

The Principles of the Most-Followed Religions in the World

versus

a Human-Centered Business Model

by

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Human-Centred Business Model – Ethical and Moral Principles

The share of the global population that follows one of the world's major faiths is estimated at 75.05 per cent or 5,479,200,000 individuals² out of a total of 7.3 billion.³ The moral and ethical principles that these religions preach seem very close to the secular common principles adopted by the international community over the last hundred years in the framework of international institutions through their legal instruments like treaties, agreements, resolutions and declarations. This overlap must be examined.

This article proposes that these 5.5 billion men, women and children religious principles constitute a common platform for moral and ethical conduct. The principles established by each of the major world religions may, in part, constitute the common platform agreed by consensus among the nations forming the international community.

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² http://www.adherents.com/Religions_By_Adherents.html: "The adherent counts presented in the list above are current estimates of the number of people who have at least a minimal level of self-identification as adherents of the religion. Levels of participation vary within all groups. These numbers tend toward the high end of reasonable worldwide estimates. Valid arguments can be made for different figures, but if the same criteria are used for all groups, the relative order should be the same. Further details and sources are available below and in the Adherents.com main database."

³ United Nations' Department of Economic and Social Affairs Population Division, *World Population Prospects. The 2015 Revision. Key Findings and Advance Tables* (New York: United Nations) ESA/P/WP.241

In descending order of number of followers, the major religions of the world are: i) Christianity with 2.1 billion followers; ii) Islam, 1.5 billion; iii) Hinduism, 900 million; iv) Daoism including Confucianism, 550 million; v) Buddhism, 376 million; vi) Sikhism, 23 million; vii) Judaism, 14.5 million; viii) Bahá'í, 7.4 million; ix) Jainism, 4.3 million; x) Shinto, 4 million.

The theological rules developed within these different religions must therefore be examined. The first section will detail the rules on corruption, extortion, and bribery. The second section will deal with concepts related to honesty in business conduct. A commonality among the most followed religions in the world emerges and shows that these concepts are common to the 14 leading faiths.

As Christianity and Islam derive from Judaism, the latter will be explained first in the logical development of this study, despite its number of followers.

1. Comparative theological principles relating to corruption, bribery and extortion.

The most-practiced religions in the world prohibit corruption, bribery and extortion.

Firstly, corruption is universally condemned. The concept of corruption in Judaism, in Christianity, and in Islam is derived from that of the human body's death and decomposition. The Hindu and Jain religions derive their condemnation of corruption from the the expectation of honesty demanded by their faith. Daoism, Confucianism, Buddhism, Sikhism, Shinto and Bahá'í directly outlaw corruption.

The practices of bribery and extortion are universally condemned by the major world religions, which expressly prohibit this practice to their believers. Confucianism enjoins the nobleman to correct these practices *a posteriori* in those who have not understood this moral imperative. All other religions condemn these practices *a priori*.

The concept of corruption as understood nowadays is different from the concept developed in **Judaism**, where it is the organic dissolution of the body of man. The common Hebrew term is the verb **חָרַץ**, H8845, 'to spoil', 'ruin' (Gen 6:17). The substantive is formed from this term and its participial form also appears, both meaning the dissolution and decay of death (Kings 23:13; Ps 16:10, et al).⁴ In Judaism, bribery is

The offer or receipt of anything of value in corrupt payment for an official act done or to be done. The moral basis for the Jewish law against bribery is clearly expressed in Deut. xvi. 19-20; see also Ex. xxiii. 8. Divine sanction for the injunction against bribery is found in another passage in Deuteronomy, wherein God is described as the perfect Judge who regardeth not persons, nor taketh reward, and who executes the judgment of the orphan and the widow (x. 17-18).⁵

This religion also strongly prohibits extortion: 'when they sin in any of these ways and realize their guilt, they must return what they have stolen or taken by extortion, or what was entrusted to them, or the lost property they found,' (Leviticus 6:4). Psalm 62:10

⁴ 'Corruption' in *Encyclopedia of The Bible*. <https://www.biblegateway.com/resources/encyclopedia-of-the-bible/Corruption>

⁵ The 12-volume *Jewish Encyclopedia*, originally published between 1901 and 1906, recently became part of the public domain. It contains over 15,000 articles and illustrations. <http://jewishencyclopedia.com/articles/3698-bribery>

insists: 'Do not trust in extortion or put vain hope in stolen goods; though your riches increase, do not set your heart on them.' Proverbs 28:16 states that rulers should not practice extortion: 'A tyrannical ruler practices extortion, but one who hates ill-gotten gain will enjoy a long reign.'

Bribery and extortion are closely associated in several places in scripture (Isa. 33:15; Ezek. 22:12; Amos 5:11-12). The righteous man rejects both bribery and extortion as a means of gain (Isa. 33:15). Ezekiel 22:12 and Amos 5:12 point to bribery and extortion as the same type of sin. Both deprive people of justice. Both are incompatible with God's character and the manner in which God's people are to conduct themselves.

In **Christianity**, two Greek terms determine the nature of corruption.

One is simply a composite of the other, plus a prepositional prefix: $\phi \theta \omicron \rho \acute{\alpha}$, G5785, 'ruin,' 'destruction,' 'depravity', and by extension to several acts of destruction, 'abortion,' 'seduction' and the like. The prefixed form, $\delta \iota \alpha \phi \theta \omicron \rho \alpha$, means destruction of the body exclusively, as in Acts 2:27 and other passages in Acts only; however, the verbal form is found in a number of New Testament books. LXX uses these two Greek terms for Hebrew equivalents. As in the Old Testament usage, the New Testament adds to the concept of natural, physiological dissolution and decay, and the notion of moral and spiritual liability due to the Fall and the presence of sin.⁶

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 to large bribes. It records Paul's resistance to Felix's attempted extortion or solicitation of a transactional bribe. It also shows John the Baptist telling low-paid soldiers not to use their position for extortion.⁷

Roman Catholicism also prohibits bribery. It insists on the moral aspect of bribery, further developing the holy text's proscriptions:

The word is ordinarily used with reference to payments or other lucrative consideration illicitly made in favor of persons whose duty to the commonwealth binds them to act for the common good. Thus judges are bound, as servants of the commonwealth, to administer justice without fear or favor, and they are forbidden to take bribes from litigants or others. Similarly, regard for the public good should be the motive which influences those who appoint to public offices, or who have the placing of contracts for public works or institutions, or who are entrusted with the execution of the laws, or who elect representatives to seats in the legislature.⁸

Orthodoxism grounds its theological perspective more firmly on the Eighth Commandment of the Old Testament, which prohibits theft. The Longer Catechism of the Orthodox, Catholic, Eastern Church – also known as the Catechism of St. Philaret

⁶ 'Corruption' in *Encyclopedia of The Bible*.. <https://www.biblegateway.com/resources/encyclopedia-of-the-bible/Corruption>

⁷ Richard L. Langston. *Bribery and the Bible*. Singapore: Campus Crusade Asia Limited, 1991. ISBN 981-00-2646-3

⁸ Kevin Knight. *Catholic Encyclopedia*, Volume XIII New York : Robert Appleton Company, 2006. Nihil Obstat. 1910. <http://catholicism.academic.ru/2140/Bribery>

(Drozdov) of Moscow⁹ – preaches that a sin exists: ‘when men receive a bribe from those under them in office or jurisdiction, and for gain promote the unworthy, acquit the guilty, or oppress the innocent.’ The sin is also constituted by fraud,

or appropriating to ourselves any thing that is another’s by artifice; as when men pass off counterfeit money for true, or bad wares for good; or use false weights and measures, to give less than they have sold; or conceal their effects to avoid paying their debts; or do not honestly fulfil contracts, or execute wills; when they screen others guilty of dishonesty, and so defraud the injured of justice.

