareness in building leadership behavior. They further proposed that Buddhist ethical traditions focus on mindfulness, equanimity and reduced ego attachment as foundational capabilities. These practices result in ethical perceptions and moral actions in organizational contexts (Dena and Haque, 2024).

These interpretations are consistent with canonical Buddhist teachings found in early discourses, such as the *Satipaṭṭhāna Sutta*, which emphasizes mindfulness, ethical conduct and insight as interconnected paths to moral development (Analayo, 2018; Bodhi, 2011; Goenka, 1999).

Western business ethics frameworks encompass diverse orientations, including outcome-based (utilitarianism), duty-based (deontology) and character-based (virtue ethics) approaches (Ciulla, 2004; Freeman *et al.*, 2007). Although these frameworks place varying levels of emphasis, they typically focus on normative assessment and rational discussion, often paying relatively little attention to the internal psychological mechanisms that influence ethical perception and behavior (Reynolds, 2006; Bazerman and Tenbrunsel, 2011).

We address this gap and develop a conceptual framework, the "Contemplative Ethical Systems Framework (CESF)," which integrates Buddhist ethics, specifically the Eightfold Path and Vipassana meditation, with Western ethical theories. The CESF identifies four key Buddhist constructs: *sati*, *upekkhā*, *anattā* and *paññā*. It explains how these constructs strengthen moral awareness, reduce ego-based bias, regulate emotions and support ethical reasoning (Reynolds, 2006; Brown and Treviño, 2006).

The authors propose four testable propositions that link Buddhist practices to ethical leadership, decision-making and CSR outcomes (Shonin *et al.*, 2014; Weber, 2018). This study contributes to the literature in several ways. First, it shows that inner awareness can be developed through mindfulness practices, which complement rational and rule-based ethics (Ciulla and Forsyth, 2011). Second, it provides guidance on leadership development, ethics training, CSR strategies and governance systems (Brown and Treviño, 2006; Shonin *et al.*, 2014). Third, this integration introduces a cross-cultural perspective that enriches global business ethics (Weber, 2018).

Recent studies have shown that mindfulness helps people act more ethically by reducing moral disengagement (Ming *et al.*, 2025). It is considered an important trait that influences how we judge situations and interact with others (Organization Dynamics, 2025). The use of contemplative practices can improve positive social behavior and moral involvement (Furnell *et al.*, 2025). These findings emphasize the importance of internal processes in making ethical decisions and support frameworks such as the crisis event stress framework (Sharma and Singh, 2025).

Ethical leadership is, therefore, shaped not only by rules but also by outcomes. It also depends on sustained inner ethical development. By integrating Buddhist and Western ethics, the authors offer a holistic and process-based framework for ethical behavior in complex organizations.

1.1 Ethical decision-making as a systems problem

While business ethics research has produced extensive models of ethical leadership, compliance systems and stakeholder governance, ethical breakdowns continue to occur across organizational contexts. One reason for this is that ethical behavior is often treated as a function of rules, incentives, or individual traits. It is seldom considered an emergent outcome of the interaction between psychological and organizational systems. Ethical decision-making is systemic and shaped by attention, emotion regulation and power dynamics. We understand that the inner moral processes that foster ethical integrity within these systems lack adequate theoretical grounding. The authors address this gap by introducing contemplative ethics as a foundational input to ethical systems.

We argue that prevailing business ethics frameworks are insufficient to conceptualize the inner moral processes that govern ethical decision-making within organizational systems. We recommend a Contemplative Ethical Systems Framework (CESF), based on Buddhist ethics, that explains how ethical awareness, self-regulation and compassion influence leadership decisions, governance practices and organizational ethics outcomes.

1.2 Research questions

The development of the Contemplative Ethical Systems Framework (CESF) was guided by the following research questions:

RQ1. What are the key components of the Contemplative Ethical Systems Framework (CESF) that integrate Buddhist ethics with Western business ethics?

RQ2. In what ways do contemplative practices (e.g. mindfulness, equanimity) influence ethical reasoning and decision-making in organizations?

RQ3. How does the CESF framework explain ethical leadership and organizational outcomes, such as fairness, integrity and corporate social responsibility?

The primary contribution of this study is the development of the Contemplative Ethical Systems Framework (CESF). This framework provides a process-oriented, multilevel model that integrates inner moral development with external ethical reasoning in organizational contexts.

2. Literature review

2.1 Western business ethics theories

Western business ethics largely dominate normative ethical theories. Utilitarianism evaluates actions based on outcomes and aims to maximize the overall welfare of a large population (MacIntyre, 1984; Ciulla, 2004). This approach is widely used in corporate governance and CSR but often ignores emotional and cognitive biases that have repercussions on ethical decisions (Bazerman and Tenbrunsel, 2011).

Deontological ethics focus on duties and moral principles rather than on consequences (Ciulla, 2004). This approach supports consistency and rule compliance but offers limited guidance in conflicts of duties or when power encourages self-serving behavior (Keltner, Gruenfeld and Anderson, 2003; Magee and Galinsky, 2008).

