



Tensions and Struggles in Tackling Bribery at the Firm Level: Perspectives from Buddhist-Enacted Organizational Leaders

Mai Chi Vu¹

Received: 5 June 2017 / Accepted: 10 June 2019
© The Author(s) 2019

Abstract

This study explores the role of an informal institution—engaged Buddhism—in leadership responses to issues of bribery at the firm level in the context of Vietnam. In-depth interviews were carried out in Vietnam with 26 organizational leaders who were Buddhist practitioners. The leaders expressed a Buddhist-enacted utilitarian approach based on three context-associated mechanisms: karmic consequences, community and social well-being, and total detachment. These mechanisms manifest in leadership approaches based on the Middle Way, Skillful Means, and Emptiness. They are involved in forming leaders' perceptions about bribery issues and their enacting of contextual approaches to balance organizational means and ends in tackling ethical issues associated with bribery. The study also sheds light on moral struggles involved in the process of shaping and enacting a Buddhist-enacted utilitarian approach.

Keywords Bribery · Engaged Buddhism · Leadership · Transitional context · Tensions

Introduction

In 1986, the 6th Vietnamese Communist Party Congress adopted the renovation policy known as '*Đổi Mới*', which facilitated major national restructuring focused on the financial system, cooperation between the public and private sectors, institutional changes, the promotion of foreign trade, financial stability, and the enactment of institutional support for small and medium enterprises (Nguyen et al. 2014). Though these changes have fostered rapid economic development in the country by promoting trade liberalization, the associated legal reforms remain weak (Hoskisson et al. 2000). This is associated with the Communist Party's dual ideology in pursuing a market economy alongside a traditional socialist system (Fforde and Vylder 1996). Due to the lack of effective laws and enforcement in the country, concerns over issues of corruption and political turmoil are reflected in reduced levels of trust within society, leading to feelings of unrest in the nation (Taylor 2004). A study by Sandholtz and Taagepera (2005) found that communism

has created structural incentives for widespread engagement in corrupt behaviors that are rooted deeply in the culture of societies such as Vietnam, where the transition to a market economy has created myriad opportunities for corruption. This characteristic of the transitional context reflects a moral degradation (Zheng et al. 2014), thus fostering spiritual yearnings and a need for reinforcement (Soucy 2012, 2016) to respond to trust issues, powerlessness, and obsession with material things in the transitional context (Taylor 2004). Thus, the context of Vietnam indicates the role of informal institutions in indirectly guiding firms on how to pursue their goals. For instance, both religiosity and social trust can influence bribery at both the firm (Morgan and Hunt 1994) and social level (Uslaner 2004) because trust shapes the underlying culture of a country (Husted 1999), and can foster collaboration (Bachmann and Inkpen 2011) and decrease transaction costs (Putnam 1993). This paper explores the role of religion, and more specifically engaged Buddhism in shaping managerial perspectives on what is known as the 'supply side' of bribery, by influencing decision-making and the way managers tackle tensions associated with bribery in the transitional context of Vietnam.

There are three reasons to study Buddhist-enacted leaders by exploring their reactions to bribery and corruption in Vietnam. First, religion is an important informal institution representing social norms that influence managerial

✉ Mai Chi Vu
mai.c.vu@northumbria.ac.uk

¹ Newcastle Business School, Northumbria University, Sutherland Building, Ellison Pl, Newcastle upon Tyne NE1 8ST, UK

behaviors (Du et al. 2014) and expressions of adherence to moral community (Uslaner 2002), which can have a significant impact on their perceptions of bribery and actions in response to bribery. However, few studies have explored this fertile ground.

Second, this study examines the role of engaged Buddhism as an informal institution affecting bribery because there is rising interest in Buddhist practices in the contemporary context of Vietnam (Dickhardt and Lauser 2016; Soucy 2012). There are a number of reasons for the rise of engaged Buddhism in the context of Vietnam.

- (i) Among the various distinctive spiritual practices shaping the ‘Vietnamese national identity’ (*bản sắc dân tộc Việt*), engaged Buddhism has become more popular recently. Apart from the dominance of folk traditions in Vietnam (45.3%) and the Vietnamese who identify themselves as non-religious (unaffiliated) (29.6%), there are more Buddhists (16.4%) compared to other religious groups such as Roman Catholic and Protestant Christians (8.2%), or Hindus, Jews, Muslims, and other religions (less than 1%) (Pew Research Center 2010). While folk traditions known as the ‘spirit side’ (*bên thánh*) are still dominant, ancestor worshipping (*thờ cúng tổ tiên*), the appreciation of mother goddesses (*thánh mẫu*), and other forms of spiritual practice (Soucy 2012, p. 26) reflect spiritualism, which are now considered backward (*lạc hậu*), feudal (*phong kiến*), and superstitious (*mê tín*) in the contemporary context of Vietnam.
- (ii) Even though Vietnam is known for its long-held Confucian collective values and culture, due to modernization and the transitional context of the country, and the resulting combination of collectivism and individualism, the role of Confucianism is not as dominant as it once was. Moving through the twentieth century and beyond, the Vietnamese have witnessed the disadvantages of Confucianism as a remnant of Chinese rule and an active element within the Communist regime, resulting in backward (*lạc hậu*), feudal (*phong kiến*), and superstitious (*mê tín*) practices (Leshkovich 2006, p. 298) compared to Buddhist principles, which promote flexibility and ‘freedom.’
- (iii) It is also worth noting that, at first, Vietnamese Buddhism was heavily influenced by China, and reflected a mixture of Taoism, Confucianism, ancestor worship, and local deities (Topmiller 2000). This has changed significantly in the Vietnamese contemporary context, where now Buddhism is perceived as practices engaged in everyday activities rather than emphasizing worship or rituals. Engaged Buddhism is more practical and applicable in the contemporary context.

- (iv) Unlike other Buddhist countries such as Thailand, Buddhism is not the state religion in Vietnam. In fact, because of Western intervention and colonization over many years (by the French in the North and the Americans in the South), “Vietnam never had a state religion integrating the whole population” (Houtart 1976, p.36). There are other religious orientations in Vietnam, especially Roman Catholic and Protestant Christians (8.2%). However, these religious orientations came later during the period of colonization by the French and the Americans, whereas Buddhism has existed in Vietnam for over 2000 years, and is now the dominant ideology affecting cultural, economic, religious, and political life in the country.

Third, Buddhist principles form a systems methodology for thinking (Midgley and Shen 2007; Shen and Midgley 2007) that facilitates in practitioners the ability to diagnose causal relationships based on the principle of cause–condition–effect (*nhân quả*), and respond flexibly to contextual challenges by applying the principles of impermanence (*vô thường*), interconnectedness (*lý duyên khởi*), and the ‘right’ acts from the Noble Eightfold Path (*Bát Chánh Đạo*). Further, awareness of karmic consequences¹ (*nghiệp*) in ways of doing business shapes Buddhist practitioners’ distinctive perceptions and approaches to ethical dilemmas like bribery and corruption. ‘Karma’ in Buddhism is interpreted as a phenomenon by which an action, cause, or event will initiate outcomes in the form of other effects and events that can either be pleasant or unpleasant based on the initial events’ good or bad purposes (Attwood 2003). In other words, Buddhism represents an ethical approach that can be well applied in responding to bribery issues.

Therefore, in this paper, I draw on the rising phenomenon of engaged Buddhism to explore its influence on the way managers perceive and respond to bribery tensions, as engaged Buddhism has become an increasingly significant informal institution in the contemporary transitional context of the country.

The paper is organized as follows: (i) an overview of the literature on bribery; (ii) an overview of the relationship between bribery and religion; (iii) introduction to ethical approaches from a Buddhist perspective; (iv) an overview of the methodological choices of the study; (v) summary of findings; and (vi) discussion of the theoretical

¹ “the belief that the total effects of a person’s intentions during the successive phases of the person’s existence will determine the person’s destiny” (Levy et al. 2009, p. 39). In other words, wrong doings or intentions in business may not ripen immediately, but no business can escape from their consequences, just as no one can escape from the consequences of karma (Rinpoche 1993).

and practical contributions of the study and suggestions for future research.

Bribery and Corruption

There is no country in the world that “does not treat bribery as criminal on its lawbooks” (Noonan 1984, p. 702). Bribery is a form of corruption involving abuse of public office by civil servants or officials for illegitimate private gain in various forms (World Bank 1997), and remains one of the most common manifestations of corruption (Svensson 2003). In other words, “a public servant who accepts gifts bestowed by a private person with the object of inducing him to give special consideration to the interests of the donor” (Atalas 1999, p. 6), or even having expectations or demand for favors or gifts in the execution of the public duty represents this form of corruption. Apke (2001) defines bribery as a way to gain business advantage through gaining orders, applications for regulatory permits, customs, taxation concessions, or judicial and legislative rulings. Bribery is also defined as an immoral and impractical practice that harms those least able to absorb these harms (Cleveland et al. 2009). It involves at least two people, the payer (supplier) and the receiver (demander), who can be from the public or private sector (Weber and Getz 2004). Bribery can be a fee (Grzywacz et al. 2004) that firms pay to avoid hassles, disadvantages, or unfair treatment. Furthermore, bribery can exist in a passive form, not to gain exclusive benefits, but rather to break even (Yim et al. 2017).

In emerging markets, the bargaining power of government officials can be powerful as they seek private gain from their relationship with firms (Lee et al. 2010). The pervasiveness of country-level corruption and level of institutional development both influence the act of bribery (Yim et al. 2017). Martin et al. (2007) found that the bribery activities of local firms are affected by various cultural values and institutional characteristics. Social pressures at the country level can be “so great that they propagate behaviors defying hypernorms, some of civilizations’ most deeply held beliefs” (Martin et al. 2007, p. 1416). The authors also found that cultural values, collectivism, humane orientation, the pursuit of strategic advantage due to competition, and the complexities of interactions with politics can all influence bribery activities, which are generally enhanced by welfare socialism and political constraints. They used the anomie theory of Durkheim (1897/1966) to rationalize and explain why a universally considered negative behavior like bribery can still flourish in some nations and organizational contexts. The theory argues that institutional and cultural changes due to modernization lead to the weakening of traditional social controls and norms and increased deviance, where achieving

end results is prioritized over the legitimacy of the means to achieve those ends (Martin et al. 2007).

Bribery and Transaction Cost Economics

The term transaction cost economics refers to firm behavior based on costs associated with economic transactions among actors (Cuervo-Cazurra 2016). These costs may occur due to (1) information asymmetries, issues with imperfect contracting, asset specificity and opportunism (Williamson 1985); and (2) differences across countries in how institutions facilitate contracting and enforcement of contracts apart from the specific cost of firms’ transactions (North 1990), leading to differences in internalization of transactions at the country level (Anderson and Gatignon 1986).

According to transaction cost economics, a firm may have to pay additional costs due to uncertainty in the relationship between the firm and the government of the country in which the firm operates (Cuervo-Cazurra 2016). For instance, the operational costs of a firm can increase in a corrupt country through having to pay bribes to speed up government services or allocate time and effort in dealing and maintaining relationships with corrupt government officials (Kaufmann 1997). Therefore, there are reasons and drivers for firms to engage in illegal transaction-cost minimizations, including to compensate for lack of kinship and political affiliations or to overcome bureaucracy and political challenges and risks (Cuervo-Cazurra 2016). However, because there is no legal contract in the bribery relationship, there is no guarantee that the receiver of the bribe will commit to providing favorable conditions or hold up their end of the bargain. In other cases, a change in government, and especially changes in personnel, can also be detrimental to the firm because bribery is relationship specific (Fisman 2001). Therefore, bribery is not cheaper than complying with all governmental requirements, nor does it help managers avoid uncertainty and confusion. Based on the concept of transaction cost economics, the following section deconstructs the impacts of bribery on firm performance.

Impacts of Bribery on Firm Performance

Corruption and bribery have detrimental effects at the firm and national levels (Asiedu and Freeman 2009; Cuervo-Cazurra 2008, 2016). Involvement in bribery increases the possibility that a firm can become vulnerable to future exploitation by a corrupt government (Yim et al. 2017). A study by Kaufmann and Wei (2000) rejected the claim that the corruption that is part of some Asian cultures does not hamper business. Their findings suggest that in these nations, firms who bribe have higher not lower loss

of capital. When bureaucrats intentionally create more delays, firms may face higher costs of capital in negotiating with officials. Myrdal (1968) emphasizes that government officials create rigidities and some may even actively maintain those rigidities to attain more bribes, thus bribery works against enhancing efficiency through removing rigidities. Bribery cannot eliminate bureaucratic harassment (Kaufmann and Wei 2000). According to Holmstrom and Milgrom (1991), financial incentives can cause workers to concentrate more on quantity rather than quality in complex tasks because quantity is easier to measure, thus undermining the quality of work. Corruption has been described as “sand in the wheels of commerce,” as efficient firm operation and performance are compromised when government officials demand bribes (Cuervo-Cazurra 2016). Corruption and bribery can have similar effects to an additional tax on companies (Wei 2000), affecting firm investment (Javorcik and Wei 2009; Voyer and Beamish 2004) and growth (Fisman and Svensson 2007). On the other hand, apart from paying bribes, companies suffer the additional cost of maintaining relationships with corrupt government officials (Kaufmann 1997). There are also tensions associated with uncertainty because firms are unsure whether the payment of a bribe will deliver the promised benefits or an additional payment will be requested (Uhlenbruck et al. 2006).

