

# Critical View on Decision-Making Mechanism of Western Management Science Systems from the Perspective of Eastern Buddhist Systems Thinking

Dr. Chao-Ying Shen, Associate Professor, Nanhua University, Taiwan  
Director, Systems Thinking Research Center, Taiwan

## ABSTRACT

*Eastern Buddhist thoughts were spread from India to China where, after evolution and internalization, they became part of nuclear Chinese concepts. Since it is claimed that Buddhist thoughts are theories to explain world phenomena and human thoughts and behavior, it is worthy to study them. Western management science classifies management activity elements into decision-making activities, mechanism functions, and execution. These three categories are used to interpret all issues of earthly management. Buddhist thoughts began with the idea of “human care” instructed by the founder, Sakyamuni Buddha. The doctrines are based on humanity. Hence, the system thinking of management science and theories of Humanistic Buddhism management can complement each other. This study mainly probed into the decision-making mechanism of the management science system from the perspective of Buddhist thoughts.*

**Keywords:** *Buddhist thoughts; Humanistic Buddhism; Management decision-making; Management mechanism*

## INTRODUCTION

Eastern Buddhist thought has unique interpretations and observations on phenomena of earthly things. With the dialogue and research on different subjects and contributions toward solving earthly problems, it has become an important research field. For instance, Shen (1996; 2006) combined Buddhist thoughts and system thoughts to develop Buddhist Systems Methodology. Wang (2004) compared Buddhist thoughts with science. Shih (2007) compared five precepts of Buddhism with criminal law of the R.O.C. (Chen, 2004). In addition, Shen and Midgley conducted a series of collaborative research on eastern Buddhist thoughts and western system thinking in 2007 (2007; 2007a; 2007b) and applied Buddhist Systems Methodology to organizational management.

The motivation of these cross-field statements on the correlation between Buddhism and management demonstrates the value of academic research and practical application. Therefore, this study attempted to extend the previous scholars' research and probe into the decision-making mechanism in the management science system from the three Buddhist perspectives of “origin”, in order to encourage more cross-field academic studies on Buddhism and management.

## CONNECTION BETWEEN MANAGEMENT SCIENCE AND BUDDHIST THOUGHTS

The management science school is based on stillness and change and ponders the issue of management. Generally speaking, it can be explained by the process of an individual's decision-making process. For instance, when an individual drives in an unfamiliar environment and finds several side roads, he will usually stop and try to figure out the way to reach the destination. This thinking process is the decision-making of driving. Once he selects the side and moves forward, the process is the practice of driving. In the whole process, the driver should consider decision-making and practice and the mechanisms to demonstrate their functions. As to the mechanism of the functions, as long as the driver has physical strength and a normal mental state, vision and physical condition, he will manage it. It is the internal functions in the organization. The operating method and principle can be comprehended and regulated in advance. The process of regulation is a decision-making activity. However, once the regulation is developed, the related operation and activities will be based on concrete rules. Hence, decision-making and mechanism, and practice and mechanism can be operated at the same time. Mechanism is based on the managers' control of resources and capacity. It functions with decision-making and the execution of activities. Decision-making and execution of activities lead to resource distribution and management rule, thus allowing functions of the mechanism to be accomplished. In an organization, the manager tends to authorize detailed and complicated jobs to his subordinates. In terms of management, the authorization is part of the mechanism. Therefore, mechanism, decision-making and execution are the basic elements of thoughts of the management science school.

It can be seen that the mechanism plays a significant role in decision-making and execution. Based on the mechanism, the time needed for decision-making and execution will be reduced. On the contrary, when a mechanism is not constructed, decision-making and execution cannot rely on rules and there will be a time delay.

By connecting management science and Buddhism, it is possible to associate the doctrines of Buddhism with management thoughts in order to comprehend the Buddhist concept that things are born of causes and conditions, meaning causes lead to results by conditions. When thoughts become behavior by conditions and sequential behavior turns into habit (the generation of a mechanism), good habits (mechanisms) create a good destiny (a successful life) and bad habits (mechanisms) creates bad results. Hence, the causes and conditions of Buddhism considerably manage the decision-making, execution and mechanism of system science. The attributes and philosophy of the two form issues which can be further explored.

Feng (1996) suggested that because of scientific development, religion indicated by God's creation becomes irreversibly lost. However, scientific development is the proof of Buddhist classics. "Buddhism is the religion based on reason and it is different from other religions of religious authority and superstition". In other words, the scientific content of Buddhist classics is associated with their supernatural descriptions. It is the result of world knowledge obtained by the "enlightened" through the universal truths by internal awareness. This study suggested that the previous statement is the comparison between Buddhism and science regarding truth and the pursuit of truth. It is not the optimal issue of management science, since management science divides the research issues into the optimal issues and the pursuit of truth. Science cannot deal with issues of value and can only recognize the optimal treatment after confirming the value. Originally, the various kinds of treatment do not differ, but based on the value measurement, levels of treatment are shown. As to the pursuit of truth in management, since natural or social phenomena cannot always be directly perceived, the truth should be found indirectly by the

observation of instruments, questionnaire surveys, questions and indirect inquiries. These types of issues are not related values. The only ultimate value is from recognizing and discovering the truth. Since the issues are not associated with different individual's unique values, science and Buddhism are likely to complement each other, and questions regarding truth reach the same goal. For instance, internal reflection in the career and external evidence of physical knowledge of circulation of planet demonstrate that "sunrise from the east and sunset in the west every day". With more tests or validation, the persuasion and confidence can be strengthened to enhance the common consensus. Hence, the concepts and research methods of management science can be an alternative for the pursuit of truth of Buddhism.