The **Reformation** also dealt with this matter:

In his commentary on Psalm 15:5, where David deals with a righteous life, Calvin condemns in no uncertain terms any form of usury, bribery and corruption: ‘There is no worse species of usury than an unjust way of making bargains, where equity is disregarded on both sides. Let us then remember that all bargains in which one party unrighteously strives to make gain by the loss of the other party, whatever name may be given to them, are here condemned ...’¹⁰

The **Anglican** doctrine (also called Episcopal doctrine in some countries) is the body of Christian teachings used to guide the religious and moral practices of Anglicans. The Ten Articles were first published in 1536 by Thomas Cranmer. They were the first guidelines of the Church of England as it became independent of Rome. In summary, the Ten Articles asserted the binding authority of the Bible, the three ecumenical creeds and the first four ecumenical councils.¹¹ The communiqué issued by the Primates of the Anglican Communion on 15 Jan 2016 – ‘Walking Together in the Service of God in the World’ – reaffirms its position against ‘the deep evil of corruption’.¹²

In **Islam**, the Qur’an explicitly prohibits corruption – including bribery – to further the prosperity of the people. Many verses emphasize and confirm this principle. Surat (Chapter) Al-Baqarah, verse 188, reads, ‘And do not eat up your property among yourselves for vanities, nor use it as bait for the judges, with intent that ye may eat up wrongfully and knowingly a little of other people’s property.’

This verse forces an injunction against illegal acts because it prohibits rulers, judges, decision-makers, and parties to a conflict from facilitating the unjustified appropriation of the property of others or of public property by obtaining a favourable ruling in exchange for bribes. It calls such behaviour ‘*Batil*’ (falsehood or deception) and ‘*Ithm*’ (criminal, sinful, inappropriate).

Correspondingly, Surat Al-Mi’idah, verse 42, states: ‘They are fond of listening to falsehood, of devouring anything forbidden.’ This verse refers to certain Jews who had committed the forbidden act (*Haram*) and ‘eating property’ through bribery. On another occasion, someone asked the Prophet Muhammad (PBUH), ‘What is the *Al-Sobt*? He

⁹ http://www.pravoslavieto.com/docs/eng/Orthodox_Catechism_of_Philaret.htm

¹⁰ J.M. Vorster. ‘Calvin and Human Rights’ in *The Ecumenical Review* 51, issue 2 April 1999, 209. This article examines the history of John Calvin to determine his political beliefs and practices concerning human rights. Topics include Calvin’s political influences, his beliefs on civil authority and civic duty, and the theological-ethical origins of his principles of human rights. Full Text: ©1999 World Council of Churches. <http://vftonline.org/xmaspiracy/5/Romans13/temp/infotrac/8.htm>

¹¹ https://en.wikipedia.org/wiki/Thirty-nine_Articles

¹² <http://www.primates2016.org/articles/2016/01/15/communique-primates/>

(PBUH) said: It is bribery.¹³ *Al-Sobt* is bribery in ruling and governance, as defined in Ijm'a.

The Sunnah confirms this prohibition through a general sanction that censures the givers and receivers of bribes. In the Islamic criminal system, there are different forms of bribery. Each form has its own controlling rules and principles. According to certain doctrines, all such forms fall under one of four categories: bribery of judges and governors; bribery of mediators and intercessors; state bribery of others; and other bribes meant to lift injustice and unfairness.

Extortion falls under Ta'azir rules. For instance, Al-Mawardi defines Ta'azir as: 'Punishment inflicted in cases of offences for which the law [Sharie'a] has not enacted written penalties. The rules relating to it differ depending upon who is inflicting it and upon whom it is inflicted.'¹⁴

Prominent themes in **Hindu** beliefs

include the four *Puruṣārthas*, the proper goals or aims of human life, namely Dharma (ethics/duties), Artha (prosperity/work), Kama (desires/passions) and Moksha (liberation/freedom); Karma (action, intent and consequences), Samsara (cycle of rebirth), and the various Yogas (paths or practices to attain Moksha). Hinduism prescribes the eternal duties, such as honesty, refraining from injuring living beings (Ahimsa), patience, forbearance, self-restraint, and compassion, among others¹⁵

Major scriptures include the Vedas and Upanishads, the Bhagavad Gita, and the Agamas.

Veda SB 1.17.27 states that: "That is the future of the world in the Age of Kali, when irreligiosity prevails most prominently. And in the absence of a suitable king to curb irreligious tendencies, educating the people systematically in the teaching of *Śrīmad-Bhāgavatam* will clear up the hazy atmosphere of corruption, bribery, blackmail, etc."¹⁶ Per the Vedic prescriptions, such an atmosphere is generated when kings or administrators, who are representatives of the Lord and look after the management of the Lord's will, come into power without knowledge and responsibility:

Such kings have full responsibility and knowledge from authorities about the administration of the world. But at times, due to the influence of the ignorance mode of material nature (*tamo-guṇa*), the lowest of the material modes, kings and administrators come into power without knowledge and responsibility, and such foolish administrators live like animals for the sake of their own personal interest. The result is that the whole atmosphere becomes surcharged with anarchy and vicious elements. Nepotism, bribery, cheating, aggression and, therefore, famine,

¹³ Mohamed A Arafa. 'Corruption and Bribery in Islamic Law: Are Islamic Ideals Being Met in Practice?' in *Annual Survey of International & Comparative Law* 18, issue 2, article 9, 2012.

Available at: <http://digitalcommons.law.ggu.edu/annlsurvey/vol18/iss1/9>

¹⁴ Mohamed A Arafa. 'Corruption and Bribery in Islamic Law: Are Islamic Ideals Being Met in Practice?' Ibidem. 22.