Virtue ethics prioritizes moral character and habits, such as honesty, integrity and courage (MacIntyre, 1984; Ciulla, 2004). It often prioritizes moral development but remains silent on offering structured methods to cultivate awareness or regulate the ego.

Stakeholder theory addresses ethical concerns among multiple stakeholder groups (Freeman *et al.*, 2007). It promotes fairness and legitimacy but relies heavily on rational judgment, overlooking reflective awareness/consciousness under pressure (Reynolds, 2006).

Together, these frameworks provide strong normative guidance but give limited attention to moral development capacities such as mindfulness, equanimity and insight (Shonin *et al.*, 2014; Weber, 2018).

2.2 Buddhist ethics

Buddhist ethics focuses on cultivating internal moral awareness. The eightfold noble path, as explained in Figure 1, provides a structured approach to inculcating ethical understanding, motivation and action. Right view enables an understanding of moral consequences and supports ethical foresight (Gethin, 2011). The Right Intention encourages compassion and non-harm, shaping ethical motivation/volition. (Harvey, 2000). Right Speech and Right Action promote honesty, non-harm, truthfulness and integrity, forming the basis of ethical leadership. Right Livelihood ensures that professional work is aligned with ethical values. Right Effort, mindfulness and concentration support sustained ethical efforts through the practice of awareness and equanimity (Analayo, 2018; Gunaratana, 2002).

Vipassana meditation (moment-to-moment awareness and seeing things as they really are) strengthens this path by cultivating mindfulness (*sati*), equanimity (*upekkhā*), reduced ego (*anattā*) and moral insight (*paññā*) (Gunaratana, 2002; Shonin *et al.*, 2014). Research has shown that these qualities enhance ethical sensitivity, reduce impulsive behavior and support sound judgment (Brown and Ryan, 2003; Shapiro and Carlson, 2009).

Buddhist ethics emphasize the continuous observation of thoughts and emotions. Moral insight emerges through awareness rather than analysis alone (Harvey, 2000). This practice

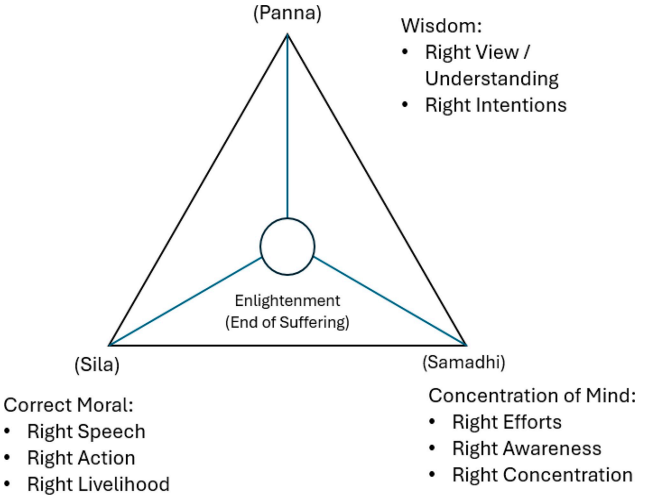


Figure 1. Trinity of Buddhist thought
Source: Authors' own work

offers a complementary approach to Western models, especially in ambiguous or fast-moving situations (Purser, 2019).

Beyond the Eightfold Noble Path, Buddhist ethics are also rooted in the Four Noble Truths, which offer a diagnostic and process-focused perspective on human suffering (*dukkha*) and moral behavior. The First Noble Truth acknowledged the existence of suffering in human life, encompassing dissatisfaction and moral dilemmas. The Second Noble Truth points to craving (*tanhā*), attachment and ignorance as fundamental sources of suffering. The Third Noble Truth suggests that alleviating suffering is possible by eliminating these sources, while the Fourth Noble Truth recommends an eight-fold path as a practical approach to achieve this change (Bodhi, 2011; Harvey, 2000).

Within organizational settings, these principles illustrate how ego, attachment to results and unchecked desires lead to ethical lapses, whereas disciplined practices of mindfulness and ethical behavior foster more balanced and responsible decision-making. Consequently, the Four Noble Truths offer a procedural basis for comprehending ethical failures and their resolution within the CESF framework.

Traditionally, Buddhist ethics is organized around the triad of *sīla* (ethical conduct), *samādhi* (mental discipline) and *paññā* (wisdom). However, this study breaks down these broad categories into four distinct constructs: *sati* (mindfulness), *upekkhā* (equanimity), *anattā* (non-self) and *paññā* (discernment). This selection is based on theoretical foundations. *Sati* and *upekkhā* are crucial elements of *samādhi*, representing attentional stability and emotional regulation (Analayo, 2018). Anattā addresses the ontological and ethical aspects of transcending the ego, which is vital for diminishing attachment and self-centered actions (Bodhi, 2011). Paññā signifies wisdom and ethical discernment, aligning directly with the culmination of the eightfold path.

Collectively, these constructs offer a thorough operationalization of Buddhist ethical development, facilitating its integration with Western ethical frameworks within an organizational setting.

2.3 Mindfulness, Vipassana and ethical leadership

Recent research has linked mindfulness to ethical leadership. Mindful leaders show higher moral awareness, lower reactivity and greater integrity (Brown and Ryan, 2003; Brown and Ryan, 2003). It also supports self-regulation and empathy and is aligned with both virtue ethics and stakeholder theory (Weber, 2018).