For example, a questionnaire survey could be administered to find the percentage of criminals in a specific region. When the description of the questionnaire item is "have you committed theft and robbery?", most of the respondents will answer "no", since theft and robbery is a shame and the respondents will try to avoid any exposure. It will be impossible to get real responses. For example, a questionnaire item asks "If your main food is rice or you have committed theft and robbery, please fill in A; otherwise, please fill in B". The respondents who have committed theft might fill in A because those who fill in A might not necessarily have committed robbery, but have rice as their main food. Since the percentage of respondents having rice as their main food can be investigated in advance, by statistical analysis, it is possible to estimate the real theft and robbery percentage. When trying to determine the most effective Buddhist teaching to lower the theft and robbery rate, it is possible to compare the theft and robbery rate before and after teaching in order to measure the teaching's effectiveness. Scientific techniques demonstrate truths that were not clear in the past. In the pursuit of truth, precision is required; however, the areas of application are limited, particularly in the research on human beings' spirituality and perception. As suggested by Wallace (2003), "Buddhism can be treated as a kind of empiricism instead of priori theory". In other words, the reliability of the pursuit of truth is based on empiricism and the value system constructed. Thus, Buddhism can be one of the methods to pursue truth in research, and it can complement modern science.

## **RESEARCH METHOD**

By connecting management science and Buddhism, Buddhist doctrines and management thoughts can be associated to integrate spiritual and humanistic and true meaning and earthly meaning relationships. Active humanistic thinking systems are constructed, such as Humanistic Buddhism and Buddhist management mechanisms. Buddhist management decision-making and the execution and transfer of Buddhist resources (mental food) can be critical issues to enhance the efficacy of Humanistic Buddhism. Therefore, this study first described the basic attributes of management science and Buddhism and then compared these attributes and their related philosophies.

### **Comparison between attributes of management decision-making and management activity**

Decision-making refers to managers' commitment of input and arrangement of organizational resources (including time) to solve problems. It is a thinking process, and it should be based on environmental factors of the organization. Hence, decision makers will consider the effectiveness of the decision-making. Effectiveness refers to the prediction of the decision makers' correct or incorrect decision. By execution of the mechanism, decision makers try to match the subjects' state with their expectations. Using the description of mountain climbing in Section 2 as an example, mountain climbers have one foot on the front and one on the back. They practice mountain climbing by their familiar

physical mechanism. In mountain climbing, they sweat, consume physical strength and even feel hungry. They practice an activity which consumes or transforms resources (water and food are transformed into physical strength). Thus, managers who execute activities will be concerned about the efficiency of resource transformation. When the benefit of the mechanism subjects' change of state is more than the cost of resource consumption, there will be effective management. However, the management core is not necessarily human; it can instead be management mechanisms such as systems, laws and regulations. Likewise, the disciplines of Buddhist management regulate practitioners' behavior. This brings up a number of questions. What is the significance of regulating the management system (mechanism)? What is the purpose? Does it aim to enhance management effectiveness or efficiency? Disciplines of Buddhist management aim to regulate practitioners' behavior, and they differ from corporate management mechanisms, which are mainly applied as solutions to problems. However, regarding analysis on the function of management mechanism, it can be associated and discussed.

### **Suiting the remedy to the case and suiting the remedy to the cause of management decision-making**

Management of cases refers to the managers directly seeing, feeling or perceiving a phenomenon. Potential factors of management are usually hidden factors which cannot be easily and directly recognized. They should be further investigated (resource consumption) and waited on (time consumption) in order to find the reality. Generally speaking, managers design the mechanism in order to immediately detect and respond to problems and increase the organizational execution efficiency of activities. This allows managers to refer to laws, regulations or disciplines designed when encountering problems and immediately solve the problems. Such principles resembles traffic rules. The traffic management authority must establish the regulations in advance (such as people and vehicles cannot cross the road on a red light). However, not all management cases can be recognized before executing the activities. Some situations are produced in the process of execution. For instance, the coach of a baseball team only knows the pitchers assigned in an actual baseball game, thus formulates strategies accordingly. In other words, in order to enhance the execution efficiency (speed) using the management mechanism, organizations can only take two actions: external detection (symptoms) and internal direction (resource management according to the mechanism). According to different subjects or places, there will be different mechanism designs, and this is the measure to enhance both effectiveness and efficiency. The concept is similar to the mechanism functions of Buddhist disciplines. For instance Buddhist disciplines have the categories of home, monk/nun, and male/female: five precepts, eight precepts, ten rules of home study; ten rules for monks and nuns, six rules of Sikkhamana and 250 rules of monks, 348 rules of nuns, etc. However, since they are rules (voluntary rules) and disciplines (external disciplines) which are expected to be followed, how can there be exceptions? The background of the exception is shown in the following example. When Bodhisattva of An Zhu Jing Jie Lu Yi saw a thief who intended to commit murder, in order to avoid his guilt and torment after death, Bodhisattva terminated his life by mercy (Shih, 2007a). According to the example, killing is a crime. However, Bodhisattva killed a life in order to save a life. By killing one, a hundred could be saved. This is the wisdom of Bodhisattva. It demonstrates that disciplines are not totally followed and can in fact be different according to time, place and people. Although the meaning of flexible explanations to follow disciplines is not totally the same as the mechanism of management science, the explanation is still similar. The treatment for constipation of Chinese medicine is an example. Young people's constipation is usually caused by lack of sleep (excessive heat in the body). Thus, their constipation should be treated using cooling Chinese medicine. Constipation of the elderly is usually caused by contraction of the intestines. Tonics should be used to improve the symptoms in order to

