Spiritual Intelligence Enabled Corporate Social Responsibility

Dr. Chai Ching Tan

School of Management, Mae FahLuang University, Thailand E-mail: drccta@yahoo.com.

ABSTRACT

A spiritual intelligence enabled model, which exploits the "Four Mindfulness Foundations" in the conception of phenomenological intelligence, is introduced and empirically validated with numerous cases from the tourism, hotel and social enterprising industry. The purpose of the spiritual theme is to suggest a more flexible mindset to study CSR. The phenomenological richness and competency, which embraces contemporary CSR1, CSR2 and CSR3, and CSP concepts, as analogically similar to cognitive virtue, behavioral virtue, and virtue-outcome, as well the three strategic elements of spiritual intelligence, provides the flexible base to strategically apply CSR. Business model concept is also incorporated, and numerous facets of the derivative models of the phenomenological intelligence based CSR are derived and empirically demonstrated for their practicality and validity. The three dominant theories of business competition, namely institutional theory, RBV and market positioning, are supplemented with the spiritual intelligence competency to enable the creative and phenomenologically enriched design of CSR strategies.

Keywords: Spiritual Intelligence, Phenomenological Intelligence, CSR, RBV, business model.

Introduction

Corporate social responsibility (CSR), once a do-gooding sideshow, window-dressing tool (Gond, Palazzo and Basu, 2009), a public relation matter (Clark, 2000), or ancillary in nature, has now shifted its gear as an essential element of corporate strategy (Bhattacharya, Sen and Korschun, 2008). Thus, CSR has earned a mantra that is "doing better at doing good," which is not a result of treating CSR as add-on (Vasguez-Parraga, 2013), but by its seamless roles that prevail in every nature of business activity. The latter theme is taken up by Tan (2016) in the CSR-spirited services such as by manifesting empathic caring in servicing customers, and as such, CSR is inferred by Tan (2016) as involving compassionate spirits and acts, righteous conducts which serves the ethical foundation, i.e. conscientiousness and cooperative spirit, that delivers positive impacts and valuable benefits to customers, societies and the organization. Towards this end, Tan (2016) advocates that CSR, similar to engagement concept, must simultaneously deliver cognitive virtue, behavioral virtue and virtue-outcome that also shares the concepts of CSR1 (Corporate Social Responsibility), CSR2 and CSR3 (Corporate Social Responsiveness and Corporate Social Rectitude) and CSP (Corporate Social Performance), so that it can help create a moral image and identity that further becomes the base of trust. For further details, one can refer to Wood (2010).

CSR has been widely acknowledged for its ability to complement the civil role of government in delivering economic, social and environmental values (Copenhagen Consensus, 2015). For instance, the Government of India has adopted "an inclusive growth strategy to implement CSR through corporate sector" (Khandelwal and Bakshi, 2014, p.62). Nevertheless, evidences that show CSR implementation can impact positively on societies and communities are not significantly obvious, partly because CSR is implemented in a "constricted fashion consistent with corporate goals of shareholder wealth maximization" (O'Dwyer, 2003, p. 523). A further analysis may shed light on the influence of a prevailing mindset, which argues that the pursuit of other objectives may reduce the total welfare, essentially a risk-adverse approach to CSR in an attempt to manage corporate risk and protect corporate reputation (Ararat, 2008), may actually prevent CSR to have significant impacts, both internally to organization and externally to societies and environment. Indeed, sticking to a mindset of CSR may become a stumbling block in the implementation. Towards this end, numerous research efforts are made to address mindset issues, such as Knez-Riedl, Mulei and Dyck (2006) exploit systems thinking which requires "humans to think, decide, and act on a very broad basis rather than to focus only on profits" (p. 442).

Thus, the purpose of this present study is to suggest a more flexible mindset to study CSR – by introducing a "phenomenological intelligence" concept, rooted in spirituality intelligence, and which takes advantages of different existent theories of business competition, namely the Institutional Theory, Resource-based View (RBV), and theory of market positioning, in broadening the capability of CSR towards a more inclusive and compassionate conception in CSR-driven business strategy design and implementation, which includes innovating into newer ways of reaching holistic corporate sustainability as evidenced in Kulkarni and Rao (2014). In this way, the CSR framework of this research exploits creativities and the intelligent application of competencies, implying skillfulness or skill-in-means themes, and compassionate means through phenomenological sensitivity (Tan, 2016) in the study and applications of CSR in businesses.