Vipassana meditation further reinforced these effects by cultivating equanimity and insight. Leaders become less reactive and more reflective when facing ethical dilemmas (Shapiro and Carlson, 2009; Purser, 2019). Empirical studies suggest that mindfulness-based practices reduce unethical behavior and strengthen ethical consistency (Shonin *et al.*, 2014).

These findings support the view that contemplative practices (such as Vipassana meditation) enhance traditional ethics frameworks by linking inner mental capacities with ethical outcomes in organizations.

2.4 Comparative insights: Buddhist ethics and Western business ethics

Buddhist ethics and Western business ethics share the same goal. Both aim to promote ethical behavior and moral responsibility in organizations. However, there are differences in their approaches to achieving this goal, as shown in Table 1.

Ethical leadership becomes more process-driven by integrating these two diverse perspectives. Internal capacities, such as mindfulness, equanimity and insight, strengthen the application of Western ethical principles. This integration supports consistent ethical behavior and effective CSR outcomes (Weber, 2018; Shonin *et al.*, 2014).

Table 1. Comparative insights: Buddhist ethics and Western ethics systems

Dimension	Buddhist ethics	Western business ethics	Synergy/conflict
Moral motivation	Right intention (*sammā sa ṅ kappa*), compassion (*karuṇā*) and non-harm (*ahimsā*)	Duty (deontology), outcomes (utilitarianism), character (virtue ethics)	Both promote ethical actions. Buddhist ethics emphasizes inner motivation, whereas Western ethics focuses on rules, duties, or consequences
Ethical awareness	Mindfulness (*sati*) and wisdom (*paññā*) developed through Vipassana (insight) meditation	Rational deliberation, ethical analysis and cognitive reasoning form this base	Buddhist ethics rely on pre-reflective awareness. Western ethics relies on analysis. Together, these factors improve moral sensitivity and judgment
Ego and self-orientation	*Anattā* (non-self), reduction of ego and attachment	Humility in virtue ethics; limited focus on the ego in other frameworks	Buddhist ethics directly addresses ego-driven bias, which complements Western assumptions about rational moral agents
Decision-making process	Guided by right view, right effort and right actions	Rule-following, outcome calculation, stakeholder balancing	Combining awareness-based discipline with rule- and outcome-based reasoning strengthens moral courage and consistency
Outcome orientation	Ethical action arises naturally from awareness and insight	Focus on compliance, welfare maximization and virtue development	In practice, awareness-driven ethics and outcome-based reasoning reinforce one another

Source(s): Authors' own work

2.5 Research gap and justification for the conceptual framework

Although Western business ethics frameworks have been extensively developed, there are still three significant gaps in the literature. First, most existing research focuses on normative and outcome-based ethical reasoning, with little attention to the internal psychological processes that influence ethical perceptions and behaviors within organizations. Second, while mindfulness and Buddhist ethics have been examined separately, there is a lack of integrative work that systematically links Buddhist moral psychology with established Western ethical frameworks, such as deontology, utilitarianism, virtue ethics and stakeholder theory. Third, current models of ethical leadership do not include multilevel conceptual frameworks that explain how individual-level inner moral development interacts with organizational systems and governance structures.

This study introduces a Contemplative Ethical Systems Framework (CESF) to bridge the existing gaps by combining Buddhist ethical principles with Western ethical reasoning. The framework elucidates how internal moral abilities, such as mindfulness, equanimity, ego reduction and moral discernment, serve as mediating processes that connect ethical reasoning to leadership actions and organizational results.

3. Methodology

3.1 Research design

This study uses a conceptual and theory-building approach, focusing on creating a new integrative framework rather than examining empirical relationships. Conceptual research is suitable when the goal is to merge existing theories, clarify constructs and suggest new theoretical connections (Jaakkola, 2020; Whetten, 1989).

This study utilizes a systematic process of literature integration and thematic synthesis, incorporating insights from Western business ethics and Buddhist ethical traditions. This method allows for the identification, comparison and theoretical integration of key constructs into a cohesive framework. Unlike empirical research, this study does not involve primary data collection or statistical analysis. Instead, it formulates propositions and conceptual relationships that can be explored in future studies.

3.2 Theoretical foundations and scope

Secondary sources were selected for relevance. The focus is on theoretical integration, not an exhaustive review (MacInnis, 2011). This study mainly reflects scriptures from the Theravada Buddhist tradition, which is a scope limitation. The purpose was to explore the possibility of complementing Western ethics, not replacing them, to enrich future research.

3.3 Development of conceptual framework and propositions

The framework was developed through a rigorous comparison of Buddhist and Western ethics. This process identified four mediating mechanisms: moral awareness, emotional regulation, ego reduction and rational ethical reasoning. These mechanisms explain how inner ethical development supports ethical leadership and organizational outcomes.

Based on this logic, we developed our propositions. They specified how Buddhist practices strengthened the application of Western ethical principles. These propositions are designed to support future empirical testing (Whetten, 1989). The framework is theoretically grounded and appears internally consistent. This provides a clear and testable model (Jaakkola, 2020), and we recommend empirical testing in the future.