¹⁵ <https://en.wikipedia.org/wiki/Hinduism>

¹⁶ <http://www.vedabase.com/en> This website is an online version of the Bhaktivedanta VedaBase. His Divine Grace A.C. Bhaktivedanta Swami Prabhupāda, Founder-Ācārya of the International Society for Krishna Consciousness. Content used with permission of The Bhaktivedanta Book Trust International, Inc. www.Krishna.com. All rights reserved. This is a site of the North American Institute for Oriental and Classical Studies and the Bhaktivedanta Archives.

epidemic, war and similar other disturbing features become prominent in human society. And the devotees of the Lord or the faithful are persecuted by all means. All these symptoms indicate the time of an incarnation of the Lord to reestablish the principles of religion and to vanquish the maladministrators. This is also confirmed in the *Bhagavad-gītā*.¹⁷

‘All these habits, or so-called advancement of civilization, are the root causes of all irreligiosities, and therefore it is not possible to check corruption, bribery and nepotism.’¹⁸ Bribery is strictly condemned in Veda SB 4.2.35, which states that: ‘Bribery is illegal; one does not bribe a government servant, but that does not mean that one does not show him respect.’ Vedic scripture tackles the concept of corruption in the judicial system when leaders betray the population:

The judicial system is meant to provide for execution of justice, yet false witnesses and bribery make it difficult. With money, almost anyone can get a favorable judgment in court. If the justice system is corrupt, life becomes extremely troublesome. The government is supposed to offer the citizens protection, as parents do for their children.¹⁹

Daoism stands alongside **Confucianism** as one of the two great religious and philosophical systems of China.²⁰ Chinese culture also combines them with Buddhism. These faiths share a fundamental conviction that the universe is the manifestation of a moral principle, and that every existence has some mission to teach humanity a moral lesson. These faiths do not, however, conceive the world as the creation of a personal god who superintends and directs its course. The backbone of Daoist egoism is *Wu Wei*. This term is generally rendered as ‘non-action’ or ‘non-manipulation’, while ‘non-assertion’ in many cases gives a more correct sense of the original. *Wu Wei* does not mean sitting idle and doing nothing. It means not interfering with others’ affairs:

The (Daoism) *Wu Wei* management in its best form may prove helpful for solving problems in some situations. The values of simplicity, softness, receptiveness, frugality, and embracement may serve as a counterbalance to the current obsession with unsustainable growth, hurtful competition, wasteful consumption, and mindless materialism, as well as good restraints over corporate greed, extravagance and excesses, and other forms of corporate malfeasance and corruption.²¹

Lao-tze’s theory on the administration of state affairs was a direct, unmodified application of his *Wu Wei*, and might be called a laissez-faire policy:

Give the people as much freedom as they want; let them not be encumbered with artificial formalities and excrescent regulations; leave them alone as much as possible; if necessary, deprive them of all craftiness, cunning, prudence they have

¹⁷ Ibidem. Veda SB 1.10.25.

¹⁸ Ibidem. Veda SB 1.17.24

¹⁹ Ibidem. Vedabase, Veda SC 14: Betrayed by Leaders.

²⁰ Chad Hansen. ‘Daoism’ in *The Stanford Encyclopedia of Philosophy* (Fall 2014 Edition), Edward N. Zalta (ed.) <http://plato.stanford.edu/archives/fall2014/entries/daoism/>

²¹ Po-Keung Ip, National Central University, Taoyuan City. ‘Daoism and Business Ethics’ in *Handbook of the Philosophical Foundations of Business Ethics*, Dordrecht: Springer Netherlands, January 2013. Christoph Luetge (ed.). 935-954.

acquired since the initiation of artificialities, and lead them to a state of primitive innocence and absolute artlessness.

This policy, according to Lao-tze, is understood to secure the peace and good order that used to prevail in the olden times of 'cord-knotting' administration. The people would be delighted with whatever they had, however simple and plain.²²

However, there are moral obligations for the faithful. They are encompassed in the *T'ai Shang Kan Ying P'ien* ('Tractate on Actions and Retributions'), a Sung Dynasty text outlining the reporting of an individual's good and evil deeds by the Three Worms (San Ch'ung) and the God of the Stove, Tsao-chun (the Lord of Destiny), and the appropriate lengthening or shortening of his or her life. The penalties range from 100 days lopped off for a minor offence to 12 years for serious evil. Three hundred good deeds will make one a terrestrial immortal, capable of healing and helping others, and 1,300 good deeds, a celestial immortal. The punishable offenses include disobedience, contradiction of one's elders or superiors, boastfulness, bribery, fraud, stealing, lying, adultery, and the killing of animals. Despite, or because of, its mundane nature, the Tractate is perhaps the most influential religious book among the Chinese to this day, whether in mainland or maritime China or the large overseas diaspora.

Normally **Confucianism** is understood as a tradition in which one must remain engaged in society. Confucianism is, however, reluctant to employ laws. In a society where rites are considered more important than the laws themselves, if no other power forces government officers to take the common interest into consideration, corruption and nepotism will arise. Even if some means to control and reduce corruption and nepotism have been successfully used in China, one of the main criticisms of Confucianism is that it offers little recourse. There is also a current debate in China to determine whether or not Confucianism has been²³ a source of corruption in Chinese society due to its laissez-faire style.

Direct access to the Analects of Confucius²⁴ is shedding light on this aspect, as it is common for exegesis to be lost when direct access to sacred texts offers closer access to the truth. In *Wei z'heng* [2:1], The Master said: 'If you govern with the power of your virtue, you will be like the North Star. It just stays in its place while all the other stars position themselves around it.' In *Wei z'heng* [2:3], The Master said: 'If you govern the people legalistically and control them by punishment, they will avoid crime, but have no personal sense of shame. If you govern them by means of virtue and control them with propriety, they will gain their own sense of shame, and thus correct themselves.'

Virtue is cardinal in Confucian leadership teaching, but it maintains that non-nobles should correct themselves by basing their behaviour on the nobleman's ethics. In this way, the Daoist *Wu Wei* principle of non-assertion combines with the moral obligations related to avoiding fraud and bribery to reveal a sophisticated ethics which is conducive to

²² D. Teitaro Suzuki. 'A Brief History of Early Chinese Philosophy. Part II Ethics and Confucianism' in *The Monist*, 18, No. 2, April, 1908. 242-285. Published by: Oxford University Press.

²³ Tangjia Wang. 'Is Confucianism a Source of Corruption in Chinese Society? A New Round of Debate in Mainland China', in *Dao* 13, issue 1, March 2014. 111-121.

²⁴ *The Analects of Confucius* 論語, translated by A. Charles Muller.
<http://www.acmuller.net/con-dao/analects.html>

the prohibition of these practices in both the great religious and philosophical systems of China. One is *a priori* whereas the other is *a posteriori*.

