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# Micro-processes of Moral Normative Engagement with CSR Tensions: The Role of Spirituality in Justification Work

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## Abstract

Although CSR scholarship has highlighted how tensions in CSR implementation are negotiated, little is known about its normative and moral dimension at a micro-level. Drawing upon the economies of worth framework, we explore how spirituality influences the negotiation of CSR tensions at an individual level, and what types of justification work they engage in when experiencing tensions. Our analysis of semi-structured interview data from individuals who described themselves as Buddhist and were in charge of CSR implementations for their organizations shows that spirituality influences how they compromise among competing moral values by identifying two forms of justification work: compartmentalizing work and contextualizing work, which help spiritual practitioners minimize moral dissonance.

**Keywords** CSR Tensions · Micro-CSR · Moral normativity · Spirituality · Buddhism · Justification work

## Introduction

A growing number of studies in corporate social responsibility (CSR)<sup>1</sup> have shed light on the tensions, and the management of those tensions, that underlie CSR implementation due to its morally pluralistic nature (see Carollo & Guerci, 2018; Hahn et al. 2015; Van Bommel, 2018; Van der Byl & Slawinski, 2015; Wickert & de Bakker, 2018). With a recurrent call for further studies that elucidate a deeper understanding of the micro-foundations of CSR, (Aguinis & Glavas, 2012; Gond & Moser, 2021; Gond et al., 2017b), only a few have paid attention to the tensions and contradictions that often arise in CSR at a micro-level. They have explored tensions that individuals face within their organizations (Carollo & Guerci, 2018; Ghadiri et al. 2015; Mitra & Buzzanell, 2017; Wright & Nyberg, 2012; Wright et al.

2012), their emotional and cognitive processes (Nyberg & Wright, 2013; Wright & Nyberg, 2012), as well as the strategic practices used to resolve tensions associated with CSR (Hengst et al. 2020; Hunoldt et al. 2020; Wright et al. 2012).

Despite these contributions to micro-CSR studies, existing scholarship continues to investigate inter-individual or intra-organizational mechanisms based on a sociological orientation, neglecting personal values and evaluation processes shaped by individual beliefs, perceptions, attitudes, and motivations (Gond & Moser, 2021; Hemingway & Maclagan, 2004). This blind spot in micro-CSR scholarship becomes crucial if we consider that implementation of the social and environmental aspects of CSR tends to consist of normative considerations that often leads actors to engage in moral evaluations about what is desirable or valuable and what is not (Demers & Gond, 2020; Finch et al. 2017). Individuals tend to subjectively interpret moral and normative commitments, and this interplay influences how individuals negotiate tensions in CSR dynamics (Demers & Gond, 2020; Hengst et al. 2020; Nyberg & Wright, 2013). Yet, we still know little about how intra-individual mechanisms are shaped by these moral and normative commitments, and

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<sup>1</sup> We consider CSR a set of operational and managerial practices and policies (Bondy et al. 2012; Gond and Nyberg 2017), which refers to “context-specific organizational actions and policies that take into account stakeholders’ expectations and the triple bottom line of economic, social and environmental performance” (Aguinis 2011, p. 858).

how this interplay affects how individuals engage with tensions and contradictions in CSR dynamics.

To expand our understanding of the moral and normative dimensions of individuals' tensions associated with CSR at a micro-level, we pay particular attention to the normative content of an individuals' spirituality and show how spiritual practitioners interpret those commitments to engage with CSR. Spirituality is based on sets of beliefs, ethics, commitments, meanings, and values that structure the idea of living a good life (Helminiak, 2011). A sense of spirituality encompasses an inwardness in evaluating one's own moral and ethical behavior based upon the philosophy, teachings, principles, and commitments of a particular spiritual tradition. Spiritual practice, therefore, embeds normative and traditioned content, and yet allows space for individual interpretation and personal experience, and accords with the idea of life as a spiritual journey, a path, and spiritual progress (Burton & Sinnicks, 2021; Burton & Vu, 2020), which contrasts with the commitments of religion that foreground objective super-naturalist accounts that rely upon the existence of an ultimate God (Michaelson, 2019). Spiritual practice is a way in which practitioners develop moral and normative judgments when they encounter various contradictory situations in CSR, and provides a context within which to examine our research question—*how do spiritual practitioners use their spiritual tradition to morally manage and justify tensions associated with CSR within organizations?*

To unpack our research question, we theoretically use the concept of justification work based on Boltanski and Thévenot's (2006 [1991])'s Economies of Worth (hereafter "EW") framework, which has been widely adopted to address organizational life through a moral lens (Gond et al., 2017a, see e.g. Cloutier & Langley, 2017; Dey & Lehner, 2017; Gond et al. 2016; Patriotta et al. 2011). We chose this framework for two primary reasons. First, the EW framework has been used to unravel how actors manage moral and normative tensions (Gond & Moser, 2021; Gond et al., 2017a; Nyberg & Wright, 2013) encompassing both macro and micro aspects, and both moral and material dimensions of organizational actors' practices (Gond et al. 2016; Ramirez, 2013). Since the EW framework offers grammars of moral orders that individuals can use as toolkits (Swidler, 1986) to build and justify the moral worthiness of their claims and actions by using and combining different moral foundations (Cloutier & Langley, 2013; Demers & Gond, 2020; Patriotta et al. 2011; Taupin, 2012), it can help specify how and which moral orders are mobilized by individual practitioners in specific organizational contexts related to CSR tensions. Second, the EW framework accommodates transcendental and spiritual experiences and practices through the "inspired order" (Friedland & Arjaliès, 2017). Several studies have used "religion" and "spirit" as a proxy for the inspired order, where individuals focus on the inner

self or a self-driven journey (see Cloutier & Langley, 2017; Passetti & Rinaldi, 2020).

We interviewed eighteen business leaders/managers who described themselves as Buddhist practitioners and who are responsible for implementing CSR policy in Vietnamese for-profit organizations. Buddhism is particularly suitable for this study as its philosophy promotes an inner focus (e.g. Schuyler 2012). In Vietnam, the national government has been attempting to introduce a framework for CSR to attract foreign investment. However, local firms' perceptions of CSR practices are often limited to a bounded relationship with Western companies in a particular industry value chain (Nguyen & Truong, 2016) and in practice, the implementation of CSR is variable at best (Nguyen & Truong, 2016) due to weak law enforcement and the complex transitional context of Vietnam. In the context of Vietnam, "Engaged Buddhism" has grown in popularity as a spiritual movement to help individuals' cope with insecurities, vulnerabilities, and a lack of trust in institutions and organizations (Vu & Tran, 2021).

Our study offers an important threefold contribution. First, our analysis using the EW framework advances studies of EW (Cloutier & Langley, 2017; Cloutier et al. 2017; Demers & Gond, 2020), by showing how the inspired order manifested by an individuals' spirituality is combined and interacted with multiple orders of worth in CSR practice. Second, our findings detail two types of justification work—*compartmentalizing work* and *contextualizing work*—which contribute to an understanding of how individuals' spiritual practices shape their responses and justifications to tensions arising from CSR implementation. Finally, our study contributes to CSR scholarship that explores the moral and normative dimensions of CSR tensions (Gond et al., 2017b; Hahn et al. 2018) and the micro-analysis of CSR (Aguinis & Glavas, 2012; Carollo & Guerci, 2018; Gond & Moser, 2021; Gond et al., 2017b) by showing the role of spirituality as a key source of self-justification work.

The paper is structured as follows. Firstly, we review the existing literature on the moral and normative foundations of CSR and its associated tensions. Next, we propose that a spiritual tradition acts normatively upon an individual and is utilized as a source of justification work to negotiate those tensions. Then, we elaborate on our research method and proceed to present our findings. Finally, we provide an extended discussion and offer further research pathways.

## Literature Review

### Tensions in CSR, Searching for Moral Foundations at a Micro-level

Existing CSR scholarship primarily focuses on its sociological dynamics at a macro-level by exploring the organizational implementation of CSR policies and the different institutional factors that shape them (Aguinis & Glavas, 2012; Gond & Moser, 2021). Many studies in the literature have elaborated different kinds of tensions that result from CSR planning and implementation within organizations (Feix & Philippe, 2020; Hahn et al. 2015; Hoffmann, 2018; Van Bommel, 2018). However, conflicts and tensions experienced at the individual level have been under-studied (Carollo & Guerci, 2018; Hunoldt et al., 2020).

