

Integrating Buddhist Principles Into Management Control Systems: A Cattari Ariya Saccani Approach

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Abstract

An organization or business entity has multiple goals, including providing happiness to stakeholders, fostering harmony with the surrounding environment and nature, and instilling universal, transcendental values in each member. The role of each individual in an organization or business entity is crucial as they are the source of human power. Therefore, self-control is an important aspect that must be addressed. According to various studies, organizations or business entities that incorporate spirituality in their activities have proven to be sustainable and successful. The Management Control System (MCS) can play a role in achieving this.

This study adopts a qualitative, exploratory research approach to gain a deeper understanding of the essence of the MCS based on the Cattari Ariya Saccani approach, which is not well known to the public and could lead to the creation of a new conceptual model. Cattari Ariya Saccani is a Buddhist teaching that integrates self-control with noble values and spiritual dimensions, different from the general MCS, making it suitable for exploring its unique essence. This study aims to contribute to existing theory by providing insights into the Cattari Ariya Saccani approach to MCS, which balances material, rational, and formal aspects of MCS with spiritual and ethical considerations. This research contributes to the literature by advancing the understanding of integrating religious principles into the business and management context. The practical implications suggest that organizations could consider adopting Buddhist principles through the Cattari Ariya Saccani approach as a means to enhance wisdom and ethical decision-making, as well as to promote sustainability in their operations.

Keywords: Buddhist Principles, Management Control Systems, Cattari Ariya Saccani

1. Introduction



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Many leaders in various parts of the world apply theory regarding SPM which in the end thing the related with motivation to do for reach destination end that is for reach something that is material and prioritized only aspect think by rational Extrinsic motivators are very close relationship with things that smell material inside organization thing This is also supported with opinion Efferin [1] who describes the role of extrinsic motivators like money position fame facilities power and so on are very reliable in SPM which is material in a organization where considered as all type things that come from from outside self humans and humans considered as creature rational economics that always _ consider profit or the loss that will obtained if To do or no To do something [2].

The three dimensional cores found in humans are spirit soul and mind (Soeherman 2016). There is two method thinking done by humans the first is think by rational and second think by irrational humans are also creature complex that is holistic [3]. Based on the opinion that if the leaders only depend on the application of modern SPM only still not yet enough Still a lot there are theories regarding SPM that appreciates life one _ values life this is spirituality spirituality this is what can help to build character from each individual [4].

In a business entity certain there is organization and in build organization the important for implanted values spirituality like case Successful Sudhamek in apply spirituality based company (SBC) at GarudaFood Group GarudaFood Group has To do experiment for 12 years for Becomes a business entity Based on Spirituality SBC is a business entity that integrates work with spiritual practice so that called " Work " is worship", a business entity that interprets existence no only just look for profit but also emphasizes the importance of application values spirituality as base from all activity his business Awareness by full (mindfulness) that encourages Sudhamek for apply spiritual value in business he realize that emphasize spiritual value will make the business Becomes far more good [5]. He realized just a business just looking for profit just not yet enough. Values _ spirituality this is very important because still many just a business focus on profit Theory so that they ignore the environment around business.

In various literature own SPM has discussed with use approach various source like Hindu with story Ramayana Buddha and so on On the Buddha's own teachings basic SPM thinking is focused on the figure Siddhartha Gautama with various his teachings and wrong one _ is Four Truth His Majesty [2] that is teachings first introduced by the Buddha in sermon his first in Benares (MN 141.2) and the sermon the there is in the Tipitaka Scriptures However in the Tripitaka Scriptures no mentioned theories economy by comprehensive but the Tipitaka Scriptures explain a number of guidelines or very important hint in relationship with economy Although the Tipitaka Scriptures contain advice that is old fashioned _ more from 2,500 years then but advice the have relevance with part big from the theories that exist in modern economy especially in spirituality system control management.

Exposure is reason for study more in application values system control management based on Ariya Saccani [4]. Because the Buddha 's discourse on Cattari Ariya Saccani could give inspiration new about the nature of SPM with spiritual nuance Interesting thing other is fact that in modern times like moment this need To do SPM balancing that is with method arising control from in self human whose goal so that SPM doesn't only refers to material things as impact from thought human rational and greedy. And hope draft connection cause and effect from Cattari Ariya Saccani could give solution or benefit for application system control management.

2. Writing Organization

Writing method research is arranged systematically and has linkages between the one with others so that writing this could be understood with good [8]. In part beginning writing this will explained description general writing consisting of from a number of part that is background behind problems play and mini research questions space scope objectives and benefits and summary methodology study as well as systematic discussion In part next will displayed about study relevant theory taken good from book nor from journal as reference In part next will explained sad design and schedule existing studies explanation by detail about description method in data collection reason use method data collection methods research

steps what only used in To do identification and flow plan study for could obtain the necessary data in answer Main Research Question and Mini Research Question [3] [4] [5].