4. Conceptual framework

4.1 Integration of Buddhist and Western ethics

The proposed framework, the Contemplative Ethical Systems Framework (CESF), integrates Buddhist ethical principles, mainly the Eightfold Noble Path and Vipassana meditation, with Western business ethics theories (deontology, utilitarianism, virtue ethics and stakeholder theory). The CESF aims to develop a more complete understanding of ethical leadership and organizational decision-making from the perspective of inner consciousness.

Western ethical theories emphasize rational analysis, rule following and outcome optimization (Brown and Treviño, 2006; Weber, 2018). In contrast, Buddhist ethics focuses more on inner moral capacities, such as mindfulness, emotional balance, ego reduction and ethical insight. These mental capacities help leaders recognize ethical issues, regulate emotional reactions and act with moral courage, especially in complex situations (Analayo, 2018; Bodhi, 2011; Shonin *et al.*, 2014).

Contemporary research has demonstrated that ethical leadership benefits from the inclusion of contemplative and wisdom-based practices. Recent empirical studies indicate that mindfulness practices grounded in ethical and wisdom traditions lead to stronger prosocial behavior and moral consistency than purely attention-based interventions (Mindfulness, 2025). Such findings further strengthen the argument that Buddhist ethical constructs do not replace Western ethical reasoning but enhance their practical application by strengthening moral awareness, emotional balance and ethical motivation (Dodamgoda, 2024).

This integration highlights the complementary nature of these two traditions. Western ethics provides structured principles and evaluation tools. Buddhist ethics recommends the Eightfold Noble Path and Vipassana meditation practice to cultivate inner awareness, allowing these principles to be applied more consistently and authentically. Together, they support a process-oriented model of ethical leadership in which ethical behavior arises from both rational reasoning and cultivated inner awareness (Brown and Treviño, 2006; Shonin *et al.*, 2014).

The integration of Buddhist and Western ethics within CESF is not only complementary but also functionally interdependent. Western ethical frameworks offer normative criteria for assessing decisions, whereas Buddhist contemplative practices enhance the cognitive and emotional conditions necessary for such assessments. For instance, mindfulness (*sati*) boosts moral awareness, thereby enhancing the application of deontological principles (Reynolds, 2006). Likewise, equanimity (*ūpekkhā*) diminishes emotional bias, allowing for a more balanced utilitarian evaluation of outcomes (Keltner *et al.*, 2003). The reduction of ego (*anattā*) lessens self-serving distortions, thus reinforcing stakeholder-focused reasoning (Freeman *et al.*, 2007).

Finally, moral discernment (*Paññā*) improves the integration of various ethical considerations in complex scenarios (Weber, 2018). Therefore, Buddhist concepts do not replace Western ethical theories but facilitate their more consistent and context-sensitive application, creating a clear conceptual link between internal moral processes and external ethical reasoning.

4.2 Core constructs

4.2.1 Buddhist constructs.

- *Sati* (mindfulness): This is concerned with the ongoing awareness of thoughts, intentions and actions. Previous research (Brown and Ryan, 2003; Shonin *et al.*, 2014) has validated that mindfulness improves ethical sensitivity and helps leaders recognize moral issues early.

- *Upekkhā* (equanimity): This deals with emotional balance and impartiality in all situations. It has the potential to reduce compulsive tendencies of mental reactivity and biased responses under stress and support fair judgment (Harvey, 2000).
- *Anattā* (non-self/ego reduction): Bodhi (2011) conceptualizes it as a state of mind that reduces self-centered motivation and promotes humility, moral courage and stakeholder-oriented decisions.
- *Paññā* (moral discernment): Buddhist ethics accords supreme importance to ethical conduct that arises from experiential wisdom/insights that support clear judgment in complex and ambiguous situations (Analayo, 2018; Bodhi, 2011).

4.2.2 Western ethics constructs.

- *Deontology*: Focuses on moral duties and rules, promoting consistency and fairness (Ciulla, 2004; Brown and Treviño, 2006).
- *Utilitarianism*: Outcome-based reasoning that seeks to maximize overall well-being (Bazerman and Tenbrunsel, 2011; MacIntyre, 1984).
- *Virtue ethics*: Emphasis on moral character traits, such as integrity, honesty and courage (Ciulla and Forsyth, 2011).
- *Stakeholder Theory*: Ethical responsibility toward multiple stakeholder groups and exploring the balance of competing interests (Freeman *et al.*, 2007; Goodpaster, 1991).

4.3 Mediating mechanisms

We propose that Buddhist and Western ethical constructs, when integrated, can influence ethical outcomes through several mediating mechanisms:

- *Moral Awareness*: Recognition of the ethical dimensions embedded in organizational decisions (Reynolds, 2006; Shonin *et al.*, 2014).
- *Emotional regulation*: Mindfulness and equanimity reduce impulsiveness and emotional bias, which, in turn, lead to fairer judgments and decisions (Brown and Ryan, 2003; Keltner *et al.*, 2003).
- *Ego Reduction*: Practices of dissolution of the ego reduce self-interest and power-driven behavior, thus enabling the ethical application of Western principles (Shonin *et al.*, 2014).
- *Rational ethical reasoning*: Logical evaluation of duties, consequences, virtues and stakeholder impacts, derived from awareness and judgment (Ciulla, 2004; Weber, 2018).