In recent years, many scholars have called for studies that explore the micro foundations of CSR, the so-called “micro-CSR” (Aguinis & Glavas, 2012; Gond & Moser, 2021; Gond et al., 2017b). They argue that CSR initiatives and practices are essentially defended, negotiated, and enacted by organizational members who engage in CSR activities as both individuals and as a group (Gond et al., 2017b). With the rise of this trend in micro-CSR, recent empirical studies have addressed the contradictions arising in CSR at a micro-level by showing different types of tensions that individuals face, and the different practices and strategies that they deploy to deal with those tensions (e.g. Carollo & Guerci, 2018; Demers & Gond, 2020; Ghadiri et al. 2015; Hengst et al. 2020; Hunoldt et al. 2020; Mitra & Buzzanell, 2017; Wright & Nyberg, 2012; Wright et al. 2012). However, despite a deeper understanding of the tensions experienced, much of this literature has continued to examine tensions arising inter-individual or intra-organizational based on *sociological* orientations. Thus, we still know little about intra-individual mechanisms, such as personal values and evaluation processes motivated by beliefs, perceptions, and attitudes (Chin et al., 2013; Gond & Moser, 2021; Hemingway & Maclagan, 2004).

Individual attributes and values have been studied as important variables among *psychological*-based micro-CSR scholars (see Celma et al. 2014; Hemingway & Maclagan, 2004; Petrenko et al. 2016; for further review see Gond et al., 2017b). Studies suggest several CSR motives, including the sociodemographic features of individuals within organizations, such as age, gender, or educational background (Celma et al. 2014; Hatch & Stephen, 2015; Mazutis, 2013); political orientations (Chin et al. 2013); and personal traits, such as narcissism (Petrenko et al. 2016). Many scholars within this stream of research investigate individuals’ moral drivers of CSR, reflecting the normative character of the CSR construct (Gond et al., 2017b). Recent studies have

revealed several CSR motives, such as how individuals have moral concerns for the environment (Graves et al. 2013) and the effect of an individuals’ religiosity (Angelidis & Ibrahim, 2004; Hemingway & Maclagan, 2004). These studies succeed in showing how an individuals’ morality is a key antecedent for their CSR engagement, but we know little about *how* those personal values *shape* individual decision-making processes related to CSR (Gond et al., 2017b).

It is somewhat puzzling that a bridge between the psychological–sociological perspectives towards negotiating CSR tensions is as yet under-elaborated. Indeed, while several scholars have highlighted the normative and moral dimensions of CSR within the tensional dynamics of CSR (Garriga & Melé, 2004; Hahn et al. 2018; Quinn & Jones, 1995), only a few studies have attempted to reveal how an individuals’ normative and moral commitments shape an individuals’ approach to the management of tensions emerging from CSR (see Demers & Gond, 2020; Hengst et al. 2020; Nyberg & Wright, 2013). For instance, Nyberg and Wright (2013) uncovered how sustainability managers compromise between the interests of the market and the environment, which is a common tension in the CSR context (Hahn et al. 2015; Van Bommel, 2018). Hengst et al. (2020) showed that actors justify their actions to prioritize a CSR strategy over a “mainstream” strategy using their moral legitimacy as a way to perceive their choices as more morally appropriate and desirable. Further, Demers and Gond (2020) showed an actors’ moral engagement with the tensional CSR context through different forms of compromise to justify a new sustainability strategy within an organization.

While moral normativity may shape how individuals’ negotiate CSR tensions, normativity can often be prescribed by an institution or organization through devices, such as organizational culture, values, symbols, and other cultural logics (Gabriel, 1999), where meanings are engineered and prescribed by the organization which, in turn, causes a moral dissonance between different normative forms of control and meaning-making (Burton & Vu, 2020; Lips-Wiersma & Morris, 2009; Michaelson et al. 2014). To mitigate these tensions, individuals may be required to balance, compromise, or prioritize between different moral concerns in CSR implementation (Demers & Gond, 2020; Hahn et al., 2018; Hengst et al., 2020; Hunoldt et al., 2020). In turn, when individuals compromise or compartmentalize their moral commitments, they are required to self-justify their choices to minimize moral dissonance (Burton & Vu, 2020; Lowell, 2012). Therefore, we focus upon an important, and yet ignored, personal moral trait—an individuals’ spirituality—to investigate how the normative content of an individuals’ spiritual tradition shapes their engagement with CSR.

## Spiritual Practice as a Normative Foundation to Engage with CSR

Despite scepticism of the link between the religiosity of individuals and their ethical and pro-social behaviors (Marques, 2010, 2012; Van Buren, 2020), many studies have found that religion can function as a normative foundation for an individuals' attitudes and actions. For instance, religion can influence individuals' psychological functioning (Saroglou, 2016) with a strong association to values (Saroglou & Muñoz-García, 2008) and religious people can place a higher importance to values denoting conservation and values of self-transcendence (benevolence, compassion, honesty but not necessarily universalism) rather than values that oppose self-restraint and self-control (Saroglou, 2016). While several studies have addressed the link between religion and CSR, research exploring the role of spirituality in managing CSR is underexplored.

Spirituality differs from religion (for an extended discussion see Allport & Ross, 1967; Fry, 2005). Spirituality is more closely related to intrinsic motivations and represents a commitment to values and ideals that are encapsulated in sets of ethics, commitments, meanings, and values that structure a notion of "right" living (Burton & Vu, 2021; Helminiak, 2011; Vu, 2021). It is also based on a sense of inwardness rather than relying upon an objective super-naturalist account (Michaelson, 2019) and the existence of an ultimate God. Each spiritual tradition provides a moral worldview. Therefore, different spiritual traditions reflect a different moral normativity that shapes an individuals' understanding and interpretation of CSR. Also, spiritual expression enables a person to engage in morally reflexive cycles of learning (Vu & Burton, 2020), which then enable individuals to revise interpretations along this process of self-transformation. Thus, spirituality provides an individual with normative content for ascribing meaning to the work context (Burton & Vu, 2020). For instance, Buddhist practices can provide ethical guidelines that lead individuals to make more ethical decisions (Marques, 2012; Swearer, 2006), including no-harm, letting go of desires and greed and reducing materialism (Marques, 2010; Pace, 2013; Swearer, 2006). Similarly, in Indian culture, the spiritual values of local communities tend to look beyond one's own material needs (Arevalo & Aravind, 2011; Condosta, 2011) and instead tend to give primacy to community responsibilities (Jamali & Carroll, 2017). Therefore, spiritual expressions and practices can further advance studies examining individuals' interpretations and understanding of CSR (Jamali et al. 2017; Murphy & Smolarski, 2020).

## Theoretical Underpinning: Spirituality as a Source of Justification Work

To investigate the role of an individuals' spirituality in their engagement with tensions in the CSR context, we utilize the concept of "justification work" (Boltanski & Thévenot, 2006 [1991]). The EW framework was developed within French pragmatist sociology "to analyze how social actors evaluate the worth of things and beings across multiple social spheres" (Gond et al., 2015, p. 201). It consists of "purposively using discursive and material resources to justify the moral worthiness of their claims concerning specific situations, objects or persons" (Jagd, 2011, p. 340). The EW framework has been widely adopted by organization studies scholars that explore actors' engagement with moral multiplexity (Cloutier & Langley, 2017; Dey & Lehner, 2017; Gond et al. 2016; Jagd, 2011; Oldenhof et al. 2014; Patriotta et al. 2011), particularly useful to unpack moral and normative tensions within and across organizations (Gond et al., 2017a).

The concept of justification work is based on Boltanski and Thévenot's (2006)'s Economies of Worth (hereinafter "EW") framework, which encompasses six common moral principles of evaluation and justification, referred to as "order of worth" or "world" (Boltanski, 2011). Those six "grammars" include market, industrial, domestic, fame, civic, and the inspired order as moral principles. Over time, the framework has been extended by adding the green order (Demers & Gond, 2020; Gond et al., 2015; Passetti & Rinaldi, 2020). The *market* order represents the concepts of cost, profit, and competition as the most important moral principles of claims and actions; the *industrial* order expresses technical performance, efficiency, and competence; the *domestic* order highlights tradition, generation, trustworthiness, and belonging; the order of *fame* values reputation and dignity within the public space; the *civic* order refers to the importance of collective welfare and interests rather than individual ones; and the inspired order values creativity, emotion, feeling, intuition, and spirit. Finally, the *green* order recognizes the value of the natural environment and its protection as the highest moral principle. Actors combine these orders in a selective manner to establish the worthiness or the worthlessness of their claims and actions (Cloutier & Langley, 2017; Demers & Gond, 2020; Gond et al., 2015; Passetti & Rinaldi, 2020). Narrative descriptions as well as key words associated with each order are presented in Appendix 1.