Literature Review

Theories of Business Competition Adapted for CSR

Theories of business competition is important. As Porter and Kramer (2011, p. 99) articulated, "to advance CSR, we must root it in a broad understanding of the interrelationship between a corporate and society while at the same time anchoring it in the strategies and activities of specific companies." Three theories of business competition are particularly important, which organizations can use them to structure their analyses and understanding of competitive scenarios in order to gain advantages over alternative offerings, namely: Institutional Theory, Resource-based View (RBV), and Marketing Positioning. Institutional theory is vital, for instance, institutional environments can significantly influence firm decision making through various mechanisms (Yang and Su, 2014). Resource-based view stresses the roles and attributes of resources and capabilities, for instance, characterized by VRIO

(Valuable, Rare, Imitable, and Organized) to drive firm's sustainable competitive advantage (Barney, 1991). In short, organizational performance is seen as arising from the skillful exploration and exploitation of opportunities and threats. However, from the perspective of spirituality, these different theories of business competition can be interpreted as conscious seeing of opportunities and threats being bounded by their corresponding organized knowledge frameworks – that is, organizations, by the use of spiritual intelligence in CSR, recognize that reality is mind-constructed and thus organization needs to be phenomenologically conscious in the process of understanding. Phenomenology, as discussed in Schroeder and Vallverdu (2015, p. 530), "was born with the mission to give foundations for science of experience and to open consciousness to scientific study." In Market Positioning Theory, firms must make analytical efforts to exploit given industry structure for differentiated positioning benefits in the markets (Porter, 1985).

From the fact that business has significant power, whether financially, influence wise, or through its externality reach, CSR is an effective institutional means to catalyze national and international development agenda, for instance relating to: "air pollution, biodiversity, climate change, violence, data for development, education, food security, gender equality, governance and institutions, health, infrastructure, illicit financial flows, nutrition, poverty, science and technology, trade and water and sanitation" – a theme advocated by the United Nations and other NGOs and private sectors (Copenhagen Consensus, 2015). Nevertheless, use of CSR for national development is not straightforward and partly, according to the Institutional Theory of business competition or community development, the insufficient resources being committed, whether in terms of policy of a nation (i.e. a shift in the nation towards Economic Liberalization or the implementation of policy, Khandelwal and Bakshi, 2014) or monitoring, may render CSR ineffective or sub-optimal, given the "magnitude of population and gravity of needs" (Khandelwal and Bakshi, 2014, p. 62).

From the spirituality perspective, a change or alteration of mindset, even in seeing the same theories of competition, is needed. For instance, a shift from the rule-or-law compliance aspect of the traditionalist institutional theory to stimulate the positive changes in social values, technological advancements and regulations, can be effectively used to affect decisions regarding CSR such as in areas of "green" sustainable activities (Glover, Champion, Daniels and Dainty, 2014). In this way, Institutional Theory, in its new interpretation, can be used to advance CSR – a theme borrowed from the Neo-Institutionalism Theory as advocated in Ball and Craig (2010). Along this view, Nanda and Tan (2015) empirically tested the roles played by awareness in CSR values and perceived performances achieved in influencing the tourism industry behaviors in Myanmar.

In addition, the skillful use of the theories of business competition, including the additionally supplemental role of the spiritual intelligence argument of this research, can avoid the ad-hoc implementation nature of CSR by shifting into the frontier in which CSR is integrated into the core strategy of organizations – Essentially, it is a "Strategic CSR" theme

advocated in Porter and Kramer (2011), which has proven to yield superior position in the market (Kulkarni and Rao, 2014).

Spirituality Aspects of CSR

There are numerous important spiritual attributes of CSR which, although not purposefully identified in the extant literature, can be inferred and explained. Examples are abundant, but the awareness of the public and organizations has not been prioritized on the domain of spirituality.

