

# Buddhist Ethics and Corporate Culture of Nepalese Higher Education Institutions in Kathmandu Valley

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**Abstract**

*This study aims to examine the impact of Buddhist ethics, as interlaced with the Four Noble Truths, Five Precepts, Four Divine Emotions and Ten Perfections of Buddhism, under the mediating role of the Eightfold Paths, on the corporate culture of selected Nepalese higher education institutions affiliated with five Nepalese universities and located in the Kathmandu Valley. Using an explanatory research design and purposive sampling, the study collected data from 404 employees of these institutions via a structured, closed-ended questionnaire. The correlation and regression analyses indicate a significant impact of Buddhist ethical factors on corporate culture and a positive relationship between the Buddhist Eightfold Path and corporate culture in these institutions. Thus, it can be concluded that the organizational values and culture in Nepalese higher education institutions can be enhanced by teaching Buddhist ethical norms, values and principles. The study aims to provide explicit insight into how an indigenous ethical model can stimulate institutional development and offer practical guidance for educational leaders and administrators seeking culturally integrated approaches to managing Nepalese higher education institutions.*

**Keywords:** *Buddhist Ethics, Institutional Ethics, Ethical Leadership, Corporate Culture*

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## Introduction

Velasquez et al. (2015) state that ethics is grounded in well-established standards of right and wrong that guide human behavior with respect to rights, obligations, fairness and social benefits. Ethical principles function as a moral compass, influencing decision-making and promoting honesty, respect, responsibility and fairness in society (Pease, Vreugdenhil, & Stanford, 2017). Ethics are the moral principles that guide how businesses operate, emphasizing integrity, accountability, transparency, staff welfare, sustainability and social responsibility (Alexandra, 2025). Similarly, Buddhist ethics (*Sīla*) emphasizes moral discipline to reduce suffering and build virtue through values such as nonviolence, compassion, truthfulness, honesty and mindfulness (Gokulam Academy, 2024). The Five Precepts are key to Buddhist ethics, helping people act morally and grow spiritually. Thus, the researcher explores how Buddhist and institutional ethics foster ethical practices and responsible relationships with stakeholders.

## Literature Review

### Four Noble Truths and Corporate Culture

The Four Noble Truths, a foundation of Buddhist teaching on understanding and overcoming suffering, have been applied in business management to address organizational challenges (Lopez, 2025). These principles help organizations identify problems, analyze their root causes, develop confidence in their resolution and implement practical, mindful solutions. Integrating these truths into corporate culture involves acknowledging institutional issues and addressing them through mindful, collective action, which enhances clarity, accountability and teamwork (Ashtankar, 2015). This approach promotes adaptability and innovation, essential for sustained organizational success (Jinadasa, 2015). Additionally, a corporate culture informed by Buddhist principles emphasizes calmness, focus and ethical conduct, supporting effective decision-making and planning based on Buddhist teachings on mental clarity and unity (Jinadasa, 2015 & Ashtankar, 2015). The research suggests that such integration transforms organizational challenges into opportunities for growth, while reinforcing ethics, mindfulness and collaboration as foundational elements of sustainable corporate development. Thus, it can be hypothesized that:

*H<sub>1</sub>: There is a significant impact of the four Noble truths on corporate culture.*

### Five Precepts and Corporate Culture

The Five Precepts of Buddhism are a fundamental moral framework that extends beyond individual behavior to influence institutional values such as integrity, respect and collective responsibility. In corporate culture, these precepts serve as ethical standards, aligning with Schein's (1984, as cited in Hsieh et al., 2022) argued that shared values are essential for sustainable organizational success. Integrating these principles promotes ethical decision-making, builds trust and cooperation and achieves long-term organizational objectives (Groysberg et al., 2018). According to Ibrahim et al. (2022), corporate culture is defined as a system of shared values, norms, beliefs and practices that guide members' behavior and act as an implicit yet influential determinant of decision-making and workplace interactions. Recent scholarship has emphasized the importance of aligning internal values with strategic goals to enable coordinated and effective employee actions (Hsieh et al., 2022). Therefore, it can be hypothesized that:

*H<sub>2</sub>: There is a significant impact of the five precepts on corporate culture.*

### Four-Divine Emotions and Corporate Culture

The Four Divine Emotions conceptualize emotions not only through internal experiences such as valence (pleasant-unpleasant) and arousal (excited-calm), but also through social dimensions like

dominance and social rejection (Sokolov, 2018). In a corporate environment, this framework reveals how emotional dynamics influence organizational culture, which is built on shared values, beliefs and behaviors (Denison, 2024). Emotional intelligence, covering self-awareness, empathy, motivation and social skills, is essential for managing these emotional dimensions effectively (Tenney, 2024). Combining this theory with organizational culture shows how emotionally intelligent leadership promotes open communication, respectful power relations and a supportive work environment. Such a culture helps reduce stress and conflict, enhancing productivity and employee well-being. These principles closely align with Buddhist ethics, emphasizing mindfulness, compassion and emotional regulation and contribute to a balanced, ethical and human-centered corporate culture within Nepalese higher education institutions. Therefore, it can be hypothesized that:

*H<sub>3</sub>: There is a significant impact of four divine emotions on corporate culture.*

### **Ten Perfections and Corporate Culture**

The Ten Perfections (Pāramīs) of Buddhism—generosity, ethics, renunciation, wisdom, energy, patience, truthfulness, resolve, loving-kindness and equanimity—constitute a moral and ethical framework that can significantly influence corporate culture (Oakes, 2020). Higher education institutions of Nepal incorporate these values into organizational behavior, promoting ethical conduct, mindfulness, compassion and emotional balance among staff and leadership (Shrestha, 2018). These principles resonate with Buddhist work ethics such as right view, right intention and right action which promote professional dedication, organizational loyalty and a fair, value-driven workplace culture. Furthermore, mindfulness and truthfulness, in particular, support ethical decision-making and foster trust in professional environments (Luthans, 2013 & Sachs, 2006). Overall, incorporating Buddhist ethics through the Ten Perfections supports sustainable, ethical and human-centered development in institutional management and corporate culture. Therefore, it can be hypothesized that:

*H<sub>4</sub>: There is a significant impact of ten perfections on corporate culture.*

### **Four Noble Truths, Five Precepts, Four Divine Emotions, Ten Perfections, Eightfold Paths and Corporate Culture**

Buddhist ethics, grounded in the Four Noble Truths, Five Precepts, Four Divine Emotions (Brahma Vihāras), Ten Perfections (Pāramīs) and the Eightfold Path, holds considerable influence over corporate culture and organizational behavior, especially in Nepalese higher education institutions (HEIs). This promotes ethical awareness, moral leadership, emotional intelligence and social responsibility throughout academic environments. The Four Noble Truths help institutions identify organizational challenges and tackle them through ethical, mindful solutions (Vredeveld, 1999). The Five Precepts highlight non-violence, honesty and accountability, establishing a strong moral basis for governance and administration. Similarly, the Four Divine Emotions, loving-kindness, compassion, sympathetic joy and equanimity enhance interpersonal harmony and emotional well-being of academic stakeholders (Goleman, 1995). The Ten Perfections which include truthfulness, wisdom and perseverance, encourages ethical leadership and long-term institutional sustainability (Oakes, 2020).

The Eightfold Path promotes ethical behavior through right view and right action, thereby facilitating transparent leadership and enhancing employee well-being (B. M. C. S. & B. V. R., 2022). Empirical studies of Nepalese banks indicate that Buddhist ethical principles strengthen organizational commitment and ethical human resource practices (Shrestha, 2018, 2020). Integrating Buddhist ethics cultivates a harmonious, responsible and goal-oriented corporate culture within Nepalese higher

education institutions (HEIs). These ethical principles significantly influence the corporate culture of Nepalese HEIs by fostering ethical leadership, employee dedication, organizational harmony and sustainable practices rooted in Buddhist moral values. The findings underscore the importance of applying these enduring principles in contemporary educational settings in Nepal. Thus, these can be hypothesized as:

H<sub>5</sub>: There is a significant impact of the four Noble truths on the eightfold path.