The EW framework helps unpack the role of spirituality in an individuals' micro-level engagement with CSR tensions for two main reasons. First, the EW framework encompasses not only the macro but also the micro aspects of the moral and material dimensions of organizational actors' practices (Gond et al. 2016; Ramirez, 2013). In particular,

the EW framework is particularly useful to analyze the moral foundations of individual action and discourse at a micro-level in contrast to institutional logics (Cloutier & Langley, 2013; Demers & Gond, 2020). Several recent studies have adopted this framework to investigate how actors in morally complex situations mobilize different values to legitimize what is worthy or unworthy (see e.g. Demers & Gond, 2020; Oldenhof et al. 2014; Patriotta et al. 2011; Taupin, 2012). For example, Patriotta et al. (2011) illustrated managers' justification work in seeking to renegotiate moral legitimacy in the nuclear energy sector after an accident at a power plant. Similarly, after a crisis, Oldenhof et al. (2014) adopted the EW framework to analyze how Dutch healthcare managers handled contradictory stakeholder pressures to unravel conflicts overlapped with multiple moral values of different stakeholder groups. Demers and Gond (2020) used the EW framework to show how managers and employees in an oil sands corporation struggled to make a compromise about its new sustainability strategy and combined specific moral orders to justify their decision to support or resist the corporate strategy. Therefore, the framework offers a promising way to reveal how individuals respond to moral tensions within their workplace when implementing CSR policy (Gond & Moser, 2021; Nyberg & Wright, 2013).

Second, the EW framework helps unpack the role of spirituality in shaping individuals' moral justifications within secular contexts. The original work by Boltanski and Thévenot (2006) argued that religion is "a non-divine model for creation found in the *cit  of inspiration*"<sup>2</sup> (quoted in Friedland & Arjali s, 2017, p. 340). According to Friedland and Arjali s (2017, p. 314), the inspired order encompasses transcendental and spiritual experiences based on "internal transformations" reflected through "feeling and passion". Hence, keywords, like "religion", "spirit", and "reflex", are used in EW analysis as semantic markers for the inspired order of worth (see e.g. Cloutier & Langley, 2017, p. 124, Appendix 1; Passetti & Rinaldi, 2020, p.20, Appendix C). Therefore, religious and spiritual dedication is about the inspired world, and using the EW framework can help us analyze how spirituality as the inspired order interacts with other orders of worth in CSR practices.

<sup>2</sup> "the *cit  of inspiration*" is from original term from Boltanski and Th venot (2006) and Friedland and Arjali s (2017), which is translated into English as the inspired world or the world of inspiration. A divine version of religion was not explicitly conceptualized in their original template as supplicating religion was saturated with taboos and unspoken fears in French republican political culture (Friedland and Arjali s 2017, p. 304).

## Research Context and Method

### Research Context

In 1986, a renovation policy (*Doi Moi*) was established in Vietnam to promote the transition to a socialist-oriented market economy. Since then, Vietnam has had one of the fastest growing economies in Southeast Asia. (ADB, 2017). To a large extent, growth has resulted from market mechanisms, including economic stabilization, trade liberalization, and the encouragement of private initiatives (Hoskisson et al., 2000).

The concept of CSR has been the subject of increased attention in Vietnam since Vietnam entered the World Trade Organization (WTO) in 2007. However, there are still various institutional challenges and obstacles in terms of law enforcement, money, and knowledge (Saga Vietnam, 2008). Until now, the practical implementation of CSR has tended to occur where there is a need to satisfy foreign countries and to remain viable in international trade markets and forums (Tencati et al., 2008). While in the developed world the positive correlation between profit and CSR is still in debate (Orlitzky et al., 2003; Rubbens & Wessels, 2004), in Vietnam this debate is almost absent (Tencati et al., 2008). Local firms' perceptions of CSR practices are sometimes limited to a bounded relationship with Western companies in the supply chain (Nguyen & Truong, 2016). Some limited studies in Vietnam have looked at the role of CSR in improving work–life balance by integrating the state trade union into CSR through a stakeholder-oriented approach (Volker, 2012; Wang, 2005) and how to facilitate a full integration of all aspects of CSR in the Vietnamese context (Thang et al., 2011). However, in practice the implementation of CSR practice is variable in Vietnam (Nguyen & Truong, 2016). Evidence suggests that although globalization is bringing CSR to Vietnam, it is still not deeply embedded and ignores issues, such as sustainability (Tencati et al., 2008).

Apart from the dominance of folk religions in Vietnam (45%), there are more Buddhist (16.2%) compared to other religious groups, such as Christians (8.4%) or Hindus, Jews, Muslims, and other religions (less than 1%) (Pew Research Center, 2020). However, the transitional context of Vietnam has led to an interest in "Engaged Buddhist" practices in daily life as a spiritual movement to cope with insecurity, vulnerability, and a lack of trust in institutions and organizations (Vu & Gill, 2018; Vu & Tran, 2021).

### Data Collection and Analysis

We collected semi-structured interview data from individuals who described themselves as Buddhist and had a leadership or management role with responsibility for

**Table 1** Profile of respondents

Ref	Gender	Age	Role seniority	Managerial level	Organization unit	Industry
V1	M	50–55	> 10 years	CEO	Shareholder	Construction
V2	M	40–45	5–10	Managing Director	Marketing and Communication	Construction
V3	M	40–45	3–5	Project Leader	CSR	Business Consultancy Service
V4	F	50–55	> 10 years	CFO	Shareholder	Construction
V5	F	35–40	2–3	Head of Project Division	Investment and Sustainability	Finance & Investment
V6	M	40–45	3–5	Project supervisor	Marketing and Communication	Printing
V7	F	55–60	> 10 years	CEO	Shareholder	Pharmaceutical
V8	M	50–55	5–10	Deputy Director	Communication and Marketing	Education
V9	M	40–45	3–5	Head of PR Department	Communication and Marketing	Information Technology
V10	F	40–45	5–10	Managing Director	Marketing and Sustainability	Hospitality
V11	F	50–55	5–10	Country Manager	Human Resources	Food & Beverage
V12	F	50–55	5–10	Regional Manager	Human Resources	Manufacturing
V13	M	35–40	3–5	CSR Advisor	CSR	Construction
V14	M	35–40	2–3	Project Lead	CSR	Health Services
V15	F	50–55	5–10	Deputy Head	Marketing	Publishing
V16	M	40–45	3–5	Project Advisor	Communication and Public Relations	Telecommunication
V17	F	45–50	3–5	Strategy Advisor	Marketing and Communication	Construction
V18	M	55–60	> 10 years	CEO	Shareholder	Transportation

implementing CSR policies/initiatives from 2016 to 2018. We recruited 18 participants from across 15 organizations of different sizes, and across 14 different industries. The profile of our interviewees is shown in Table 1.

The participants were all Buddhist manager–practitioners who practised Buddhism both in their daily lives and in the workplace. Each interview was conducted in a private meeting room for about one hour at the participants’ place of work. We began the semi-structured interviews by describing to participants that we were interested in how they interpreted and negotiated the organizations’ CSR policy, and the challenges and tensions they experienced. Therefore, we located the interview within the field of micro-processes of CSR but allowed any normative connections between one’s spiritual tradition and CSR to emerge during the interview process. In other words, we did not explicitly probe the participants on how their spiritual practices influenced their actions and responses and allowed any possible connections to emerge spontaneously. Follow-up questions varied in each interview to allow us to more deeply explore issues that were of importance to each participant. The interviews were conducted and transcribed verbatim in Vietnamese by the second author and translated in English by a translation agency.

Template analysis was used to analyze the transcribed interview data. Our coding followed the approach developed by King (1998, 2004) which has gained traction in multiple disciplines, including management and organization studies (e.g. Burton & Galvin, 2018; Waring & Wainwright, 2008). Template analysis is a flexible type of thematic analysis that

emphasizes hierarchal coding but balances structure with flexibility to adapt it to the needs of a particular research study. In our coding, we proceeded as follows. First, we inductively investigated our interview data to identify themes in relation to CSR interpretations and practices and associated tensions. The template was continually modified during the inductive analysis phase. Where new themes emerged or other changes to the templates were made, previously analyzed interview transcripts were re-examined, and this iterative process continued *ad-finetum*. Second, we revisited the literature to identify an existing theory that could help us interpret our data and support the identification of integrative themes (King, 2004) that permeated the data set. At this stage, we identified that “justification work” using the EW framework (Boltanski & Thévenot, 2006) would be useful as a framework in which to interpret our themes. Third, by revisiting our themes through the lens of justification work we were able to translate the different tensions that Buddhist manager–practitioners experienced into the orders of worth by focusing on the EW definitions and key words shown in Appendix 1. Finally, we went back to the interview data and our inductive coding to identify how individuals’ Buddhist spiritual tradition—the inspired order—has been used or associated with their justification discourses as a form of “Buddhist justification work” by interacting with other orders of worth.