Buddhism gives the highest status in *Dhamma* to morality. In other religions, the place of morality is given to God or to another supernatural power. As there is no place for God in *Dhamma*, Buddhist prayers, pilgrimages, rituals, ceremonies or sacrifices do not have any significance. Buddhism aspires to free human beings from grief and suffering. This goal cannot be attained unless human beings destroy all selfish cravings. Most often, the mind of the human being manifests its activity in *trishna* or grasping desire. *Trishna* encourages man to do evil deeds which eventually become responsible for his fall. Buddhism is based on the principle of cause and effect. Everyone is responsible for his or her happy or miserable state because of his/her good or bad deeds. Bad deeds lead man to a miserable state while good deeds eventually make him happy. Buddha prescribes five *cilas* (moral precepts) for layman *upasakas* (followers) that will prove beneficial for them to live peaceful, harmonious lives in society.

The second moral precept states: 'I undertake to observe the precept to abstain from taking things not given.'²⁵ Dhammika Sutta extensively explains this precept in the following words: 'A Disciple knowing the *Dharma* should refrain from stealing anything at any place, should not cause another to steal anything, should not consent to the acts of those who steal anything, should avoid every kind of theft.' Stealing (*narasu*) has two types: i) Direct Stealing and ii) Indirect Stealing. Direct stealing includes stealing silently or stealthily, smuggling, snatching, extortion, and thieving done by lying. Indirect stealing is still very closely associated with the act of stealing. It includes acting as an accomplice in the act of thieving, and accepting bribery. Buddhism prohibits theft of every form, whatever the euphemistic name by which it is known.²⁶

Sikhism follows a two-pronged approach – on one hand it guides the practice of discipline and a positive approach in all walks of life, and on the other it explicitly mentions various aspects of conduct and business practices. It encourages enterprise, workforce participation and economic progress. One of the three pillars of Sikhism is the value of hard work and an honest earning, and a second is to share with others the fruit of such labour. Requirements of honesty drive the moral obligations in Sikhism in regard to corruption, bribery and extortion:

Ethics are more important than other things. Cheating, lying, black-marketing, profiteering, bribing are not approved by the Father of the Universe – God. God's displeasure can not bring peace and happiness in our hearts though such unethical actions may bring more money, and give temporary satisfaction. Riches thus collected increase our ego, which is the real cause of all the problems in human beings. It acts like a thorn deep down in our heart that can produce nothing but discomfort and pain and is the biggest hindrance on the way to God. To deprive someone of his/her due share or wages is strongly disapproved in the Sikh Scriptures.²⁷

²⁵ Sunil Ramteke. 'Adinnadana Veramani Sikkha-Padam Samadiyami' in *Five Moral Precepts in Buddhism and their importance in Layman's life*. Santaji Mahavidyalaya, Wardha Road, Nagpur.

²⁶ Ibidem.

²⁷ Asa ki Vaar Mahla Pehla, S.G.G.S. In 'Business Ethics in Sikh Tradition', August 15, 2008; last edited: September 14, 2015. 473.

Bahá'í states in the Tablets of Bahá'u'lláh: 'The Great Being saith: In this glorious Day whatever will purge you from corruption and will lead you towards peace and composure, is indeed the Straight Path.'²⁸ 'The World Order of Bahá'u'lláh and the perfidious among their countrymen states: "Let them so shape their lives and regulate their conduct that no charge of secrecy, of fraud, of bribery or of intimidation may, however ill-founded, be brought against them."²⁹

In 'The Promulgation of Universal Peace',

Bahá'u'lláh teaches that material civilization is incomplete, insufficient and that divine civilization must be established. Material civilization concerns the world of matter or bodies, but divine civilization is the realm of ethics and moralities. Until the moral degree of the nations is advanced and human virtues attain a lofty level, happiness for mankind is impossible. The philosophers have founded³⁰

'Abdu'l-Bahá has explained that 'Among the Bahá'ís there are no extortionate, mercenary and unjust practices.'³¹

Jainism's ethical code prescribes two *Dharmas* or rules of conduct. One for those who wish to become ascetic, and another for the *śrāvaka* (householders). Five fundamental vows are prescribed for both votaries. These vows are partially observed by *śrāvakas* and are termed *anuvratas* (small vows).

Jaina ethics enjoin upon the householder certain vows that are economically oriented: Truth, Nonstealing, Nonpossession – to mention only a few. The vow of truthfulness requires a man to abstain from duplicity in his business and to conduct his affairs honestly. Nonstealing permits no occasions for falsehood – all deceptions (*maya*) are prohibited, including dishonest gain through smuggling, bribery, and any sort of disreputable financial practice (*adattadana*). In this way, truthfulness and honesty are prerequisites for the practice of the vow of *aparigraha* (nonattachment).³²

'Because **Shinto** is not a founded religion, it has nothing in the way of a founder's teaching or a divine revelation. The basic ideas of Shinto consist of the beliefs reflected in the classical texts (Kojiki, Nihon shoki and others), as well as the ethical views developed in the course of Shinto's long history.'³³ Their development was also greatly influenced by Buddhism and Confucianism. Corruption (*kegare*) is meant in Shinto as a polluted and evil condition, which is the opposite concept to purity: 'From ancient times transgressions (*tsumi*) have been understood as the result of human behavior, but *kegare* is seen as the result of naturally occurring phenomena. It was thought that when this corruption adhered to the individual it also brought calamities to society.'³⁴

<http://www.sikhphilosophy.net/threads/business-ethics-in-sikh-tradition-by-kuldeep-singh.22688/>

²⁸ Bahá'u'lláh/11. Lawḥ-i-Maqṣúd (Tablet of Maqṣúd)

²⁹ Shoghi Effendi. *The Divine Polity*.

³⁰ 'Abdu'l- Bahá/113. Hotel Sacramento.

³¹ J. E. Esslemont, 'The Ethics of Wealth' in *Bahá'u'lláh and the New Era*.

³² <http://www.jainworld.com/jainbooks/Books/Jainism.htm>. See also: Dr. Alka Jain, 'Relevance of Business Ethics of Jain Philosophy in Modern Corporate World', in *International Journal of Science and Research (IJSR)* ISSN (Online): 2319-7064 Index Copernicus Value (2013): 6.14 | Impact Factor (2014): 5.611. <https://www.ijsr.net/archive/v5i2/NOV161022.pdf>

³³ *Encyclopedia of Shinto*. <http://k-amc.kokugakuin.ac.jp>

³⁴ *Encyclopedia of Shinto*. Ibidem. 'Kegare'.

The Jesuit Joseph Pittau, s.j., having considerable experience of Japanese civilization and its Shinto and Confucian influences, noted that: ‘The Confucian orientation appears very clearly in the Seventeen-Article Constitution of Shotoku Taishi, promulgated in 604. Bureaucrats must respect sincerity, which is the mother of justice (Art. IX). They should not accept bribes (Art. V).’³⁵

2. From comparative theological principles that favour honesty to contemporary business ethics.

The sacred texts of the religions that account for three-quarters of the world population do not deal, of course, with contemporary forms of business. The contemporary theology of each of these major religions have developed sets of conclusions that examine ethical issues arising in a business environment.