In part next, containing exposure about a description general from Cattari Ariya Saccani used as subject research In part this will also answer Mini Research Questions and Mini Research Questions with method analysis discourse. In part discussion will discussed about data processing as well as To do analysis in accordance with study theory and discussion relate with topics research And will explained about essence from system control management based Cattari Ariya Saccani Last part containing conclusion is conclusion from results analysis carried out related with subject study Cattari Ariya Saccani so that will obtained conclusion about conceptual model system control based management Cattari Ariya Saccani.

2.1 System Control Management

System control management is a integrated technique _ for collect and wear purposeful information _ for give motivation to employees and evaluate performance employees System control management designed for help manager in planning and controlling activity organization System control management is a bridge that connects between strategy and operations a business entity in the dynamic process environment external and internal organization for allow existence transformation business entity for reach vision and mission, morecontrol system theory management Framework control Malmi and Brown (2008) provide more approach _ large for researching control system phenomenon management by empirical Framework work the adopt five forms approach control : (1) planning (2) cybernetic (3) reward and compensation (4) administrative and (5) control culture.

2.2 Organizational Model : Materialistic Vs Spiritual

Organization materialistic is organization that places Theory as main tool and purpose in operate found that the more tall somebody put Theory as desired goal achieved then the more low happiness and more tall involvement in To do manipulation competition and destruction environment live Organization materialistic no just scatter energy negative to its members but also traps members in prolonged suffering _ As a result various decision business taken _ bring effect negative to community.

Spiritual organization is not just organization philanthropist or working charity for distribute money and aid other to those in need The Spiritual Organization is organizations that have destination main and intention sublime beyond success Theory as base the operation So, spiritual organizations cultivate four dimensions spirituality mentioned in the sub-chapter before namely : compassion compassion (compassion), awareness full (mindfulness) meaningful activity deep (meaningful work), transcendence to the members organization (transcendence). Spiritual organization can run with insightful growth and surplus creation for continuity business entities in period long and run by creative - innovative professionals.

2.3 System Control Management Materialistic

Growing up a behavior individual who is competitive in an organization is one impact from system control management that could be visible and usually have part counterproductive due to no direct system control management requiring members organization to compete between one with others and cause side effects from control no could be avoided [6] [7]. so far this theory system control a lot of management applied by leaders around the world is system control related management _ with development individual formation a solid team and which in the end relate with motivation for get something that is material, and only prioritize aspect think by rational

Extrinsic Motivator have close relationship with existing material things in the organization because that system control management Materialistic relies heavily on extrinsic motivators for create happiness Extrinsic Motivator this is all type things that come from from outside self man such as money, facilities position fame power and so forth In other words, the source from happiness originated from outside self individual So that the more many things from outside that can our take and thing the Becomes part from self us then happiness will the

more big and vice versa Then human said rational if they could maximizing acquisition things from outside for taken Becomes part himself [8].

2.4 System Control Management Holistic

Dimension man in scheme The Great Nets of Being. If you see, in fact there are four dimensions in human life. The first dimension is physical and life (biological), the second is thought, the third is soul and the last is spirit (spirit). Definitive description of three dimensions relevant human beings and object analysis His research entitled " A Million " The colors of the Ramayana" are mind, soul and spirit [9] [10] [11].

1. Dimension thought

By literally thoughts interpreted as awareness manifested in the brain in the process of thinking volition memory imagination and sometimes could influence, intelligence, human and consciousness to reality to dimension this called as a mental process or a monological process.

2. Dimension soul

Soul as level main and as base from inner personality evolution human Knowledge psychology learn dimensions psyche that is a possible dimensions _ man for see feel understand express and love with more good Dimension soul character abstract no invisible eyes and stay inside body human and dimensions this called as something that is archetypal and duological 1 [12].

2.5 Ten Principle System Control Management

There are ten necessary principles _ made reference business entities so that their activities could done by ethical and compliant contribute complete problem social without must bring suffering addition to Public or natural as well as could produce system control management that can build spirituality in a organization [13].

1. Principles:

- a. Value life and not damage nature and diversity live along _ chain activity
- b. Obey applicable laws and ethics _
- c. Unite implementation mission commercial enterprise _ with mission for complete problem social

2. Principle Building Value in Business:

- a. Create culture organization based on compassion compassion openness cooperation innovation / creativity and respect diversity

3. Principle Input Gain:

- a. Avoid purchase / acquisition ingredient the resulting raw from exploit nature and energy work by no responsible

4. Principle Output Creation:

- a. Not design / manufacture / sell dangerous product _ for user
- b. Not design / manufacture / sell dangerous product _ integrity family destroy connection between human create hatred / conflict / enmity and cause anxiety social in society
- c. Not design / manufacture / sell products in the process of disposal damage environment
- d. Not design / manufacture / sell product that creates addiction and reduce awareness for user

5. Principle Market and Sales Communication

To do market communication and sales priority love love inclusiveness education peace and building intelligence.