To attain transparency and reliability of the coding process, each interview transcript was coded separately one at a time by all three authors, and differences in coding were resolved through dialogue and discussion. We chose to code

the data ourselves because we recognize that coding can sometimes be reductive, and we wished to stay immersed in the experiences of participants in order to enhance the richness of the descriptions we produced. Our final template showing the links between our inductive coding and justification work is shown in Table 2.

## Findings

### Interplay Between the EW and the Buddhist Spirituality

In this section, we show how Buddhist manager–practitioners engaged with other orders of worth in the EW framework. The fundamental Buddhist principles are based on the Four Noble Truths (Sanskrit: *catvāri āryasatyāni*; Pali: *cattāri ariyasaccāni*) and the Noble Eightfold Path (Sanskrit: *āryāṣṭāṅgamārga*; Pali: *ariyo aṭṭhaṅgiko maggo*). The Four Noble Truths highlight that suffering exists due to greed, desire, and ignorance. To overcome states of “suffering”, the eight principles of the Noble Eightfold Path (right speech, right intention, right action, right view, right effort, right mindfulness, right livelihood, and right concentration) are guidelines. The main narrative of all Buddhist practices is to support practitioners and individuals to overcome ignorance by defeating excessive desires through stages of transformation that can lead to various forms of suffering. In order to do that, the eight principles in the Noble Eightfold Path serve as underlying assumptions in Buddhism. We found that our respondents primarily adhered to these truths and the principles that highlight affective relationships between oneself and other beings (the *inspired* order) when explaining their approaches to CSR implementation. The quotes below show the embeddedness of Buddhist principles in respondents’ orientations to CSR.

I follow the Noble Eightfold Path to guide my business decisions and approaches. I strongly believe that the right intention and right actions are closely related and are inseparable from CSR. Without the right intention and action for the community, CSR just sounds very instrumental to me. (V18)

You may think that most people think that as a business my main priority is to make money. Building as many commercial buildings as possible to maximize our influence and profit. But if that were my main purpose, I would not be a Buddhist practitioner. Making money is important, because it creates jobs for my employees and it can be used to support the community. However, running only after competitions, brands and profits reflect greed and suffering in Buddhism. (V1)

The principles of the Noble Eightfold Path (e.g. right intention, right action) affect how participants evaluate other moral principles. The example quotation of V1 indicates that promoting brand image for profit (the *market* and *fame* orders) can be understood as greed and self-desire, which translates into suffering in Buddhism. In other words, an overemphasis on the *market* order, which is often associated with the *fame* order, can easily turn into suffering.

When a business only knows how to run after profit at all cost and make it a priority, it forgets about long-term effects and can potentially suffer from it. (V10)

On the other hand, the *civic* order of worth is valued highly as it aligns more to the relational and social responsibility of being a Buddhist, and the enlightenment journey of Buddhist practice. For instance,

Being a Buddhist practitioner carries a mission to help the community. Part of the Buddhist practice is to show compassion to the community. Living is not just about fulfilling the need of yourself and your beloved ones, but to think about extending that fulfilment to help the community. (V8)

How you live and treat others defines you as a human. Being a human and being able to fulfil your responsibility always comes before being a Buddhist. Being a Buddhist further promotes humanistic values through right intention, right view, right effort and right livelihood. (V18)

Respondents sometimes valued economic ends (the *market* order), as long as this can be effectively used as a resource for other social purposes. In Buddhism, the *market* order can therefore be regarded as a form of skilful means:

Profit is a useful resource to help others. Utilizing your resources for the common good is part of the Buddhist practice and part of the right livelihood that Buddhist practitioners live by. (V13)

Money for me is a skilful means. It does not end with making money and profit, it is about how you use that as a useful resource. (V11)

By referring to profit as a resource, participants considered resources to be a crucial skilful means for their practice. Skilful means (*upāya*) is a technique that the Buddha used to respond to the complex and dynamic contexts of his audiences (Schroeder, 2004). The fundamental principle behind any chosen skilful means is to respond to contextual variations.



**Table 2** Coding template

Illustrative quotes	Themes		Aggregate dimensions
<ul style="list-style-type: none"> <li>□ [...] running only after competition, brand and profit (market and fame orders) reflects greed and suffering in Buddhism. (V1)</li> <li>□ When a business only knows how to run after profit (market order) at all cost and make it a priority, it forgets about long-term effects and can potentially suffer from it [...] (V10)</li> </ul>	The market and fame orders as suffering		Buddhist Interpretation of the EW (i.e. Interplay between the inspired order and other orders of worth)
<ul style="list-style-type: none"> <li>□ Being a Buddhist practitioner carries a mission to help the community (civic order). Part of the Buddhist practice (inspired order) is to show compassion to the community (civic order). (V8)</li> <li>□ Being a Buddhist (inspired order) further promotes humanistic values (civic order) through right intention, right view, right effort and right livelihood (civic order). (V18)</li> </ul>	The civic order alignment with Buddhist principles		
<ul style="list-style-type: none"> <li>□ Profit is a useful resource (market order) to help others (civic order). Utilizing your resources for the common good is part of the Buddhist practice and part of the right livelihood that Buddhist practitioners live by. (V13)</li> <li>□ Money (market order) for me is a skilful means. It does not end with making money and profit, it is about how you use that as a useful resource (market order). (V11)</li> </ul>	The market order as skilful means		
<ul style="list-style-type: none"> <li>□ I will weigh the social benefit we aim to bring in the long-run like building new schools in poor villages to help children improve education (civic order) against the costs associated with lobbying and bribery and their consequences [...] (V4)</li> <li>□ [...] However, we all know the karmic consequences associated with such motives. You may not see it now, but future generations, including our grandchildren can be seriously affected (domestic order). (V2)</li> </ul>	Prioritising the civic and domestic orders	Justification based on karmic reasoning	Compartmentalizing work
<ul style="list-style-type: none"> <li>□ [...] As long as our intent is valid and the outcomes of our actions bring benefit for the community (civic order), the sacrifice we make with our actions are somewhat justified [...] (V14)</li> <li>□ I am really reluctant to be involved in CSR initiatives with deliberate intentions to promote organisational image (fame and market orders) [...] after that project was successfully promoted in the media (fame and market orders), our company left the centre to the local authorities without any follow up or further funds. (V5)</li> </ul>	Constant negotiations among the intention, the act, and its outcomes		
<ul style="list-style-type: none"> <li>□ What's important for me is how to design CSR practices that can improve my company's image (fame order) and with the profit (market order) we earn by improving our image (market and fame orders), it become resources to deliver benefits for the community (civic order). It is like an ongoing investment where resources are utilized to their best benefits. (V9)</li> <li>□ [...] being influential can be really useful (fame order). If we can show that we can make a huge impact on the community (civic order) with proactive and effective CSR practices, other businesses may follow and learn from us [...] (V3)</li> </ul>	Justification based on the basis of skilful means		
<ul style="list-style-type: none"> <li>□ Some of the CSR standards we tried to adopt by consulting with CSR experts from Europe (industrial and fame orders) were not practical in the country (domestic order). Even today, many standardized CSR practices are unrealistic. (V3)</li> <li>□ [...] International standards (industrial and fame orders) sometimes do not make sense in the local context (domestic order). What I am saying is that some standards need to go through a process of localization to attain alignment with local conditions (domestic order). (V6)</li> </ul>	The needs for localizing global CSR standards	Justification based on the basis of skilful means	Contextualizing work
<ul style="list-style-type: none"> <li>□ When you ask Vietnamese people about environmental responsibility (green order), some may just say why bother when there are many people are struggling to make ends meet. So for many firms, employee well-being is what needs to maintained (civic and domestic orders). (V10)</li> <li>□ Social sustainability (civic order) in our context is more important than environmental sustainability (green order). (V18)</li> </ul>	Prioritizing the civic and domestic order over the green order		