On the other hand, corruption can grease the wheels to bring benefits to firms in reduced transaction costs and procedures (Cuervo-Cazurra 2016) and bureaucratic barriers (Meon and Sekkat 2005; Welter and Smallbone 2011). For instance, paying bribes in contexts with unclear regulations can foster the completion of bureaucratic procedures in a timely manner (Huntington 1968; Lui 1985). Firms can bribe strategically to reduce costs, uncertainty, and time-related issues (Iriyama et al. 2016; Spencer and Gomez 2011). Zhou and Peng (2012) found that bribery harms growth in small- and medium-sized firms but not large ones, as large organizations tend to engage strategically in bribery activities, while smaller firms are pressured to do so. Innovating firms can “strategically bribe public officials to reduce cumbersome regulatory processes, eliminate biases from the decision process, and avoid disruptions to their activities, all with the final goal of speeding up and facilitating the introduction of their product innovations in these markets” (Krammer 2017, p. 27). However, informal institutions such as levels of social trust can have a significant impact on bribing efficiency (Krammer 2017). This is because in high-trust societies, moral values, reputation, or other non-monetary aspects make bribery less effective for speeding up product introductions (Karpoff et al. 2014). On the other hand, in corrupt environments, other aspects such as political connections (Chen et al. 2010) and the maintenance of such relationships (Fisman 2001) can also benefit firms.

Both the costs and benefits of activities associated with bribery and corruption involve numerous situational factors, leading to ethical dilemmas with no clear moral right or wrong to guide decisions (Robertson et al. 2002). This is compounded by individual cultural perspectives, cultural relativism (Donaldson 1989), informal institutions (Krammer 2017), social norms and practices (Galang 2012), and legitimacy (Cuervo-Cazurra 2016). There are also short- and long-term perspectives on bribery. For instance, bribery paid as ‘protection money’ to corrupt bureaucrats is only helpful in maintaining the present business, but not for the growth of the firm in the long run as firms can become trapped in a cycle of exploitation (Yim et al. 2017). Further, in the long term, acts of bribery can lead to serious consequences such as reliance on bribes, damage to reputation, and career and legal penalties including prison sentences (Krammer 2017). Continuing requests for bribes from government officials create unhealthy habits in doing business and moral degradation in society (Cuervo-Cazurra 2016). Habiaremye and Raymond (2013) categorized corruption by scale into grand and petty forms of corruption. Bribery involving high-level public officials and large sums of money can result in negative long-term economic effects (Bardhan 1997; Rose-Ackerman 2002, 2003; Svensson 2005). On the other hand, bribery as a form of petty corruption involving lower-level public officials and smaller amounts of money can be either positive or negative in certain given circumstances (Huntington 1968). The complex nature of corruption and acts of bribery highlights the need for further investigation. The next part of the paper reviews the role of religion—one of the significant social mechanisms impacting ethical approaches and responses—in acts of bribery and corruption.

Bribery, Corruption, and Religion

Religion and spirituality are important social mechanisms in shaping individual and even organizational behavior, and can have significant impacts on bribery acts. In fact, religious contexts and districts can affect corporate behaviors (Du 2013; Dyreng et al. 2012; McGuire et al. 2011), as well as creating social norms influencing managerial behaviors (Du et al. 2014). Therefore, the relationship between religion and bribery and corruption has attracted increased research attention recently (Beets 2007; Ko and Moon 2014; Marquette et al. 2014; Sommer et al. 2013; Yeganeh and Sauer 2013). According to Marquette, “religion is said to provide many with a language of ethics and, often, an actual set of rules to live by, some of which can be interpreted as being of particular importance to fighting corruption” (2012, p. 14).

All religions in one way or another promote moral principles. For instance, Buddhism offers moral choices based on cross-situational and cross-temporal rules, while the Quran

Table 1 Condemnations of the act of bribery in major religions. *Source* Reproduced with permission from Nichols (2015)

| | |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Buddhism | The Buddhist five moral precepts (Pali: pañcaśīla; Sanskrit: pañcaśīla) demonstrate a basic code of ethics for Buddhist followers: to abstain from taking life, to abstain from taking what is not given, to abstain from sensuous misconduct, to abstain from false speech, and to abstain from intoxicants. Bribery violates the code of abstention from taking what is not given (not to steal) and abstention from false speech (not to lie)—Dhammaratana (1988) |
| Christianity | “The New Testament affirms the Old Testament’s censure of the variance bribe. It adds to the Old Testament’s condemnation of bribe takers by providing specific instances condemning bribe givers, bribe offerers, and the offer of a bribe. It illustrates how bribery can escalate from small bribes to large ones. It records Paul’s resistance of Felix’s attempted extortion or solicitation of a transactional bribe. And it shows John the Baptist telling low paid soldiers not to use their position for extortion.”—Langston, 1991 |
| Confucianism | “...fully rigorous person would also recognize that it is just as shameful to accept a large briber as it is to accept a small bribe, and so would refuse to accept either”—Mengzi 6A10, a teacher of Confucianism |
| Hinduism | “...a perusal of the Smṛti works makes it clear that the earlier Smṛti-writers prescribe a much more drastic punishment for the bribe-seeker [than for the bribe giver]” which is given a graphic mention in one of the early inscriptions.—Thakur, 1979 |
| Islam | “Allah does not like corrupters”—Qu’an 28:77 “...not [to] consume one another’s wealth unjustly or send it [in bribery] to the rulers in order that [they might aid] you [to] consume a portion of the wealth of the people in sin, while you know [it is unlawful].”—Qu’ran 2:188 |
| Jainism | “Bribes verily the door for the advent of all evils”—Somadeva suri, nitivakyamritam 145 |
| Judaism | “You shall not pervert justice. You shall not show partiality, and you shall not accept a bribe”—Deuteronomy 16:19 “You shall take no bribe, for a bribe blinds the clear-sighted and subverts the cause of those who are in the right”—Exodus 28:3 |
| Sikh | “...the self-willed take bribes ...do not know the essence of reality”—Sri Guru Granth Sahib 1032 |

stresses strict compliance with its moral dictates (Forsyth et al. 2008). In some countries such as Iran or Saudi Arabia, the law, including the constitution and statutes, is explicitly grounded in Islam and strictly prohibits and criminalizes bribery (Gotanda 1996). More generally, most religions condemn bribery and corruption. Table 1 indicates how acts of bribery and corruption are censured in major religions.

Findings from empirical studies examining the relationship of religion and corruption and bribery vary, with Beets (2007) arguing that research on the influence of religion on corruption is not well established. For instance, Ko and Moon (2014) did not find strong support for causal explanations of how religion affects corruption. Mitchell (2001) found that despite having high levels of religiosity, some countries such as the Philippines still suffer from corruption. Inconsistencies were reported by Paldam (2001), who found that while several religions have impact, explaining and even reducing levels of corruption, some others can increase corruption levels. Beets (2007) provided further evidence to counter the claim that if an individual is more religious, he or she will be less likely to engage in corruption. In a later study examining the role of religion in the fight against corruption in India and Nigeria, Marquette found that “regardless of religion, people who live in highly corrupt countries tend to condemn corruption; however they also may feel that their own corrupt behavior is justified given the systemic nature of the corruption” (2012, p. 15). On the other hand, another study by Marquette et al. (2014) found that religious values and organizations can provide a transformative role, contributing to the collective action against corruption. The nature of bribery acts and corruption is complex and perhaps cannot be captured in a single study. However, literature on

this topic provides fertile ground for further exploration of the complex contextual mechanisms and factors shaping the relationship between religion, corruption, and bribery.

The following sections introduce the research setting and a Buddhist-informed ethical approach as the foundation of this study, which explores the enactment of Buddhist principles in leadership practices in response to contemporary bribery issues in the transitional context of Vietnam.

Bribery and Corruption in the Transitional Context of Vietnam

Firms in the Vietnamese context today are facing ethical dilemmas in having to consider corruption through activities like ‘lobbying’ (*vận động hành lang*) and ‘bribery’ (*đút lót*) as part of the unavoidable ‘dark side’ (*mặt trái không tránh khỏi được*) culture of doing business in Vietnam. Corruption in Vietnam is not a new phenomenon. In 1953, right before the end of French colonial rule, the President of the Democratic Republic of Vietnam, Ho Chi Minh (Hồ Chí Minh), identified corruption as one of three things to fight, along with wastefulness and bureaucracy (Gregory 2016; Quah 2015), and warned against stealing public property for private use (Giao 2014a, b, p. 42). However, influenced by rapid economic growth, since 1986—the renovation ‘*đổi mới*’ period, corruption in Vietnam today is institutionalized, endemic, systemic, and deeply political (Gregory 2016, p. 239) (Nguyen et al. 2016; Tromme 2016). While the ‘*đổi mới*’ has created a more resilient economy and improved standards of living within the nation (Tromme 2016), foreign capital flooded into the country under inadequate conditions

that failed to use investments effectively, as evidenced by lack of access to productive land, uneven productivity, social inequality and disparity between the rich and the poor, and urban and rural centers, leading to the flourishing of public sector corruption (Boothroyd and Pham 2000; Weber and Cao 1997).

The government of Vietnam is well aware of the increasing levels of corruption in the country, and people lack trust and confidence in the Communist Party's leadership and management and in state officials (BBC 2006; Gainsborough 2007; Government of Vietnam 2009). According to the government of Vietnam, "Corruption is still taking place in rampant, serious and complicated fashion in multiple areas, especially in such areas as administration and use of land, construction investment, equalization of SOEs, management and use of funds, natural resources, mineral resources and State assets [...], giving rise to potential conflicts of interest, social resistance, protest, and widening the gap between the rich and the poor" (Government of Vietnam 2009).

A number of measures have been initiated by the government to combat this rising phenomenon. In November 2005, the Vietnamese government passed an Anti-Corruption Law (amended in 2007 and 2012), containing measures to detect, control, and prevent corrupt behavior, with units responsible for the enforcement of the law under the Ministry of Public Security at the People's Supreme Court. A central committee for anti-corruption efforts has been established, led by the Prime Minister, and the government recently adopted the National Strategy on Anti-Corruption to 2020 (Matsushima and Yamada 2016; Tromme 2016). Additionally, in 2003, Vietnam signed the United Nations Convention against Corruption (UNCAC), ratified it 6 years later and cooperated with the World Bank to launch the Vietnam Anti-Corruption Initiative Program in 2014 to implement grassroots transparency, integrity, and accountability (Gregory 2016).

However, implementation and enforcement remain weak and ineffective (Freedom House 2011) and corruption is still common in various public institutions (Matsushima and Yamada 2016). Corruption through bribery or lobbying acts is more problematic when corrupt practices are found institutionalized in countries whose cultures are associated with high levels masculinity, collectivism, and discrepancies in power (Davis and Ruhe 2003), such as Vietnam. Recently, Vietnam was ranked 113 out of 176 countries in the 2016 Corruption Perceptions Index, scoring 33 out of 100 (Transparency International 2017), creating problematic conditions for doing business within the nation due to policy instability, a poor work ethic in the national labor force, and a corrupt and inefficient government bureaucracy (Global Competitiveness Index 2016–2017).

At the firm level, corruption mainly exists in the form of bribery behaviors (Nguyen et al. 2016). In the context of

Vietnam, bribery can involve hard-to-recognize costs such as the erosion of integrity culture and incentives to innovate, misallocation of resources and reputational risks (Nguyen et al. 2016). In Nguyen et al. (2016) research, they found detrimental effects of corruption on firms' technical efficiency, strategic capacity, and long-term sustainability due to the undermining of innovation, damage to firm integrity, and erosion of trust. On the other hand, in their study of 742 private firms and 133 state-owned enterprises, Nguyen and van Dijk (2012) found that corruption diminishes growth in the private but not the state sector.

To further the examination of the complex bribery issue in the transitional engaged Buddhist context of Vietnam, the following sections present and introduce an ethical approach from a Buddhist perspective, and later on explore the supply side of bribery through Buddhist-enacted leaders' perspectives and practices.