Jewish business ethics are grounded in the Hebrew Bible, particularly the Pentateuch (i.e., the Torah). The Talmud, which is the compilation of Jewish oral law, explains and expounds on the Hebrew Bible and consists of the Mishna and Gemara.³⁶ Talmudic tradition (*Shabbat 31a*) states that in one’s judgement in the next world the first question asked is: ‘were you honest in business?’ Hershey Friedman lists the following theological principles which derive from these sacred texts: Caring for the Environment, Caring for the Poor, Not Discriminating Against the Stranger, Paying Wages and Rents on Time, Fringe Benefits for Employees, Maintaining Honest and Stable Prices, Avoiding Deceptive Acts and Practices, Honesty in Negotiations, Honest Weights and Measures, Honesty in Selling, Ensuring That One Is Above Suspicion, Providing an Honest Day’s Work. Friedman continued to explore these principles in 2011³⁷ and assembled them in essential core values for individuals and organizations. The first core value is Compassion for others, especially the weak and helpless. It unfolds with the principle of not maltreating, taunting, or oppressing the stranger. The other principle is about the widow and orphan, who are vulnerable in most societies. The Torah makes a serious threat to anyone who has the temerity to harm a widow or orphan. In Biblical times, large farms were the equivalent of big business, and several Torah laws describe what farmers must do to help the poor. Other vulnerable people are also encompassed, like the worker or the debtor. Other Core Values are the Concerns for Human Dignity, for Integrity, for Justice and for Industriousness.

Ronald Green in 1997 summarized six of the most important guiding principles of classical Jewish business ethics. These principles are: (1) the legitimacy of business activity and profit; (2) the divine origin and ordination of wealth (and hence the limits and obligations of human ownership); (3) the preeminent position in decision making given to the protection and preservation (sanctity) of human life; (4) the protection of consumers

³⁵ Joseph Pittau, s.j. ‘Ethical Values and the Japanese Economy – Towards Reducing Unemployment’ in *Pontifical Academy of Social Sciences*, Acta 5. Vatican City: 1999 www.pass.va/content/dam/scienze-sociali/pdf/acta5/acta5-pittau.pdf

³⁶ Hershey H. Friedman, Professor of Business and Marketing Brooklyn College of the City University of New York. ‘Biblical Foundations of Business Ethics’ in *Journal of Markets & Morality* 3, no. 1, spring 2000. 43-57 Copyright © 2000 Center for Economic Personalism.

³⁷ Hershey H. Friedman. ‘Essential Core Values for Individuals and Organizations, as Derived from the Torah’. 2011.

from commercial harm; (5) the avoidance of fraud and misrepresentation in sales transactions; and (6) the moral requirement to go beyond the letter of the law.³⁸

Roman Catholic business ethics are encompassed into the Compendium of the social doctrine of the Church.³⁹ Most Rev. Salvatore Cordileone, Bishop of the Diocese of Oakland, California, USA, summarized them into leading principles:⁴⁰

The first foundational value of Catholic social teaching, then, is the inherent dignity of the human person, along with its corollary principles of the spiritual, transcendent nature of the human person and the sanctity of human life. The second foundational value, the social nature of the human person, leads us to a number of principles equally pivotal for our consideration. First of all, a logical consequence of this understanding of the human person is that the good of each individual is necessarily related to the common good, which in turn can be defined only in reference to the human person. This brings us to the next foundational value, that of solidarity, which Pope John Paul II, in his Encyclical *Sollicitudo Rei Socialis* calls the ‘correlative response’ to this phenomenon of interdependence, a response which is a moral and social attitude taking the form of the virtue of solidarity (n. 38). There has to be, then, a balance between the individual good and the common good, since the two are interrelated. This brings us to one of the most constant and characteristic directives of the Church's social doctrine, beginning with that first great Encyclical, *Rerum Novarum*: the principle of subsidiarity. This can be defined as the principle according to which ‘all societies of a superior order must adopt attitudes of help’ (*subsidiuum*).

With regards to the **business ethics of Orthodoxy**, a Code of Moral Principles and Rules in Economic Activity was adopted by the 7th World Russian People’s Council, a public forum chaired by His Holiness Patriarch Alexy II and uniting clergy, politicians, leaders of public organizations, representatives of the scientific community and world of arts, which took place in December 2002 in Moscow.⁴¹

The document deals with many aspects of economic and social life. It aims to establish an economic order so as to help ‘realize in a harmonious way both spiritual aspirations and the material interests of both the individual and society’ (Code, I).

Its view of wealth is consonant with the traditional Orthodox perception of wealth as something spiritually dangerous but justified only if a well-off person uses his property to serve people. At the same time, the Code, also along the line of the Orthodox tradition, gives this warning against dangers generated by poverty.

³⁸ Ronald M. Green. ‘Guiding Principles of Jewish Business Ethics’ in *Business Ethics Quarterly* 7, no. 2, ‘Western Religious Approaches to Business Ethics’. March 1997. 21-30. Cambridge University Press.

³⁹ Pontifical Council for Justice and Peace. *Compendium of the social doctrine of the Church*. http://www.vatican.va/roman_curia/pontifical_councils/justpeace/documents/rcpc_justpeace_doc_20060526_compendio-dott-soc_en.html

⁴⁰ ‘A Reflection on Business Ethics in the Light of Catholic Social Teaching, with Special Reference to Pope Benedict XVI’s Latest Encyclical, *Caritas in Veritate*’. Talk delivered by the Most Rev. Salvatore Cordileone to Catholics@Work September 8, 2009. <https://catholicbusinessjournal.biz/p/211>

⁴¹ ‘Russian Orthodox Church and Economic Ethics at the Turn of the Millennium’. Archpriest Vsevolod Chaplin. Posted: 28 June, 2005. Copyright © 2001-2016 OrthodoxyToday.org. All rights reserved. <http://www.orthodoxytoday.org/articles5/ChaplinEconomicEthics.php>

The document addresses separately the culture of business relations, faithfulness to the word given and obligations assumed. The documents states (Code, III)

Commercial fraud and service fraud lead to the loss of confidence and often to bankruptcy. Bourishness, laziness, negligence, untidiness of a worker dealing with a customer – all this antagonizes him and does damage to the business. Moral participation in economic activity is expressed, among other things, in politeness and propriety, self-control in critical situations, respect for other's opinion even if it is considered wrong. It was not accidental that the principal motto of the Russian merchants was this: 'Profit is above all, but honour is above profit'. One's fair business reputation is one's long-term asset. It takes a long time to build up, but it is easy to lose.