## Buddhist Business Practitioners' Responses to the Tensions: Two Types of Justification Work

### Compartmentalizing Work: Justification Based on Karmic Reasoning

Participants justified their approaches to deal with tensions in CSR through compartmentalizing their approaches to CSR implementation and negotiating among them. We call this *compartmentalizing work* as it influences how our respondents morally justify their approaches to CSR in a conflict situation. This involves decomposing an object into its three moral foundational elements—motives, actions, and outcomes—and compromising among them in a way that involves choices between empathetic and non-empathetic attitudes. Such types of justification work were guided by participants' karmic reasoning based on the theory of karma in Buddhism. In Buddhism, karma is defined as “the belief that the total effects of a person's intentions during the successive phases of the person's existence will determine the person's destiny” (Levy et al., 2009, p. 39). Three elements determined karmic consequences: the intention or motive, the act, and completion and outcomes of the final states of the act. The negotiation takes place in how karmic consequences include those for oneself and others, as well as both individual and collective karma (Garfield et al., 2015, p.297). In our case, we saw that within the compromise process, the *civic* and *domestic* orders of worth were prioritized. For instance,

I will weigh the social benefit we aim to bring in the long-run like building new schools in poor villages to help children improve education against the costs associated with lobbying and bribery and their consequences. At the end of the day, I have to raise the question in our board meeting whether is worth paying for both social initiatives at the exchange of contributing to the non-transparent nature of the country's system. (V4)

[...] We are a construction company, which means that we can easily pollute the surrounding area if we ignore our social responsibilities with the local community or easily use lower cost materials for financial reasons. However, we all know the karmic consequences associated with such motives. You may not see it now, but future generations, including our grandchildren can be seriously affected. (V2)

Positive motives and social outcomes were emphasized as essential conditions to foster participants' willingness to initiate CSR in challenging conditions, even when it involved socially negative actions, such as bribery.

To get the business running and to make sure that our project to build local businesses support and provide job opportunities for local people and the minorities can be approved, unfortunately, we cannot just adhere to commonly good practices of implementing CSR. It sometimes involves lobbying and other bribery-related

small initiatives to get projects approved. While it may seem unethical, our motive and the outcome for the community is more important. As long as our intent is valid and the outcomes of our actions bring benefit for the community, the sacrifice we make with our actions are somewhat justified. At the end of the day, it is a personal sacrifice against our own values in exchange for larger social responsibilities. Being flexible and skilful is important in this transitional context. (V14)

The above participant relied on karmic reasoning to justify a more flexible approach to engaging with CSR initiatives in Vietnam rather than a context-insensitive approach. Our interviewees were also cautious of the motive involved to generate positive outcomes. CSR initiatives that are developed from ingenuine motives or with instrumentalized motives—arising from emphasizing the *market and fame* orders—did not generate empathy or a willingness to engage with CSR even if it involves broader community benefits aligned to the *civic* order. For example,

I am really reluctant to be involved in CSR initiatives with deliberate intentions to promote an organizational image. Even though some of those activities may seem beneficial to the community like how we at first built a training centre for minorities to allow them to learn craftsmanship and other skills to improve their capabilities to earn their living, however, after that project was successfully promoted in the media, our company left the centre to the local authorities without any follow-up or further funds. (V5)

These sorts of instrumental motives can be very harmful. In the context of Vietnam, engagement with CSR within businesses has been criticized for being symbolic because of the spirit of pragmatism (Vuong, 2014). Many businesses, according to our participants, are just “ticking the box” in terms of introducing or implementing CSR practices in organizations, which has aroused much criticism and scepticism of CSR in Vietnam. A respondent highlighted that such instrumental CSR motives can be troublesome in the long run, particularly in the low-trust transitional context of Vietnam:

Sad as it is, the lack of trust within the society due to weak legal systems in the country has facilitated instrumental CSR orientations. People have become more sceptical of the promotion of CSR, which can be extremely challenging for us and other organizations, who have genuine social pursuits in our CSR implementation. (V17)

Therefore, several individuals we interviewed emphasized the importance of other orders of worth—*civic* and *domestic* orders—over the *market* and *fame* orders, based upon

karmic reasoning. As such, for Buddhist practitioners, karma is the fundamental underlying assumption fostering long-term CSR thinking. For instance, one respondent admitted that there were tensions between a short-term view and a long-term view in CSR initiatives in his organization, but he chose a long-term approach based on his appreciation of karmic consequences. He stressed that the means and ends need to be justified by the “law” of karma when distinguishing between what should be achieved now in exchange for future consequences. No matter how effective and innovative those means can be, they need to be considered with relevant karmic consequences in the long run.

[...] Obviously, such projects [building libraries and innovating infrastructure for Northern villages] not only bring us profit but also help us to promote our company’s image in helping local communities. Now, these projects sometimes are not monitored closely by the local authorities and we can just use low quality materials to lower the cost or speed up the construction. So, with that motive, we can actually harm the local community in the long run by providing low quality products. [but we don’t do that.] (V2)

#### Compartmentalizing Work: Justification on the Basis of Skilful Means

Compartmentalizing work based on skilful means can be associated with other orders of worth depending on how the participants contextualized their situation. For instance, some of our respondents highlighted skilful means as an approach to compromise among potentially conflicting orders of worth. They acknowledged the societal and environmental elements of CSR could be costly and saw potential conflicts between these orders of worth. For example,

I always support CSR initiatives embracing social values. However, as a big hospitality company with many chains across the country, I also understand that shareholders have their priorities. For example, even a suggestion to change one of our products into an environmentally-friendly one can cost jobs of many people in some regions and projects, not to mention major decisions in implementing CSR activities with a larger scope. (V10)

Respondents regarded the *market* and *fame* orders as “resources” to deliver CSR practices, which can reinforce civic values, emphasizing that the market and fame orders can be a skilful means. In other words, they reframed the *market* and *fame* orders as “resources” in order to promote the *civic* order.

Being a Buddhist is nothing like turning away when there is a challenge, but to deal with it skilfully. Most

organizations just care about earning profit. What's important for me is how to design CSR practices that can improve my company's image and with the profit, we earn by improving our image, it becomes resources to deliver benefits for the community. It is like an ongoing investment where resources are utilized to their best benefits. (V9)

[...] However, I am guided by Buddhist values. Let's be honest, we cannot initiate CSR activities without the needed funds. (V11)

To avoid an over-attachment to the *market* and *fame* orders, Buddhist practitioners emphasized the need to follow skilfully the guidelines of the Noble Eightfold Path to eradicate suffering caused by greed and ignorance and utilize the *market* and *fame* orders to develop the *civic* order.

At the end of the day, the most important thing is that the funds we generate are useful to support communities, we are delivering the promises we made, having the right intention, right action and right livelihood. (V5)

[...] being influential can be really useful. If we can show that we can make a huge impact on the community with proactive and effective CSR practices, other businesses may follow and learn from us [...] (V3)

### Contextualizing Work: Justifications of the Needs for Localization on the Basis of Skilful Means

We also found that the participants compromised between the three components of karmic reasoning through contextualizing the moral foundations of their choices. **Contextualizing work** refers to the skilful adaptation and negotiation of CSR policy based on the notion of skilful means. Skilful means in Buddhism is a distinctive technique. The Buddha demonstrated the Dharma<sup>3</sup> in a type of karmic reasoning, with a variety of delivery forms known as skilful means (Kern, 1989; Lindtner, 1986). Skilful means can offer a technique to transfer and transform practices appropriately, flexibly, and practically in ways that respect organizational and individual differences, rather than as a one-size-fits-all practice. As highlighted by the following respondent, without context sensitivity, CSR practices can be instrumentalized in a way that promotes the *fame* and *market* orders rather than promoting the *civic* order:

CSR activities needs to be skilfully implemented and should be considered to be skilful means. Without context-sensitivity, many people will just read CSR activities as instrumental ones to promote organizational images rather than bringing benefit socially. (V3)

The Buddhist practitioners in our study stated that there were significant tensions in trying to adapt global CSR standards in the contemporary context of Vietnam. It was crucial to be context sensitive and adaptive in a way that made sense in Vietnamese culture and traditions (the *domestic* order) rather than following rigid standards (the *industrial* order) that embodied Western values and traditions, which are more renowned globally (the *fame* order). These tensions were acknowledged through reflection on failed experiences. A senior manager pointed out this tension when explaining a failure to apply global CSR standards in Vietnam.