Spirituality knows about balancing and the possible causal effects of actions taken. By overburdening other resources or relevant stakeholders such as the communities, societies, and the planets, for the benefits of financial performances of organizations, it would not only create liability to others but to the firm itself. As such, it is important organizations behave responsibly, by taking a corporate citizenship role to societies and the general environment, to perform efficiently while at the same time aim for game changes.

In addition, high self-awareness (Upadhyay and Upadhyay, 2016), for instance about the importance of a more socially responsible managing processes that involve the community and the employees, in co-creative manner, is a core spiritual intelligence dimension, which must be gradually formed and developed (Moon, 2002). Without awareness of the different facets of phenomenon possibly induced by CSR, nothing of positive and sustainable consequences would be possible.

Another important spiritual intelligence element is sense and response that takes roots in spirituality strength. For instance, Upadhyay and Upadhyay (2016) exploit sense-and-response related measurements of spiritual intelligence, i.e. high self-awareness, field independence, compassion, and ability to reframe, and other measures, to evaluate the overall intelligence of the academicians. A positive spiritual use of sense and response acknowledges a holistic view which centralizes on intelligence and spiritual resources to access deepest meanings, values, purposes, and highest motivations (Zohar and Marshall, 2000) and to solve problems (Emmons, 2000).

Towards this end, a phenomenological intelligence driven approach to CSR is developed, as shown in Figure 1, which exploits the phenomenological (Dharma) mindfulness in the development of understanding of CSR driven issues, challenges and benefits, and domains of influences. The key feature of the phenomenological intelligence cultivation process is the acknowledgement of the conditioning effects of both materialistic and mental objects that lead to arise of certain patterns of perceptions, feeling, mental cognitions and behaviors, and outcomes. Figure 1 is also a systematic phenomenological analytics of CSR issues, which can be reckoned as practical approach to phenomenology (Tan, 2016), known as a science of phenomenon and interpretative approach to business research study (Kaivo-Oja, 2017), by acknowledging the process of Figure 1, for instance, as a process of perception

and cognition — That is, in the context of the process of perception, cognition is closely related to the arising of feeling, both depending on stimulation through the six senses by ways of contact (Analayo, 2003).

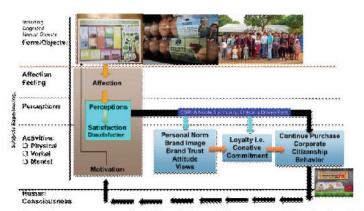


Figure 1: Phenomenological Intelligence Model of CSR

To be specific, three elements of spiritual intelligence enabled CSR are focused, as shown in Figure 2, known as CSR1 (Corporate Social Responsibility) which aims to establish a spirituality driven identity or mission, and CSR2 and CSR3 (Corporate Social Responsiveness and Rectitude) that represents the efforts of phenomenological intelligence, and CSP which aims to gain competitiveness or competitive advantages – such as in competitive, cooperative, ethical and sustainable manner. To implement CSR2 and CSR3, Figure 2 is modified to incorporate resources and partnerships as inputs and the target market as the direct outcome, which reveals the configuration of a so-called business model (Aung and Tan, 2016), as shown in Figure 3.

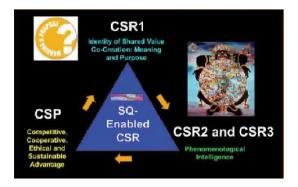


Figure 2: Three Spiritual Intelligence Elements Focused in this Research



Figure 3: CSR1-CSR2-CSR3-CSP Analogy to The Three Spiritual Intelligence Elements of CSR – With Business Model Configuration

When Figures 1, 2 and 3 are intercepted and merged, a phenomenological intelligence-driven CSR strategy framework under the influence of different theories of business competition and spiritual intelligence-enabled CSR, takes the shape, as depicted in Figure 4, which explains how, by acknowledging the positive attitude and awareness of consumers towards traceability technology (Kim and Woo, 2016), through the theory of planned behavior (Jafarkarimi, Saadatdoost, Sim and Hee, 2016), it can ultimately influence the organizational commitment and further investments of traceability technology and systems of the food manufacturers. Figure 4 clearly explains the advantage of a phenomenological intelligence approach to CSR, which studies how an organization can advance the influence of organizational behaviors, or consumer behaviors, through a better or thorough understanding of the key phenomena i.e. customer intention and behaviors, that impact on the competitive advantage or competitiveness of the food manufacturers.