H<sub>6</sub>: There is a significant impact of the five precepts on the eightfold paths.

H<sub>7</sub>: There is a significant impact of divine emotions on the eightfold paths.

H<sub>8</sub>: There is a significant impact of ten perfections on eightfold paths.

### **Noble Eightfold Paths and Corporate Culture**

Lopez (2025) and Bodhi (1999) stated that the Noble Eightfold Path, fundamental to Buddhist philosophy, comprises eight interconnected practices categorized into mental discipline (right effort, mindfulness, concentration), wisdom (right view, intention) and ethical conduct (right speech, action, livelihood). Its concepts are increasingly applied into the managerial and corporate culture of Nepal. Uprety and Chetri (2014) observed that corporate culture in Nepalese HEIs is often hierarchical. However, collaborative policies emphasize diversity, teamwork and trust, aligning with the principles of right speech and intention (Poudel & Yadav, 2024). The application of the Eightfold Path enhances teamwork, ethical leadership and institutional growth (Prajapati, Khanal, & Sharma, 2024). Buddhist-inspired managers foster mindfulness, ethical conduct and positive workplace culture.

Better organizational procedures, teamwork and moral leadership result from this. Thus, it can be hypothesized that

*H<sub>9</sub>: There is a significant impact of the eightfold paths and corporate culture.*

### **Mediating Role of Eightfold Paths between Four Noble Truths, Five Precepts, Four Divine Emotions, Ten Perfections on Corporate Culture**

Abeydeera, Kearins and Tregidga (2016) described that the Four Noble Truths provide a foundational understanding of suffering and its cessation, while the Eightfold Path translates this understanding into practical action. These principles cultivate ethical conduct, wisdom and mental discipline, positively influencing corporate culture by promoting credibility, ethical leadership, compassion and mindfulness among leaders and employees. Acting as a middle path, the Eightfold Path operationalizes Buddhist teachings into organizational practices, fostering ethical leadership, employee well-being and sustainable success (Borden & Shekhawat, 2010; Sonal & Sharma, 2014; Shrestha, 2018). It also mediates the relationships among the Four Noble Truths, the Five Precepts, the Four Divine Emotions, the Ten Perfections and corporate culture by embedding ethical and mental disciplines into daily work practices. This mediation enhances leadership qualities such as self-reflection, integrity and compassion, cultivates trust, ethical conduct and collective well-being and supports sustainable organizational success and effective leadership (Sonal & Sharma, 2014; Shrestha, 2018). Thus, these can be hypothesized as:

H<sub>10</sub>: Eightfold paths mediate the relationship between the four Noble truths and corporate culture.

H<sub>11</sub>: Eightfold paths mediate the relationship between the five precepts and corporate culture.

H<sub>12</sub>: Eightfold paths mediate the relationship between four divine emotions and corporate culture.

H<sub>13</sub>: Eightfold paths mediate the relationship between ten perfections and corporate culture.

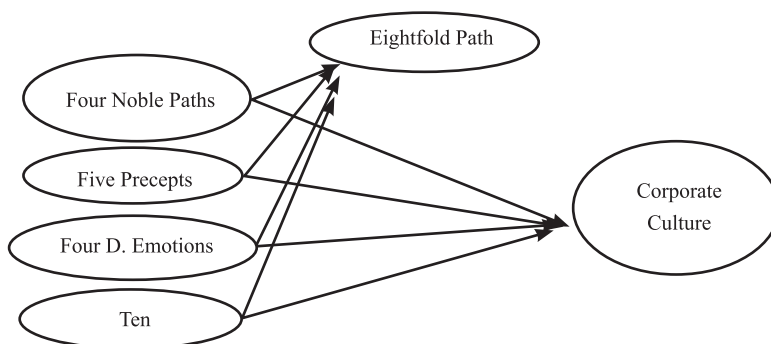
## Conceptual Framework

A conceptual framework is the structure that shows the relationship between variables. The framework of the study is mentioned below:

**Figure 1**

*Conceptual Framework*

Independent Variable                      Mediating Variable                      Dependent Variable



Source: Hsieh et al. (2022); Lopez (2025); & Shrestha (2018)

## Buddhist Ethics

This study investigates how corporate cultures in Nepalese higher education institutions (HEIs) in the Kathmandu Valley are influenced by indigenous Buddhist ethical precepts. This research on how Buddhist teachings—the *Four Noble Truths*, *Five Precepts*, *Four Divine Emotions* and *Ten Perfections*—influence institutional ethics and conduct, even though ethics are fundamental to organizational culture. The understudied role of the *Noble Eightfold Paths* in putting these ideas into practice in higher education institutions is also examined in this study. To close this gap, the study provides culturally relevant techniques for administrators and insights into fostering sustainable development, ethical leadership and employee behavior in Nepalese HEIs.

## Statement of the Problem

An imperfect understanding of how Buddhist ethics and the mediating role of the Eightfold Paths affect corporate culture in Nepalese higher education institutions in the Kathmandu Valley impedes the development of ethical corporate practices aligned with cultural and ethical values. This study aims to address the following question:

1. What is the impact of Buddhist ethics and the mediating role of the eightfold paths on the corporate culture of Nepalese higher education institutions in Kathmandu Valley ?

## Objectives

1. The principal objective of this study is to examine the impact of Buddhist ethics and the mediating role of the eightfold paths on the corporate culture of Nepalese higher education institutions in Kathmandu Valley.

## Methodology

This study adopted an explanatory research design to investigate how Buddhist ethics influenced the corporate culture of universities in the Kathmandu Valley. By focusing on institutions of higher education, the research aimed to explain the dynamics through which principles drawn from Buddhist philosophy shape organizational values, ethical leadership and the cultural climate of the academic environment. The 404 employees, including administrators, program coordinators and principals, who were familiar with institutional values and practices, were selected as the study's sample respondents through purposive sampling to align with the study's objectives. The sample size was determined using Cochran's (1977) formula, as the study population was unknown. Given a common tendency toward nonresponse or ill response among respondents, a structured, closed-ended questionnaire using a five-point Likert scale was administered to 480 respondents to measure their perceptions and attitudes toward the integration of Buddhist ethics into corporate culture. The researcher tested the questionnaire's reliability using Cronbach's alpha to assess internal consistency and analyzed the data using SPSS and Microsoft Excel.

## Delimitation

The scope of this study is limited to investigating how corporate culture, particularly within higher education institutions in the Kathmandu Valley, is influenced by Buddhist principles. The study focuses on principals, administrators and program coordinators from institutions affiliated with five Nepalese universities and located only in the Kathmandu Valley. The study explores the mediating role of the Eightfold Paths in shaping corporate culture, focusing on key Buddhist ethical concepts such as the Four Noble Truths, the Five Precepts, the Four Divine Emotions and the Ten Perfections. A Likert-scale structured questionnaire was used to collect data and regression and correlation analyses were conducted. This study focuses exclusively on the academic environment of Nepalese higher education institutions; it does not cover other industries or geographical areas. Furthermore, the conclusions are based on the respondents' attitudes and views during the study, which may reflect current corporate practices.

## Analysis and Discussion

### Correlation Analysis

To investigate the relationships among the *Four Noble Truths*, *Five Precepts*, *Four Divine Emotions*, *Ten Perfections*, *Eightfold Paths* and Corporate Culture, Pearson's correlation is used. To determine whether one variable is statistically dependent on another, one measures the magnitude and direction of the linear relationship between them.