We failed because we tried too hard trying to accommodate standardized CSR practices in our company and promote such practices to our customers. Some of the CSR standards we tried to adopt by consulting with CSR experts from Europe were not practical in the country. Even today, many standardized CSR practices are unrealistic [...] like relying on environmentally friendly materials... (V3)

Our respondents highlighted how adhering to CSR standards (the *industrial* and *fame* orders) to promote environmental responsibilities (the *green* order) was unrealistic in the context of Vietnam. Given the importance of *contextual adaptation of CSR practices* in the Vietnamese context, some Buddhist practitioners compromised global CSR standards (the *industrial* and *fame* orders) by contextualizing them to fit into the local context (the *domestic* order), which they belong. One respondent compromised global CSR practices and justified that her organization was not fully adopting global CSR standards. She claimed that the non-adoption of CSR standards in her organization reflected a long-term, context-sensitive process of transformation to avoid a short-term quick fix to meet standards that were considered a luxury and that may not work in the developing transitional context (the *domestic* order).

[...] International standards sometimes do not make sense in the local context. What I am saying is that some standards need to go through a process of localization to attain alignment with local conditions [...] yes it takes time and effort, and we may not see outcomes straight away, but these are necessary steps to build up a strong basis for CSR initiatives, especially when it is still considered a luxury in the country. It needs to be implemented as skilful means mindful of the hidden agendas in our transitional economy. (V6)

A further participant remarked on the importance of contextual adaptation and the prioritization of *civic* and *domestic* orders over the *fame* and *industrial* orders:

<sup>3</sup> Dharma refers to Buddhist teachings.

We are selective in localizing CSR practices. For us, it makes more sense to invest in enhancing education and poverty reduction. It is more useful compared to following [globally standardized] sustainable practices that only benefit the firm's image. (V4)

According to V4, following global standards for CSR practices (the *fame* and *industrial* orders) runs the risk of instrumentalism and does not add value to social needs (the *civic* order), particularly in the transitional context of Vietnam (the *domestic* order). Enhancing education and reducing poverty were considered to be more crucial given the transitional context (Vu & Tran, 2021).

As our respondents highly value practical well-being in their local communities (the *domestic* and *civic* orders), we found contextualizing work that focuses on sensitivity to a given situation led them to justify their de-emphasis of the *green* order.

[...] To be honest, in Vietnam recycling is a big issue. We do not have proper recycling centres. To invest in it is a long-term plan that requires efforts from the government as well. So, to strategize green approaches in our company is costly and would affect our profit that could have been used to promote employee well-being, which is more important in the context of Vietnam. (V6)

When you ask Vietnamese people about environmental responsibility, some may just say why bother when many people are struggling to make ends meet. So, for many firms, employee well-being is what needs to be maintained. (V10)

In the above examples, we see how Buddhist manager-practitioners' prioritized the *civic* and *domestic* orders over the *green* order and compromise on actions that encourage environmental sustainability in return for an outcome of social sustainability, reinforcing the idea that actions need to be context sensitive to the outcome.

We saw a continued emphasis that collective social benefits (the *civic* order) in the local context (the *domestic* order) cannot be compromised. They justified their de-emphasis of the *green* order by highlighting Vietnam's contextual situations, which consist of locally attached collective interests and home-based benevolent issues. They perceived the green order as a luxury that could lead to ineffective and unbeneficial outcomes which, in turn, could be a form of suffering. The two representative quotes below show how our respondents justified a lack of engagement with environmental sustainability practices (the *green* order) by emphasizing what the Vietnam society need for Vietnamese interests and well-being (the *civic* and *domestic* orders) when implementing CSR.

Clearly, the transitional developing context of Vietnam plays an important role in shaping individuals' awareness over environmental issues as there are more urgent demands that need to be addressed first as stated by respondent (V10).

Social sustainability in our context is more important than environmental sustainability. (V18)

## Discussion and Implications

Our study advances a deeper understanding of how an individuals' spirituality engages with various tensions arising from CSR implementation, and how these normative commitments shape and influence how individuals experience tensions. By situating our theorization within a micro-exploration of the EW framework (Boltanski & Thévenot, 2006 [1991]), we explore how Buddhist manager-practitioners negotiated the implementation of CSR policies, and we developed a fine-grained analysis of the types of justification work they engaged in when dealing with tensions.

Through an analysis of Buddhist manager-practitioners' moral legitimation processes, our findings elucidate how Buddhist manager-practitioners relied upon the normative commitments and principles of Buddhism—the *inspired* order of worth—when faced with challenges and tensions in organizational life. However, we also show how our respondents entwine their spirituality with other orders of worth to justify their claims and actions. In other words, we show how the inspired order influences and interacts with other moral orders when engaging in CSR.

Our study makes a number of important contributions. First, our study advances scholarship relating to the EW framework by providing a deeper understanding of how the inspired order that relates to Buddhist practice interacts with other orders of worth. Unlike several studies that address the dominance of the "market order of worth" over other orders of worth due to the commodification of CSR (Demers & Gond, 2020; Nyberg & Wright, 2013), our analysis of Buddhist practitioners in CSR implementation reveals the moral multiplexity of CSR (see Bansal & Song, 2017; Gond & Moser, 2021; Shin et al., forthcoming). Beyond showing different moral worlds in CSR, our analysis unpacks the extent to which the inspired order—spirituality—is involved in compromise-making and negotiation around CSR tensions by interacting with other orders of worth in CSR practices.

Our second contribution extends prior scholarship on justification work (e.g. Cloutier et al. 2017; Demers & Gond, 2020). Our findings highlight that the entwinement of different orders of worth involves a process of negotiation and compromise by individuals. In particular, our findings demonstrate the role of spirituality as a source of justification work. We deepen existing literature by theorizing two

types of justification work: *compartmentalizing work* and *contextualizing work*, as shown in Table 3. These forms of justification work are based on two fundamental Buddhist principles: *karmic reasoning* and *skilful means*.

The first kind of justification work we theorize is *compartmentalizing work* whereby Buddhist manager–practitioners justified their approaches to interpreting and negotiating CSR policies based on *karmic reasoning* by compartmentalizing an object into its three moral foundational elements: motive, action (means), and outcome. Following this kind of cognitive decomposition, our participants compromised among them in a way that involved choices between empathetic and non-empathetic attitudes and actions. It helped them evaluate the moral values of each element, and whether or not to compromise. For instance, our participants—without exception—prioritized the moral principles of motives and outcomes based primarily on the civic order over the principle of actions (means). Thus, when they perceived that their CSR policy’s motives were instrumental (e.g. aligned to the *market* and *fame* orders) and de-emphasized or ignored societal benefits (the *civic* order) and disadvantaged future generations (the *domestic* order), they morally disengaged from participating in CSR policy implementation—e.g. they considered this “bad karma” and adopted a non-compromising approach and prioritized the *inspired order* as a way to morally disengage (see, for example, Moore, 2008). In contrast, where the motive of CSR was moral and the collective social benefits of CSR were high, our participants morally engaged—even when it required them to engage in “unethical” actions (means). For instance, we found examples of participants’ engaging in acts of political lobbying and bribing officials to secure approval for a project that would greatly benefit the local community. This could be interpreted as aligning CSR actions to the market order, so long as the interests of the civic order are protected as a CSR outcome. Using karmic reasoning to

compartmentalize work, therefore, guided our participants to compromise on actions (means) in cases when the motive was perceived as moral and the outcome had a collective social benefit.

The second Buddhist principle used by participants to compartmentalize work was *skilful means*. Skilful means recognized that economic resources could generate “good karma” so long as they were used skilfully to generate collective social benefit. This idea was demonstrated by one participant who narrated an example that collective social benefits are often unable to be realized unless appropriate “resources” are directed towards achieving them. The role of business, therefore, was argued to generate resources and to use that resource skilfully to deliver social outcomes. In the narrative of the participant, the action of pursuing brand image (the *fame* order) and profits (the *market* order) that leads to excess financial resource generation can be justified so long as the motive is moral, and those resources are deployed in a skilful way to maximize collective social benefit (the *civic* order).