The various sections of the Code deal with the need to give the worker time for rest and intellectual, spiritual and physical development, as well as an opportunity to change the sphere and forms of work. It is also devoted to social aid to be given to workers and the disabled. It is stated in this section that 'state, society and business should be together concerned for a dignified life for workers, especially those who cannot earn their living. Economic activity is a socially responsible type of work' (Code, III). Section VI states that 'work should not kill or cripple a person'. The point in question here is not only safe working conditions, but also the problem of crime: 'Enterprisers should reject the unlawful methods of doing business with the use of force or threat of force. A desire of success by all means and disregard for the life and health of others is a crime and vice' (Code, VI).

It condemns misappropriation of property belonging to one's business partners, deprivation of their negotiated share of income, unfair distribution of the fruits of work among partners and workers, depreciation of salaries and paybacks, failure to pay taxes, concealment of incomes, illegal withdrawal of the capital to other countries, as well as pollution which robs not only the present but also the future generations.

Reformation business ethics⁴² have developed since the publication of Max Weber's famous *The Protestant Ethic and the Spirit of Capitalism*, which suggests that the Protestant ethic inspired by Calvinism is the fountainhead of modern capitalism. Business situations are numerous and reformed theologians established a framework for several fundamental situations within the practice of business, namely wealth and profit, human resources, production and advertising. In 2010, James Pilant⁴³ summarized the principles of the United Methodist Church relating to business ethics, adopted in its first social creed in 1908. The general principles developed cover

equal rights and complete justice for all men in all stations of life; the right of all men to the opportunity for self-maintenance; the right of workers to some protection against the hardships often resulting from the swift crises of industrial change; the principle of conciliation and arbitration in industrial dissensions; for the protection of the worker from dangerous machinery, occupational disease,

⁴² Brian E. Ruffner. 'A theology of business: A reformed perspective on the basis and application of Christian ethics in business'. Pittsburgh: University of Pittsburgh Press, 2004.

⁴³ James Pilant. 'Protestant Business Ethics'. August 24, 2010. Via southwerk.
<https://southwerk.com/2010/08/24/protestant-business-ethics/>

injuries and mortality; for the abolition of child labor; for such regulation of the conditions of toil for women as shall safeguard the physical and moral health of the community; for the gradual and reasonable reduction of the hours of labor to the lowest practicable point, and for that degree of leisure for all which is a condition of the highest human life; for a release from employment one day in seven; for a living wage as a minimum in every industry, and for the highest wage that each industry can afford; for the most equitable division of the products of industry that can ultimately be devised; for suitable provision for the old age of the workers and for those incapacitated by injury; for the abatement of poverty.

The **Anglican business ethics** general principles⁴⁴ were updated in 2009 by the 104th Archbishop of Canterbury, who recalled that the qualities of courage, intelligent and generous foresight, self-critical awareness and concern for balanced universal welfare have been part of the vocabulary of European ethics for two and half thousand years.

In the Christian world, of course, they have been supplemented by, and grounded in, the virtues of faith, hope and love that, in their full meaning, are bound up with relation to God. But there has always been a recognition that the four pillars of ordinary human virtue were not a matter of special revelation but the raw materials for any kind of co-operative and just society. Without courage and careful good sense, the capacity to put your own desires into perspective and the concern that all should share in what is recognised as good and life-giving, there is no stable world, no home to live in – no house to keep.

In **Islam**, good ethics are a prerequisite for achieving a sustainable economy and social goals. Dr. Jamal Badawi of the Fiqh Council of North America summarized⁴⁵ the Islamic business ethics and laid out four main principles.

The first principle is *Tamheed*, which means the Oneness, Uniqueness and incomparability of *Allah* to any of His creatures. 'It upholds the exclusive sovereignty of Allah as the real owner of the universe and His full rights to determine how His "property" should be used'. The second principle is that the Qur'an made clear that all things on earth are made subservient to mankind's use but not to his abuse. The third is about Islamic ethics in production where work is worship, that is to say as part of the fulfilment of one's role as trustee of Allah on earth. 'The Qur'an affirms also the entitlement of reward that is commensurate with effort [7:170; 3:136; 99:7 and 46:19].'

The fourth principle is about welfare as 'While Islamic law recognizes the right of the weak, young and poor for a minimum level of decent life, it discourages abuse of welfare systems or exploit people's kindness when the person is able to seek work and earn his living'. The fifth principle is about restrictions in the production process, prohibiting services or goods that are harmful and unlawful like alcoholic beverages, intoxicants, prostitution or gambling.

⁴⁴ Keynote Address from Rowan Williams, 104th Archbishop of Canterbury 'Human Well-Being and Economic Decision-Making' – Monday 16 November 2009 – At TUC Economics Conference, Congress House, London. © Rowan Williams 2009.

<http://rowanwilliams.archbishopofcanterbury.org/articles.php/767/human-well-being-and-economic-decision-making>

⁴⁵ Dr. Jamal Badawi. 'Islamic Business Ethics'. The Fiqh Council Of North America. 2016.

<http://www.fiqhcouncil.org/node/17>

The sixth principle deals with ethics in the area of distribution with nine sub-principles: i) Prohibition of trading in 'unlawful' items; ii) Refraining from hiding any known defect in an item offered for sale; iii) Honesty in all dealing is an ethical requirement, including the fulfilment of all contracts, commitments and covenants; iv) Refraining from the exploitation of the ignorance or desperate needs of others by giving them less than a fair price or wage; v) Allowing the maximum possible 'information' about the going prices of goods to be disseminated so as to allow the seller to get the best and fairest price for his goods; vi) Prohibition of the sale of an item which is not available and whose delivery is doubtful; vii) Restriction of unfair monopoly; viii) Ethical competition.

Hinduism and its scriptures on yoga have 20 ethical guidelines called *yamas* and *niyamas*, 'restraints and observances.' These 'do's and don'ts' are found in the 6,000- to 8,000-year-old Vedas, mankind's oldest body of scripture, and in other holy texts expounding the path of yoga.⁴⁶ The second of these Restraints (*Yama*) – *Satya* or Truthfulness – preaches against lying and betraying

Adhere to truthfulness, refraining from lying and betraying promises. Speak only that which is true, kind, helpful and necessary. Knowing that deception creates distance, don't keep secrets from family or loved ones. Be fair, accurate and frank in discussions, a stranger to deceit. Admit your failings. Do not engage in slander, gossip or backbiting. Do not bear false witness against another.

The third *Yama* – *Asteya* or Nonstealing – deals with not stealing nor coveting nor entering into debt

Uphold the virtue of nonstealing, neither thieving, coveting nor failing to repay debt. Control your desires and live within your means. Do not use borrowed resources for unintended purposes or keep them past due. Do not gamble or defraud others. Do not renege on promises. Do not use others' names, words, resources or rights without permission and acknowledgement.