**Table 1**

### *Correlations Analysis*

Constructs	FNT	FP	FDE	TP	EFP	CC
FNT	1					
FP	.741*	1				
FDE	.642*	.623*	1			
TP	.767*	.767*	.601*	1		
EFP	.854**	.812**	.761**	.834**	1	
CC	.653**	.713**	.688**	.745**	.616**	1

Note: \*\* = 0.01, \* = 0.05, FNT= Four Noble Truths, FP=Five Precepts, FDE= Four Divine Emotions, TP= Ten Perfections, EFP= Eightfold Paths, CC= Corporate Culture

Table 1 presents the correlation coefficient between the independent and dependent variables. The correlation coefficient between the Four Noble Truths and Corporate Culture was 0.653 and the p-value was 0.000, which is less than 0.01 (i.e.,  $0.00 < 0.01$ ). Therefore, it can be concluded that there is a significant and moderate to strong positive relationship between the Four Noble Truths and Corporate Culture ( $r=0.653$ ,  $p=0.01$ , i.e.,  $0.00 < 0.01$ ). Similarly, the correlation coefficient between the Five Precepts and Corporate Culture was 0.713 and the p-value was 0.000, which is less than 0.005 (i.e.,  $0.00 < 0.05$ ). Therefore, it can be concluded that there is a significant and strong positive relationship between the Five Precepts and Corporate Culture ( $r=0.713$ ,  $p=0.00 < 0.05$ ). The correlation coefficient between the Ten Perfections and Corporate Culture was 0.745 and the p-value was 0.000, which is less than 0.05 (i.e.,  $0.00 < 0.05$ ). Therefore, it can be concluded that there is a significant and strong positive relationship between the Ten Perfections and Corporate Culture ( $r=0.745$ ,  $p=0.00 < 0.05$ ). The correlation coefficient between Eightfold Paths and Corporate Culture was 0.616 and the p-value was 0.000, which is less than 0.05 (i.e.,  $0.00 < 0.05$ ). Therefore, it can be concluded that there is a significant and moderate positive relationship between the Eightfold Paths and Corporate Culture ( $r=0.616$ ,  $p=0.00 < 0.01$ ).

The correlation coefficient between the Four Noble Truths and the Eightfold Paths was found to be 0.854 and the p-value was recorded to be 0.000, which is less than 0.05, i.e.,  $0.00 < 0.05$ . Therefore, it can be concluded that there is a significant and strong positive relationship between the Four Noble Truths and the Eightfold Paths ( $r = 0.854$ ,  $p = 0.00 < 0.05$ ). The correlation coefficient between the Five Precepts and the Eightfold Paths was 0.812 and the p-value was 0.000, which is less than 0.005 (i.e.,  $0.00 < 0.05$ ). Therefore, it can be concluded that there is a significant and strong positive relationship between the Five Precepts and the Eightfold Paths ( $r=0.812$ ,  $p=0.00 < 0.05$ ). The correlation coefficient between Four Divine Emotions and Eightfold Paths was 0.761 and the p-value was 0.000, which is less than 0.005 (i.e.,  $0.00 < 0.05$ ). Therefore, it can be concluded that there is a significant and strong positive relationship between Four Divine Emotions and Eightfold Paths ( $r=0.761$ ,  $p=0.00 < 0.05$ ). The correlation coefficient between the Ten Perfections and the Eightfold Paths was 0.834 and the p-value was 0.000, which is less than 0.005 (i.e.,  $0.00 < 0.05$ ). Therefore, it can be concluded that there is a significant and strong positive relationship between the Ten Perfections and the Eightfold Paths ( $r=0.834$ ,  $p=0.00 < 0.05$ ).

### Regression Analysis

Regression analysis is a statistical technique used to examine how a dependent variable responds to changes in one or more independent variables while holding other variables constant (Sykes, 1993).