Moral compartmentalization is exacerbated by many work organization contexts. Brophy (2015) argued that in business contexts that advance economic interests, spiritual individuals are often forced to compartmentalize their deeply held values and identity to resolve workplace tensions. Compartmentalization consists of fragmenting aspects of one’s life into exclusive categories (e.g. Rozuel, 2011; Wilcox, 2012) and much of the existing literature has remarked upon how individuals utilize compartmentalization to serve individualistic rationalization (e.g. Johnson & Buckley, 2015; Lowell, 2012; Rozuel, 2011). Our study highlights, however, that compartmentalization need not be used solely to serve individualistic aims (see also Burton & Vu, 2020; Vu and Tran 2019). When the motives and ends were perceived as honoring the civic order, practitioners were able to convince themselves that their actions (means) represented *good*

**Table 3** Two types of Buddhist justification work

Types of justification work	Themes	Worlds/EW interpretation
<p><i>Compartmentalizing work</i> Basis: Karmic reasoning and skilful means Definition: the influence of compromise among motives, actions and outcomes of CSR</p>	<p>Karmic reasoning: (1) Emphasis on the civic and domestic orders in outcomes (2) Negotiations among the intention, the act, and outcomes Skilful means: (1) Resolving the tensions between the civic order and the market/fame orders through skilful means</p>	<p>The inspired order provides the bases for the moral foundation of CSR dynamics Within the influence of the inspired order, the civic (and domestic) orders are superior to other moral foundational elements Motives and outcomes of CSR are non-compromised; the means, on the other hand, are subject to justification utilizing karmic reasoning</p>
<p><i>Contextualizing work</i> Basis: Skilful means Definition: Skilful compromise and adaptation of CSR for contextual practicality</p>	<p>The needs for localizing global CSR standards Prioritizing civic and domestic orders over green order</p>	<p>Focusing on what is working well and what matters in a given context (the domestic and civic orders) is skilful means. Through this work, less contextually sensitive values (e.g. the green order) can be compromised</p>

*collective karma*, even if that entailed unethical interpretations and “dirty hands” through engaging in the *market* and *fame* orders (see Badaracco, 1997). Thus, our elaboration of compartmentalizing work also advances the existing moral compartmentalization literature by highlighting how compartmentalization can be shaped by the inspired order to serve social ends.

The second kind of justification work we found was **contextualizing work**, based on the Buddhist principle of *skilful means*. While compartmentalizing work illustrates that Buddhist practitioners’ perceive benevolent motives and civic outcomes are unshakeable commitments shaped by the Buddhist tradition, actions (means) can be flexibly compromised in a contextually sensitive way to achieve those commitments. Our findings suggest that actions (means) are subject to negotiation and compromise; however, these acts must be skilfully determined by accounting for the context of the situation at hand. Contextualizing work reveals how an individuals’ justification work is located at the level of action (means) and significantly influences how individuals’ compromise among different values when implementing CSR. Contextualizing work based on skilful means leads individuals to focus on what is working and realistic in a given situation—a kind of contextual pragmatism—rather than adhering to unrealistic or idealistic expectations. For instance, some Buddhist manager–practitioners compromised on actions (means) that were contrary to environmental sustainability (the *green* order) in return for an outcome of social sustainability in their local context (the *civic* and *domestic* orders) using an understanding guided by Buddhist principles. This kind of contextual pragmatism is captured in our examples where participants narrated how there is limited awareness in Vietnam in relation to green issues, and that there are more contextually pressing issues to do with social inequality. Likewise, our findings also highlighted examples where our participants shaped well-known global CSR standards for the local Vietnamese context to make it more adaptable, realistic and feasible, such as more emphasis on poverty reduction through supporting the construction of schools to support poor communities compared to investment in less urgent issues, such as recycling and green practices. Interestingly, our participants often reframed the *green* order as a context-insensitive global CSR practice that fails to account for local community needs (the *domestic* and *civic* orders).

Whereas many spiritual traditions rely upon near-universal principles that are justified independently of their context, Buddhism explicitly incorporates the idea that circumstances and context should be taken into account when taking moral action (Chu & Vu, 2021; Vu, 2021), mirroring the idea that context influences decision-making (e.g. see Kelley & Elm, 2003), and the wider discourse in business ethics about the relationship between normative principles and the contextual

facts of a particular case (Buckley, 2013). This contextual feature of Buddhism highlights how the issue of “truth” or a notion of definitive right or wrong interpretation is impossible in a particular context as there are multiple and different criteria for evaluative judgement that are more pragmatic and functional rather than propositional (Schroeder, 2011). This is similar to Badaracco’s (1997) observation that truth is a process, whereby individuals are engaged in a process of continually and subjectively negotiating the values that they hold and act upon in response to changes in context (Brigley, 1995; Crane, 1999). Buddhism adheres to the idea that normative inquiry must take a contextual approach and rejects establishing any fixed evaluative criteria (Schroeder, 2004). Thus, Buddhist teaching reaffirms how truth values are only relative to the context of assessment and how any notions of right and wrong have contextual extensions reflecting moral relativism (Brogaard, 2008). In our case, an individuals’ perspectivalism (Brogaard, 2008) in CSR work was guided by a process of negotiation of what they perceived as truth in the given circumstance.

Thirdly, our study contributes to extant CSR studies that focus on CSR tensions and micro-level analysis. Our study particularly responds to Hahn and colleagues’ (2018) call for studies that explore normative approaches to tension negotiation in CSR (Gond & Moser, 2021; Hahn et al. 2018). We show how an individuals’ spirituality shapes an approach to negotiating various tensional situations arising from CSR implementation. Our findings show how the normative commitments of spiritual traditions shape and influence how individuals experience tensions arising from the competing commitments of their tradition and the “prescribed” normativity of organizational life. Prior studies on tension dynamics in CSR have identified various types of tensions at an organizational level and its related sociological dynamics (Feix & Philippe, 2020; Hahn et al. 2015; Hoffmann, 2018; Van Bommel, 2018); thus, many emerging CSR studies have called for more micro-level analysis to fill the gap in the literature (Aguinis & Glavas, 2012; Carollo & Guerci, 2018; Gond & Moser, 2021; Gond et al., 2017b). Within micro-CSR studies, our study has also begun to bridge the psychological–sociological perspectives in micro-CSR by investigating how intra-individual mechanisms, such as spirituality entwine with other sociological and institutional orders of worth to shape interpretive evaluation processes related to CSR (Gond et al., 2017b).

## Practical Implications

In terms of practical implications, our study points to several potential CSR-related tensions that Buddhist practitioners experience and that organizations need to consider. First, while many (if not all) spiritual (and religious) traditions provide moral normative content that shapes the moral

behavior of its followers, this can often come into conflict with the prescribed normativity of the organization, resulting in individuals' having to negotiate tensions and compromise among them. This may lead to possible alienation and uncomfortable experiences. In a study on UK Quakers, for example, Burton and Vu (2020) showed how the resulting moral dissonance can lead to non-conformist behavior and even exiting the organization. In this study, Buddhist practitioners engaged in often painful justification work in justifying "unethical" actions (means) to attain collective social benefits through CSR outcomes. Therefore, while spiritual expressions and CSR both embed normative and moral commitments, it is too simplistic to suggest that when spiritual practitioners engage in CSR, there is a shared normative foundation, despite the oft-cited normative content of CSR work. Second, from the perspective of leaders and managers, employing spiritually expressive employees for CSR implementation may not be a win-win as some studies seem to imply. It can be problematic, as spiritual practitioners often hold strong normative commitments that are often held in tension to organizational commitments. This can result in non-conformism. Finally, CSR policy implementation often requires resolving tensions between competing demands of stakeholder groups and individuals. Our study shines a light on how the different normative content of different spiritual, religious, and secular traditions can yield surprisingly different motivations, attitudes, and behavior. Reductively assuming that because an individual is "spiritual", she would disengage from "unethical" actions is misguided. This may shine a light on studies that have found a relationship between religion/spirituality and unethical behavior (Alshehri et al. 2020; Zhang, 2020). Our study shows how a deeper understanding of the normative content of different traditions would greatly enhance this stream of scholarship.

## Conclusions

### Conclusions and Avenues for Future Studies

Our findings have highlighted that personal moral attachments (e.g. religiosity, ideology, or spirituality) can mediate responses to tensions arising from CSR implementation.

However, our study is not without limitations. By examining the context of Vietnam, our study is highly contextualized. We have also examined a spiritual tradition with a distinctive normative content, which may also indicate that there could be other spiritually oriented justification work. Future studies may benefit from examining other spiritual (or religious) traditions to see how the inspired order influences justification work in CSR implementation in comparison to the two types of justification work from our Buddhist practitioner case. Moreover, future studies can explore other institutional settings to see whether Buddhist manager-practitioners there face the same or similar tensions and engage with the same types of justification work. Existing streams of CSR literature (Kang & Moon, 2012; Matten & Moon, 2008) has shown the importance of different CSR contexts across the world. Even though our study focused upon the micro-level, the participants in our study were bounded by the Vietnamese CSR context; thus, we call for more studies that explore Buddhist justification work in different settings.