2.6 Limitations System Control Management

Application of control system management at a related organizations _ with formal mechanism involves series deficiency or limitations has summarize from a number of opinion different researchers _ As following [14] [15]:

1. Limitations related adapt to change conditions circumstances and situations within _ organization because change environment
2. SPM only work with satisfying when activities that will developed character specific and repetitive specific and further if environment stable
3. Not have perspective socio-historical
4. For full - fledged business entities with innovation SPM that is bureaucracy could hinder creativity and innovation.
5. Have unintended consequences _ unexpected and not desired as example goal member organization could come first than destination organization (Morgan, 1986).
6. They could push an effect demoralized to employees especially at the level of more hierarchy _ low.

2.7 Spirituality In Context Business

In the research find four dimensions generic main from most relevant spirituality in the Asian context (Thai business entities), namely:

1. Compassionate Asih (Compassion)
Compassionate love is feeling join empathize to joy and suffering party another Compassionate love make somebody have concern tall and want help or join lighten up suffering of others.
2. Awareness Full (Mindfulness)
Awareness full is awareness in self somebody where he always realize his thoughts and actions every moment so that he more capable control emotions and behavior, awareness full is a situation where awareness somebody there is here and now (here and now). And this different with condition where thought somebody haunted with what happened _ passing and obsessed with thought in Century front so that he Act without aware and often called as automatic.
3. Meaningful Work _ Deep (Meaningful Work)
Meaningful work _ deep is experience someone who can give answer why he To do a profession with refers to the extent to which work that help him for express teak himself. Meaning deep I mi beyond reward the material he get so that happiness somebody in profession more depends on what he _ do than what is he get.
4. Transcendence (Transcendenc)
Transcendence is experience or conditions beyond _ normal limits (Oxford Dictionary). Transcendence interpreted as connectedness with more power _ big. So, transcendence is a acquisition different experience _ from situation previously by someone so that could transform his mind towards more _ positive.
5. Connection / Linkage (Connection)
One word can catch meaning from spirituality and having very important role for life man is relatedness. If connection interpreted as experience somebody about deep relationship _ with other people and other people's work This thing can be interpreted somebody Becomes part from community and can identify herself with destination together group
6. Accountability In Organization
Accountability is instrument accountability on draft success and failure Duty tree as well as function organization Accountability is the principle always applied by a accountant in operate his job Principle this should too held closely by business entities

so that every employees could operate Duty with good so that destination business easy achieved Accountability is a draft related ethics _ with ability explain decisions made and activities performed _ _ In knowledge accounting concept accountability must could separated from term responsibility because have difference

3. Method

The discourse analysis method was employed in this research to delve deeper into the teachings of the Cattari Ariya Saccani, the first sermon of the Buddhas contained in the Tripitaka Scriptures. The aim was to understand the meanings contained in the text and develop a conceptual model of a management control system based on the Cattari Ariya Saccani approach, which incorporates elements of self-control and spiritual values into the management control system. This study, "Integrating Buddhist Principles into Management Control Systems: A Cattari Ariya Saccani Approach," seeks to integrate these principles into the management control system to promote self-control and spiritual values within the organization.

In the study "Integrating Buddhist Principles into Management Control Systems: A Cattari Ariya Saccani Approach," various approaches and methods are utilized to fulfill the research objectives as each method and paradigm has its own advantages and disadvantages. The study is a basic research that adopts a constructive paradigm approach, referred to as the hermeneutic thoughts or the interpretive paradigm. As per, the discourse analysis process can be conducted through three stages, which are similar to the framework analysis introduced. The research remains focused on exploring different variations and alternatives of the discourse analysis procedure and concludes the critical analysis of discourse by following three important steps:

1. Exploration is stages start done _ with read discourse for get images impressions and ideas general On research this text and discourse on Cattari Ariya Saccani Becomes subject main besides from other related sources like reference to teachings The same is conveyed on Youtube media
2. Then draw impression and idea general in discourse the will interpreted for make constructs new or proposition as well as attempted uncover things explicit and implicit in discourse that
3. At stage contextualization give room free for perceive and interpret return meaning (value) found through interpretation in accordance context social deep research _ Thing this is SPM realm.