Figure 4: A Phenomenological Intelligence-driven CSR Strategy Framework Under the Influence of Different Theories of Business Competition and Spiritual Intelligence-Enabled CSR

Research Methods

Previous studies have generally examined CSR from either exploiting the given normative principles, as means for guidance, or descriptive approaches which relies on surveys to have a descriptive picture of CSR and its impacts. The strategic management discipline would tend to be more strategically oriented in approaches. Nevertheless, research is lacking in incorporating spiritual intelligence knowledge in advancing CSR, which this research aims to fill. To accomplish this grand goal, this research exploits an organized approach to literature review that centralizes on identifying the spiritual intelligence characteristics, although not all embracing and inclusiveness, on CSR, and exploits the "Four Mindfulness Foundations" (Pali: Satipatthana, Analayo, 2003; Bodhi, 2000) to suggest a phenomenological intelligence framework for CSR. Numerous facets of the derivative models of the phenomenological intelligence based CSR are derived, which is strategic management oriented that aims, for instance, to design and implement business model. For empirical validation, questionnaire-based approach to data collection is employed, which relies, in particular, on the author's research partnerships with the Ministry of Hotels and Tourism, and the Ministry of State Counselor Office of Myanmar. Reliability measures as well as various aspects of validity, in particular, construct validity and content validity, are secured throughout the research efforts, such as in the conceptualization and operationalization of variables or abstract constructs such as employee engagements (cf. Tan, 2016). All the details are skipped for space purpose as the statistical evidences are robustly revealed by a strong R-Squared in the multiple regression and structural equation modeling, as shown in the next section.

Data Analysis and Results Discussion

Numerous outcomes of questionnaire-based surveys are presented to illustrate the usefulness of phenomenological intelligence model of CSR. All the research processes strictly follow the research quality requirements in terms of validity and reliability (Tan, 2016).

Social enterprise is "an organizational form with primarily social drivers that undertakes innovative business operations in order to be auto-sustainable and guarantees the creation, sustainment, distribution and/or dissemination of social or environmental value" (Granados, Hlupic, Coakes, and Mohamed, 2011, pp. 198-199). Nevertheless, few have been able to demonstrate how and where is the brand value of social enterprise. A questionnaire-based survey that seeks the perceptions of the donors to Rumah Zakat in Indonesia (Tan, 2016), a very successful commercial scale of social enterprise, reveals the interrelationship structure among CSR1, CSR2 and CSR3 and CSP, which validates the merged concepts of the phenomenological intelligence model of CSR in Figure 1 and the three spiritual intelligence elements delineated in Figure 2 and Figure 3.

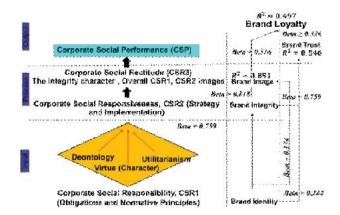


Figure 5: A Social Enterprise Case with Rumah Zakat in Indonesia

Tourism industry has faced increasing pressure from many fronts and diverse stakeholders (Fatma, Rahman, and Khan 2016), and Figure 6 is an empirical validation of the Phenomenological Intelligence Model of CSR, which measures the perceptions of the undergraduate tourism students towards CSR behaviors in the tourism industry that is contingent upon the influences of stakeholder awareness on CSR values and the perceived performances as evidenced in the tourism industry. The perceived CSP embraces the perceptions relating to economic impact, cultural, community and environmental impact, community impact, cultural impact and environmental impact of CSR in the tourism industry in Chiang Rai, Thailand (Tan, 2016).