strengthen the intestines. Hence, although constipation is a kind of symptom, the causes are significantly different. The attributes of the medicine are contrary. The above example suggests that suiting the remedy to the cause is more appropriate than suiting the remedy to the case. However suiting the remedy to the cause is not exactly correct. The reason is shown as follows. A Chinese medicine doctor will try to address heal the patients' symptoms. However, he must have the attitude of suiting the remedy to the cause. Thus, X-rays and chemical examination before medical treatment might be inevitable. The number of patients that can be treated in one day will be considerably lowered, and the income created by treating the patients might not balance the hospital's expenditures. Based on this example, it seems that suiting the remedy to the cause is not the right attitude, and that suiting the remedy to the case is more proper. The dilemma then becomes: "Is it more important to take care of generalizations instead of individuals?" For instance, a student with the highest total grade might not have the highest score in each individual subject. Hence, in the situation of management, individual cases are not complete but the whole is complete.

### **Comparison between management science mechanisms and Buddhist rules**

The common dilemma between suiting the remedy to the cause and suiting the remedy to the case is the issue which must be encountered by Humanistic Buddhism when implementing humanistic service. The supporters of flexible mechanisms (suiting the remedy to the cause) suggest that regulations are simply references. How can we treat strict mechanisms (strict rules) as being absolutely correct without critique, examination or research? The supporters of strict mechanisms suggest that due to individuals' ignorance, prejudice, emotion and neglect, although flexible mechanisms can assist with managers' judgment, it is difficult and dangerous for individuals to decide the actions in all situations. In their daily lives, most people do not have sufficient time to examine all things, and many outcomes cannot be recognized immediately. Therefore, it is necessary to set up the worthy cases to deal with the previous dilemma. This view matches the four perspectives of Master Hsin-Yun (2007a) on the rule theory of Humanistic Buddhism:

1. Setting of the rule: time flexible; sometimes explicit and sometimes implicit;
2. Spirit of the rule: stopping evil and doing good deeds; benefiting the commonwealth;
3. Practice of the rule: sacrifice and benefiting oneself and others;
4. Ultimate state of rule: accomplishment of personality and completeness of Bodhi.

The first and second points are rules of the flexible mechanism between effectiveness and efficiency. The third and fourth points can be associated with the effectiveness of organizational concentration theory (see Section 11 for a definition of organizational concentration theory). Regarding the rules established by Buddha, the seriously guilty rules are rules of nature, such as killing, robbery, lewdness, and deception. They are the base of the Buddhist value system. In addition, misdemeanors set by Buddha, such as drinking and fraud in trading, are called implicit rules. The managerial implication of the above-mentioned rules one and two can be shown with the following example. Once an angry university professor came to the principal's office and complained, "I have worked in this school for more than ten years, and the library just informed me that I should be fined since I did not return the book before the return date. Is it reasonable?" The principal replied, "It is not necessary to fine a professor who has worked in the school for ten years and did not return the book before the return date. However, if managers decided the fine based on the contribution of people who did not return books on time, the school would consume considerable resources, such as manpower, materials and time". According to the example, although management based on affection is reasonable, it will lower the efficiency of execution since the management cannot be consistent and it consumes organizational resources. Individuals tend to

be confused about the order of regulations and affection. How to respond to this issue? First of all, it is necessary to understand what affection is. Affection is a kind of feeling, and when it is a good feeling, it is positive for one person. However, it might not suit the other's feeling. It is reasonable when it matches the feelings of most of the objective judges. Hence, when planning or setting up regulations, a responsible manager must consider the others' reason and feelings. Once the establishment is accomplished, the order of execution is regulation, reason and feeling. In other words, when managers make a decision, they should start from affection, analyze the relationship between affection and reason, and then accomplish the content of the regulations. In addition, when considering about the activity, managers should start from regulations, analyze the relationship between regulations and reason, and then make the decision matching the affection.