An ethical Approach from a Buddhist Perspective

To arrive at ethical judgment and behavior, there are many steps and concerns which intertwine in complex interactions (Hunt and Vitell 1986; Tsalikis and Fritzsche 1989). Religion, as an institutionalized form of spirituality involving personal characteristics as well as cultural factors, can significantly influence ethical judgments, intentions, behaviors, and decision-making (Hunt and Vitell 2006). Marques affirms that even though "ethics are not specifically Buddhist based, they fit in well with the entire package of Buddhist practices toward greater quality of life at work, and they are high in priority for all Buddhists" (2012, p. 34). As such, according to Gould (1995), a Buddhist perspective can give an understanding of these steps based on individuals' moral levels, motivational mechanisms, attributes, and sense of self-responsibility. As stated by Johansen and Gopalakrishna (2006):

Buddhism is a moral, ethical, value-based, scientific, educational system, the goal of which is to allow the individual to discover the true nature of things and, in so doing, escape from suffering and attain happiness – not only for oneself but also for all sentient beings. (p. 238)

Rather than a religion in the traditional sense, Buddhism offers a practical worldview, a way of living to advance individuals' understanding and development (Johansen and Gopalakrishna 2006). This aligns with how Yeshe (1998) describes Buddhism:

Buddhism emphasizes more practical matters, such as how to lead our lives, how to integrate our minds, and how to keep our everyday lives peaceful and healthy. In other words, Buddhism always accentuates experiential knowledge-wisdom, rather than some dogmatic view. (p. 5)

Therefore, Buddhism can provide insights into mechanisms shaping individuals' ethical orientations, especially in responding to contemporary desires. Many Buddhist principles have been borrowed in management and organizational studies to improve the ethical reasoning of managers and of organizations (Pace 2013). For instance, Gould (1995) suggested the implementation of experiential meditative exercises to nurture awareness of the ethical implications of personal behaviors, while Marques (2010) highlighted both advantages and disadvantages of Buddhist practices in contemporary working environments. In a study of the relationship between religion and materialism, Pace (2013) found that Buddhism can reduce materialism. In fact, materialism reflects the traits of possessiveness, non-generosity, and envy (Belk 1985), which in Buddhism are considered as desires leading to suffering according to the Four Noble Truths. Therefore, examining approaches to bribery from a Buddhist perspective can reveal paradoxical applications of Buddhist principles in practice, especially when "detachment from desires must be total" (Pace 2013, p. 30). In other words, although detachment from desires can lead to less materialistic orientations and behaviors, there is a need to apply detachment to even the desire to be detached.

There are various useful and practical Buddhist principles that can be applied to facilitate ethical approaches in management and organizations. For instance, karma (Sanskrit: *karman*; Pāli: *kamma*),² the law of interdependent causation (Thondup 1995), discourages one from engaging in negative acts that could harm others by considering the consequences of actions. Impermanence (Pāli: *anicca*; Sanskrit: *anitya*)³ refers to the state of perpetual change of all phenomena (Yoneyama 2007), indicating means of coping with attachment (Rinpoche 1993) that help one realize the empty nature of attachment to material pursuits. The Four Noble Truths (Sanskrit: *catvāri āryasatyāni*; Pali: *cattāri ariyasaccāni*)⁴ indicate suffering due to ignorance, inappropriate, or excessive desires and encourage ethical conduct by moderating desires and balancing material and spiritual well-being (Mendis 1994) through the Noble Eightfold Path (Pali: *ariyo aṭṭhaṅgiko maggo*; Sanskrit: *āryāṣṭāṅgamārga*)

(right view, right intention, right speech, right action, right livelihood, right effort, right mindfulness, and right concentration). Non-self, the ability to let go of the ego or self and associated desires causing human suffering (Goleman 2003) may encourage one to avoid acts or self-serving pursuits that can result in unethical behavior. There are many other Buddhist principles applicable to ethical approaches; however, this paper introduces and reviews three relatively less-discussed Buddhist practices that can be well applied to shape dynamic ethical approaches in contemporary contexts: Skillful Means, the Middle Way, and Emptiness. These practices will be explored in more detail through empirical findings in later sections to examine their application in handling paradoxical concerns and issues of bribery.

Skillful Means

Skillful means (*Upāya Kausalya*) in Buddhism refers to the ability to adapt the teaching of the Dharma (teachings of the Buddha) to benefit different people in differing situations (Mitchell 2008). Skillful means indicates that no single teaching or practice is sufficient to cover karmic differences (Schroeder 2004). Skillful means is more about how the Dharma is taught rather than the content itself. The Buddha responded compassionately to the world in different ways with a variety of philosophical and religious views that suited the context of his audience, even if in some cases this went against his own philosophical stance (Schroeder 2004). Skillful means as a technique and a way of interpretation is relevant and applicable in contemporary organizational workplaces, where leadership and managerial skills require more flexibility, contextualization, understanding and knowledge, and ability to cope with contextual challenges, including the increasingly complex nature of ethics. The concept of skillful means can be particularly helpful in facilitating skillful and contextual interpretations of challenging and paradoxical ethical issues, just as the 14th Dalai Lama has explained:

In principle, from the Buddhist point of view, one needs to be sensitive to the individual contexts so, sometimes you have contexts where the benefit to the individual has to be weighed against the wider implications of the actual society, the wider community. Also one has to take into account the damaging effects of a particular cause of action as opposed to the benefits the individual will reap. Or the benefits to the community have to be weighed against the damage to the individual. The main point is not to confine your evaluation purely to a single situation but rather look at its broader implications. (quoted in French et al. 2007, p. 657)

² Karma and Rebirth, by Nyanatiloka Thera (Wheel 9); Survival and Karma in Buddhist Perspective, by K. N. Jayatilleke (Wheel 141/143); Kamma and its fruit (Wheel 221/224).

³ S. XXII, 15; Ud. IV, I.

⁴ Mahāsatipaṭṭhānasutta, DN Mahāvagga 9.400.

This interpretation by the 14th Dalai Lama and the way the Buddha used skillful means as a technique to attend to the context of his audiences somewhat reflect the utilitarianism of Mill (1969)—a widely accepted teleological theory and a powerful approach to normative ethics in philosophy (Driver 2014). Utilitarianism is considered one of the most influential treatises written on ethics for examining whether actions are right or wrong (Mudrack and Mason 2017). According to utilitarianism, actions that represent the greatest good for the greatest number can be considered ethical (Carroll and Buchholtz 2015). Similarly, in considering others' needs, the Lotus Sutra (*Saddharma Puṇḍarīka Sūtra*) illustrated that the Buddha himself sometimes manipulated the truth to various karmic levels, or withheld it when people were not spiritually prepared to receive it (Schroeder 2011). The Mahayana sutras describe the Buddha's compassionate activity in killing someone who was about to murder 500 others, even though it went against his own moral principles (Tatz 1994). From a Western viewpoint, such an approach reflects Buddhist orientations to abandon logic, reasoning, and conceptual dualities towards personal identity, consciousness, or language (Murti 1955; Conze 1993; Suzuki 1956; Robinson 1976; Stcherbatsky 1968). Schroeder (2004) on the other hand claims that Western approaches to Buddhism have put Buddhism into a strict framework, which goes against the Buddhist heart of compassion that skillful means represents. Therefore, exploring the skillful means approach as an ethical approach to tackling sensitive issues of bribery along with utilitarianism is worthwhile and necessary research for complex contemporary business contexts, and may contribute to the Buddhist-enacted utilitarian perspective on seeking and justifying ethicality.

The Middle Way

Buddha experienced two forms of extremism which both led to suffering: the greed for material wealth and self-mortification (Mendis 1994). Those approaches were rejected by the Buddha as he felt they were “painful, unworthy, and unprofitable.” He then found to a more profound path based on wisdom named the Middle Path (Davids 1969) or the Middle Way (Pali: *Majjhimāpaṭipadā*; Sanskrit: *Madhyamāpratipad*) to avoid extremes of self-mortification and indulgence (Schroeder 2004, p. 13). This also avoids the extremes of nihilism (which says that all entities are non-existent in reality) and eternalism (which says that some or all entities in reality have existence independent of conditions) (Burton 2001). The Middle Way is a morally appropriate response to a given situation. It gives “full moral weight to conflicting ‘pro-life’ and ‘pro-choice’ values, accepting the demands of both but acknowledging that any practical resolution of the dilemma will entail that one of the conflicting moral claims will perforce lose” (Perrett 2000, p.

110). In Buddhism, the Middle Way reflects a moderate way of thinking and approach, combining external action and internal attitude based on principles of causal effect, interdependence, and profundity (Vallabh and Singhal 2014) in considering outcomes of actions. Thus, the Middle Way “takes the form of equanimity and suggests that moderate consumption fulfills needs and prevents delusional attempts to satisfy endless desires” (Pace 2013, p. 34) because “everything we consume is a means, not an end” (King 2009, p. 98). This concept has also been used in Buddhist economics, presenting a wise and moderate consumption that could lead to sustainability (Schumacher 1973; Kolm 1985; Zsolnai 2011), and Fenner (1995) used the Middle Way to describe the cybernetic approach to extremeness to avoid incomplete knowledge: any deviation to the right is corrected by a movement left and vice versa. The Middle Way can promote ethical orientations in the form of equanimity, especially towards excessive attachment to materialism. It does not reject consumption and possession entirely, but emphasizes the importance of giving proper weight to possessions by not placing them “at the center of life” and assigning to them “an importance that they do not have” (Pace 2013, p. 35). In other words, the Middle Way discourages excessiveness in life, and also refers to excessive compassion or tolerance since compassion without wisdom can have counterproductive effects, as noted by the Dalai Lama:

There is a concept called misplaced toleration or misplaced forbearance. When a politician is pursuing selfish ends and has a damaging effect on the whole community as a whole and people continue to tolerate that, that will be characterized as a misplaced tolerance or toleration. Compassion can be misplaced, and also forbearance. (quoted from French et al. 2007, p. 658)

Emptiness

The Prajnaparamita sutras (Perfection of Wisdom sutras) reflect the concept, teaching, and theory of emptiness. Emptiness (Pāli: *suññatā*, Sanskrit: *śūnyatā*) is a fundamental Buddhist teaching that all phenomena, including the ‘self,’ are ‘empty’ of intrinsic existence (Thich 1999). It is a state of being, a way of life, and a truth about existence (Van Gordon et al. 2016), yet it is one of the most poorly elucidated and understood Buddhist concepts (Shonin et al. 2015). The concept of emptiness can be further understood through the levels of truth in Buddhism: the ultimate truth—the concept that ‘life is empty’ through the enlightened eye; and the conventional truth—the ‘common sense’ truth that is open to manipulation (Snelling 1987). In other words, at the ultimate level, we see things and phenomena as they are, while at the conventional level, we see things through the manipulation of our perception. Therefore, in Buddhist

interpretation, thinking that phenomena are real including the self is a relative truth (Ray 2002). It marks a departure from Western interpretations of how, at a relative level, a material mind is “embodied in a brain dependent on material causes and conditions,” whereas in Buddhism, in an ultimate sense mind is “empty of specific materiality [...] is the source of all there is” (Schuyler 2012, p. 6). Therefore, claiming that the ‘self’ is independently real and permanent is valid only if it is based on separation, such as claiming that ‘I’ here exist in separation from ‘you’ over there (Purser 2012). This notion of emptiness in Buddhism is somewhat similar to the Lacanian perspective (Lacan 1977, 1988) theorizing the self as imaginarily constructed, where a person is captured in an illusion. According to Lacanian theory, phantasy is constructed to overcome the experience of lack of being, because attachment can be a form of narcissistic fantasy and obsession in the pursuit of end states such as self-knowledge and self-esteem (Lacan 1977)—and to “have their desires recognized” (Arnaud 2002, p. 695). What we can interpret from the concept of emptiness is that rather than seeking to ‘fill the self’ up with things of this fleeting world such as materialism, self-serving pursuits based on excessive desires are a self-serving illusion that can lead to suffering or unethical intent. Perceiving phenomena from the ultimate level of truth, Buddhist practice “empties out’ the self, so radically that such a void ... opens up into fullness” (Purser 2012, p. 24).

How these concepts are actually applied as ethical approaches to tackling issues of bribery is further explored and examined in this study from Buddhist-enacted leaders’ perspectives.

Methodology

I studied Buddhist practitioners who were organizational leaders of private organizations and those with foreign investment in various sectors and industries to explore perceptions of bribery and corruption from their perspectives. Involving Buddhist practices in leadership is more apparent and freely expressed in these types of firms compared to the bureaucratic structures of state-owned enterprises. The exploratory nature of this study called for qualitative research that utilizes an interpretive, naturalistic approach to subjects and phenomena (Denzin and Lincoln 1994). This approach was chosen as an effective way to reveal the assumptions underlying leaders’ perceptions of bribery and corruption, and uncover the application of Buddhist practices in leadership roles to tackle sensitive issues relating bribery and corruption.

Twenty-six leaders who were Buddhist practitioners participated in the study. Respondents in this study mostly practiced the Mahayana path adopted from Tibetan Buddhism.