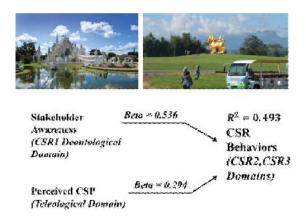


Figure 6:A View of Tourism Industry's CSR in Chiang Rai, Thailand

Employee is an important stakeholder which CSR strategies should not ignore otherwise the organizations would lose the "sustainable" advantage. The significant role of CSR in this aspect can be reckoned from the fact that CSR is enacted through HRM (Garavan, Heraty, Rock and Dalton) and equally HRM is enacted through CSR (Bhattacharya, Sen and Korschun, 2008). Figure 7 reveals that employees' perceptions along the business model, such as the favorable provisions of job resources and the service and quality relationship with the customers, together with the perceived ethical leadership evidences, can significantly influence the employee satisfaction, employee motivation and thus employee engagement. Figure 7 takes a snapshot of the views of the hotel industry situated in Bagan and Nay Pyi Taw, Myanmar (Tan, Pornpimol and Aung, 2016).

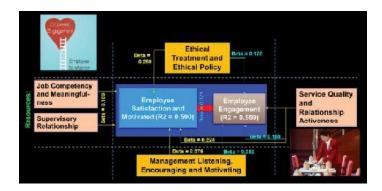


Figure 7: Ethical Leadership Influences on Hotel Employees

As Yang (2012) illustrated, hoteliers are constantly in the search to offer unique value to customers while at the same time they need to be cost conscious in order to keep with the competitiveness requirement and survival in the context of the turbulent business environment of the hotel industry. In this way, service innovation plays a crucial role. In Figure 8, the structural equation modeling of the questionnaire-based surveys of the perceptions of employees of the hotels located in Bagan, Mandalay and Tachileik of Myanmar, reveals the significant roles of performance feedback (as manifesting consciousness, in Figure in influencing the investment and commitment of resources, service innovation behaviors as well as the service outcomes. Figure 8 also depicts the Uncertainty Principles of Quantum Mechanisms – that is, while measures induce behaviors of the employees, the behaviors of the employees equally induce and mold reality which changes the measures (Tan, 2002). The Goodness-of-fit (GOF), which indicates how well a specified model reproduces the covariance matrix among the indicator variables, is determined at 0.998, and the Normed Fit Index (NFI), which is a ratio of the difference in the Chi-Square value for the fitted model and a null model divided by the Chi-squared value for the null model, is 0.998, leading to conclude a model with perfect fit (Hair et al. 2006).

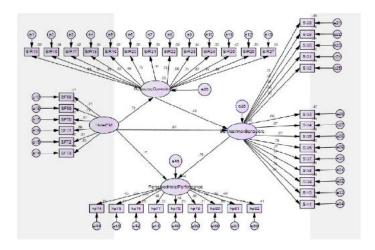


Figure 8: A Performance Enabling Business Model Design and Implementation Behavior: A Myanmar Case

In addition, Figure 8 extends the works of Srivastava, Sharma and Singh (2012) which use measurement and fuzzy control mechanisms as soft computing diagnostic system to help patients with diabetes, by realizing that "diabetes is a medical disorder characterized by varying or persistent high blood sugar level, caused by either lack of or resistance to insulin" (p. 22). Thus, Figure 8, again, like the other empirical cases presented, provides a validated evidence of the significant value of phenomenological intelligence facilitation that centralizes on the awareness arising through performance measurements to enable the hotels to structure their experiences and strategic focuses systematically.

Conclusion

To be specific, the phenomenological intelligence concept and framework of this research exploits the "Foundations of Mindfulness" advocated by the Buddha (Analayo, 2030), which explains that one must be mindful of what one senses and experiences (through the five sense channels and the mind) (Walshe, 1987), as the perceived, the felt and the sensed will influence one's views, thoughts, behaviors, and most importantly, the realities of the mind and the corporeal phenomena. From the understanding of Professor C. Otto Scharmer (2009), MIT, when one starts to suspend his or her assumptions and views (avoiding straight-the-way downloading that reenacts the patterns of the past, which views the world through one's habits of thought, ibid, p. 39), and redirect that senses in the actual field (which allows seeing reality with fresh eyes, and connecting to the field and attending to the situation from the whole, ibid, p. 39), it allows the "presencing" to occur so that one can base on the understanding to form a more effective knowledge and conception (i.e. view),