In the previous example, after understanding the dilemma between decision-making effectiveness and execution efficiency and the order of regulation, reason and affection, the previous professor who did not return the book on time and was fined will certainly lower the dissatisfaction. The professor did not recognize this aspect. Although he did not complain in public, he complained to the principal in private. This means that although endurance is the key of religious practice, endurance can be relatively avoided by understanding. This matches the cognition of the three studies of precept, meditation and wisdom of Buddhism rule: after understanding the rule, one follows (instead of enduring) the rule, meditates, and develops wisdom. The example explains the dilemma between effectiveness and efficiency, order of affection, reason and regulations, and cognition of the three studies of precept, meditation and wisdom. Although they are different themes, they can complement each other. However, the inspiration of the concepts should be based on the comparison between the common mathematical language of management science and the common language in interpersonal communication.

### **Comparison between cause mechanism of management science and cause and condition theory of Buddhism**

We matched the "condition" and "nature" of Hwa Yen teaching (Kamekawa, 1997) with the causes of management science (including suiting the remedy to the case and the potential cause of suiting the remedy to the cause) and functions of the mechanism as shown below. Regarding the two issues, conditioned arising and the function of nature are the basic theories of Hwa Yen teaching used to probe into the significance and relationship. In order to lead to the related issues, it is necessary to manage the aspects since in instruction of the extension, we must thoroughly comprehend the basic theories. First, as to origin, does nature match Ran and Qing? Regarding the relationship between causes and conditions in Buddhism, Hwa Yen teaching suggests that the rising of nature is the one without rising and the focus is "without rising". Conditioned arising is "without rising" of rising and the focus is on "rising" (Feng, 1996). Nature refers to the mechanisms of management science and the rising of nature means the function of the mechanism, which is originally static. It means the dynamic function of the static mechanism is accomplished by the conditions. Hence, in Hwa Yen teaching, origin is caused "without rising" of rising and the focus is on rising. For example, an architect constructs houses A, B and C with certain conditions, and the appearances of the houses are different. However, the building methods (the mechanism of architecture) are the same. The mechanism of the building does not usually function (it is described but not practiced). Although the mechanism is ready to be launched, it is not carried out. In specific conditions (the origin), the building mechanism is launched. According to different conditions, houses A, B and C are accomplished. Hence, the nature (style of the architecture) is rising of "without rising" and the focus is on "without rising". Another example is the relationship between a lock and a key.

The key refers to the condition and the lock is nature. When locks are installed on doors, windows and vehicles, it is called practice (before installation, it is simply a description). After using the key, the lock can perform its functions. The lock has the mechanism to reject the wrong key. Hence, rising of nature is called rising of “without rising”.

Generally speaking, once the design of a non-learning organizational mechanism is accomplished, the function is set. It is emptiness (without self). However, in a learning organizational mechanism, it can modify the original function of the mechanism (such as the mechanism of biological evolution) according to past experiences of success or failure. Hence, it seems that we should not treat learning organizational mechanism as emptiness. In other words, there should be emptiness of interpretation and emptiness of comprehension. The learning can be treated in the expected design of the mechanism’s designer. Hence, even a learning organizational mechanism is emptiness (which must include the emptiness of interpretation or emptiness of comprehension). This statement makes sense to some degree. However, after designing the learning organizational mechanism, future development depends on unknown and random conditions. Such random processes are not expected by the organizational mechanism designer. Therefore, application of Buddhist theory of condition (theory of nature rising of condition) of Hwa Yen teaching in modern organizational management, in comparison to application of common theory of condition (theory of nature emptiness of condition) or the theory of specific nature of condition, matches the managerial implication.

The previous “rising” and “without rising” imply dynamic concepts. For managers, dynamism of all organizations is associated with direction and degree of drive (energy). Management science invests significant manpower in researching the effective transfer of all kinds of energy. On the contrary, Buddhism rarely mentions resources and energy. The author suggested that the difference is caused by different values on the importance of factors between management science and Buddhism, as shown below. Without the formation of intention, any resulting behavior cannot exist. In formation of intention, thinking is the main activity. Thinking only consumes time and does not consume other organizational resources. The resulting behavior after the formation of intention is the main activity which consumes organizational resources. Buddhism is not only concerned about crime but also pays attention to intention. Its definition on organizational resource management is as follows. Instead of being concerned about the resource transfer of an organization, it is important to find how to prevent the organization from consuming resources on the wrong behavior. The Ganges River in India can be used to explain the educational meaning of management. Although the number of sand grains in the Ganges is countless, it is still a discrete and finite number. However, the number of element of “meaning” of continuous flow in the Ganges is infinity. It is the most important factor in deciding the effective application of organizational resources and penetration of organizational information.