The eighth *Yama* – *Arjaya* or Honesty – deals with straightforwardness, renouncing deception and wrongdoing

Maintain honesty, renouncing deception and wrongdoing. Act honorably even in hard times. Obey the laws of your nation and locale. Pay your taxes. Be straightforward in business. Do an honest day's work. Do not bribe or accept bribes. Do not cheat, deceive or circumvent to achieve an end. Be frank with yourself. Face and accept your faults with-out blaming them on others.

In **Dao**⁴⁷ ethical leadership, a sage leader would have attributes of weakness, softness, simplicity, tacit strength, nurturing, versatility, and adaptability. Good leaders would be committed to *Wu Wei* in thought and deed, embracing and complying with Dao, as well as behaving in ways that are supportive, non-domineering, and non-interfering, among others.

⁴⁶ The Ten Yamas – Restraints or Proper Conduct in Hinduism. The ten yamas, or the controls and restraints every ideal Hindu should follow – as interpreted by Satguru Sivaya Subramuniyaswami. Reproduced with permission from Himalayan Academy Publications. http://hinduism.about.com/od/basics/ss/ten_yamas.htm#step2 and <http://www.himalayanacademy.com/>

⁴⁷ Po-Keung Ip. 'Daoism and Business Ethics'. Po-Keung Ip PhD, National Central University, Taoyuan City. 'Daoism and Business Ethics'. January 2013. Handbook of the philosophical foundations of business ethics, Chapter : 47, Publisher : Springer, Editors : Christoph Luetge, pp.935-954.

In the realm of business ethics, Daoism has something valuable to offer. The Daoist naturalistic orientation and insights may help to foster corporate values that respect nature and thus are favorable to having policies beneficial to the environment. The *Wu Wei* management in its best form may prove helpful for solving problems in some situations. The values of simplicity, softness, receptiveness, frugality, and embracement may serve as a counterbalance to the current obsession with unsustainable growth, hurtful competition, wasteful consumption, and mindless materialism, as well as good restraints over corporate greed, extravagance and excesses, and other forms of corporate malfeasance and corruption.

Buddhist business ethics⁴⁸ are essentially grounded on the Buddhist principle of non-exploitation, which is clearly related to the second of the five precepts which form the basis for the ethical life of all followers. The second principle is not to steal. Thirdly, no harm should come either to others or to ourselves through the work we do. A list of occupations which are prohibited for those following the spiritual path includes any commercial activity that involves trading in living beings, whether humans or animals. Slavery is and always has been condemned and prohibited in Buddhist countries. Another early Buddhist prohibition was placed upon trade in poisons used to take life, which could include heroin and cocaine or even cigarettes. The third prohibition was against making or trading in weapons.

In the section of the discourse devoted to the employer–employee relationship and recorded in the Sigalaka Sutta,⁴⁹ the Buddha enumerates five duties of the employer towards the employee, and five duties of the employee towards the employer. Together, these amount to a general guide to capital and labour relationships, and a business code of economic ethics for Buddhists.

In this way, the northern direction is protected and made peaceful and secure. In five ways should workers and servants as the lower direction be respected by an employer: by allocating work according to aptitude, providing wages and food, looking after the sick, sharing special treats, and giving reasonable time off work. And, workers and servants so respected reciprocate with compassion in five ways: being willing to start early and finish late when necessary, taking only what is given, doing work well, and promoting a good reputation.

Taking the duties of the employer first, the Buddha says that the employer must give the employee work according to his bodily and mental strength – that is, work he or she can do without injury. Secondly, the Buddha said that the employer should give the employee sufficient food and pay. The employee is enjoined by the Buddha to work as faithfully as he can, and the employer is enjoined to provide for the employee's needs. Thirdly, the Buddha says that the employer should provide the employee with medical treatment and support after retirement. Fourthly, the Buddha says that the employer should share with

⁴⁸ <http://www.buddhanet.net/e-learning/budethics.htm>. See also 'Buddhism and business relationships'. © The Clear Vision Trust. 16-20 Turner Street, Manchester, M4 1DZ. United Kingdom.

<http://www.clear-vision.org/Schools/Students/Ages-17-18/human-rights/business-relationships.aspx>

⁴⁹ Sigalovada Sutta. 'The Buddha's Advice to Sigalaka' (DN 31), translated from the Pali by John Kelly, Sue Sawyer, and Victoria Yareham. Access to Insight (Legacy Edition), 30 November 2013, <http://www.accesstoinight.org/tipitaka/dn/dn.31.0.ksw0.html>

the employee any extra profit he makes. Fifthly and lastly, it is the duty of the employer, according to the Buddha, to grant the employee holidays and special allowances.⁵⁰

The employee also has certain duties. The first of these is that he or she should be punctual. Secondly, the employee should finish work after the employer. Thirdly, the employee should be sincere and trustworthy. The fourth point is that the employee should perform his or her duties to the satisfaction of the employer. Fifthly, the employee should speak in praise of his employer.

Sikhism was founded by Guru Nanak who preached human equality, oneness of God and the removal of barriers between rich and poor, high and low castes, male and female. Sikh businesspersons are duty bound to make sure that their business ethics do not conflict with the value system of their religion. ‘Truthfulness’ comes first in a long list of business ethics to be followed. ‘The principle of life should be to keep God’s Name always in your heart while honestly performing the duties of your profession.’⁵¹ Employees should do their job sincerely with an objective to serve the humanity and not in order to earn money to become rich and then claim superiority over others. An employer is duty bound to treat every employee equally and fairly without taking undue advantage of someone’s weakness as well as to accept to pay employees minimum wages as decided by governments, to prevent unfair competition between the needy. Age and/or gender discrimination is against the fundamental tenets of Sikhism. ‘Cheating, lying, black-marketing, profiteering, bribing are not approved by the Father of the Universe – God.’⁵²

In brief, Sikhism encourages enterprise, workforce participation and economic progress. One of the three pillars of Sikh religion is to work hard and earn an honest living while the other is to share with others the fruit of such labor. As the emphasis is on family life, Sikhism encourages participation in economic and social activities. As Sikh religion does not discriminate between castes, gender or religion, it encourages high work force participation. Role of medicine, charity, and social welfare is considered paramount in Sikh value system. Finally, for a Sikh, human life in itself is a business, with every breath being a business period and the highest priority of life being Truthful Living.⁵³

Bahá’í⁵⁴ religious ethics concerning wealth teach that

riches rightly acquired and rightly used are honorable and praiseworthy. Services rendered should be adequately rewarded. Bahá’u’lláh says in the Tablet of Tarazát: - ‘The people of Baha must not refuse to discharge the due reward of anyone, and

⁵⁰ ‘Buddhism and business relationships’. © The Clear Vision Trust. 16-20 Turner Street. Manchester, M4 1DZ. United Kingdom

⁵¹ Salok Kabeer jee, S.G.G.S. Page: 1375. In BUSINESS ETHICS IN SIKH TRADITION Kuldeep Singh, Ex Chairperson, World Sikh Council – America Region & Director, Ohio Clinical Reference Laboratories, Toledo, Ohio. <http://www.sikhbusiness.net>

⁵² Asa ki Vaar Mahla Pehla, S.G.G.S. Page 473. In BUSINESS ETHICS IN SIKH TRADITION Kuldeep Singh, Ex Chairperson, World Sikh Council – America Region & Director, Ohio Clinical Reference Laboratories, Toledo, Ohio <http://www.sikhbusiness.net>. See also Admin Singh. BUSINESS ETHICS IN SIKH TRADITION - Aug 15, 2008 Last edited: Sep 14, 2015.