The paper therefore examines the impact of Buddhist practices from the Mahayana tradition in response to concerns over contemporary bribery issues. A number of respondents shared that along with the Mahayana tradition, they had acquired some additional practices from the Vajrayana (Diamond) path. While the Theravada (or Hinayana) path is more individualistic in attaining liberation, the Mahayana and Vajrayana paths demonstrate orientations not only to individual progression but also through doing good for others (Ray 2002). For instance, Mahayana Buddhism takes a broad approach, focusing on the emptiness of phenomena in acknowledging the Bodhisattva Path (Bercholz and Kohn 1993). Thus, practitioners of these paths were able to apply Buddhist principles to tackle or moderate issues of bribery in organizations.

I used the snowball technique, asking each informant for recommendations to identify and reach out to Buddhist practitioners in leadership roles. This technique was particularly significant and useful for the research as Buddhist practitioners tend to be involved in Buddhist communities, of which outsiders have limited knowledge. The age range of participants was 36 to 65 years. Most participants fell into the 41–50 age group with relatively substantive experience of Buddhist practice, thus contributing to the rich exploration of Buddhist enactment in the contemporary business context. The sample consisted of 14 women and 12 men. The following table summarizes interviewees’ information (Table 2).

Semi-structured interviews were adopted in the study to facilitate in-depth exploration of the leaders’ experiences and practices and to allow flexibility and space for both the interviewer and interviewee (Bryman and Bell 2003). Interviewees were encouraged to elaborate on how they framed and understood events, and patterns or forms of behavior. The interview questions were divided into two main parts. In the first part, I gathered general demographic information and asked about their years and experiences of practicing Buddhism, and the particular Buddhist traditions they embraced in their practice. The second part of the interview explicitly asked questions to explore leaders’ perceptions and approaches to concerns over bribery, guided by follow-up questions. For instance, I asked leaders to demonstrate specific Buddhist principles they found useful in helping them to respond to issues of bribery (What specific Buddhist principle(s) do you find useful in guiding you to handle issues of bribery, and why?). Most respondents highlighted the principles they applied but with little demonstration. Accordingly, I asked them to provide examples and particular cases, and used follow-up questions (where appropriate) to encourage self-reflection and fully uncover the context-associated mechanisms shaping the leaders’ choices in the enactment of Buddhist principles (e.g., Could you share one or more specific occasions that have informed you of

Table 2 Overview of interview respondents

| Respondent | Background | Sector | |
|------------|-----------------------------------|----------|--------------------------------------------|
| R1 | CEO and Managing Director | Buddhist | Manufacturing |
| R2 | CEO and Managing Director | Buddhist | Pharmaceutical distribution |
| R3 | CEO | Buddhist | Building/construction/investment |
| R4 | Regional Manager | Buddhist | Education and non-profit |
| R5 | CEO and Managing Director | Buddhist | Software consultancy |
| R6 | Doctor, CEO and Managing Director | Buddhist | Medical practice |
| R7 | CEO and Managing Director | Buddhist | Printing |
| R8 | CEO and Managing Director | Buddhist | Security technology and solution |
| R9 | CEO and Managing Director | Buddhist | Hospitality |
| R10 | CEO and Managing Director | Buddhist | Education consultancy |
| R11 | Regional Manager | Buddhist | Pharmaceutical distribution |
| R12 | CEO and Managing Director | Buddhist | Education |
| R13 | General Manager | Buddhist | Real estate |
| R14 | CEO and Managing Director | Buddhist | Food and drink |
| R15 | CEO and Managing Director | Buddhist | Events and media |
| R16 | Country Project Manager | Buddhist | National water resolution project |
| R17 | CEO and Managing Director | Buddhist | Pharmaceutical manufacturing |
| R18 | National Manager | Buddhist | Energy management and automation solutions |
| R19 | CEO and Managing Director | Buddhist | Printing and education |
| R20 | CEO and Managing Director | Buddhist | Food and drink |
| R21 | CEO and Managing Director | Buddhist | Transportation |
| R22 | Lawyer, CEO and Managing Director | Buddhist | Law consultancy |
| R23 | CEO and Chief Accountant | Buddhist | Construction and real estate |
| R24 | CEO and Managing Director | Buddhist | Communication |

your choice of Buddhist enactment?). One important part of the interview process was to explore the contextual and paradoxical constraints challenging leadership approaches to tackling bribery.

The interviews were conducted face-to-face in Vietnam in 2016. All interviews were recorded and then transcribed for analysis. I used thematic analysis to search the text for important themes relating to the research phenomenon. The preliminary categories of the data included contextual constraints of the transitional context on the application of Buddhist principles, selected Buddhist principles and practices, and the nature of bribery activities, to name a few. In a process of sense-making, I then used axial coding to connect the emerged concepts from the open coding to suggest theoretical categories. This stage was useful in examining the contextual mechanisms and personal choices shaping the enactment of Buddhist principles in leadership approaches to bribery. Three mechanisms (karmic consequences, community and social well-being, and total detachment) based on a variety of Buddhist principles (e.g., interdependent causation, dependent arising, impermanence) emerged from the data, manifesting in three leadership responses (Middle Way, Skillful Means, and Emptiness) shaping a Buddhist-enacted utilitarian approach to tackling bribery. These responses

were adopted in attending to contextual challenges in the transitional context of Vietnam (e.g., moral degradation, weak formal institutions, institutionalized corruption, materialism, modernization). The findings show different tensions associated with these leadership responses (short-term vs. long-term, community well-being vs. personal sacrifices, ethical relativism, personal struggles, and guilt). These tensions affected how participants shaped their interpretations and enactments of Buddhist principles in leadership approaches to tackling bribery in the transitional context of Vietnam by weighing future consequences, contributions to the community and society, and through personal criticality and reflexivity on intentions and acts.

Bribery and Corruption Through the Lens of Buddhist Perception on the Levels of Truth

Buddhist-enacted leaders perceived issues related to bribery and corruption through the Buddhist perception of levels of truth. ‘Lobbying’ or ‘bribery’ can be either unacceptable or acceptable based on the perception of the interpreter. The leaders suggested that, in the context of

Vietnam, it is best to consider these sensitive issues under the ‘ultimate level’ of truth, at which all phenomena are empty (Snelling 1987) and there are neither good nor bad choices.

This indicates skillfulness and the ability to ‘let go’ of extreme interpretations to reach contextually relevant and appropriate choices. A leader from the manufacturing industry (R1) emphasized the need to perceive bribery and corruption based on the notion of *detachment* at the ultimate level of truth, as follows:

Bribery as part of corruption is a social evil. It reflects desires, a source of suffering. However, it is unfortunately an undeniable part of the Vietnamese society. People can say bribery is wrong, or that bribery is an unavoidable but necessary part of doing business. In the Buddhist interpretation, there is neither wrong nor right answers to this matter. All are empty.

Respondent R4 further clarified the rationale for detachment in considering bribery in the context of Vietnam:

It is important to understand that we live in a period of transition – everything is impermanent, and there is no guarantee of stability, even in policies and legal systems. So, for me, there is no set definition for bribery in this country. It is more important to be flexible and skillful.

The two levels of truth can be understood in terms of Buddhist metaphysics and epistemology (Garfield 1994). Bribery has not evolved in the Vietnamese culture out of nowhere; it not only has non-relational characteristics of itself, it exists because there are specific reasons and conditions supporting its activeness. In the context of Vietnam, these conditions include poor anti-corruption law enforcement, an institutionalized culture of corruption, low earnings in some areas of the public sector pushing officials to accept bribes (Matsushima and Yamada 2016), high levels of bureaucracy, and firms’ passive or proactive motivation to bribe to stay competitive in the market (Frei and Muethel 2017). Social theory can be used to explain how the concept of bribery is formed. The terms ‘bribery’ or ‘corruption’ are “an arbitrary slice of space–time chosen by us as the referent of a single name” (Garfield 1994, p. 220) to illustrate a phenomenon at a specific time and context. Therefore, ‘bribery’ is impermanent and empty by nature and there should not be any attachment to acts of bribery, nor should there be any attachment to a particular perception of bribery. It is “empty of an independent and inherently existing self” (Van Gordon et al. 2016, p. 5). As a result, acts of bribery are means articulated to specific contexts, ‘empty by nature,’ and subject to change in various circumstances. In such cases, to say whether bribery is wrong or right is just a relative judgment.

However, a CEO in the pharmaceutical sector (R2) further clarified the practicality of the Buddhist view on bribery:

We all experience greed-hatred-ignorance (*tham-sân-si*) in life. To overcome such ‘bad habits’ (*thói quen xấu*) is a long on-going self-transformational process ... [in which] life context plays a very important part. [...] Life situations such as ethical decisions in business involving bribery are a condition for Buddhist practice to test our greed, for example. There is no one good solution for every case. Everyone knows bribery is bad, however, [...] in some cases, we have to look at the big picture.

The respondent acknowledged the bad side of bribery but also emphasized its ‘empty’ nature. She further explained that, in her case, it is important to *consider the bigger picture of community and social well-being* when defining bribery:

We live in an interdependent universe. Buddhism is not just about purifying the self, but about learning to be compassionate towards others’ suffering, and helping others out of suffering. For me, bribery is empty in the sense that, sometimes it can be a meaningful way to get permission to provide affordable medication to patients in need in rural areas.

The ‘big picture’ that she talked about included consideration of relational contextual factors such as benefits for community and social well-being, the public, financial capability to maintain the well-being of employees, and the level of bribery involved (long-term, short-term, or institutional). The ‘emptiness’ of ‘bribery’ here is expressed through her emphasis on context.

On the other hand, respondents also acknowledged the karmic consequences associated with acts of bribery.

I am well aware of the karma I may create through acts of bribery. It is important to realize the costs, benefits and damages as well as long-term consequences of all acts in everyday life, including bribery. (R9)

Interestingly, the findings suggest that interpretations of bribery varied among respondents based on the number of years they had practiced Buddhism. Only two participants who had practiced Buddhism less than seven years, expressed strong opinions against bribery; however, most respondents who had more experience in enacting Buddhism, both in their lives and in their leadership roles, indicated a more contextual and pragmatic way of looking at bribery drawn from the emptiness theory and levels of truth. One respondent from the education sector (R12) provided some explanation of this phenomenon and further summarized the contextual mechanisms shaping interpretations of bribery based on Buddhist practice:

Sixteen years ago, when I took refuge in the Three Jewels (*Quy Y Tam Bảo*), I had a clear definition of what was right and wrong. I had a clear definition of ethical doings and karmic consequences and if you asked me at that time, I would definitely say bribery is unacceptable. For the first five years, I was suffering inside to keep the five precepts. I rejected socializing with a glass of wine in an important meeting and that cost me three consecutive projects, my first company, and my employees became redundant. I later learnt that attachment to even good things like the five precepts can be painful [...] Life is all about choices and is constantly changing, and my experiences in practicing Buddhism suggest that the intent to do something should always cover consideration of three things: karmic consequences, community over self-serving pursuits, and context-sensitivity in forms of detachment over attachment. For me, acts of bribery should be defined and examined along with these. After all, Buddhism is a personal practice, but it has no meaning if you cannot transform your practice into means to help others.

Here, the respondent stresses that the issue is not about finding a common interpretation of bribery, but the ability to attain ‘total emptiness’ or ‘total detachment’ in light of considering the context-associated mechanisms involved. In our discussion, he mentioned a very important point as an experienced Buddhist practitioner: “It is far easier to practice Buddhism in a temple with less disruptions and obstacles, but engaging Buddhism in everyday life outside the temple, is a whole different story, which will cost you big time for your learning experiences.” This interpretation also reflects most respondents’ Mahayana way of practicing Buddhism, with more emphasis on human-driven entities and interaction compared to Theravada Buddhism (Marques 2012).

In one way or another, most respondents, depending on the maturity of their Buddhist practice, rationalized their ethical interpretations on bribery based on the lens of emptiness, in a similar vein to Schminke and colleagues in whose view “ethical propensities serve as lenses” in creating context-sensitivity to “aspects of organizational decisions” (1997, p. 1193). Respondents also demonstrated utilitarianism, using a “means to an end” justification (Mill 1969, p. 234) to determine ethicality (Driver 2014). They based their justification on the weight of costs involved in bribery measured against the contribution to the well-being of other sentient beings. In their study examining bribery using integrated moral analysis, Wong and Beckman assert that taking a utilitarian approach can easily lead to a self-serving ethical evaluation, especially when “the stakes are high for the decision-maker in taking the proposed action” (1992, p. 177). They suggested instead an integrated approach drawn

from William David Ross’s (1877–1971) *prima facie* duties theory—namely, the obligation to perform certain duties to maintain the moral fabric of society and perform the obligatory duties relevant to the situation if conflict arises, based on a ranking system for certain characteristics such as fidelity, non-injury, justice, self-improvement, gratitude, and beneficence. Similarly in their approach, respondents in this study took a utilitarian approach based on the consideration of context-associated mechanisms of karmic consequences, and orientations to social well-being and detachment, demonstrating Buddhist practice from Mahayana Buddhism.