### **Managers’ duty measurement of decision-making**

When managers encounter the dilemma of effectiveness and efficiency, they will try to find the persons involved and be concerned about their positions. Generally speaking, there are three categories of people who encounter a problem situation. People in the first category directly face the situation and are authorized to deal with uneasiness. People in the second category indirectly face the situation and authorize people in the first category to deal with the problem. People in the third category objectively face the situation. They are the researchers who specifically discuss the problem or the writers who treat the problem as research materials and then turn the research findings into academic papers. When those in the first category are aware of an uneasy management symptom, they naturally become concerned about

the people, things and time of the situation. They try to analyze the relationships and find a method to avoid the uneasiness. Thus, the judgment and thinking needed to recognize the phenomenon is a decision-making attribute of the first category. Uneasiness of the first category comes from their responsibility to their supervisor (the second category) since the second category examines the job performance of the first category and evaluates the effectiveness of their organizational mechanism. Evaluation of the second category on effectiveness of organizational mechanism is usually based on the black box rule, which means managers are not willing or cannot observe the structure of the elements. They can only have different investments in black box and observe the related output to indirectly comprehend function of black box. Hence, the judgment and thinking of existence of the mechanism is a decision-making attribute of the second category. The method to perceive the function of the mechanism should also be perceived. Analysis and evaluation on the propriety of the perception methods are work attributes of the third category. The detection and analysis of the previous three categories on the existence of the subjects match the statement of Buddha, and the existing forms can be generalized into three categories. We cited the descriptions in Jie Shen Mi Jing (Cheng, 1998) to indicate the relationship. The first is consciousness of virtual physical forms of existence. The second is lives based on conditions, and the third is physical existence of complete achievement. What is consciousness of virtual physical forms of existence? A phenomenon exists because of language. By language, individuals indicate and describe something and indicate its characteristics. Basically speaking, the purpose is to know the thing. Lives based on causes and conditions means that phenomena and lives are produced, changed and developed by their conditions. Hence, when there is A, there will be B, and when A is produced, it will be followed by B. Lastly, the physical existence of complete achievement refers to the essence of all existence.

The previous three categories are classified according to the problem caused by certain uneasiness. Since people in the first category face the uneasy situation and analyze the relationship of related people and things, they are called the analysts of uneasy phenomenon and objects (the first category of existence). Since those in the second category are mainly concerned about accomplishing management (neglecting details of the relationship between this life and others' lives) of the relationship between the problem-solving mechanism (this life) and output (others' lives), they are called the discoverers of the black box rule function (the second category of existence). Those in the third category, by objective attitude, comment on the precision of the decision-making by those in the first and the second categories. They are called the pursuers of the truth (the third category of existence).

In management practice, when the first category lacks the capacity or resources and cannot solve the uneasiness of the problem, they might try to convince the second category to change their view on the problem in order to escape from their responsibility to let go of their uneasiness. If the first category can convince the second category to not investigate such irresponsibility, it can be considered a kind of solution. The above problems are commonly encountered by corporate management. However, in regards to management of the teaching group at Fo Guang Shan, the managers' different positions and idleness of resources are much rarer than in general organizations. Master Hsing-Yun has established many rules for the development of the teaching group at Fo Guang Shan. The spirit of Fo Guang Shan is as follows: permanent residence is the first and oneself is the second; the public is the first and oneself is the second; follower is the first and oneself is the second; Buddhism is the first and oneself is the second. The belief of people in Fo Guang Shan are: the honor is attributed to Buddha, the achievement is attributed to the public, the benefit is attributed to permanent residence, and merits are attributed to Tan Na. The modern precepts of Humanistic Buddhism are as follows: (1) they are followed by monks and followers (8



categories and 80 articles); and (2) the monks and followers take action (20 articles). After reviewing various management disciplines of the teaching group of Fo Guang Shan, we realized that its management mechanism is complete.

### **Comparison between stillness and change of management science and Buddhist concentration theory**

Stillness and change” are important concepts of problem recognition and analysis of management science. Stillness is people’s objective cognition of the state of things changing with time. Change is the degree of reliability caused by people’s lack of cognition of truth. For instance, put a dice on a magnetic plate, cover it, shake the dice in a magnetic cup and then put it on the table. For decision makers, the objective and physical state of the dice is still. However, the point on the front of the dice is a variable. In addition, according to people’s physical knowledge of the orbital revolution of the earth around the sun, although the change of the earth’s physical position is dynamic, for people, the variable is low (the position of the earth at any time can be estimated). The content of Buddhist Dharmalaksana includes attributes and applications of *si*, *xun*, and *nian*. It matches the previous “stillness and change” of management science. Generally speaking, when decision makers’ cognitive variable of a certain situation is low, it means they must have high meditation toward the situation.

Change can be illustrated by people’s confusion about the form of the earth one thousand years ago. In fact, the earth’s form is the objective existence. Due to lack of comprehension, people make different guesses about the form. They lack mediation. The significance and application of the cause is different from the probability of the relative frequency of certain phenomena in mathematics.