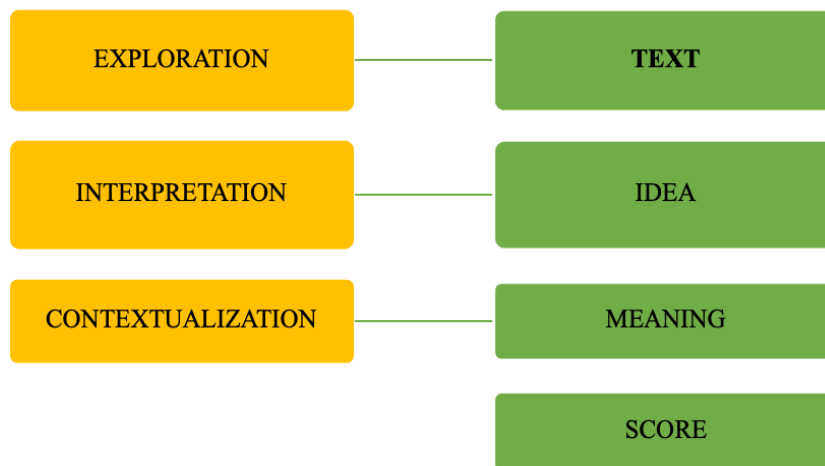


Figure 1. Framework Work Analysis Discourse

3.1 Cattari Ariya Saccani: Synopsis Of The Book Of Cattari Ariya Saccani Ven Ajahn

Sumendo

The book *Cattari Ariya Saccani* is based on a lecture by YM Ajahn Sumedho about the essence of the Buddha's teachings, which states that people can overcome unhappiness through a spiritual path. The teachings were first proclaimed by the Buddha in 528 BC in the Deer Park in Sarnat near Varanasi and since then, the Aryan truth, which is the deep understanding of Buddhism, has been referred to as glorious or Aryan. The first discourse of the *Cattari Ariya Saccani* is the *Dhammacakkappavattana Sutta*, which means the twisted talk or the wheel of teaching and expounds the Four Noble Truths about suffering, its cause, its end, and the way to end suffering. After reaching enlightenment, the Buddha realized that his teachings were too profound to be explained in words, and so he chose to sit under the Bodhi tree and end his life. Suddenly, Brahma Sahampati, the Hindu god of creation, appeared and convinced the Buddha to teach, saying that there were capable beings who only had a little dust in their eyes and could understand his teachings. Therefore, the Buddha's teachings were aimed at those who only had a little dust in their eyes.

Brahma Sahampati visited the Buddha in Varanasi and introduced him to a curious ascetic with a radiant appearance who asked, "What have you found?" The Buddha replied, "I am the one who has become a fully enlightened Arahant." On his journey, the Buddha met five people who had trust in rigorous practices, but they were disappointed when they realized that the Buddha did not take these practices seriously. The Buddha had come to understand that hard ascetic practices did not lead to enlightenment, and so he abandoned these methods. The five individuals misinterpreted this and thought that the Buddha had given up on his practices when they saw him eating milk rice, which is comparable to ice cream in modern times. When they lost confidence in the Buddha, he was given the opportunity to sit under the Bodhi tree and attain enlightenment. When the five people met the Buddha in the Deer Park in Varanasi, they initially did not take an interest in him, but as he approached them, they felt something different and special about him. They offered him a seat and the Buddha delivered a sermon about *Cattari Ariya Saccani* and awakened the five individuals.

Table 1. Book Chapters *Cattari Ariya Saccani*

Chapter	Title	Information
1	First Ariyan Truth	First Ariyan Truth with third aspect is : 'There is dukkha, there must be dukkha' understood and Dukkha has understood' This Ariyan Truth redeemed with understand suffering ; that's it vision knowledge wisdom understanding and arising light _ in self alone about things not yet ever heard _ before
2	Second Ariyan Truth	Suffering stems from the addiction that forms return living things and accompanied with infatuation and infatuation indulgence in this and that : in other words, addiction will enjoyment senses addiction for become and addicted for not be This Ariyan Truth penetrated with leave source origin of suffering : so view knowledge wisdom understanding and arising light _ in self alone about things not yet once sound before
3	Third Ariyan Truth	This Ariyan Truth is fall without remainder and ending addiction (tanha) through rejection surrender abandonment and release This Ariyan Truth penetrated with reach end Suffering : so view knowledge wisdom understanding and arising light _ in self alone about things not yet once sound before

4	Fourth Ariyan Truth	This Ariyan Truth is the Noble Path elemental Eight namely : View Right Intention Right Speech Right Deed Right Livelihood Right Right Effort Attention Right and Concentrated Right This Ariyan Truth penetrated with cultivating the Path: so view knowledge wisdom understanding and arising light _ in self alone about things not yet once sound before
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4. Discussion

4.1 Dimension Control Management from Cattari Ariya Saccani

1. Mindfulness (awareness full)

The book "Cattari Ariya Saccani" explains the relationship between suffering and our permanent mindfulness in clear terms. The author emphasizes that understanding and truly observing suffering, accepting it and being aware of it at all times is crucial for reaching enlightenment. This does not mean that one must go through great misfortune or be tormented, but rather be mindful and recognize even the smallest forms of dissatisfaction that may arise. This approach is directly related to the research topic "Integrating Buddhist Principles into Management Control Systems: A Cattari Ariya Saccani Approach," as the principles of mindfulness and acceptance of suffering are being integrated into management control systems. The author stresses the importance of being constantly mindful, not just in big events such as important meetings with bosses or significant decisions, but in small daily tasks like walking, breathing, and moving.