⁵³ Charan Singh. *Ethics and Business: Evidence from Sikh Religion*, working paper 439 Bangalore: Indian Institute of Management, 2013.

⁵⁴ J. E. Esslemont. ‘The Ethics of Wealth’ in *Bahá’u’lláh and the New Era. An introduction to Baha’i Faith*. New Dehli: Baha’i Publishing Trust. 1937. Reprinted 1980.

must respect possessors of talent, ... One must speak with justice and recognize the worth of benefits.' With regard to interest on money, Bahá'u'lláh writes in the Tablet of Ishráqát as follows: – 'Consequently, out of favor to the servants, We have appointed 'profit on money' to be current, among other business transactions which are in force among people. That is ... it is allowable, lawful and pure to charge interest on money ... but this matter must be conducted with moderation and justice. We exhort the friends of God to act with fairness and justice, and in such a way that the mercy of His beloved ones, and their compassion, may be manifested toward each other. ...

In the Book of Aqdas, Bahá'u'lláh forbids slavery. He also preaches for collaboration between capital and labor.

It will not be possible in the future for men to amass great fortunes by the labors of others. The rich will willingly divide. It is by friendly consultation and cooperation, by just copartnership and profit-sharing, that the interests of both capital and labor will be best served. Among the Bahá'ís there are no extortionate, mercenary and unjust practices, no rebellious demands, no revolutionary uprisings against existing governments.

Jain ethics enjoin upon the householder certain vows which are economically oriented: Truth, Nonstealing, Nonpossession, to mention only a handful. The vow of truthfulness requires a man to abstain from duplicity in his business and to conduct its affairs along the lines of honesty. Nonstealing permits no occasions for falsehood. All deceptions (*maya*) are prohibited, including dishonest gain through smuggling, bribery, and any sort of disreputable financial practice (*adattadana*). In this way truthfulness and honesty are prerequisites for the practice of the vow of nonattachment (*Aparigraha*).⁵⁵

Jaina theory of business ethics is primarily part of the quest for righteousness in businesses.⁵⁶ Truth in Jainism is observed at three levels: By thought; by speech and by actions. In business ethics, the implication of truth relates to not making false statements or false documentation. Non-Stealing is a second standard. In this vow the businessman does not steal anything, does not make anyone steal anything, does not support a stealing act.

Jain philosophy insists on transparency and honesty in all business transactions. The Non-Possessiveness (*Parigrahparimaan*) vow in Jaina business ethics is understood as a minimum basic need of society, because when it is fulfilled there will be no place for hunger and poverty in the economy.

Shinto business ethics.⁵⁷ As previously stated, the mixture of Confucianism with Japanese Shinto faith appears very clearly in the Seventeen-Article Constitution of

⁵⁵ <http://www.jainworld.com/jainbooks/Books/Jainism.htm>

⁵⁶ Dr. Alka Jain, 'Relevance of Business Ethics of Jain Philosophy in Modern Corporate World' Dr. Alka Jain. 'Relevance of Business Ethics of Jain Philosophy in Modern Corporate World'. International Journal of Science and Research (IJSR) ISSN (Online): 2319-7064 Index Copernicus Value (2013): 6.14 | Impact Factor (2014): 5.611. <https://www.ijsr.net/archive/v5i2/NOV161022.pdf>

⁵⁷ Joseph Pittau, s.j. 'Ethical Values and the Japanese Economy – Towards Reducing Unemployment'.

Shotoku Taishi, promulgated in 604. In Article I, the Constitution states that Japanese society must be based on the fundamental principle of 10, or harmony.

Harmony is to be honoured, and discord to be averted. However, everyone has his personal interpretations and biases, and few are farsighted. Hence there are those who disobey their lords and fathers, and who quarrel with their neighbours. When concord and union are maintained between those above and below, and harmony rules in the discussion of affairs, right reason will prevail by itself and anything can be accomplished.

Nobody is allowed to form opposition subgroups within the community. Affairs should be discussed in a spirit of calm until a reasonable decision – the most desirable one from the point of view of the whole community – is reached. The Constitution of Shokotu Taishi imposes a set of principles which are still valid today and form the backbone of the Japanese economy, based on life-long loyalty of employees to companies, strict adherence to superior mixed familial lifestyle, democratic decision-making processes, and promotion based on length of service

The right person should be appointed to the right job (Art. VII). They should arrive at the office as early as possible and be ready to work overtime (Art. VIII). They should be guided by the principle that work will be rewarded (Art. XI). The people should be served without delay (Art. XIII). They should not feel jealous of a colleague's success (Art. XIV). Finally, during the busy agricultural season, other burdens should not be imposed on farmers (Art. XVI).

Shinto's special contribution is what we might call the 'sense of vitalism' in Japanese work ethics and economic behavior. Shinto emphatically affirms the primacy, nobility, beauty, and wonder of life.

3. Conclusion

In conclusion, we found that corruption, bribery and extortion are universally condemned by the 14 major religions of the world. The business ethics which derive from their sacred texts highlight a series of eleven common themes.

The most universal prerequisites of the 14 faiths are honesty, trustfulness and justice. The second most commonly shared theme is the interdependence between individuals, society, and God. The third is caring for the poor, while the fourth is the protection of human dignity. The fifth is the legitimacy of business and profit that serves the interests of society. The sixth is the clear obligation to avoid fraud. The seventh sets an obligation for timely payments. The eighth imposes stable and honest prices.

Furthermore, Judaism, Islam, Sikhism and Baha'i highlight the divine ordination of wealth. Judaism, Catholicism, Daoism and Shintoism impose on their believers the need to care for the environment. Last, but not least, Judaism, Catholicism and Sikhism preach against discrimination to the stranger or on the basis of gender.

The identified commonalities are a further recognition of the almost universal value of anticorruption, antibribery and anti extortion also from a religious perspective. The inclusion of these principles within the Human Centered Business Model core objectives is therefore inline with a universal applicability of the Model.