Emerging evidence, such as that by Subedi, Joshi and Karki (2023), supports the role of these mediating mechanisms in organizational decision-making. Scholars have argued that leaders who engage in mindfulness practices demonstrate improved ethical sensitivity and greater capacity for reflective judgment in strategic contexts. Buddhist-based mindfulness practices inculcate ethical intention and moral contemplation, enabling awareness to be directed towards ethical action rather than mere instrumental performance (Mindfulness, 2024). This strengthens the translation of inner ethical cultivation into observable leadership behavior.

4.4 Ethical leadership and organizational outcomes

The integrated framework shows that Buddhist practices and Western ethical principles jointly influence ethical leadership and organizational outcomes through the mediating mechanisms described above. These outcomes include:

- *Fairness and impartiality*: Balanced decision-making across diverse stakeholder groups (Brown and Treviño, 2006).
- *Integrity and consistency*: Tlignment between personal values and organizational ethical standards (Brown and Treviño, 2006).
- *Moral courage*: The capacity of an individual to act ethically under pressure or adversity (Shonin *et al.*, 2014).
- *CSR effectiveness*: More ethically informed and sustainable implementation of corporate social responsibility initiatives (Freeman *et al.*, 2007).

Ethical behavior arises from the dynamic interaction of rational reasoning, character development and contemplative awareness/consciousness.

4.5 Contemplative ethical systems framework

The Contemplative Ethical Systems Framework (CESF) conceptualizes that ethical behavior is a result of individual moral awareness embedded within organizational structures. It explains how contemplative capacities, such as ethical attention, self-regulation and compassion, interact with leadership roles, governance mechanisms and stakeholder systems, which influence ethical decision-making outcomes.

Figure 2 illustrates the integrated framework:

- *Left layer*: It consists of two parts:
  - Buddhist constructs – *sati*, *upekkhā*, *anattā*, *paññā*.
  - Western ethics constructs – Deontology, Utilitarianism, Virtue Ethics and Stakeholder Theory.
- *Center layer*: Mediating mechanisms – moral awareness, emotional regulation, ego reduction, rational ethical reasoning.
- *Output layer*: Ethical leadership and organizational outcomes-fairness, integrity, moral courage and CSR effectiveness.
- *Arrows*: Propositions linking inputs, mediators and outcomes.

The figure highlights the dynamic interaction between Eastern and Western ethics and thus emphasizes ethical development as a continuous process.

4.6 Propositions

The propositions presented here stem from the theoretical integration of Buddhist contemplative ideas and Western ethical thought. Each proposition outlines a causal process by which internal moral abilities influence ethical decision-making.

Based on our framework, we present the following four propositions for empirical testing.

P1: Mindfulness (*sati*) and moral discernment (*paññā*) cultivated through Buddhist practices enhance ethical sensitivity and strengthen Western rule-based and outcome-oriented reasoning.

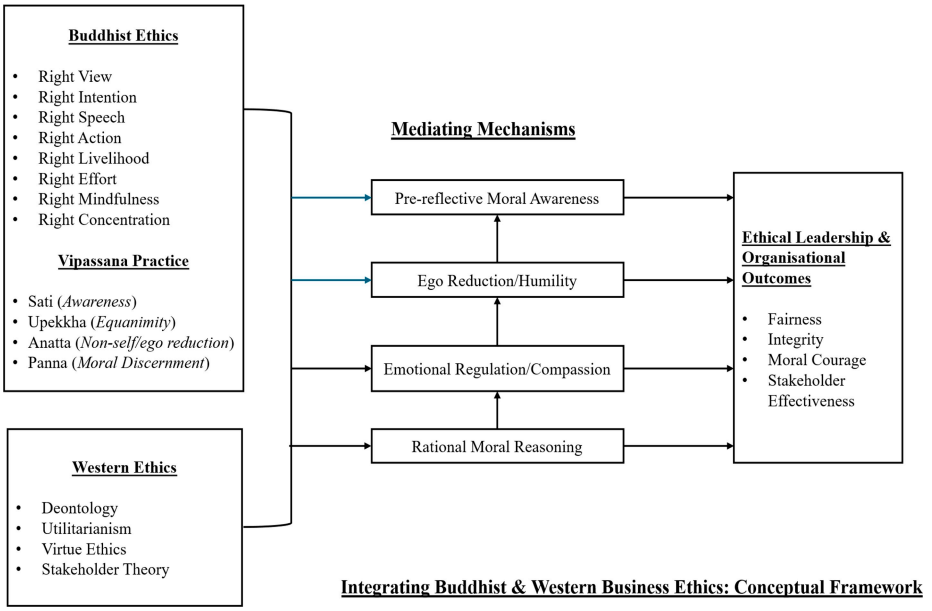


Figure 2. Contemplative Ethical Systems Framework (CESF)
Source: Authors' own work

P2: Ego reduction (*anattā*) mitigates self-interest and supports the consistent application of deontological duties, utilitarian evaluation and virtue ethics.