and start to enact and crystallize the vision and intention into actions that performs, as shown in Figure 9. To facilitate the sequential flows of view and thoughts (cognitions), behaviors and performances, indicated by either the phenomenological model of CSR or Figure 8, in terms of the Theory U model (Scharmer, 2009), Professor Scharmer advises the organizations to establish three different kinds of infrastructures and places (ibid, p. 44): "Places and infrastructures that facilitate a shared seeing and sense-making of what is actually going on in the larger surrounding ecosystem (co-sensing). Places and cocoons of deep reflection and silence that facilitate deep listening and connection to the source of authentic presence and creativity, both individual and collectively (co-presencing). Places and infrastructures for hands-on prototyping of new forms of operating in order to explore the future by doing (co-creating)." These three suggestions provide a practical implementation of the individual mindfulness practice at the group and organizational level, and prevent the organization from being constrained by the habitual ways of operating and attention.



Figure 9. The U Theory Model (Source: Scharmer, 2008)

Most importantly, the phenomenological model of CSR captures the four bases of the so-called spiritual accomplishment (Bodhi, 2000), as shown in Figure 10, which centralizes on the use of phenomenological intelligence in the efforts (Pali: Viriya) of CSR, as well as wisdom-based investigation of states of mind and performances, through a purposive and motivational thrust. In addition, the research also skillfully exploits the different theories of business competition, by merging and complementing with the phenomenological intelligence model of CSR, to different CSR cases, involving social enterprise, hotels, and tourism industry, as shown in Figure 11.



Figure 10: The Four Bases of Spiritual Intelligence – Adapted from the Four Bases of Spiritual Accomplishment (Source: Bodhi, 2000)

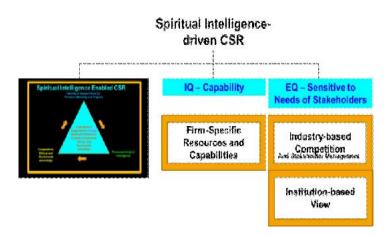


Figure 11:Embedding IQ and EQ in Spiritual Intelligence-driven CSR

In sum, this research is transformative in nature, and the spiritual intelligence-enabled CSR concept skillfully embraces the interpretative-phenomenological approach to knowledge generation and applications in the positivistic nature of research approach. And, through its unique framework and concept, this research has laid an exemplary groundwork as a premise for further spiritual intelligence-enabled theory development of CSR concepts, strategies

and business models. In addition, the concepts such as the phenomenological intelligence model, which exploits the Four Applications of Mindfulness that pertain to the development of understanding of realities in the issues, i.e., CSR, faced by the organization, can be used to structure the leadership training to intrinsically motivate employees so that, as according to Fry (2003), and according to the path-goal theory of leadership (Evans, 1970), organization would have a sense of spiritual survival through calling and membership, that clearly sees the organizational path to available rewards underpinned on the phenomenological understanding. Essentially, spirituality, as such, grounds people in their work, for instance, on religiousness, interconnectedness (i.e. business model structure and the phenomenological dynamics of people-social psychology), sense of mission, and wholeness (holistic mindsets), as advocated in Mitroff and Denton (1999), and gravitates people towards social responsibility in creative and compassionate manner that is based on a caring and authentic attitude in handling of issues and problems.

References:

- Analayo (2003), Satipatthana: The Direct Path to Realization, UK: Windhorse Publications Ltd.
- Ararat, M. (2008), A Development Perspective for Corporate Social Responsibility: Case of Turkey, Corporate Governance, 8(3), pp. 271-285.
- Aung, Z.M. and Tan, C.C. (2016), Using the Business Model Concept as a Broad-based S-O-R (Stimulating-Organism-Response) Consumer Behavior Model for Tourism Industry: The Case of Bagan, Myanmar, Journal of Mekong Societies, 12(2), pp. 21-44.
- Ball, A. and Craig, R. (2010), Using Neo-Institutionalism to Advance Social and Environmental Accounting, Critical Perspective on Accounting, 21(4), pp. 283-293.
- Barney, J.B. (1991), Firm Resources and Sustained Competitive Advantage, Journal of Management, 17(1), pp. 99-120.
- Bhattacharya, C.B., Sen, S. and Korschun, D. (2008), Using Corporate Social Responsibility to Win the War for Talent, Sloan Management Review, 49(2), pp. 37-44.
- Bodhi (2000), The Connected Discourses of the Buddha: A Translation of the Samyutta Nikaya, USA: Wisdom Publications.
- Clark, C.E. (2000), Differences between Public Relations and Corporate Social Responsibility: An Analysis, Public Relations Review, 26(3), pp. 363-380.
- Copenhagen Consensus (2015), What are the smartest targets for the post-2015 development agenda?