**Table 2**

*Multiple Regression Analysis of Buddhist Ethics and Corporate Culture*

Model	Unstandardized Co-efficients		Standardized Coefficients	t	Sig.
	Std. Error	Beta			
B					

1	(Constant)	.764	.224		3.410	.001
	FNT	.132	.041	.032	3.219	.000
	FP	.464	.052	.426	8.898	.000
	FDE	.142	.059	.117	2.387	.018
	TP	.304	.048	.259	6.334	.000
a. <i>Dependent Variable: Corporate Culture (CC)</i>						

Table 2 presents the results of a regression analysis examining the influence of Buddhist ethics on corporate culture. The findings reveal that all four factors, i.e., the *Four Noble Truths*, *Five Precepts*, *Four Divine Emotions* and *Ten Perfections*, have a positive and statistically significant impact. The *Four Noble Truths* show a modest but significant effect with a beta value ( $\beta$ ) of 0.041, a t-value of 3.219 and a p-value of 0.000, which is less than 0.01. This indicates a statistically significant relationship, supporting *Hypothesis H1*. The *Five Precepts* demonstrate the strongest influence, with a high beta value of 0.464, a t-value of 8.898 and a p-value of 0.000 ( $< 0.01$ ), confirming a strong and significant positive effect on corporate culture and supporting *Hypothesis H2*. The *Four Divine Emotions* have a moderate yet meaningful impact, with a beta of 0.142, a t-value of 2.387 and a p-value of 0.018, which is below the 0.05 significance threshold. This supports *Hypothesis H3*. Lastly, the *Ten Perfections* show a strong positive effect, with a beta value of 0.304, a t-value of 6.334 and a p-value of 0.000, indicating a highly significant relationship and supporting *Hypothesis H4*. In summary, the regression analysis confirms that all four Buddhist ethics factors significantly contribute to shaping corporate culture, with each predictor playing a distinct yet important role in fostering ethical values and behavior within organizations.

**Table 3**

*Multiple Regression Analysis of Buddhist Ethics and the Eightfold Paths*

Model		Unstandardized	Standardized	T	Sig.	
		Coefficients	Coefficients			
		B	Std. Error	Beta		
	(Constant)	0.156	0.181		0.864	0.388
1	FNT	0.292	0.047	0.32	6.28	0.000
	FP	0.134	0.043	0.136	3.123	0.002
	FDE	0.179	0.049	0.182	3.612	0.000
	TP	0.343	0.038	0.394	9.000	0.000

a. *Dependent Variable: Eightfold Paths*

Table 3 presents the regression analysis results examining the influence of Buddhist ethics factors on the *Eightfold Paths*. The findings indicate that all four predictors have positive, statistically significant effects, supporting *Hypotheses H5* through *H8*. The *Four Noble Truths* show a significant effect with a beta value ( $\beta$ ) of 0.292, a t-value of 6.28 and a p-value of 0.000 ( $p < 0.01$ ), confirming *Hypothesis H5*. The *Five Precepts* also have a meaningful influence, with  $\beta = 0.134$ ,  $t = 3.123$  and  $p = 0.002$  ( $p < 0.01$ ), supporting *Hypothesis H6*. Similarly, the *Four Divine Emotions* demonstrate a positive relationship with the *Eightfold Paths*, with  $\beta = 0.179$ ,  $t = 3.612$  and  $p = 0.000$  ( $p < 0.01$ ), validating *Hypothesis H7*.

Lastly, the *Ten Perfections* exert the strongest influence, with a beta value of 0.343, a t-value of 9.000 and a p-value of 0.001 ( $p < 0.01$ ), confirming *Hypothesis H8*. Overall, the analysis highlights that each of these ethical principles plays a significant role in shaping and influencing the *Eightfold Paths*.

**Table 4**

*Multiple Regression Analysis of Eightfold Paths and Corporate Culture*

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		Std. Error	Beta			
1	(Constant)	1.019	0.188		5.405	0.000
	Eightfold Paths	0.77	0.052	0.645	14.925	0.000

a. Dependent Variable: Corporate Culture

Table 4 presents the results of a regression analysis. The  $\beta$  value for the Eightfold Paths was 0.77, with a t-value of 14.925 and a corresponding p-value of 0.000. The p-value is less than 0.01. Therefore, the Eightfold Paths have a positive and significant impact on *Corporate Culture* ( $\beta = 0.77$ ,  $t = 14.925$ ,  $p = 0.000 < 0.01$ ). Thus, *Hypothesis H9* is accepted.