A Middle Way Approach to Balance Means and Ends

In demonstrating Buddhist approaches to deal with bribery and corruption-associated dilemmas, respondents highlighted two main applied Buddhist principles in forming their decisions: the ‘Middle Way’ (*Trung Đạo*) and karma (*nhhiệp*).

A female leader in the printing industry (R19) outlined her appreciation of the Middle Way in her leadership role in responding to social demands, including bribery and corruption, as follows:

I have found that being wise and finding a balance in making decisions in business is crucial. Applying the Buddhist Middle Way has helped me a lot to be pragmatic, but also realistic and responsible at the same time. [...] it is not realistic to be socially and environmentally responsible when you are not financially secure, as your employees’ living standard cannot be achieved due to low salaries. [...] It does not matter if we are not socially active – that can come later. Moderate your desires in doing business, and that way you are putting off part of suffering in life. [...] Likewise, if you ask me about how I deal with corruption and bribery in the business context, my answer is that I am balanced. Is it worthwhile giving incentives to officials to earn that project? Is that project worth it? Does it hurt our company intensely if we do not pursue that project? If there is a ‘no’ to any of those questions, I will not engage myself in bribery. In many cases, when I have had to let go of a project, I have found alternative and sometimes innovative ways of doing business. However, if the project is crucial for company survival and there is no other alternative, ‘no’ is not an option.

The above respondent highlighted the tensions between short-term and long-term consequences (financial security and business development) in responding to concerns over bribery. She applied the Middle Way approach to avoid two extremes in dealing with bribery or corruption: (1)

avoiding being engaged in bribery activities at any cost, including compromising the firm's survival and employee well-being; and (2) the pursuit of a business plan or project at any price, which can involve more costs associated with bribery than benefits. The message of the Middle Way here is to moderate desires, knowing when to stop and when to pursue. Both extreme ways of handling bribery cause suffering and negative consequences.

When there were alternative options in relation to future or long-term consequences, respondents expressed no hesitation in taking them. For instance, as the CEO of a telecommunications company (R24) shared:

Years ago, I had the chance to pioneer a start-up designing online video websites, which would have been a profitable business at that time. However, when I thought about having to bribe officials to start up the business and having to deal with copyright issues in Vietnam, I decided not to pursue the venture. My personal point of view is that if I go down a road lacking morality, no business will be sustainable. Later on, I decided to invest in a more sustainable business launching local mobile applications when smartphones had just come into the market.

The moderation and equanimity of the Middle Way take into consideration the short- and long-term consequences of challenges such as ethical dilemmas and moral degradation. Respondents highlighted the tensions between short-term and long-term pursuits with regard to the role of bribery, and the importance of the notion of karma in considering a utilitarian approach to bribery in light of those tensions, and as a context-associated mechanism shaping leadership decisions. 'Karma' in Buddhism is interpreted as a phenomenon by which an action, cause, or event will initiate outcomes in the form of other effects and events that can either be pleasant or unpleasant based on the initial events' good or bad purposes (Attwood 2003). The outcome of actions or events is based on "the extent to which craving, greed or delusions and/or aversions are embodied in the underlying motive and intent of the original action" (Daniels 2007, p. 160).

Karma is an important mechanism to evaluate the extent of moderation and balance in the Middle Way approach to bribery. This is evident in the findings from a previous study in the pharmaceutical sector. Nguyen et al. (2016) found that a number of Vietnamese pharmaceutical companies choose to expend more resources (time and money) on bribery to build up relationships or acquire needed information at the cost of allocating less effort and resource for product innovation, resulting in a compromised reputation as "acceptable quality" suppliers rather than "good-quality" suppliers, and jeopardizing the nation's healthcare system as patients' needs are not prioritized. In contrast, in this study, a

respondent in the pharmaceutical and medical sector (R11) emphasized that:

It is unethical and unacceptable to ignore the karmic consequences of compromising patients' health by using budgets for lobbying and bribery for profit maximization [...] it may be more time consuming to earn community support and build product and firm reputations through social promotion activities, but these acts do not generate serious karmic consequences.

According to R11, misconduct in such professions results in serious and unforeseeable karmic consequences that hurt the national healthcare system, supporting findings by Lewis (2006) that a corrupt system will result in poor health services and a suffering population. Our respondent made it clear that she would not compromise the health of patients at any price because there are other channels available for promoting good-quality products, such as conducting educational workshops, advertising in the mass media, and promoting healthcare products and services through involvement in social groups or clubs for the elderly, and women and mothers, who tend to care for and be responsible for their family's health. These approaches may be time consuming and costly but the cost is controllable compared to the 'invisible costs' of bribery to gain legitimacy and transactional or competitive benefits at the expense of serious karmic consequences. This may seem to contradict other interpretations of the empty nature of bribery. However, in general, respondents affirmed that the acceptance of bribery costs needs to be negotiated alongside leaders' compassion for the well-being of others and the extent of karmic consequences in terms of long-term and short-term pursuits. Therefore, karma in the Middle Way approach is explicitly emphasized here as a moderating factor and important mechanism in shaping a Buddhist-enacted utilitarian approach which considers the long-term in response to bribery. In Buddhism, the art of practice lies in how flexible and skillful the practitioner is in addressing the context to behave and make choices wisely for the benefit of all sentient beings, even at the cost of personal sacrifice.

A Skillful Means Approach to Cope with Contextual Challenges

According to the interpretations of the Buddhist practitioners in this study, a 'skillful means' (*phương tiện thiện xảo*) approach is needed for firms to tackle bribery and corruption. In responding to ethical issues of bribery and corruption, skillful means refers to leaders' skillful adaptability in attending to bribery issues based on wisdom, empathy, and deep insight, as seen in the previous examples from this study. It is more about reaching a decision

that benefits the larger community rather than a few players. In making such decisions, certain sacrifices need to be made based on a skillful interpretation of what is right is right and wrong, and what is better in that particular situation.

There is no right or wrong way of dealing with bribery. A skillful leader is the one who knows how to make a smart or skillful decision. In my opinion, if a bribery action can bring benefits to customers or patients, or introduce a valuable product or service that helps to increase people's living standards or health in the long term, it is a way of showing compassion. Compassion for the community in exchange of personal sacrifice in accepting the need to engage in bribery is eventually a decision that is worth considering. (R2)

Here, the leader emphasizes the tension between community well-being and personal sacrifices in demonstrating a 'Buddhist-enacted utilitarian approach' to bribery. This CEO is foregrounding skillfulness in combining the principle of dependent arising with compassion in considering the benefit for the community. Wisdom without compassion at the firm level may result in more attention to organizational outcomes and productivity than social or employee well-being, whereas compassion without wisdom may result in survival risks for the organization. Therefore, combining wisdom and compassion generates ethical context-sensitivity as skillful means in response to the challenging issue of bribery.

Bribery is widely considered wrong and unethical. However, in less developed countries like Vietnam, not every leader follows 'the book' because of the tensions and contextual challenges:

Under institutionalized corruption and weak legal systems, it is sometimes impossible to do things by the book, even if you want to. Sometime I feel that it is a luxury to be able to fully trust a business partner. (R22)

In relation to this, Buddhist leaders in this study expressed that ethical judgment is a relative term and empty in nature, and that even universal ethics are based on accumulated perceptions that need to take into consideration context-associated mechanisms and tensions. Some respondents raised the issue of how favoritism may be shown to firms that engage in bribery, whereby either consumers or patients may have fewer opportunities to get access to good-quality services and products because of the decreased competition due to favoritism from state officials. Therefore, as Buddhist practitioners, they felt a duty to find ways to support and serve the community, even if it meant certain personal sacrifices involving a 'weighted' bribery cost, just as the Buddha went against his own principles in practicing skillful means.

Favoritism largely dominates state hospitals, leading to less competition, poor medical services and treatment, which adversely affect patients. So I accept my own karmic consequences in paying bribes in order to distribute more affordable and better quality medical products for patients with critical conditions.

Emptiness: Total Detachment

While it is evident that Buddhist-enacted leaders have introduced a number of approaches to tackle bribery issues in the context of Vietnam, they are far from radical. In fact, Frei and Muethel (2017) have identified ethical relativism in leadership as one of the major factors enabling bribery at the firm level. Ethical relativism is "the degree to which an individual rejects universal moral rules when making ethical judgments" (Tian 2008, p.438). The ethical relativism of managers or leaders can therefore be a predictor of bribery (Berleant 1982; Tian 2008). This is especially true when high levels of ethical relativism trigger leaders' adaptation to corruption levels in a country; in other words "when in Rome do as the Romans do" (Berleant 1982; Johnson 1985; Tian 2008).

Ethical relativism is evident in the following interview excerpt. The managing director of a pharmaceutical distribution company (R2) described significant tension in practicing Buddhism with regard to issues of bribery. She described her unease at having to adapt to the corrupt environment of the country and shared how she applied 'total detachment' in response to such tensions:

[...] I moved away from supplying medical products to hospitals because of the exceedingly unreasonable costs we have to pay as bribery to get our products into hospitals. I could no longer bear the karmic consequences of those actions, even though we are bringing benefits to patients with good quality products at affordable cost. We initially only distributed specialized products for in-patients, but now we have moved to the distribution of over-the-counter products that require less passive involvement with state officials of the national healthcare system, and unwanted ethical dilemmas. It is a total change from my original orientation to contribute to the society by helping patients in need, but I am happy with my choice as long as I can still help the community and not jeopardize my values in practicing Buddhism.

The above respondent's comments indicate the total detachment mentioned by Pace (2013) towards materialism in practice. As such, the respondent has applied the notion of non-attachment to even her desires to attain well-being for the community in favor of different business

orientations and strategies that facilitate a less demanding involvement with unethical and karmic consequences. It may not generate as large an impact on society as she wished to deliver with her Buddhist practice, but it definitely gives her peace of mind and less suffering.

On another note, more than one-third of respondents demonstrated that the practice of emptiness according to the notion of ‘total detachment’ from all phenomena, including personal values, organizational pursuits, or the tensions of bribery, remains the hardest Buddhist practice in the transitional context of Vietnam:

I must admit that it is not easy at all to empty myself out to do business in the face of the common practice of bribery that is part of the overwhelming materialism, modernization, and weak legal systems of the transition set in place in 1986. (R16)

A deputy head of an early education organization further explained and shared the contextual tensions associated with this leadership approach:

It haunts me that I have to go against my ethical codes to bribe officials to approve a well-known curriculum for young children. Also because our programs focus on children’s psychological and moral development through value-based games and activities, I sometimes find it frustrating to have this dilemma of embracing personal values for young children and breaking them myself in practice. I know from a skillful means perspective that sometimes we have to let go of even our own values, but you know it is not always easy, especially when you are surrounded by innocent children. For me, emptiness is the most difficult practice and I am still struggling with it – even after many years of practice.

The above response reflects respondents’ awareness of the tensions of ethical relativism involved in bribery and demonstrates the personal struggles and even hesitation and guilt involved in the practice of total detachment. These findings emphasize that the painful and personal experiences involved in responding to bribery while critically and reflexively considering the associated tensions and acts is a process of self-transformation in practicing engaged Buddhism. Some other respondents also highlighted that the practice of emptiness and detachment is a process of self-correction, which requires learning from failures:

Failures and mistakes are needed to master the state of emptiness, especially when dealing with bribery. Even with such experiences, I am still learning every day and making occasional mistakes because everything is impermanent and nothing is static. (R8)

The figure below summarizes the main findings of the study, demonstrating a Buddhist-enacted utilitarian approach and the associated contextual challenges, tensions, and leadership practices in responding to issues of bribery in the context of Vietnam

Discussion of Main Findings

The findings of this study make a number of theoretical and practical contributions to the notion of bribery at firm level. First, while a lot of research has been carried out recently to explore bribery and corruption in Vietnam (Dang 2016; Dang et al. 2016; Giao 2014a, b; Nguyen et al. 2016; Matsushima and Yamada 2016; Nguyen et al. 2016; Tromme 2016), this study contributes to the limited research examining bribery at the firm level (Tromme 2016). The findings show that religion as an informal institution can have a significant role in influencing how people perceive and react to issues of bribery. It contributes to an area lacking consistent and well-established research on the role of religion in bribery and corruption (Beets 2007; Ko and Moon 2014). The role of engaged Buddhism in responding to bribery issues is prevalent in the context of Vietnam because weak formal institutions in the country have created a lack of trust and feelings of vulnerability within society. For the participants in this study, engaged Buddhism served as a moral guideline that helped them to deconstruct issues of bribery and apply rational and ethical relativism. In such contexts, informal institutions (in this case engaged Buddhism) can become substitutes for formal institutions in obtaining what formal institutions have failed to achieve, such as the promotion of social trust (Helmke and Levitsky 2004).