2. Letting-Go (Letting Go) – Acceptance (Receive)

The dimension of suffering is a key teaching in every truth of Cattari Ariya Saccani. It is interesting to note that people often equate suffering with emotions, but in reality, suffering stems from holding onto desires and lust, not from emotions themselves. This is the second Ariyan Truth. By holding onto lust and desire, we slowly become consumed by suffering until we finally want to let go and accept it. This dimension of suffering is relevant to the research titled "Integrating Buddhist Principles into Management Control Systems: A Cattari Ariya Saccani Approach" as it highlights the importance of understanding and controlling desires in order to reduce suffering in management systems. By applying the principles of Cattari Ariya Saccani, one can create a more harmonious and mindful work environment, which in turn can lead to greater success and satisfaction in business.

3. Meaningful of Work __ deep)

In the book, it is explained that as humans, we are meant to find deep meaning in life, either for ourselves or for others. When someone finds meaning in their life, they will naturally experience happiness. The search for meaning is also essential for individuals in the professional world, whether in organizations or businesses. Having meaning and purpose in one's profession is a key aspect of workplace spirituality. The more people find meaning in their work, the more they are likely to see their job as a source of meaning. The Third Noble Truth states that when we do not contemplate or understand our purpose, we are blindly attached to mortality. The book teaches that we must interpret our profession in such a way that we contemplate and understand our job, rather than clinging to our own mortality. This means that in our work, we should strive to do our best, but not be lulled by future desires, which can lead to suffering. The dimensions of spirituality and meaningful work are also similar to the Cattari Ariya Saccani approach, which emphasizes fulfillment of dharma. This is related to the research

integrating buddhist principles into management control systems: a cattari ariya saccani approach as it highlights the importance of incorporating Buddhist principles into management control systems in order to foster a more meaningful and fulfilling work environment.

4. Transcendence

This sense of transcendence is linked with a connection to a higher power or something outside of our own strength. The Third Ariyan Truth states that Buddhist wisdom is used to contemplate the Dhamma and understand all that exists. According to this truth, the Buddha is the ultimate transcendence, and all related to the Ariyan truth leads back to him. Understanding Buddhism leads to personal transformation and a better self, as supported. Transcendence is an acquisition of new experiences that can change one's mind for the better. The Second Noble Truth states that when we are truly calm and peaceful, we will stop clinging to anything. This is applicable in the workplace, where we should remember the greatness of Buddha/God and the fact that he is always supervising us, so that we can work and interact with others in an aware and unselfish manner. Transcendence is closely related to religion, and in this study it is centered on the teachings of Siddhartha. In all of our activities, including in the workplace, we should always base our actions on high religious values. This has been proven by organizations such as Garuda Food, which upholds human values and prohibits actions that are forbidden by religion. The integrating buddhist principles into management control systems: a cattari ariya saccani approach study applies these principles of transcendence and religious values to the management control systems field.

5. Compassionate love

Integrating Buddhist Principles into Management Control Systems: A Cattari Ariya Saccani Approach recognizes the importance of compassion and love in the workplace. The First Ariyan Truth emphasizes the need for reflection and understanding to cultivate compassion and empathy towards others. This principle is closely related to the Buddhist teachings that everyone has a noble soul and compassion and love within themselves, reminding us of our duty to awaken and realize this nature, especially in the workplace. If compassion and love become part of the organizational culture, it can bring positive impacts, reducing the potential for internal conflicts between employees and stakeholders. By incorporating these Buddhist principles into management control systems, we can create a more harmonious and productive work environment.

6. Connection / linkage

The Third Noble Truth highlights the importance of seeking refuge in the Sangha, which is seen as a protective gathering of individuals with diverse characters. This unity helps to create a series of positive thoughts, attitudes, and actions, not just for the individual but for the whole business and its stakeholders, including employees, subordinates, superiors, partners, customers, suppliers, and the community. In Buddhism, the law of interrelation is also emphasized, as it helps to establish a close connection between individuals, their environment, and the universe, which ultimately affects the success of a business. Furthermore, the essence of Cattari Ariya Saccani, which is awareness of interrelationships, plays a crucial role in spiritual organizations. This awareness enables every member of an organization to see that true happiness can only be achieved if others are happy. The main motivation in work should be to bring happiness to all parties and reduce suffering. Thus, every professional detail must be carried out with mindfulness and

an understanding that work is part of a larger chain of activities and interactions that go beyond fulfilling personal egoistic moments, but instead creates sustainable change for a better world. This sense of accountability helps to form a responsible business and organization, which becomes part of the solution, not the creator of new problems.