Science cannot deal with value but can only probe into the optimal method after confirming the value. Generally speaking, sources of personal value are: (1) personal perception (by the nervous system); (2) cognition of transaction (values formed by cognition of the transaction or exchange); and (3) encouragement of society (values formed by social expectations toward individuals or important people’s encouragement for individuals). However, the evolution of value is complicated. If scientists can recognize the complicated process of value formation and admit and explain the reasons why science cannot deal with value, such an attitude can become a kind of wisdom. The content of the organized explanation refers to how to distribute the (net) profit acquired by the organization to contributors of different levels (including producers, consumers, investors and the government that arranges transaction environment) in order to match the organizational ideal and social principle of justice. Formation of the principle of justice is associated with the establishment of value at another level and therefore becomes more complicated. Although acquisition of organizational benefit is related to formation of goal value, there are other kinds of common value such as producers’ maximum surplus (corporate organizational goal), consumers’ maximum surplus and social maximum surplus (non-profit organizational goal). How do value of the profit accumulation principle and wealth distribution value form, and how should they form to meet organizational ultimate care and the ideal state? The decision-making period is long-term and both the organizational external environment and its internal members change, which will result in different organizational value. Wallace (2003) discussed how Buddhism Dharmalaksana indicates the process from an individual consciousness structure (knowledge of the database structure) to the formation of personal values (*manas-vijñāna*) and development of mature wisdom of seed knowledge. If we compare the rich content related to individual value with formation of the organizational goal value of decision-making science (mediation) and the way of formation (wisdom), the academic findings on the theoretical construction of the value system of Humanistic Buddhism will certainly be enormous. We

treated the interaction between the sixth consciousness in eight consciousness and eye-consciousness in the first consciousness in Buddhist thoughts as an example to suggest the principle of organizational mediation and wisdom.

Eye-consciousness means the eyes (eye-root) consume the energy of the human body (to launch the eye-root). Wan means the subject in the external environment. By direct or indirect light for subjects in the situation and through the transmission of the optic nerve connecting the eye-root and the consciousness-root (the database of human knowledge of the external environment), the function of identification is developed. Since it is a fact that eye-consciousness can rapidly identify things, it can be inferred that the identification of eye-consciousness is certainly based on suiting the remedy to the case in regards to rapid detection and direction (see section 3.2). Hence, the database of the consciousness-root certainly include the catalogue for rapid searching of eye-consciousness. The description of the catalogue of rapid searching must be at a low information analysis level and the information amount must be small (when the description of one incident is simple, information amount will be small and the information analysis level will be low). The searching should be in the form of an analogy. As to things of eye-root out of searching catalogue cannot be found in catalogue of consciousness-root, eye-consciousness does not function (the thalamus of the human brain can screen the transmitted information and pass it to the cortex (Chen and Yang, 1999); things of eye-root are certainly not allowed to pass database of consciousness-root with high information analysis level and information amount (the hippocampus can save items and locations in the long-term memory (Chen and Yang, 1999). It means that when the catalogue of the consciousness-root or the information amount is lower, there can be only prior eye-consciousness without the following consciousness-root. In other words, there can be gazing without seeing (it is the same as the principle of seeing no evil). When the information amount and the content of consciousness-root catalogue is limited to a certain degree, the difficult consciousness will be controllable. How is the form of Buddhist rule (word description) transformed by the religious practice of internal reflection and then saved in the consciousness-root to become a rule (lowering or avoiding intention)? It is a religious practice process worthy of practice. Buddhism suggests that the meaning should be recognized by experience (in other words, religious practice should not simply be learned by language but it should be experienced). The above statement can be applied to the relationship between ear, nose, mouth and body and consciousness. Hence, the form of rule is upgraded as a real rule that enhances consciousness and the relationship with other kinds of consciousness. It is a type of mediation developed by rules in Buddhism.

When we compare the organizational mechanism function with the mechanism of the brain, we try to ask what the mediation and wisdom of organizations are. How do organizations practice religion? What is the key of such religious practice? Since organizational mechanisms include organizational members, the intention of the organizational members will be the organizational intention. In an organization, individual benefits (individual purpose for working in the organization) and organizational benefits (purpose of organizational existence) are different and can conflict with each other (individuals use public office for private gains). Managers usually try to shed the responsibility (see section 3.5). Generally speaking, the drive of the organizational mechanism comes from effective acquisition of organizational benefits (including not only economic benefits but also the sources, such as power, reputation, respect and manner, to trigger behavior or convince others to accept it). By the rule of distribution of organizational benefits, the members' individual goals can match the organizational ones (such consistency is organizational mediation). It is the process in which the organizational formative rule is upgraded to a real rule, and this results in organizational mediation. It is the religious practice of the