Second, by examining the influence of engaged Buddhism in the context of Vietnam, this study introduces a Buddhist-enacted utilitarian approach (see Fig. 1) to considering ethical decisions in response to bribery issues at the firm level. The findings suggest that this approach is shaped by three context-associated mechanisms—karmic consequences, community and social well-being, and total detachment—drawn from the Buddhist principles of interdependent causation, consequences from karma, dependent arising, compassion, impermanence, and non-attachment. When activated by challenges in the transitional context of Vietnam (e.g., ethical dilemmas, moral degradation, institutional corruption, weak formal institutions, lack of trust and vulnerability, materialism, modernization, and transition), these mechanisms foster three leadership responses in dealing with issues of bribery, which manifest in the context-associated approaches of the Middle Way (*moderation and equanimity*), Emptiness (*non-self*), and Skillful Means (*wisdom and compassion*). These approaches evaluate the ethicality of decisions or judgments based on weighting all three

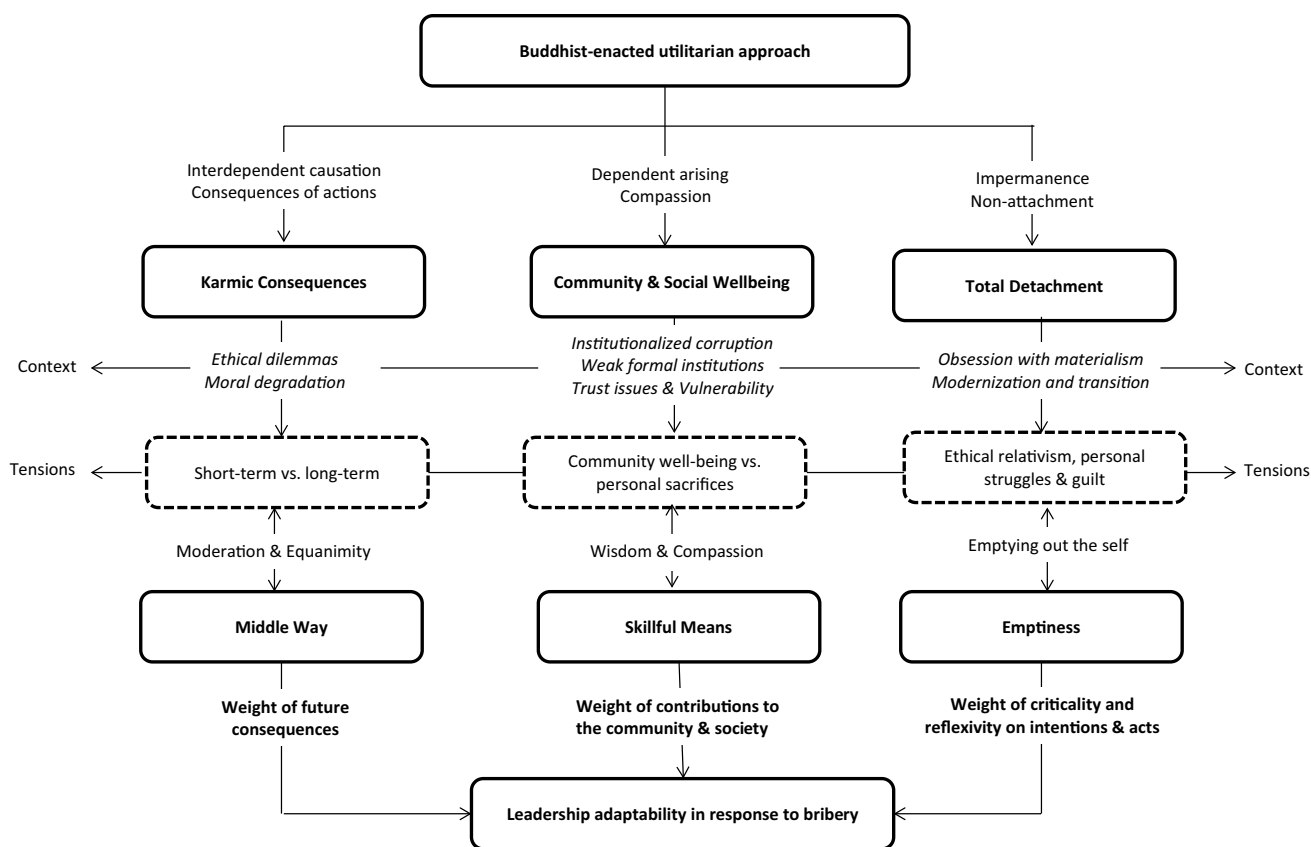


Fig. 1 A Buddhist-enacted utilitarian approach to tackling bribery at the firm level

mechanisms in reference to context: the weight of future consequences, the weight of contributions to the community and society, and the weight of criticality and reflexivity on intentions and acts.

This Buddhist-enacted utilitarian approach extends previous studies that have highlighted the weaknesses of utilitarianism alone in measuring what is ethically right or wrong, as justified by the consequence of actions taken (Mudrack and Mason 2017; Wong and Beckman 1992). In light of Wong and Beckman's (1992) promotion of integrated moral analysis to address these weaknesses of utilitarianism, this approach from a Buddhist perspective emphasizes reflexivity, criticality, context-sensitivity, and the process of self-transformation, in which personal experience and learning from failures are crucial. In this regard, the findings emphasize that through the practice of total detachment from 'self' in weighing the karmic consequences of actions against contributions to the community, a Buddhist-enacted utilitarian approach can respond to concerns about self-serving ethical evaluations (Wong and Beckman 1992) associated with the well-known, utilitarian ethical perspective of Mill (1969).

Third, using the lens of engaged Buddhism, the study unpacks a number of tensions associated with responses to bribery through a Buddhist-enacted utilitarian approach,

namely, tensions between short-term and long-term consequences, community well-being and personal sacrifices, and tensions relating to ethical relativism, personal struggles, and guilt. These tensions are underpinned by the notion of karmic consequences, and the practice of compassion and non-attachment in Buddhism. In order to address these tensions in dealing with bribery, the leader participants in this study moderated their desires and ego, and enacted context-sensitive approaches skillfully combining compassion and wisdom to foster long-term gains by acknowledging the importance of community well-being over short-term pursuits, which may sometimes involve painful struggles with personal beliefs and values.

Lastly, respondents also highlighted the challenges of the Buddhist-enacted utilitarian approach in practice, as the 'total detachment' mechanism of this approach remains difficult to master. The long-term benefits for the community of the Buddhist-enacted utilitarian approach involve a transformational process that may include personal sacrifice of the 'self,' values, and belief systems. However, according to ontological addiction theory as applied to the Buddhist notion of non-self embedded in total detachment and emptiness (Shonin et al. 2013; Shonin et al. 2016; Van Gordon et al. 2018), such struggles exist because "the unwillingness

to relinquish an erroneous and deep-rooted belief in an inherently existing self or I as well as the impaired functionality that arises from such a belief” (Shonin et al. 2013, p. 64) can lead to “the over-allocation of cognitive and emotional resources towards a particular object, construct, or idea to the extent that the object is assigned an attractive quality that is unrealistic and that exceeds its intrinsic worth” (Shonin et al. 2014, p. 124). In other words, an overemphasis on preserving selfhood or personal belief and value systems can lead to suffering due to ontological addiction (Van Gordon et al. 2018). While one may argue that the pursuit of personal values and what is considered ‘right’ is reasonable, such pursuits can easily become maladaptive if they are driven by the perception that the self exists independently and intrinsically (Shonin et al. 2013). As one of the respondents said, there is no ‘ideal’ society without some form of social illness such as bribery, just as there is no ‘idealistic self’:

There is no gain without pain. Bribery is painful; being part of it is even more painful. But you learn from it. Your pain goes away when you realize that your existence is empty, and bribery is empty, too. Who we are and what we do are just means in this universe. No definition is needed. How we make the best use of these ‘means’ depends on how skillful we are and how much we are willing to let go, which includes letting go of what we believe is ‘good.’

Conclusions

The study has shown how informal institutions such as engaged Buddhism can have a significant influence on bribery issues in the context of Vietnam. The findings of this study introduce the Emptiness, the Middle Way, and Skillful Means leadership approaches that underpin a Buddhist-enacted utilitarian approach to ethical decision-making in response to bribery issues at the firm level in the context of Vietnam. This approach provides justification for a ‘means to an end’ perspective among leaders, based on three main context-associated mechanisms: karmic consequences, community well-being, and total detachment. These mechanisms are closely interrelated and operate flexibly in a context-sensitive and reflexive manner—like the Dharma Wheel—representing a continuous, integrative, reflexive, and progressive transformation in understanding and practicing Buddhism. Likewise, the Buddhist-enacted utilitarian approach is an integrative approach to judging the ethicality of bribery based on karma (the weight of future consequences), community well-being (the weight of contributions to the community

and society), and total detachment (the weight of criticality and reflexivity on all intentions and acts).

However, this study is not without limitations. It is highly contextualized and explores responses to bribery only through leaders who are Buddhist practitioners in the context of Vietnam. Future studies would benefit from studying the impact of different religious orientations and folk traditions on bribery in the context of Vietnam. Furthermore, a comparative study between leaders who are Buddhist practitioners and those who are non-Buddhist would further contribute to understanding of responses to bribery at the firm level, and identify and explore the impact of spirituality and religion on bribery in more depth. Cross-cultural studies on bribery would also elucidate distinctive interpretations of the role of spirituality or religion in influencing bribery. The findings of this study suggest that in applying the ‘total detachment’ mechanism of the Buddhist-enacted utilitarian approach, leaders may show multiple identities or identity struggles in tackling bribery at the firm level. Therefore, identity transition or identity struggle in tackling bribery at the firm level is a topic worth exploring. A longitudinal study exploring how the process of self-transformation is activated through bribery, and the role of other forms of spiritual orientation or religion in that process, would contribute to the limited literature examining the relationship between religion and bribery. This study also highlights the value of multidisciplinary approaches in research by applying Buddhist philosophy to interpret, reveal, and deconstruct the complex phenomenon of bribery. Such approaches are reportedly rare in scholarly conversations (Linstead et al. 2014), or alternatively such complex phenomena are poorly translated in the low-context-embedded representations of Western thinking (Lowe et al. 2015, p. 309). Accordingly, complex organizational issues such as bribery would benefit from different philosophical or social insights to shed light on the challenges and struggles involved in deconstructing the ethical relativism involved in such issues.

Compliance with Ethical Standards

Conflict of interest The author declares that she has no conflict of interest.

Ethical Approval All procedures performed in research involving human participants have been in accordance with the ethical standards of the institutional research committee and with the 1964 Helsinki Declaration and its later amendments or comparable ethical standards.

Informed Consent Informed consent was obtained from all individual participants involved in the study.

Open Access This article is distributed under the terms of the Creative Commons Attribution 4.0 International License (<http://creativecommons.org/licenses/by/4.0/>), which permits unrestricted use, distribution, and reproduction in any medium, provided you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license, and indicate if changes were made.