P3: Compassion and equanimity are the supreme virtues of Buddhist traditions that strengthen moral motivation, leading to moral courage and ethical persistence.

P4: Organizations that embrace/integrate contemplative ethical capacities into leadership development and governance systems exhibit stronger ethical climates.

These propositions provide a foundation for future empirical research, including survey-based, experimental and longitudinal studies that examine the effects of integrated ethical approaches (Shonin *et al.*, 2014; Weber, 2018; Shonin *et al.*, 2014).

These propositions are rooted in previous research showing that mindfulness enhances ethical awareness and reduces cognitive bias (Brown and Ryan, 2003; Shapiro and Carlson, 2009), whereas ego reduction and emotional regulation foster impartiality and sensitivity to stakeholders (Keltner *et al.*, 2003; Shonin *et al.*, 2014). By connecting these mechanisms to established ethical theories, CESF offers a theoretically coherent and empirically testable model of ethical leadership.

4.7 Theoretical contribution of the framework

We argue that the proposed conceptual framework advances business ethics scholarship in several important ways. First, it establishes a connection between Eastern and Western ethical traditions by showing how Western emphasis on obligations, results, virtues and stakeholder responsibilities may be complemented by mindfulness, ego reduction and moral

discernment. This approach reinforces the potential of various traditions to strengthen one another rather than viewing them as opposing perspectives.

Second, our framework suggests ethical processes and identifies the mechanisms through which internal moral awareness translates into stable and consistent ethical behavior. It goes beyond conventional, static, rule-based models and highlights ethics as a dynamic and developmental phenomenon.

Third, we expand ethical leadership theory by clarifying how moral motivation, emotional regulation and ethical judgment play important roles in complex organizational environments. It explains how leaders deal with ethical challenges not only through rational deliberation but also through cultivated inner capacities.

Finally, we translate Buddhist ethical insights into concepts applicable to organizational development and present their cross-cultural relevance. It positions ethical conduct at the intersection of rational reasoning, character development and inner moral awareness. The authors address a significant gap in the existing literature and establish a foundation for future empirical validation and practical application (Brown and Treviño, 2006; Shonin *et al.*, 2014; Weber, 2018).

5. Discussion and contributions

5.1 Interpreting the Contemplative Ethical Systems Framework mechanisms

The CESF framework suggests that ethical behavior does not emerge directly from ethical rules or outcomes alone but is mediated through internal psychological processes. Specifically, the four mediating mechanisms–moral awareness, emotional regulation, ego reduction and rational ethical reasoning–play a critical role in translating ethical principles into action.

Moral awareness enables leaders to recognize the ethical dimensions in complex situations, particularly in situations of ambiguity. Emotional regulation reduces impulsive reactions and supports balanced decision-making. Ego reduction minimizes self-serving biases that often distort ethical judgment. Rational ethical reasoning then allows leaders to apply deontological, utilitarian and stakeholder-based evaluations more consistently.

This interaction explains why similar ethical frameworks may produce different outcomes across individuals and contexts. Leaders with higher contemplative capacities are more likely to apply ethical principles consistently, suggesting that ethical effectiveness depends not only on frameworks but also on the quality of internal moral processes.

Thus, CESF advances a process-based view of ethics in which internal development and external reasoning are dynamically interconnected.

5.2 Theoretical implications

A fresh perspective on moral leadership and organizational behavior can be obtained by combining Buddhist ethics with Western business ethics. Western frameworks, such as stakeholder theory, utilitarianism, deontology and virtue ethics, provide strong normative guidance. They use duties and obligations, repercussions, morality and accountability to various stakeholders to define ethical behavior (Ciulla, 2004; Freeman *et al.*, 2007). These methods are useful but assume that moral behavior mostly stems from following rules or using reason. According to Brown and Treviño, 2006 and Bazerman and Tenbrunsel (2011), leaders' perceptions and responses to ethical situations are formed by their inner moral capacities. These aspects have been underestimated by Western theories. In contrast, internal moral development is the primary focus of Buddhist ethics. The Eightfold Noble Path and Vipassana Meditation emphasize the development of moral discernment, ego reduction, emotional equilibrium and mindfulness (Bodhi, 2011; Analayo, 2018):

Leaders who clearly recognize ethical challenges and manage their emotional reactions can cultivate these capacities. This enables them to act ethically in situations of stress, ambiguity, or moral uncertainty (Shonin *et al.*, 2014; Shonin *et al.*, 2014).

The conceptual framework developed in our study argues that inherent ethical awareness acquired from Buddhist ethics practices complements rational ethical reasoning from Western theories. We propose that this integration predominantly occurs through mediating mechanisms, such as moral awareness, emotional regulation, ego reduction and rational deliberation. Thus, the framework advances leadership and business ethics theory by clarifying that ethical behavior does not arise solely from rules or outcome calculations. It also emerges from innate mental capacities that formulate perception, motivation and action (Brown and Treviño, 2006; Shapiro and Carlson, 2009).