4.2 Dimension Control Holistic from Cattari Ariya Saccani

1. Dimension Thought

According to the First Ariyan Truth, our mind has the tendency to associate pleasure and pain with things that we find "interesting" and "must" be removed. This results in a picky mind that only chooses what it likes and tries to ignore what it doesn't like. This affects our balance of thought and can cause fear and loss, as our mind is too much influenced by material conditions. The teachings of Cattari Ariya Saccani emphasize the importance of developing mindfulness, as it is the root cause of the chaos of thoughts and feelings of dissatisfaction that lead to suffering. It is our own thoughts that create suffering, and it is through awakening and self-realization that we can let go of it. This is relevant in the context of management control systems, as the principles of Cattari Ariya Saccani can help in promoting mindfulness and reducing stress among employees, which can have a positive impact on the overall performance of the organization.

2. Soul Dimension

The teachings of Cattari Ariya Saccani emphasize the importance of paying attention to our soul and heart. It is believed that our soul consists of three parts: panna (head), sila (body), and samadhi (heart). These three parts work together seamlessly, without one dominating the other, to achieve a state of realization. By having a holistic understanding of various things and expressing it through love, the teachings of Cattari Ariya Saccani invite us to contemplate reality from a more integrated perspective. In the context of Integrating Buddhist Principles into Management Control Systems: A Cattari Ariya Saccani Approach, this concept of right effort, mindfulness, right concentration, and the integration of head, body, and heart, can be applied to create a more harmonious and integrated workplace environment.

3. Dimension Spirit

The teachings of Cattari Ariya Saccani focus on the importance of understanding the distinction between the material body and the eternal spirit. In these teachings, it is emphasized that attachment to material things is a result of ignorance about the difference between the physical body and the spirit, which is not consumed by time or death. The characteristic of the spirit dimension is a central topic in these teachings and is emphasized as a means to release oneself from the bond of material things. The importance of self-control is also highlighted as it helps to understand the source of attachment and the desire for material things, which can never be fully satisfied. The teachings of Cattari Ariya Saccani aim to help readers understand the Four Ariyan Truths, which includes the understanding that all things are impermanent and that lust is not the real self, but a habit developed due to ignorance. The integration of these Buddhist principles into management control systems can lead to a more holistic approach to various aspects of life and can help individuals understand the meaning of actual release from material things.

4.3 Conceptual Model System Control Management Cattari Ariya Saccani

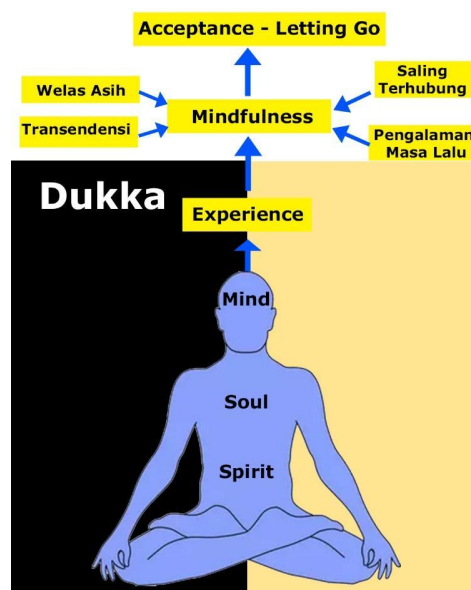


Figure 2. MSS - Based Conceptual Model Teaching Cattari Ariya Saccani

In the study of integrating buddhist principles into management control systems: a cattari ariya saccani approach, the writer introduces a conceptual model for self-control based on spiritual values found in Cattari Ariya Saccani teachings. The model focuses on three dimensions of mind, soul, and spirit (the holistic MSS dimension) as an important aspect of human power in a business entity or organization. The model incorporates fundamental principles found in every human being, which are crucial variables in this model. The purpose of this model is to embed elements of goodness into an appropriate code of ethics and to bridge the gap between control dimensions and the internal values of a business entity. The four principles shown in Figure 5.1 are a crucial aspect of the conceptual model.

1. Spirit

The study of integrating buddhist principles into management control systems: a cattari ariya saccani approach explores the concept of spiritualism, which distinguishes three levels of orientation: to God, ecology, and humanism. This concept is linked with the orientation to Buddha/God, who is considered transcendent and not limited by space and time, and not dependent on the attributes of culture or religion. The central teachings of Cattari Ariya Saccani invite individuals to release their attachment to material things and to contemplate the reality of the soul, which consists of a number of parts, including the head, body, and heart. This holistic approach to understanding the soul helps individuals distinguish between the physical body and the eternal spirit, which cannot be consumed by time or killed by weapons.