 Available from: http://www.copenhagenconsensus.com/post-2015-consensus?
 gclid=CLfjqYez39ICFZaOa Aodq RsD2g.
- Emmons, R.A. (2000), Is Spirituality an Intelligence? Motivation, Cognition, and the Psychology of Ultimate Concern, International Journal for the Psychology of Religion, 10, pp. 3-26.
- Evans, M.G. (1970), The Effects of Supervisory Behavior on the Path-Goal Relationship, Organizational Behavior and Human Performance, 5, pp. 277-298.
- Fatma, M., Rahman, Z. and Khan, I. (2016), Measuring Consumer Perception of CSR in Tourism Industry: Scale Development and Validation, Journal of Hospitality and Tourism Management, 27, pp. 39-48.
- Fombrun, P.M. and Vasquez-Parraga, A.Z. (2013), Consumer Social Responses to CSR Initiatives versus Corporate Abilities Journal of Consumer Marketing, 30, pp. 100-111.

- Fry, L.W. (2003), Toward a Theory of Spiritual Leadership, The Leadership Quarterly, 14, pp. 693-727.
- Garavan, T.N., Heraty, N., Rock, A. and Dalton, E. (2010), Conceptualizing the Behavioral Barriers to CSR and CS in Organizations: A Typology of HRD Interventions, Advances in Developing Human Resources, 12(5), pp. 587-613.
- Gond, J.P., Palazzo, G. and Basu, K. (2009), Reconsidering Instrumental Corporate Social Responsibility through the Mafia Metaphor, Business Ethics Quarterly, 19, pp. 55-58.
- Granados, M.L., Hlupic, V., Coakes, E. and Mohamed, S. (2011), Social Enterprise and Social Entrepreneurship Research and Theory: A Bibliometric Analysis from 1991 to 2010, Social Enterprise Journal, 7(3), pp. 198-218.
- Hair, J.F.Jr., Black, W.C., Babin, B.J., Anderson, R.E. and Tatham, R.L. (2006), Multivariate Data Analysis, USA: Pearson Prentice Hall.
- Jafarkarimi, H., Saadatdoost, R., Sim, A.T. and Hee, J.M. (2016), Behavioral Intention in Social Networking Sites Ethical Dilemmas: An Extended Model based on Theory of Planned Behavior, Computers in Human Behavior, 62, pp. 545-561.
- Kaivo-Oja, J. (2017), Towards a Better Participatory Processes in Technology Foresight: How to Link Participatory Foresight Research to the Methodological Machinery of Qualitative Research and Phenomenology, Futures, 86, pp. 94-106.
- Khandelwal, R. and Bakshi, S. (2014), The New CSR Regulation in India: The Way Forward, Procedia Economics and Finance, 11, pp. 60-67.
- Kim, Y.G. and Woo, E. (2016), Consumer Acceptance of a Quick Response (QR) Code for the Food Traceability System: Application of an Extended Technology Acceptance Model (TAM), Food Research International, 85, pp. 266-272.
- Knez-Riedl, J., Mulej, M. and Dyck, R.G. (2006), Corporate Social Responsibility from the Viewpoint of Systems Thinking, Kybernetes, 35(3/4), pp. 441-460.
- Kulkarni, S. and Rao, P. (2014), Comparative Analysis of Corporate Social Responsibility Practices across Africa and India An Automobile Industry Perspective, Procedia Social and Behavioral Sciences, 157, pp. 244-253.
- Mitroff, I.I. and Denton, E.A. (1999), A Study of Spirituality in the Workplace, Sloan Management Review, 40(4), pp. 83-92.
- Moon, J. (2002), Corporate Social Responsibility: An Overview, Journal of Business Ethics, 23(2), pp. 185-197.
- Nanda, S.M. and Tan, C.C. (2015), Industry Social Responsibility (ISR) through Theories of Business Ethics: A Case with the Tourism Development in Bagan, Myanmar, International Journal of Business, Management & Social Sciences, Vol. IV, Issue 9(I), pp. 109-113.
- O'Dwyer, B. (2003), Conceptions of Corporate Social Responsibility: The Nature of Managerial Capture, Accountability Journal, 16(4), pp. 523-527.
- Porter, M.E. (1985), Competitive Advantage: Creating and Sustaining Superior Performance, New York, NY: The Free Press.
- Porter, M.E. and Kramer, M.R. (2011), Strategy & Society: The Link between Competitive Advantage and Corporate Social Responsibility. In Harvard Business Review on Greening Your Business Profitability, Boston, Massachusetts: Harvard Business Review Press, pp. 87-125.