organization. Thus, there are two purposes of organizational rules. One is to enhance the efficiency of activity execution and suit the remedy to the case (see section 3.2). The other is designed to lead to organizational mediation. The key is that organizational mediation is the important factor of the function of other kinds of consciousness. The inference is shown as follows: first, we should confirm that the boundary in and out of the organizational system (organizational situation) is the source of the function of organizational consciousness (information source). In the normal operation of an organization, information of the activity is connected from the end of the organizational hierarchy to the organizational information center. After the said center transforms it into decision-making, it is transmitted by the organizational hierarchy to the basic units (end of hierarchical structure) to direct the activity. The information exchange between the organizational information center and the basic units is two-way. This two-way exchange is the same as a transmission from the database of the human brain (consciousness-root) to the information of different kinds of consciousness. However, the information access (digital or analogic) is different. For instance, a front-line salesperson can directly observe or make contact with consumers every day. They are familiar with the reasons of the consumers for purchasing certain goods and the sales of patterns or colors of certain products. Front-line production and management personnel can directly observe the output of different products and time the quantity of storage. Such firsthand information is the organizational members' consciousness of understanding; however, this will not necessarily be transformed into the organizational consciousness of understanding. When the front-line personnel of organizational activities do not know, gaze without seeing, or do not have the intention to transmit the information to the organizational decision-making unit, organizational consciousness will not function. In other words, if organizational mediation is not sufficient (for instance, the organizational benefit distribution is not accepted by most of the organizational members), the organizational situation information will not be passed to the front-line personnel of the organizational activity. Information analysis personnel in the organizational hierarchy have the intention to pass the information to the organizational consciousness-root (the information center of the organization). It is the distribution of organizational benefit (Hui: wisdom) suggested previously in this section and the key factor of decision-making. It is also the most critical factor for organizational mediation to result in organizational wisdom. Based on the analysis and inference above, developed the principle of organizational operation as follows: Hui leads to consciousness and Hui results in wisdom.

## CONCLUSION

Based on the above, management mechanism, decision-making and execution are the three basic elements of management science thought. The execution mechanism is the base for effective transfer of different resources. By the dilemma between suiting the remedy to the cause (effectiveness) and suiting the remedy to the case (efficiency), the sometimes explicit and sometimes implicit aspects of Buddhist rules can be explained. In addition, we introduced the correlation between values of decision-making based on the decision-making mechanism and concentration theory, wisdom and association of Buddhism. As to decision makers' attitude toward stillness and change when encountering environmental uncertainty, it matched the formation of values of concentration theory. The formation of values included two parts: how value forms and how value should form. How value forms is the pursuit of truth, which has been the common research field between management science and Buddhism. How value should be formed is the optimal issue. The idea of "should" cannot function in the limitations of the precise logic of scientific governance. However, how value forms can be associated with Buddhist concentration theory. How value

should form is related to the wisdom of Buddhism. According to the essence of thinking, research on how value forms should be based on the mechanisms of the human body. The short-term decision-making value of certain times or the formation of one organizational ultimate care value is associated with human factors. In other words, in an organizational value system, without human factors, the system will not exist. For an organization with the intention to have sustainable development and carry out ultimate care, it is important to maintain the ideal organizational value through successive generations of personnel. Hence, this study mainly and creatively constructed its organizational precept, meditation and wisdom according to the three theories of mediation of Buddhist rule.

According to the complete disciplines planned by Master Hsing Yun of Fo Guang Shan in Taiwan on the development of the teaching group at Fo Guang Shan and social education (Shih, 2007a,b,c), we recognized critical management thoughts and management decision-making models in modern schools. As to the difference, in theories of management science, these are more related to management affairs; in Buddhist management, content of the management of personnel affairs is the key. Based on the difference, the order of statements of management science moves from the environment of decision-making system to the corporate organization and then individuals. It moves from an outer system of decision-making to an inner system. The teaching subjects of Buddhism are humans. Hence, the order of the statements moves from individuals' inner consciousness to individuals' external behavior, and finally to the organizational management of Humanistic Buddhism. Generally speaking, the key of corporate management theory is the cognition of organizational environment and management of others. Therefore, the content is associated with construction of a system and the design of a management information system. Buddhist management is based on human care. The doctrines and disciplines are based on human behavior. The related statements are not only concerned about a person's crime, but also regulate his (her) intention. By other kinds of consciousness, consciousness can be extended (intention is extended as crime). Intention can be connected with other kinds of internal consciousness to form a more complete plan of crime (for a person with high capacity, the intention will lead to more significantly negative effects). In short, modern corporate management focuses on humans and things instead of individuals. It probes into the management of others' affairs. The key of Buddhist management is the management of individuals' internal world, particularly spiritual consciousness. Although the two dimensions are based on management, they have different emphasis. Therefore, this study suggested that the comparative research is a cross-field one. However, the thought of such cross-field research leads to the following question: is the universality of management mechanisms supported? Supporters indicate that with a completely planned management mechanism, the inferior humans and things will be transformed into ideal ones. If this is not the result, the current management mechanism should be improved. It is the extended thought to manage others' affairs to accomplish the goal. However, is this really because the mechanism should be improved? Are there other reasons? For those who do not believe in the universality of management mechanisms, inferior management performance might be caused by the designer, the executor and the participants instead of the mechanism. It is the extended thought of the previous management to accomplish the goal. It seems that the previous two inferences conflict with each other (they cannot be supported at the same time). However, they can be associated with each other. As mentioned above, the function of management authority can be treated as a kind of mechanism. The management mechanism can be regarded as a large mechanism (organizational mechanism) which includes individuals of a small mechanism (individuals' mechanism). Thus, we can identify with the following inference: when organizational management performance is inferior, the mechanism must be improved. In other words, the core of Buddhist management is educational management. The order of the

effect in the statement is from small to large. It matches the Confucianist and Buddhist precept of “cultivate oneself, put family in order, govern the country and give peace to the world”, which moves from inner to outer individuals. The educational culture hence becomes the key business of Humanistic Buddhism.