References

- Anderson, E., & Gatignon, H. (1986). Modes of foreign entry: A transaction cost analysis and propositions. *Journal of International Business Studies*, 17(3), 1–26.
- Apke, T. (2001). Impact of OECD convention anti-bribery provisions on international companies. *Managerial Auditing Journal*, 16(2), 58–63.
- Arnaud, G. (2002). The organization and the symbolic: Organizational dynamics viewed from a Lacanian perspective. *Human Relations*, 55(6), 691–716.
- Asiedu, E., & Freeman, J. (2009). The effect of corruption on investment growth: Evidence from firms in Latin America, Sub-Saharan Africa, and transition countries. *Review of Development Economics*, 13, 200–214.
- Atalas, S. H. (1999). *Corruption and the destiny of Asia*. Selangor: Prentice Hall.
- Attwood, M. (2003). Suicide as a response to suffering. *Western Buddhist Review*. Retrieved from: <http://www.westernbuddhistreview.com/vol4/index.html/>. Accessed 4 May 2017.
- Bachmann, R., & Inkpen, A. C. (2011). Understanding institutional-based trust building processes in inter-organizational relationships. *Organization Studies*, 32, 281–301.
- Bardhan, P. (1997). Corruption and development: A review of issues. *Journal of Economic Literature*, 35(3), 1320–1346.
- BBC. (2006). *Vietnam re-appoints senior leader, 25 April*. Retrieved from <http://news.bbc.co.uk/2/hi/asia-pacific/4941144.stm>. Accessed 25 Feb 2017.
- Beets, D. S. (2007). Global corruption and religion: an empirical examination. *Journal of Global Ethics*, 3(1), 69–85.
- Belk, R. W. (1985). Materialism: Trait aspects of living in the material world. *Journal of Consumer Research*, 12(3), 265–280.
- Bercholz, S., & Kohn, S. C. (1993). *Entering the stream*. Boston: Shambala.
- Berleant, A. (1982). Multinationals, local practice, and the problem of ethical consistency. *Journal of Business Ethics*, 1, 185–193.
- Boothroyd, P., & Phạm, X. N. (2000). *Socioeconomic renovation in Viet Nam: The origin, evolution, and impact of Doi Moi*. Singapore: ISEAS, IDRC.
- Bryman, A., & Bell, E. (2003). Breaking down the quantitative/qualitative divide. In A. Byman, E. Bell (Ed.) *Business Research Methods*, 4th edn. (pp. 465–478). New York: Oxford University Press.
- Burton, D. (2001). Is Madhyamaka Buddhism really the middle way? Emptiness and the problem of nihilism. *Contemporary Buddhism*, 2(2), 177–190.
- Carroll, A. B., & Buchholtz, A. K. (2015). *Business and society: Ethics, sustainability, and stakeholder management* (9th ed.). Stamford: Cengage.
- Chen, C. J., Ding, Y., & Kim, C. F. (2010). High-level politically connected firms, corruption, and analyst forecast accuracy around the world. *Journal of International Business Studies*, 41(9), 1505–1524.
- Cleveland, M., Favo, C. M., Frecka, T. J., & Owens, C. L. (2009). Trends in the international fight against bribery and corruption. *Journal of Business Ethics*, 90(2), 199–244.
- Conze, E. (1993). *Perfect wisdom: The short prajnaparamita texts*. Uitgever: Buddhist Publishing Group.
- Cuervo-Cazurra, A. (2008). The effectiveness of laws against bribery abroad. *Journal of International Business Studies*, 39, 634–651.
- Cuervo-Cazurra, A. (2016). Corruption in international business. *Journal of World Business*, 51(1), 35–49.
- Dang, Q. V. (2016). The impact of corruption on provincial development performance in Vietnam. *Crime, Law and Social Change*, 65(4–5), 325–350.
- Dang, H. G., Phung, T. X., & Ninh, Q. H. (2016). Corruption risks in Vietnam's household business sector. *Crime, Law and Social Change*, 65(4–5), 395–422.
- Daniels, P. (2007). Buddhism and the transformation to sustainable economies. *Society and Economy*, 29(2), 155–180.
- Davids, T. W. R. (1969). *The Questions of King Milinda*. (trans: R Delhi). Motilal Banarsidass.
- Davis, J., & Ruhe, A. (2003). Perceptions of country corruption: Antecedents and outcomes. *Journal of Business Ethics*, 43(4), 275–288.
- Denzin, N. K., & Lincoln, Y. S. (1994). *Handbook of qualitative research*. Thousand Oaks: Sage Publications.
- Dhammaratana, U. (1988). In S. Rinpoche (ed.), *The social philosophy of Buddhism*. (pp. 1–25) The Social Philosophy of Buddhism. Varanasi, India: Central Institute of Higher Tibetan Studies.
- Dickhardt, M., & Lauser, A. (2016). *Religion, place and modernity: Spatial articulations in southeast Asia and East Asia*. Boston: Brill.
- Donaldson, T. (1989). *The ethics of international business*. New York: Oxford University Press.
- Driver, J. (2014). The history of utilitarianism. In E. N. Zalta (Ed.), *The stanford encyclopedia of philosophy* (Winter 2014 Edition).
- Du, X. (2013). Does religion matter to owner-manager agency costs? Evidence from China. *Journal of Business Ethics*, 118(2), 319–347.
- Du, X., Jian, W., Du, Y., Feng, W., & Zeng, Q. (2014). Religion, the nature of ultimate owner, and corporate philanthropic giving: Evidence from China. *Journal of Business Ethics*, 123(2), 235–256.
- Durkheim, E. (1897/1966). *Suicide: A study in sociology*. New York: Free Press.
- Dyreg, S. D., Mayew, W. J., & Williams, C. D. (2012). Religious social norms and corporate financial reporting. *Journal of Business Finance and Accounting*, 39(7–8), 845–875.
- Fenner, P. (1995). *Reasoning into reality: A system-cybernetics model and therapeutic interpretation of Buddhist middle path analysis*. Boston: Wisdom Publications.
- Fforde, A., & Vylder, S. (1996). *From Plan to Market*. Boulder, Colorado: Westview Press.
- Fisman, R. (2001). Estimating the value of political connections. *American Economic Review*, 91, 1095–1102.
- Fisman, R., & Svensson, J. (2007). Are corruption and taxation really harmful to growth? Firm level evidence. *Journal of Development Economics*, 83, 63–75.
- Forsyth, D. R., O'boyle, E. H., & McDaniel, M. A. (2008). East meets west: A meta-analytic investigation of cultural variations in idealism and relativism. *Journal of Business Ethics*, 83(4), 813–833.
- Freedom House. (2011). *Freedom in the World—Vietnam*. Retrieved from <http://www.freedomhouse.org/template.cfm?page=22&year=2011&country=8164>. Accessed 3 Mar 2017.
- Frei, C., & Muethel, M. (2017). Antecedents and consequences of MNE bribery: A multilevel review. *Journal of Management Inquiry*, 26, 1–15.
- French, R., Ehrenberg, K., Engel, D., Gunawardana, L., Magavern, J., Shockley, K., et al. (2007). Law, buddhism and social change:

- A conversation with the 14th Dalai Lama. *Buffalo Law Review*, 55(2), 689–735.
- Gainsborough, M. (2007). Corruption and the politics of economic decentralisation in Vietnam. *Journal of Contemporary Asia*, 33(1), 69–84.
- Galang, R. M. (2012). Victim or victimizer: Firm responses to government corruption. *Journal of Management Studies*, 49, 429–462.
- Garfield, J. (1994). *The fundamental wisdom of the middle way: Nāgārjuna's Mūlamadhyamakakārikā*. Oxford: Oxford University Press.
- Giao, V. C. (2014a). Anti-corruption versus political security: Reflection on the Vietnamese context. *International Journal of Diplomacy and Economy*, 2(1–2), 42–70.
- Giao, V. C. (2014b). Anti-corruption versus political security: Reflection on the Vietnamese context. *International Journal of Diplomacy and Economy*, 2(1/2), 42–70.
- Global Competitive Index. (2016–2017). Retrieved from <http://reports.weforum.org/global-competitiveness-index/country-profiles/#economy=VNM>. Accessed 20 Apr 2017.
- Goleman, D. (Ed.). (2003). *Healing emotions*. New Delhi: Shambhala Publications.
- Gotanda, J. Y. (1996). Awarding interest in international arbitration. *American Journal of International Law*, 90(1), 40–63.
- Gould, S. J. (1995). The Buddhist perspective on business ethics: Experiential exercises for exploration and practice. *Journal of Business Ethics*, 14(1), 63–70.
- Government of Vietnam. (2009). *Resolution promulgating the national anti-corruption strategy towards 2020*, No 21/NQ-CP.
- Gregory, R. (2016). Combating corruption in Vietnam: A commentary. *Asian Education and Development Studies*, 5(2), 227–313.
- Grzywacz, J. G., Almeida, D. M., Neupert, S. D., & Ettner, S. L. (2004). Socioeconomic status and health: A micro-level analysis of exposure and vulnerability to daily stressors. *Journal of Health and Social Behavior*, 45(1), 1–16.
- Habiyaremye, A., & Raymond, W. (2013). *Transitional corruption and innovation in transition*, UNUMERIT. Working Paper Series, 2013–050. Tokyo: United Nations University.
- Helmke, G., & Levitsky, S. (2004). Informal institutions and comparative politics: A research agenda. *Perspectives on Politics*, 2(04), 725.
- Holmstrom, B., & Milgrom, P. (1991). Multitask principal-agent analyses: Incentive contracts, asset ownership, and job design. *Journal of Law Economics and Organization*, 7, 24–52.
- Hoskisson, R. E., Eden, L., Lau, C. M., & Wright, M. (2000). Strategy in emerging economies. *Academy of Management Journal*, 43(3), 249–267.
- Houtart, F. (1976). Buddhism and politics in South-East Asia: Part Two. *Social Scientist*, 30–45.
- Hunt, S. D., & Vitell, S. (1986). A general theory of marketing ethics. *Journal of Macromarketing*, 6(1), 5–16.
- Hunt, S. D., & Vitell, S. J. (2006). The general theory of marketing ethics: A revision and three questions. *Journal of Macromarketing*, 26(2), 143–153.
- Huntington, S. P. (1968). *Political order in changing societies*. New Haven: Yale University Press.
- Husted, B. W. (1999). Wealth, culture, and corruption. *Journal of International Business Studies*, 30(2), 339–359.
- Iriyama, A., Kishore, R., & Talukdar, D. (2016). Playing dirty or building capability? Corruption and HR training as competitive actions to threats from informal and foreign firm rivals. *Strategic Management Journal*, 37, 2152–2173.
- Javorcik, B. S., & Wei, S.-J. (2009). Corruption and cross-border investment in emerging markets: Firm-level evidence. *Journal of International Money and Finance*, 28, 605–624.
- Johansen, B. C. P., & Gopalakrishna, D. (2006). A Buddhist view of adult learning in the workplace. *Advances in Developing Human Resources*, 8(3), 337–345.
- Johnson, H. L. (1985). Bribery in international markets: Diagnosis, clarification and remedy. *Journal of Business Ethics*, 4, 447–455.
- Karpoff, J. M., Lee, D. S., & Martin, G. S. (2014). The economics of foreign bribery: Evidence from FCPA enforcement actions. SSRN paper no. 1573222, Rochester.
- Kaufmann, D. (1997). Corruption: The facts. *Foreign Policy*, 107, 114–131.
- Kaufmann, D., & Wei, S. J. (2000). Does 'grease money' speed up the wheels of commerce? *IMF Working Paper WP/00/64*. Washington DC: IMF.
- King, S. B. (2009). *Socially engaged Buddhism*. Honolulu: University of Hawaii Press.
- Ko, K., & Moon, S. G. (2014). The relationship between religion and corruption: Are the proposed causal links empirically valid? *International Review of Public Administration*, 19(1), 44–62.
- Kolm, S. C. (1985). The Buddhist theory of "no-self". In Jon Elster (Ed.), *The multiple self* (pp. 233–265). Cambridge: Cambridge University Press.
- Krammer, S. M. (2017). Greasing the wheels of change: Bribery, institutions, and new product introductions in Emerging Markets. *Journal of Management*, 0149206317736588.
- Lacan, J. (1977). *The four fundamental concepts of psychoanalysis*. London: Hogarth Press.
- Lacan, J. (1988). *The seminar of Jacques Lacan, Book I: Freud's papers on technique 1953–1954*. New York: Norton.
- Lee, S. H., Oh, K., & Eden, L. (2010). Why do firms bribe? *Management International Review*, 50(6), 775–796.
- Leshkovich, A. M. (2006). Woman, Buddhist, entrepreneur: Gender, moral values, and class anxiety in late socialist Vietnam. *Journal of Vietnamese Studies*, 1(1–2), 277–313.
- Levy, B. R., Slade, M. D., & Ranasinghe, P. (2009). Causal thinking after a tsunami wave: Karma beliefs, pessimistic explanatory style and health among Sri Lankan survivors. *Journal of Religion and Health*, 48(1), 38–45.
- Linstead, S., Maréchal, G., & Griffin, R. W. (2014). Theorizing and researching the dark side of organization. *Organization Studies*, 35(2), 165–188.
- Lowe, S., Kainzbauer, A., Tapachai, N., & Hwang, K. S. (2015). Ambicultural blending between Eastern and Western paradigms: Fresh perspectives for international management research. *Culture and Organisation*, 21, 304–320.
- Lui, F. T. (1985). An equilibrium queuing model of bribery. *The Journal of Political Economy*, 93, 760–781.
- Marques, J. (2010). Toward greater consciousness in the 21st century workplace: How Buddhist practices fit in. *Journal of Business Ethics*, 92(2), 211–225.
- Marques, J. (2012). Consciousness at work: A review of some important values, discussed from a Buddhist perspective. *Journal of Business Ethics*, 105(1), 27–40.
- Marquette, H. (2012). 'Finding god' or 'moral disengagement' in the fight against corruption in developing countries? Evidence from India and Nigeria. *Public Administration and Development*, 32(1), 11–26.
- Marquette, H., Pavarala, V., & Malik, K. K. (2014). Religion and attitudes towards corruption in India: A collective action problem? *Development in Practice*, 24(7), 854–866.
- Martin, K. D., Cullen, J. B., Johnson, J. L., & Parboteeah, K. P. (2007). Deciding to bribe: A cross-level analysis of firm and home country influences on bribery activity. *Academy of Management Journal*, 50(6), 1401–1422.
- Matsushima, M., & Yamada, H. (2016). Impacts of bribery in health-care in Vietnam. *The Journal of Development Studies*, 52(10), 1479–1498.