- Scharmer, C.O. (2008), Theory U: Leading from the Future as it Emerges, San Francisco, CA: Berrett-Koehler Publishers, Inc.
- Schroeder, M.J. and Vallverdu, J. (2015), Situated Phenomenology and Biological Systems: Eastern and Western Synthesis, Progress in Biophysics and Molecular Biology, 119, pp. 530-537.
- Srivastava, P., Sharma, N. and Singh, R. (2012), Soft Computing Diagnostic System for Diabetes, International Journal of Computer Applications, 47(18), pp. 22-27.
- Tan, C.C. (2002), A Critical Revisit to Performance Measurement from the Spirituality Postmodernism and Quantum-Relativisticism. Paper presented to the 2002 Hawaii International Conference on Business, June 18-22.
- Tan, C.C. (2016), Towards a Phenomenological Theory of Corporate Social Responsibility and its Spirited Services, India: IMRF Publishing House.
- Tan, C.C., Pornpimol, C. and Aung, Z.M. (2016), An Exploratory Study of Hotel Employees' States of Engagement and its Horizontal Job Activity and Vertically Supporting Antecedents: A Survey of the Hotels in Nay Pyi Taw and Bagan, Myanmar, Entrepreneurship and Business Innovation Journal, 1(1), pp. 1-16.
- Tan, C.C., Srivastava, P. and Zaw, M.L. (2017), A Systems Worldview Approach to Performance Measurement-driven Service Innovation-Enabled Business Model Implementation: A Case with the Hotel Industry in Myanmar, Research in Progress, School of Management, Mae FahLuang University, Department of Mathematics at Motilal Nehru National Institute of Technology (MNNIT), and Ministry of Hotels and Tourism, The Republic of the Union of Myanmar.
- Yang, J.T. (2012), Identifying the Attributes of Blue Ocean Strategies in Hospitality, International Journal of Contemporary Hospitality Management, 24(5), pp. 701-720.
- Yang, Z. and Su, C. (2014), Institutional Theory in Business Marketing: A Conceptual Framework and Future Directions, Industrial Marketing Management, 43, pp. 721-725.
- Upadhyay, S. and Upadhyay, N. (2016), A Multi-Criteria Framework to Measure Spiritual Intelligence of University Teachers, Procedia Computer Science, 91, pp. 591-598.
- Walshe, M. (1987), Thus Have I Heard the Long Discourses of the Buddha: DighaNikaya, England: Wisdom Publications.
- Wood, D.J. (2010), Toward Improving Corporate Social Performance, Business Horizons, July-August, pp.66-73.
- Zohar, D. and Marshall, I. (2000), SQ: Spiritual Intelligence, The Ultimate Intelligence, London: Bloomsbury Publishing.

Acknowledgement

The author acknowledges the motivation of Professor Dr. Ratnakar D. Bala of IMRF (International Multidisciplinary Research Foundation) and Professor Dr. Pankaj Srivastava at Motilal Nehru National Institute of Technology Allahabad (MNNIT).