Our study relied on participants' discursive justifications, which include aspirational talks about what they are willing and not willing to do (Christensen et al., 2013). Within organizational dynamics, the extent of their moral engagements with perceived tensions in CSR may not necessarily turn out to be their actual engagement. Future research can build upon the performative role of such moral engagements and justifications into focus. Moreover, our study focused on general managers that planned and implemented CSR policy within organizations, rather than dedicated CSR managers as "professionalized" CSR positions are rare in Vietnam. However, a growing number studies have indicated that professionalized "CSR managers" or "sustainability managers" in advanced countries experience particular tensions related to their position (Carollo & Guerci, 2018; Ghadiri et al. 2015; Nyberg & Wright, 2013). Further studies could specifically focus on the moral and normative commitments of CSR professionals and how they use them to justify their CSR approaches and their professional identity.

## Appendix 1: Narrative Descriptions of Seven Orders of Worth (Common Moral Worlds) and the List of Semantic Markers Used for Each

Description of each world	Keywords for analysis
<p><b>The Inspired World</b></p> <p>The realm of creativity and ‘art’. In this world, what is most valued is that which is passionate, emergent, spontaneous, inspired. It is one’s own creative journey, with its ups and downs, its moments of elation and subsequent feelings of doubt and suffering, is what life ‘is all about’: an adventure, an endless horizon of mystery, and discovery. The journey is the end, not the means. Moments of ‘genius’ are unpredictable and unexpected: they appear in flashes and sparks. Actors in this world are repulsed by habit and shun routines. They dream, imagine, take risks, and ‘live.’ It includes a non-divine model for creation and internal transformation.</p>	<p>Anxiety of creation, passion, dream, fantasy, vision, idea, spirit, religion, unconscious, emotional, feeling, irrational, reflex, invisible, un-measurable, magic, myth, ghost, anthroposophy, super-human beings, affective relationships, warmth, creativity, escapism, intuition, fantastic, dreams, memories, wacky, marginal, unique, flower, grow, desires, possibility, ideology.</p>
<p><b>The Civic World</b></p> <p>The realm of duty and solidarity. In this world, what is valued is that which is united, representative, legal, official, free. Individuals in this world accede to worth by freely joining and being part of a collective, their individual will be subordinated to the general will, that which seeks the common good, the good of all. Leaders are elected and valued because they represent the aspirations of the masses. To place individual interests ahead of collective interests is panacea in this world. One for all, and all for one.</p>	<p>Collectives, collective will, legal, rule, governed, official, representative, common objectives, unitary concept, participation, rights and obligations, solidarity, moral beings, democratically, legislation, formality, code, statement, organizational goals, membership, mobilization, unification, freeing people form selfish interest, escape from chaos (division) and isolation, aspiration to civil rights, renunciation of the particular, transform interests of each into a collective interest, gathering for collective action, exclude, join, assemble, association, recruiting, extending, active mobilization, liaising, constant contact with organization, the legal text, republic, state, democracy, assembly, movement, election process, consultation, corporatism, rules, law, legal and formal steps, actions, processes, decisions and orders, community, political activism, citizen action, debate, state-run, equality, consensus.</p>
<p><b>The Domestic World</b></p> <p>The realm of the ‘family’ in its symbolic sense. In this world, what is valued is that which is firm, loyal, selfless, trustworthy. Hierarchy and tradition play central roles. Superiors are informed and wise and must care and nurture those who are lower in the hierarchy. Great importance is attached to one’s upbringing, as upbringing and good manners reflect where one ‘comes from.’ The priority of actors in this world is on preserving, protecting and nurturing the unit (family, guild, group, etc.) to which one belongs, as without this unit, one is nothing.</p>	<p>Engenderment, tradition, generation, hierarchy, leader, benevolent, trustworthy, honest, faithful, determination of a position in a hierarchy, inscription of signs of worth (titles, heraldry, clothing, marks), punctuality, loyalty, firmness, honest, trust, superior, informed, cordial behavior, honest, trusting, good sense, leaders, family, rejection of selfishness, duties (even more than rights), loyal, harmony, respect, authority, subordination, honor, shame, hierarchy, cooperation, celebrations, family ceremonies, responsibility, transparency, duty, task, home, safety, network, caring, belonging, values, wellbeing.</p>
<p><b>The Market World</b></p> <p>The realm of money and the market. In this world, what is valued is rare, expensive, valuable, profitable. The law of the market prevails, and actors deemed worthy are those who know how to take advantage of it and reap its rewards (e.g. wealth). Wealth is an end, and individuals with dignity in this world are ‘detached from the chains of belonging and liberated from the weight of hierarchies.’ This gives them the ability to judge market opportunities objectively, unemotionally and thus ‘win.’</p>	<p>Competition, rivalry, value, saleable, interest, love, desire, selfishness, market, wealth, luxury; opportunism, liberty, opening, attention to others, sympathy, detachment, distance, possess, contract, deal, price, money, benefit, result, competition, management, conversion, calculation, finance, payment, wages, oligopoly, monopoly, commerce, price, politics, saving, margin, asset, ownership, demand, supply, economy, production, millionaire, winner, competitors, client, buyer, salesman, independent worker, employee (worker), buy, get, sell, economically, business, costs.</p>
<p><b>The World of Fame</b></p> <p>The realm of fame and popularity. In this world, what is valued is that which is visible, famous, influential, fashionable, recognized. The worth of actors is determined by the opinion of others. To be banal, unknown or forgotten is shameful. An ‘undiscovered’ genius is a contradiction, as a genius cannot be genial if not known. Any and all means for achieving fame and recognition are sought after and legitimate.</p>	<p>Public opinion, public, audience, public attention, reputation, desire to be recognized, public debate, boycott, public pressure, public legitimization, opinion leader, journalist, PR agent, sender, receiver, media contact, communication strategy, banner headlines, reporting, standard, personality, advertising, brand, message, campaign, recognition, camouflage, public image, persuasion, influence, propaganda, promotion, mobilization, down playing, misleading.</p>



Description of each world

### The Industrial World

The realm of measures and efficiency. In this world, what is valued is precise, functional, professional, productive, efficient, useful. A world where technological objects and scientific methods take center stage. Optimization and progress are noble pursuits. All forms of “waste” are frowned upon. Actors in this world are professional, hardworking, focused and thorough. Perfection is to be found in the optimally functioning system (whether mechanical, technological or human).

### The Green World

The realm of environmental friendliness and harmony with the ecosystem. In this world, what is most valued is not only environments but also a sustainable relationship between nature and human beings. The prioritized objects in this world are pristine wilderness and a healthy environment, as well as habits approved of as ecological by environmentalists or ecologists. The journey in this world is to sustain nature as it is for the next generations to enjoy as long as possible.

Keywords for analysis

Efficiency, performance, future, functional, predictability, reliability, motivation, work energy, professionals, experts, specialists, operator, person in charge, means method, task, space, environment, axis, direction, definition, plan, goal, calendar, standard, cause, series, average, probability, variable, graph, time models, goals, calculation, hypothesis, solution, progress, dynamic control (security, opposite of risk), machinery, cogwheels, interact, need, condition, necessary, integrate, organize, stabilize, order, anticipate, implant, adapt, detect, analyze, determine, measure, formalize, standardize, optimize, solve, process, system, trial, setting up, effectiveness, instrumental action, operational, methodology, indicators, robust, rigorous, reporting, objectives, productivity, impact, results, accountability.

Environment, influence or danger on environment and human beings, ecological, environmental protection, protection of the nature, plants, climate, environmental pollution, water pollution, waste, rescue of the planet, sustainability, protection of nature, protection of water, fauna and health, adaptation, drought, river basin, groundwater, aquifers.

The description of the six worlds is derived from Cloutier and Langley (2013) and (2017) after Boltanski and Thévenot (1991, pp. 159–211, 2006), Patriotta et al. (2011) and Friedland and Arjalès (2017), the description of the green world noted (\*) is derived from Lafaye and Thévenot (2017 [1993]). Keywords for each world—except the green world—are from Cloutier and Langley (2017, p. 124), and the keywords for the green world are from Passeti and Rinaldi (2020)

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## Declarations

**Conflict of interest** There is no conflict of interest.

**Ethical Approval** This article does not any studies with animals performed by any of the authors. However, humans were involved in this study for an interview. All procedures performed in studies involving human participants were in accordance with the ethical standards of the institutional and/or national research committee and with the 1964 Helsinki declaration and its later amendments or comparable ethical standards.

**Informed Consent** Informed consent was obtained from all individual included in this study.

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