- McGuire, S. T., Omer, T. C., & Sharp, N. Y. (2011). The impact of religion on financial reporting irregularities. *The Accounting Review*, 87(2), 645–673.
- Mendis, P. (1994). Buddhist economics and community development strategies. *Community Development Journal*, 29, 195–202.
- Meon, P. G., & Sekkat, K. (2005). Does corruption grease or sand the wheels of growth? *Public Choice*, 122(1), 69–97.
- Midgley, G., & Shen, C. Y. (2007). Toward a Buddhist systems methodology 2: An exploratory, questioning approach. *Systemic Practice and Action Research*, 20(3), 195–210.
- Mill, J. S. (1969). Utilitarianism. In J.M. Robson (Ed.), *Essays on ethics, religion and society by John Stuart Mill* (Vol. 10, pp. 203–259). Toronto: University of Toronto Press.
- Mitchell, M. (2001). In God's country. *Far Eastern Economic Review*, 164(15), 58–60.
- Mitchell, D. W. (2008). *Introducing the Buddhist experience*. New York: Oxford University.
- Morgan, R. M., & Hunt, S. D. (1994). The commitment-trust theory of relationship marketing. *The Journal of Marketing*, 58(3), 20–38.
- Mudrack, P. E., & Mason, E. S. (2017). Utilitarian traits and the Janus-Headed model: Origins, meaning, and interpretation. *Journal of Business Ethics*, 156, 1–14.
- Murti, T. R. V. (1955). *The central philosophy of Buddhism*. London: George Allen & Unwin Ltd.
- Myrdal, G. (1968). *Asian drama, an inquiry into the poverty of nations*. New York: Pantheon.
- Nguyen, N. A., Doan, Q. H., Nguyen, N. M., & Tran-Nam, B. (2016a). The impact of petty corruption on firm innovation in Vietnam. *Crime, Law and Social Change*, 65(4–5), 377–394.
- Nguyen, T. V., Ho, B. D., Le, C. Q., & Nguyen, H. V. (2016b). Strategic and transactional costs of corruption: Perspectives from Vietnamese firms. *Crime, Law and Social Change*, 65(4–5), 351–374.
- Nguyen, T. T., & van Dijk, M. A. (2012). Corruption, growth, and governance: Private vs. state-owned firms in Vietnam. *Journal of Banking & Finance*, 36, 11.
- Nguyen, T., Verreynne, M. L., & Steen, J. (2014). Drivers of firm formalization in Vietnam: An attention theory explanation. *Entrepreneurship and Regional Development*, 26(7–8), 574–593.
- Nichols, P. M. (2015). The good bribe. *UC Davis Law Review*, 49(2), 647–683.
- Noonan, J. T. (1984). *Bribes*. New York: Macmillan.
- North, D. C. (1990). A transaction cost theory of politics. *Journal of Theoretical Politics*, 2(4), 355–367.
- Pace, S. (2013). Does religion affect the materialism of consumers? An empirical investigation of Buddhist ethics and the resistance of the self. *Journal of Business Ethics*, 112(1), 25–46.
- Paldam, M. (2001). Corruption and religion adding to the economic model. *Kyklos*, 54(2–3), 383–413.
- Perrett, R. W. (2000). Buddhism, abortion and the middle way. *Asian Philosophy*, 10(2), 101–114.
- Pew Research Center. (2010). Religions in Vietnam. Retrieved from: http://www.globalreligiousfutures.org/countries/vietnam/#/?affiliations_religion_id=0&affiliations_year=2010®ion_name=All%20Countries&restrictions_year=2016. Accessed 1 Dec 2018.
- Purser, R. E. (2012). Deconstructing lack: A Buddhist perspective on egocentric organizations. *Tamara Journal of Critical Organisation Inquiry*, 10(4), 17.
- Putnam, R. D. (1993). What makes democracy work? *National Civic Review*, 82, 101–107.
- Quah, J. S. T. (2015). Hunting the corrupt ‘Tigers’ and ‘Flies’ in China: an evaluation of Xi Jinping’s anti-corruption campaign (November 2012 to March 2015). *Maryland Series in Contemporary Asian Studies*, 220(1), 1–98.
- Ray, R. A. (2002). *Secret of the Vajra world: The tantric Buddhism of Tibet*. New Delhi: Shambhala Publications.
- Rinpoche, S. (1993). *The Tibetan book of living and dying*. San Francisco: HarperSanFrancisco.
- Robertson, C. J., Crittenden, W. F., Brady, M. K., & Hoffman, J. J. (2002). Situational ethics across borders: A multicultural examination. *Journal of Business Ethics*, 38(4), 327–338.
- Robinson, R. H. (1976). *Early Madhyamika in India and China*. Madison: Wisconsin Press.
- Rose-Ackerman, S. (2002). When is corruption harmful? In A. J. Heidenheimer & N. Johnston (Eds.), *Political corruption: concepts & context* (3rd ed.). New Jersey: Transaction Publishers.
- Rose-Ackerman, S. (2003). Corruption. In Rowley, C. K. & Schneider, R. D. (Eds.), *The encyclopedia of public choice, Part I* (pp. 67–76). Heidelberg: Springer.
- Sandholtz, W., & Taagepera, R. (2005). Corruption, culture, and communism. *International Review of Sociology*, 15(1), 109–131.
- Schminke, M., Ambrose, M. L., & Noel, T. W. (1997). The effect of ethical frameworks on perceptions of organizational justice. *Academy of Management Journal*, 40(5), 1190–1207.
- Schroeder, J. W. (2004). *Skillful means: The heart of Buddhist compassion* (Vol. 54). Delhi: Motilal Banarsidass Publication.
- Schroeder, J. (2011). Truth, Deception, and Skillful Means in the Lotus Sūtra. *Asian Philosophy*, 21(1), 35–52.
- Schumacher, E. F. (1973). *Small is beautiful*. London: Abacus.
- Schuyler, K. G. (Ed.). (2012). *Inner peace—Global impact: Tibetan Buddhism, leadership and work*. Charlotte: Information Age Publishing.
- Shen, C. Y., & Midgley, G. (2007). Toward a buddhist systems methodology 1: Comparisons between buddhism and systems theory. *Systemic Practice and Action Research*, 20(3), 167–194.
- Shonin, E., Van Gordon, W., & Griffiths, M. D. (2013). Buddhist philosophy for the treatment of problem gambling. *Journal of Behavioral Addictions*, 2(2), 63–71.
- Shonin, E., Van Gordon, W., & Griffiths, M. D. (2014). The emerging role of Buddhism in clinical psychology: Toward effective integration. *Psychology of Religion and Spirituality*, 6(2), 123–137.
- Shonin, E., Van Gordon, W., Singh, N. N., & Griffiths, M. D. (2015). Mindfulness of emptiness and the emptiness of mindfulness. In E. Shonin, W. VanGordon, & N. N. Singh (Eds.), *Mindfulness in behavioral health. Buddhist foundations of mindfulness* (pp. 159–178). Cham, Switzerland: Springer International Publishing.
- Snelling, J. (1987). *The Buddhist handbook*. London: Rider.
- Sommer, U., Bloom, P. B. N., & Arikan, G. (2013). Does faith limit immorality? The politics of religion and corruption. *Democratization*, 20(2), 287–309.
- Soucy, A. (2012). *The Buddha side: Gender, power, and buddhist practice in Vietnam*. Honolulu: University of Hawai'i Press.
- Soucy, A. (2016). Constructing modern zen space in Vietnam. In Dickhardt, M. & Lauser, A. (2016) (Eds.), *Religion, place and modernity: Spatial articulations in Southeast Asia and East Asia. Social Sciences in Asia* (Vol. 40, pp. 124–145). Boston: Brill.
- Spencer, J., & Gomez, C. (2011). MNEs and corruption: The impact of national institutions and subsidiary strategy. *Strategic Management Journal*, 32, 280–300.
- Stcherbatsky, T. (1968). *The Buddhist conception of Nirvana*. New Delhi: Motilal Banarsidass.
- Suzuki, D. T. (1956). *Zen Buddhism: Selected writings*. New York: Doubleday.
- Svensson, J. (2003). Who must pay bribes and how much? Evidence from a crosssection of firms. *Quarterly Journal of Economics*, 118, 207–230.
- Svensson, J. (2005). Eight questions about corruption. *Journal of Economic Perspectives*, 19(3), 19–42.
- Tatz, M. (1994). *The skill in means sutra*. New Delhi: Motilal Banarsidass Publication.

- Taylor, P. (2004). *Goddess on the rise*. Honolulu: University Press.
- Thich, N. H. (1999). *The heart of the Buddha's teaching: Transforming suffering into peace, joy and liberation*. New York: Broadway Books.
- Thondup, T. (1995). *Enlightened journey: Buddhist practice as daily life*. Boston: Shambala Publications.
- Tian, Q. (2008). Perception of business bribery in China: The impact of moral philosophy. *Journal of Business Ethics*, 80, 437–445.
- Topmiller, R. (2000). Vietnamese Buddhism in the 1990s. *CrossCurrents* (pp. 232–239).
- Transparency International. (2017). Retrieved from <http://www.transparency.org/country/VNM>
- Tromme, M. (2016). What next for anti-corruption research in Vietnam? *Crime, Law and Social Change*, 65(4–5), 445–458.
- Tsalikis, J., & Fritzsche, D. J. (1989). Business ethics: A literature review with a focus on marketing ethics. *Journal of Business Ethics*, 8(9), 695–743.
- Uhlenbruck, K., Rodriguez, P., Doh, J., & Eden, L. (2006). The impact of corruption on entry strategy: Evidence from telecommunications projects in emerging economies. *Organization Science*, 17, 402–414.
- Uslaner, E. M. (2002). *The moral foundations of trust*. New York: Cambridge University Press.
- Uslaner, E. M. (2004). Trust and corruption. In J. G. Lambsdorff, M. Taube, & M. Schramm (Eds.), *The new institutional economics of corruption* (pp. 76–92). London: Routledge.
- Vallabh, P., & Singhal, M. (2014). Buddhism and decision making at individual, group and organizational levels. *Journal of Management Development*, 33(8/9), 763–775.
- Van Gordon, W., Shonin, E., Diouri, S., Garcia-Campayo, J., Kotera, Y., & Griffiths, M. D. (2018). Ontological addiction theory: Attachment to me, mine, and I. *Journal of Behavioral Addictions*, 7, 1–5.
- Van Gordon, W., Shonin, E., & Griffiths, M. D. (2016). Buddhist emptiness theory: Implications for psychology. *Psychology of Religion and Spirituality*, 9(4), 309–318.
- Weber, W. S., & Cao L. (1997). Law reform in vietnam: the uneven legacy of Doi Moi, Faculty Publications, Paper 1470. Retrieved from: <http://is.gd/HFwQsl>. Accessed 16 Feb 2017.
- Weber, J., & Getz, K. (2004). Buy bribes or bye-bye bribes: The future status of bribery in international commerce. *Business Ethics Quarterly*, 14(4), 695–711.
- Wei, S. J. (2000). How taxing is corruption on international investors? *Review of Economic and Statistics*, 82, 1–11.
- Welter, F., & Smallbone, D. (2011). Institutional perspective on entrepreneurial behavior in changing environment. *Small Business Management Journal*, 49(1), 107–125.
- Williamson, O. E. (1985). *The Economic Institutions of Capitalism*. New York, NY: The Free Press.
- Wong, A., & Beckman, E. (1992). An applied ethical analysis system in business. *Journal of Business Ethics*, 11(3), 173–178.
- World Bank. (1997). *Helping countries combat corruption: The Role of the World Bank*. Poverty Reduction and Economic Management, September.
- Yeganeh, H., & Sauers, D. (2013). A cross-national investigation into the effects of religiosity on the pervasiveness of corruption. *Journal of East-West Business*, 19(3), 155–180.
- Yim, H. R., Lu, J., & Choi, S. J. (2017). Different role of lobbying and bribery on the firm performance in emerging markets. *Multinational Business Review*, 25(3), 222–238.
- Yoneyama, E. (2007). Phenomenology of life, Zen and management. *Society and Business Review*, 2(2), 204–217.
- Zheng, Q., Luo, Y., & Wang, S. L. (2014). Moral degradation, business ethics, and corporate social responsibility in a transitional economy. *Journal of Business Ethics*, 120(3), 405–421.
- Zhou, J. Q., & Peng, M. W. (2012). Does bribery help or hurt firm growth around the world? *Asia Pacific Journal of Management*, 29(4), 907–921.
- Zsolnai, L. (2011). *Ethical principles and economic transformation—A Buddhist approach* (p. 33). New York: Springer.

Publisher's Note Springer Nature remains neutral with regard to jurisdictional claims in published maps and institutional affiliations.