The framework reinforces the understanding of ethical leadership by highlighting the interaction between internal moral development and organizational expectations. Leaders who cultivate mindfulness, equanimity and moral discernment are better placed to apply deontological rules, utilitarian evaluations, virtue-based reasoning and stakeholder considerations in ways that are consistent with and sensitive to context (Weber, 2018; Shonin *et al.*, 2014). By linking Eastern and Western traditions, the framework also makes a cross-cultural theoretical contribution, demonstrating how insights derived from contemplative practices can enrich contemporary business ethics research (Purser, 2019).

Our framework has implications for organizational ethics systems. Ethical programs usually focus on compliance with the code of conduct, monitoring, or case-based reasoning (Brown and Treviño, 2006). These approaches, although necessary, overlook the development of internal capacities, such as mindfulness and moral discernment. We argue that cultivating such capacities strengthens leaders' ability to:

- Recognize ethical issues at an early stage.
- Respond with emotional balance in pressure situations.
- Reduce ego-driven bias in decision-making.
- Aligning behavior with organizational ethical standards.

Incorporating these capacities into leadership development and ethics programs can help create more resilient and adaptive ethical systems capable of sustaining integrity in complex environments.

5.3 Practical implications

Our framework offers useful guidance for leaders, HR professionals and ethics educators from a practical perspective. Brown and Treviño (2006) observe that many traditional ethics training programs focus on compliance, rule-following or case analysis. While these methods are necessary, they often fail to develop inner moral capacity. Thus, leaders may remain vulnerable to stress, bias and situational pressure.

The inclusion of Buddhist contemplative practices, such as Vipassana meditation, can strengthen mindfulness, emotional balance and awareness of ego-driven tendencies. These qualities help leaders recognize ethical issues early and respond with greater clarity and intention (Brown and Ryan, 2003; Shonin *et al.*, 2014).

We recommend that leadership development programs combine Western ethics training with mindfulness-based practices. Such programs have the potential to nurture both external compliance and internal moral compass. Practices such as guided meditation, contemplative exercises and ethical coaching can support moral courage, fairness and integrity. These qualities are essential for long-term organizational sustainability and stakeholder trust.

Our study has implications for corporate governance and CSR. Leaders with higher ethical awareness and emotional maturity are better positioned to prevent unethical conduct, consider stakeholder needs and implement socially responsible strategies more effectively (Freeman *et al.*, 2007; Weber, 2018). Reduced ego bias allows leaders to balance competing interests more fairly and align organizational actions with ethical values (Harvey, 2000; Analayo, 2018).

5.4 Linking the framework to ethical leadership

This framework connects Buddhist constructs to ethical leadership outcomes:

- Mindfulness (*sati)* can enhance ethical sensitivity and help leaders notice subtle moral issues in organizational decisions (Shonin *et al.*, 2014).
- Equanimity (*upekkhā*) is a virtue developed through sustained Vipassana meditation that supports emotional balance and impartial judgment, especially under pressure (Harvey, 2000).
- Ego reduction (*anattā*) promotes humility, limits self-interest and encourages stakeholder-oriented decision-making.
- Moral discernment (*paññā*) strengthens ethical judgment and helps leaders align their actions with their duties and consequences (Analayo, 2018).

These constructs mediate between Western ethical principles and organizational outcomes. For example, leaders who combine mindfulness with deontological reasoning are more likely to apply rules consistently and resist pressure to compromise standards (Brown and Treviño, 2006). Similarly, ego reduction combined with stakeholder theory improves leaders' ability to fairly consider multiple stakeholders, further strengthening corporate reputation and CSR effectiveness (Freeman *et al.*, 2007; Shonin *et al.*, 2014).

5.5 Contributions to corporate social responsibility and organizational outcomes

We highlight the connections between corporate social responsibility (CSR) and organizational performance. Often, CSR initiatives fall short when ethical reasoning is limited to following rules or making superficial evaluations. However, leaders who embrace Buddhist ethical practices tend to develop deeper moral motivation and awareness. This approach leads to authentic, consistent and effective CSR efforts. Mindful leaders are better equipped to foresee unintended consequences, appreciate diverse stakeholder perspectives and uphold ethical commitments, even when facing external pressures. Consequently, CSR initiatives are likely to be sustainable and meaningful. Evidence from multinational service organizations shows that when leaders practice mindfulness, CSR initiatives become more effective and contribute to consumer well-being, which in turn reinforces trust and organizational legitimacy (Management International Review, 2025).

Organizations that promote contemplative ethical development tend to have stronger ethical climates. These environments help reduce the risk of fraud, corruption and unethical behavior. By integrating both internal moral capacities and external ethical frameworks, organizations can encourage fairness, integrity and moral courage at various levels.

5.6 Bridging theory and practice

One of the standout features of our study is its connection between theory and real-world applications. Many ethical leadership models tend to focus on either logical reasoning or moral character, often missing deeper, pre-reflective abilities that drive ethical perception and motivation (Weaver and Treviño, 1999; Ciulla and Forsyth, 2011). By blending Buddhist

ideas with Western ethics, our framework views ethical behavior as a continuous journey. It connects inner moral growth with practical leadership actions and CSR results.