The spiritual dimension is an important aspect of the human experience, and is often repeated in discussions of the teachings of Cattari Ariya Saccani so that readers may truly understand the meaning of releasing material attachment. The spiritual dimension is also linked with the divine and can be applied in the context of business entities through the provision of places of worship or special rooms for prayer.

The third dimension, which is inherent in humans and highly influential, is

the place where logical and reasonable thinking occurs, as well as where irrational aspects may appear in the pursuit of God. This dimension, along with the soul and mind, can be controlled by a business entity through the cultivation of spiritual values such as fulfilling one's dharma.

2. Soul

In integrating buddhist principles into management control systems: a cattari ariya saccani approach, the concept of the soul dimension is explored. The soul is the main level and the base of personality in human evolution. The study of the psyche is a dimension of psychology that allows humans to perceive, feel, understand, express, and love with more goodness. In the Teaching Cattari Ariya Saccani, we are invited to be permanently on the path of dharma. The soul dimension is related to informal mechanisms, and can be related to, for example, good communication and a nice work atmosphere, such as team-building activities, which can cultivate teamwork and mutual understanding among employees.

3. Mind

The integrating buddhist principles into management control systems: a cattari ariya saccani approach study explores the importance of dimensions of mind, soul, and spirit in the control of self. According to the study, awareness, which is manifested in the brain through the process of thinking, volition, memory, imagination, and sometimes influenced by emotions, is an important aspect of control. Cattari Ariya Saccani teachings emphasize the importance of controlling one's thoughts, as control over one's thoughts is essential in navigating difficult situations and avoiding suffering. The dimension of thought is typically controlled through formal mechanisms such as determination of standards, targets, budgeting, internal control, and others, and is expected to be objective in decision making. The principle of input, or the reason for something happening or the response to a phenomenon, is also an important variable in the conceptual model of this study.

4. Experience

In the teachings of Cattari Ariya Saccani, spirituality is emphasized as a beautiful value that can become a popular reference for living. One of the key principles is to interpret one's profession as fulfilling their dharma, rather than just chasing material enjoyment. In this approach, the focus is not on external rewards, but on the process and inner satisfaction. This is different from conventional action control, which tends to focus on extrinsic motivation. In the Cattari Ariya Saccani approach, happiness is achieved by releasing oneself from material bonds and being grateful for what one has and does. The source of happiness is not external factors, but rather a release from material nature and a closer connection to the creator. This principle of influence is about influencing the creation of outputs. In order to apply this principle, individuals must first be sincere and ikhlas in their profession. The leader of the organization or business entity can play a crucial role in bridging this principle into the work environment.

5. Dukka

In the teachings of Cattari Ariya Saccani, Dukka is considered as a form of suffering that arises from holding onto desires and cravings. This suffering is experienced by individuals when they are unable to let go of their wants and needs, leading to negative actions such as unethical behavior in the workplace to advance in rank. However, a business entity has the ability to control the occurrence of Dukka by creating a clean and supportive work environment, which

will reduce the potential for employees to experience this suffering. The integration of Buddhist principles in management control systems, as promoted by Cattari Ariya Saccani, emphasizes the importance of creating a harmonious work environment that reduces the influence of negative factors and encourages inner peace and comfort.]

6. Each other Connect

In today's business era, there is a pressing need to handle sustainability, justice, and positive relationships. The concept of "I is you" and the interconnectedness of all individuals within an organization and society, as described in the Buddhist principle of Cattari Ariya Saccani, is crucial to promoting well-being and treating all stakeholders with equal respect and consideration. However, traditional management control systems often spur competition and conflict among employees, lacking a socio-historical perspective and unintended consequences.

To address these limitations, a balanced approach combining modern management control systems with Buddhist principles can be implemented. This starts with creating a vision and mission that reflects the desired spiritual values and goals of the business entity. The formation of a positive HR character, high integrity, and a mindset that regards work as worship can be achieved through coaching, habituation, and employee training programs. The end goal is to develop a spiritual character through a sustainable, structured, and functional approach to work.

Integrating Buddhist principles into management control systems through a Cattari Ariya Saccani approach can bring a holistic perspective to the workplace, promoting cooperation and a sense of interconnectedness among employees and stakeholders, ultimately leading to a more harmonious and successful organization.

7. Transcendence

Integrating Buddhist principles into management control systems can be achieved through a Cattari Ariya Saccani approach. This approach emphasizes the importance of recognizing the Lord as a source of strength beyond human ability and rationality, and remembering our part in creation as beings constantly supervised by the Lord, residing inside each other's hearts. By acknowledging the Lord's role in maintaining all creatures and following up on the results of each individual's actions, humans can act with purpose and follow the right path, avoiding arbitrary decisions. To feel the Lord's presence, prayer is a useful method, and providing time and space for it in the workplace can be beneficial, including special rooms or places of worship for workers to gather and practice together, such as Friday fellowship prayer. This approach encourages individuals to recognize their actions and their consequences, ultimately leading to better decision-making and management control systems.