### Mediating Effect of Eightfold Paths, Four Noble Truths, Five Precepts, Four Divine Emotions and Ten Perfections on Corporate Culture

**Table 5**

*Mediating Effect of EFP, FNT, FP, FDE and TP on Corporate Culture*

Constructs	Effect	BootSE	BootLLCI	BootULCI
FNT	.0451	.0265	.2761	.5290
FP	.0215	.0315	.2145	.3761
FDE	.1116	.0542	.1278	.2354
TP	.2234	.0613	.1139	.2458

Table 5 presents the results of a mediation analysis exploring the role of the *Eightfold Paths* (EFP) in mediating the relationship between various Buddhist ethics factors, *Four Noble Truths* (FNT), *Five Precepts* (FP), *Four Divine Emotions* (FDE) and *Ten Perfections* (TP) and *Corporate Culture* (CC). The analysis shows that EFP significantly mediates all four relationships, as none of the 95% confidence intervals include zero, thereby confirming *Hypotheses H10 to H13*. For the *Four Noble Truths*, the indirect effect on *Corporate Culture* through the *Eightfold Paths* is 0.0451, with a 95% confidence interval of (0.2761, 0.5290), indicating a significant mediation and supporting *Hypothesis H10*. The *Five Precepts* show an indirect effect of 0.0215, with a confidence interval of (0.2145, 0.3761), confirming a significant mediating role of EFP and validating *Hypothesis H11*. For the *Four Divine Emotions*, the effect is 0.1116, with a confidence interval of (0.1278, 0.2354), again indicating significance and supporting *Hypothesis H12*. Lastly, the *Ten Perfections* demonstrate the

strongest mediating effect at 0.2234, with a confidence interval of (0.1139, 0.2458), confirming the mediation and supporting *Hypothesis H13*. In conclusion, the *Eightfold Paths* serve as a significant mediator in the relationship between Buddhist ethics and corporate culture, reinforcing the idea that these teachings influence corporate behavior through this framework.

## Conclusion

The results demonstrate an interconnection among Buddhist ethics, including the *Four Noble Truths* (FNT), *Five Precepts* (FP), *Four Divine Emotions* (FDE) and *Ten Perfections* (TP), as well as the *Eightfold Paths* (EFP) and corporate culture (CC). Key observations from the analyses are as follows:

Correlation analysis indicates that ethical practices have a substantial influence within the organization, with the highest correlations between TP and CC ( $r = 0.745$ ) and between FNT and EFP ( $r = 0.854$ ).

Regression analysis shows Buddhist ethics are significant predictors of corporate culture ( $R^2 = 0.67$ ), with the *Five Precepts* having the strongest effect ( $\beta = 0.464$ ), followed by the *Ten Perfections* ( $\beta = 0.304$ ). Buddhist ethics account for 49.1% of the variance in the *Eightfold Paths* ( $R^2 = 0.491$ ), with the *Ten Perfections* being the most influential factor ( $\beta = 0.343$ ). The *Eightfold Paths* significantly predict corporate culture ( $R^2 = 0.417$ ,  $\beta = 0.77$ ), highlighting their key role in shaping organizational behavior.

Mediation analysis confirms that the *Eightfold Paths* significantly mediate the effects of all four Buddhist ethics elements on corporate culture, especially TP (effect = 0.2234). Therefore, these findings indicate that the internalization of the *Eightfold Paths* is the primary mechanism by which ethical teachings influence workplace culture.

The findings clearly demonstrate that Buddhist ethics shape corporate culture both directly and indirectly, through the *Eightfold Path*. Among all ethical factors, the *Ten Perfections* and the *Five Precepts* have a significant influence. The *Eightfold Paths* serve as a mediating framework that reinforces ethical values in organizations. Integrating Buddhist ethical principles into corporate environments fosters a value-driven, ethically conscious culture. This approach enhances individual behavior and corporate integrity.

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