The four propositions provide a clear path for testing and organizational application. By examining these propositions, we can better understand how contemplative practices can enhance Western ethical frameworks, boost ethical climates and promote sustainable business practices. Thus, our study contributes to both theoretical development and practical organizational knowledge (Shapiro and Carlson, 2009; Shonin *et al.*, 2014).

5.7 Summary of contributions

Our study makes several key contributions:

- Theoretical advancement: It integrates Eastern Buddhist ethics with Western normative ethics, highlighting the interaction between internal moral capacities and ethical reasoning (Weber, 2018; Analayo, 2018).
- Clarification of mechanisms: This identifies the mediating processes – moral awareness, emotional regulation, ego reduction and rational reasoning – that connect ethical practices to outcomes (Shonin *et al.*, 2014; Brown and Treviño, 2006).
- Practical relevance: It offers guidance for leadership development, ethics training, governance and CSR, which combines mindfulness with ethical analysis (Shonin *et al.*, 2014; Purser, 2019).
- Cross-cultural applicability: This translates Eastern philosophical insights into Western management contexts, supporting ethical leadership in global organizations (Weber, 2018).
- Foundation for empirical research: These four propositions provide a basis for future studies on the effectiveness of integrating Buddhist and Western ethics (Brown and Treviño, 2006; Shonin *et al.*, 2014).

5.8 Implications for leadership practice

Based on the framework, organizations can take the following practical steps:

- Mindfulness and meditation programs: Regular practices, such as Vipassana or mindfulness, can boost emotional regulation and ethical awareness.
- Integrated ethics workshops: Combining Western ethics training with contemplative exercises can enhance both logical reasoning and internal moral capacity.
- Ego-reduction strategies: Reflection and coaching on living in the present moment can help reduce self-interest and increase stakeholders' concerns.
- CSR alignment: CSR strategies should combine ethical awareness with rational evaluation to improve legitimacy and social impact.

These practices can help organizations cultivate leaders who can manage ethical complexities, achieve sustainable outcomes and build stakeholder trust.

6. Conclusion and future directions

We addressed a significant gap in business ethics by integrating Buddhist ethical insights, such as the Eightfold Noble Path and Vipassana Meditation, with key Western ethical frameworks. While Western theories offer valuable guidance, they often overlook the internal moral capacities that shape ethical perceptions, motivations and actions

(Ciulla, 2004; Brown and Treviño, 2006). In contrast, Buddhist ethics focuses on mindfulness, equanimity, reducing ego and moral discernment, providing a process-oriented view of ethical leadership (Bodhi, 2011; Analayo, 2018).

By blending these traditions, we developed a conceptual framework that explains how internal ethical cultivation and external normative reasoning interact through mechanisms such as moral awareness, emotional regulation, ego reduction and rational ethical reasoning. Our framework expands ethical leadership theory by showing that ethical behavior stems not only from rules or calculations but also from ongoing inner moral development (Brown and Treviño, 2006; Shonin *et al.*, 2014).

Our study makes several contributions to the literature. It offers a cross-cultural theoretical perspective that links Eastern philosophy with Western business ethics (Weber, 2018). It clarifies how contemplative practices translate into ethical organizational behavior (Reynolds, 2006; Shonin *et al.*, 2014). It also proposes testable propositions (P1–P4) that help bridge normative and behavioral ethics research (Bazerman and Tenbrunsel, 2011).

From a practical perspective, this framework has clear implications for leadership development, ethical training and CSR. By combining mindfulness-based practices with traditional ethics programs, leaders can better manage complexity, reduce ego-driven behavior and balance stakeholder demands more effectively (Freeman *et al.*, 2007; Shapiro and Carlson, 2009). This approach supports a stronger ethical climate, more effective CSR and greater organizational legitimacy over time (Brown and Treviño, 2006; Shonin *et al.*, 2014).

7. Future research directions

Our conceptual study opens several avenues for future research. First, the proposed propositions should be empirically tested using surveys, experiments and longitudinal designs. Second, intervention-based studies can explore the effects of Vipassana or mindfulness-based leadership programs on ethical decision-making, moral courage and CSR outcomes. Third, future research should delve into contextual factors, such as organizational culture, power dynamics and national values, that may influence the effectiveness of integrating Buddhist and Western ethics (Keltner *et al.*, 2003; Weber, 2018).

Finally, qualitative studies, including case research and narrative inquiry, can offer deeper insights into how leaders experience ethical awareness in everyday organizational life. Such work can move the field beyond abstract principles toward a richer understanding of ethics as a lived practice (Shonin *et al.*, 2014; Purser, 2019).

In conclusion, sustainable ethical leadership requires more than mere compliance or rational calculation. It relies on the integration of inner moral development with external ethical reasoning. By bringing Buddhist ethics into conversation with Western business ethics, our study offers a holistic and globally relevant framework that advances theory, informs practice and opens new directions for research in ethical leadership and responsible management.

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Further reading

SAGE India Digest (2024), "Moral development at the workplace through Buddhist mindfulness meditation", *SAGE India Digest*, Vol. 12 No. 2.

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