8. Compassionate love

Cattari Ariya Saccani, a Buddhist principle, emphasizes the importance of compassion in dealing with others, and in particular, with those who are suffering. It reminds us that everyone possesses a noble soul, including the smallest part of Almighty God. Therefore, it is our duty to awaken and realize the nature of compassion and love, especially in the workplace, where it can become a culture that brings a positive impact. Integrating Buddhist principles into management control systems, such as through the Cattari Ariya Saccani approach, can help to create a culture of compassion and love within the organization, promoting respect,

mutual help, and concern for others. This can be achieved by implementing Corporate Social Responsibility and by encouraging small acts of kindness and consideration between colleagues.

9. Past Experience

Past experiences are one of the influencing factors in a person's behavior and their creation of outputs. This is particularly true for individuals who have had difficult and challenging experiences in their past, as these experiences can create pressure and affect their responses to new situations. Integrating Buddhist principles, such as the Cattari Ariya Saccani approach, into management control systems can help individuals to better manage their past experiences and their responses to challenging situations. By fostering a culture of compassion and acceptance, individuals can learn to let go of past suffering and create positive outcomes. This can be achieved through mindfulness practices, such as meditation and reflection, which help to cultivate a greater sense of self-awareness and compassion towards oneself and others. By integrating these principles into management control systems, organizations can promote a healthier and more positive work environment, which can lead to improved productivity, employee satisfaction, and overall success.

10. Mindfulness

Full awareness and mindfulness are essential for individual and organizational success. The Cattari Ariya Saccani approach emphasizes the importance of meditation to achieve full awareness and to increase individual ability and resilience to factors that cause stress. By practicing meditation, individuals can control their thoughts and concentrate better on their work. The approach also teaches that the material body is not equivalent to the eternal spirit, and individuals must let go of the attachment to material things and focus on inner goodness. Integrating these principles into management control systems can foster a culture of mindfulness, empathy, and acceptance, leading to a healthier work environment, improved productivity, and better overall success. By promoting traits such as non-envy, friendship, and tolerance, organizations can encourage positive interaction and cooperation between their members, leading to a more positive work environment and a better bottom line.

11. Acceptance – Letting Go

Integrating Buddhist principles into management control systems, specifically Cattari Ariya Saccani, emphasizes the importance of acceptance and letting go when faced with problems. It is necessary for individuals to let go of negative emotions and learn from the experience. This approach can be integrated with the use of the Strategic Performance Measurement (SPM) technique, which collects and uses information to motivate employees and evaluate performance. SPM acts as a bridge between strategy and operations and allows organizations to adapt to their external and internal environments to reach their goals. By incorporating Buddhist principles into SPM, organizations can encourage employees to let go of negative emotions and focus on personal and professional development.

Integrating Buddhist principles into management control systems is a Cattari Ariya Saccani approach that emphasizes the importance of incorporating informal controls alongside formal mechanisms to create a unique spiritual value within a business entity. The source of power inside humans is a critical element that SPM should embrace, as it can align employees' thoughts with the organization's goals. Formal mechanisms, such as the organization's structure,

budgeting regulations, SOPs, and strategic planning, are essential for controlling management activities. However, informal controls, such as leadership culture, values, and norms, are also critical for long-term control and should be balanced with formal procedures (Macintosh, 1994). Cattari Ariya Saccani emphasizes the dimensions of soul, spirit, and mind attached to humans, which can create unique spiritual values with positive implications for a business entity. Interpreting one's profession as fulfillment of dharma is an example of such value.

5. Conclusions

Integrating Buddhist principles into management control systems using the Cattari Ariya Saccani approach emphasizes the importance of the informal aspects of a business, such as ethos, work culture, and management style, alongside formal procedures, like rules and systematic planning. The Cattari Ariya Saccani approach teaches that one's profession is a duty and should be done with good intentions as fulfillment of dharma, rather than just for rewards. By focusing on work as fulfilling dharma, leaders can promote fairness, objectivity, and transparency in their organization. The existence of the soul and spirit within humans can lead to unique spiritual values that can positively impact informal procedures. While the Cattari Ariya Saccani approach primarily emphasizes informal aspects, the dimension of thought within humans also plays an important role in distinguishing between what is good, true, logical, and not logical. The MSS model by Efferin (2016) ensures that the organization and its members achieve success by material means, while the spiritually based MSS aims for the development of sublime intentions beyond material success. Overall, the Cattari Ariya Saccani approach offers valuable insights into integrating Buddhist principles into management control systems.

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