Almost all management thoughts of eastern social tradition suggest that management of small mechanisms is the root and management of large mechanisms is the application of the root. Such management thoughts are based on the concern for long-term stability of the country and society. Another reason to support this thought is that in tradition, because of cultural differences, the people educated by a country can only contribute to their own nation and society. In other words, the cultivation of management talents related to national culture development relies on national training. Western management thoughts are based on benefit of a capital transaction market. Therefore, effective transfer of different resources, such as houses, land, stock, cash, patents, bonds, manpower, time and rights becomes the core of management. Western research on management based on the goals and benefits of projects aim to lead to the effectiveness of resource or capital transfer management. Hence, the order of the statement is from large mechanisms to small mechanisms. Information system thoughts of management science and Buddhist management theories are closely connected and complement each other. Based on the connection, this study conducted the exploratory findings and statements in order to encourage more management scholars to develop cross-field research on the combination between eastern Buddhist management and western management thoughts.

## REFERENCES

- Chen, M.S. and Yang, M.Y. (1999). “The concept of contribution theory as a framework of taxation,” *The Indian Journal of Economics*, 8(316), pp.81-98.
- Chen, Y.G.(2004). Contemporary Transformation on Buddhism and Humanistic Buddhist Thought- with the void “life Buddhism” thought as the center”, *Universal Gate Buddhist Journal*, Vol.20, pp.1-29.
- Cheng, G. J. trans (1998). *Sandhinirmocana Sūtra*, Taiwan: Fo Guang Publishing.
- Feng, Feng (1996), Continuous discoveries in new solar system confirm the Buddha description of the universe from the Vietnam era, *Nei Ming Magazine*, pp.164.
- Jigmeth Junu (2013). *Comparative Research Between the Humanistic Buddhism of Master Hsing Yun and the Engaged Buddhism of His Holiness the Dalai Lama*, MA Dissertation, Taiwan: Fo Guang University.
- Kamekawa, Kyoshin (1997). Yin Hai, trans., *Huayan Studies*, Taiwan: Fo Guang Publishing.
- Liu, Ming-wood (1997). The Ideas of “Dependent conditioned arising ation” and “Nature conditioned arising ation” in the Teaching of Zhiyan, *Taiwan Journal of Buddhist Studies*, 2, pp.53.
- Midgley G, Shen, C.Y. (2007). Toward a Buddhist systems methodology 2: an exploratory, questioning approach, *Systems Practice and Action Resserch*, Vol. 20, No. 3, pp.195-210.
- Shen, C.Y. (1996). *Combining Buddhist thinking and soft systems thinking to explore and learn from a Buddhist organization*, MA Dissertation, Hull: University of Hull.
- Shen, C.Y. (2006). *Towards a Buddhist Systems Methodology (BSM): Developing the Theory of the BSM and Testing it in a Taiwanese Buddhist Organization*, Ph.D. Thesis, Hull: University of Hull.
- Shen, C.Y., Midgley, G (2007a). Toward a Buddhist systems methodology 1: Comparisons between Buddhism and systems theory, *Systems Practice and Action Resserch*, Vol. 20, No. 3, pp.167-194.
- Shen, C.Y., Midgley, G (2007b). Toward a Buddhist systems methodology 3: An application in a Taiwanese Buddhist organization, *Systems Practice and Action Resserch*, Vol. 20, No. 3, pp.211-244.

- Shih, Hsing-Yun (2007a). S la, Sam dhi and Praj of Humanistic Buddhism: A Dharma Speech in Hongkong Hung Hom Coliseum in Dec. 8, 2006, Universal Gate Buddhist Journal, Vol.37, pp.1-67.
- Shih, Hsing-Yun (2007b). S la, Sam dhi and Praj of Humanistic Buddhism: A Dharma Speech in Hongkong Hung Hom Coliseum in Dec. 8, 2006, Universal Gate Buddhist Journal, Vol.38, pp.1-61.
- Shih, Hsing-Yun (2007c). S la, Sam dhi and Praj of Humanistic Buddhism: A Dharma Speech in Hongkong Hung Hom Coliseum in Dec. 8, 2006, Universal Gate Buddhist Journal, Vol.39, pp.1-62.
- Shih, Miao-Xuan (2007). Comparative Studies of the Five Precepts in Buddhism and Criminal Law in the R.O.C.(II), Universal Gate Buddhist Journal, Vol.37, pp. 213-290.
- Shih, Miao-Xuan (2007). Comparative Studies of the Five Precepts in Buddhism and Criminal Law in the R.O.C.(II), Universal Gate Buddhist Journal, Vol.38, pp.209-262.
- Wallace, B. A. (2003). Buddhism and Science: Breaking New Ground, U.S.A. New York, Columbia University, pp.8.
- Wang, Meng (2004). Assimilation and Conversation: Two Forms of the Connection of Buddhism and Science, Universal Gate Buddhist Journal, Vol.20, pp.75-91.