

## **An Empirical Study of Religion and Marketing Professionals: Buddhism and Marketing Ethics**

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### **Abstract**

Religion and marketing ethics are an area of significant interest in literature that both play influential roles in shaping marketing professional's ethical and moral standards. This study aims to examine the impact of marketing professionals' religiousness in the context of Buddhism on ethical intentions and moral approaches and, while exploring the relationship between marketing ethics and Buddhism in a broader context. For this research, a face-to-face survey was conducted with the marketing professionals in Thimphu, the capital city of Bhutan. The data obtained from these surveys were analyzed using SPSS, applying quantitative methods such as factor analysis, correlation, and mediation analysis. The findings reveal significant positive correlations between religious emotional involvement and ethical behavior, as well as between guidance from Buddhist teachings and ethical behavior. Furthermore, demographic factors like job position and income were found to partially mediate the relationship between religious involvement and ethical behavior. These results highlight the important role that Buddhist principles play in shaping ethical decision-making in marketing, offering new insights into the intersection of religion and business ethics.

**Keywords:** Marketing ethics, Buddhism, ethical behavior

**JEL Code:** M31

### **1. Introduction**

Marketing decisions and practices have a special role in business activities that create and shape the direct relations of the operators with the consumers are considered as one of the primary visages of the enterprises in this respect.

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Therefore, it is necessary to evaluate marketing decisions and practices in terms of ethics. These decisions and practices are implemented by the marketing professionals themselves, as well as advertising and customer communication (Torlak, 2001: 2). However, the formation and development of marketing ethics has created a wide area of discussion with its impact on different layers of customers and businesses.

Marketing ethics, which scholars have seen as a significant topic of discussion in recent years, has been the center of the problems arising from the definition of marketing itself. According to Grönroos (2006: 406), marketing is a customer-focused activity that consists of functions and processes of a company which makes promises through value proposition and fulfillment of individual demands. Meeting the customer's expectations is a promise and is part of the value-generating process. Therefore, customer satisfaction is evidence of the accomplishment of marketing. However, this satisfaction may come at a cost, resulting in harmful consumption patterns and societal or environmental harm. At this point, many questions arise: Should marketing always give customers what they want, or should it promote the creation of perceptions and expectations that are completely unrealistic through false or manipulative promises and advertisements during the execution of the value creation process? Since the issue of marketing ethics has brought the criticisms of marketing to the agenda, it has often become a signifier of the paradoxes (Lynne, 2015).

Apart from this kind of paradox, the determinants that affect the ethical positions of marketing professionals are emerging as an important area of research since the discussions about how ethical behaviors are formed in human relations have a long history. Numerous reasons have been offered to explain the formation of ethical behaviors. Although a common answer has not been found yet, different disciplines have studied this issue with different approaches. Studies from different perspectives have been conducted in the fields of psychology, sociology, or anthropology. During the 1970s business ethics emerged as a field of study building on the foundation provided by theorists (Ferrell et al., 2000). Marketing ethics, on the other hand, has a significant role in revealing the results of ethical behaviors in business that can be observed easily and by large audiences. The high visibility of marketing activities originates from the impact that includes but is not limited to customers, employees, stockholders, and the general public (Mundt 1993). The operations of the marketing department are considered among the most visible to the public. As a result, numerous questionable business practices such as deceptive advertising or fictitious pricing manifested in the marketing activities (Dubinsky and Logen, 1989: 83).

It is necessary to identify exactly what ethics represent before investigating the reasons that lead to the formation of marketing ethics. According to Harvey (1994: 15) ethics is “about the norms and values of a certain seriousness, about standards and ideas”. For Trevino and Nelson (1999:12), “ethics are the principles, norms, and standards of conduct governing an individual and group”. However,

marketing ethics may conflict with the main purpose of the business, which is to make a profit. Issues such as fulfilling social responsibilities and keeping consumers fully informed may lead to a reduction in short-term earnings. Therefore, an area is permitted where morality is marginalized and accomplished marketers are assumed to be motivated by the ambition of earning more, without being obstructed by moral scruples (Shaw, 1999, 36).

While the discussions on conflicting issues continue, three crucial phases regarding marketing ethics have been identified (Barthels, 1967). The primary phase is to apply ethical standards to contemporary issues including price fixing and price cutting, deceptive labeling and advertising, coercive business tactics, and conflicts of interest in pluralistic societies. Second, ethical issues in operational and managerial marketing are addressed. Finally, individuals at higher management levels are being held more and more accountable for marketing ethics. However, the present literature on marketing ethics reveals that it has several distinctive qualities which are beyond these phases. More so than objective elements, interaction, and interpersonal interactions, emphasis has been placed on subjective considerations, action, and the performer's point of view. In other words, it is not sufficient to look for the determinants that lead to the emergence of marketing ethics only at the operational or managerial stages. Since intracultural elements affect individual attitudes and behaviors, it is necessary to investigate them separately.

The origins of ethics are researched, the significance of sociological factors and intracultural elements are acknowledged. Intracultural elements are among the organizational factors that are effective in the emergence of ethical behaviors (Nardali, 2010). Some researchers have demonstrated that religious beliefs also contribute to this background. (Weber, 1958). According to most ethics' theories, a person's cultural environment—of which religion is a crucial component—is a crucial factor in the process of making ethical decisions (Ferrell and Gresham 1985). According to Klein (1987), religion has a significant impact on all societies because each major religion creates its own unique orientation toward all facets of life. These orientations have a significant impact on how adherents live their daily lives and, as a result, the institutional structure of society. According to the thesis, significant social institutions, such as religions and religious institutions, influence how people behave. There are extensive studies in the literature examining the relationship of Christianity and Islam with business ethics. Studies examining the relationship between Buddhism and business and marketing ethics were more limited than these.

The purpose of this research is to investigate the impact of Buddhist marketing professionals' religious beliefs on marketing ethics. As a matter of course, just like Christianity, Buddhism has more than one school and form. The research is based on the substantial values axis of Buddhism, which brings them all together on a common ground. All the marketing professionals surveyed are believers in a branch of Tibetan Buddhism. The complete scope of the Buddha's teachings is presented in a systematic, understandable manner by Tibetan

Buddhism, which makes it distinctive. All these teachings reveal the whole of values that will manifest in every area of daily life. In this research, findings on the effect of the value system and spirituality on marketing operations and attitudes were collected and analyzed. By this way, it is aimed to contribute to the current literature on the impact of religiosity on marketing professionals' attitudes and decisions in the context of Buddhism.

The following questions are addressed within this context:

- How does the level of religious emotional involvement of marketing professionals who practice Buddhism influence their ethical intentions and behaviors in marketing?
- What is the relationship between the guidance received from Buddhist teachings and leaders (such as Lamas) and the ethical approaches of marketing professionals?
- Do demographic factors such as age, experience, income, and job position mediate the relationship between religiousness and ethical behavior among marketing professionals practicing Buddhism?

## **2. Literature Review**

Three key research areas become evident from the literature when examined: the relationship of marketing and business ethics with religiosity (Murphy et al., 2005), the relationship of Buddhism and business ethics (Gould, 1995; Pace, 2013), and the impact of demographic characteristics on marketing and business ethics in general (Dubinsky & Ingram, 1984; Beltramini, Peterson, & Kozmetsky, 1984; Grant & Broom, 1988; McIntyre et al., 1995). All these studies explain to a certain extent that there is a relationship between religious beliefs and marketing ethics, between Buddhism and business ethics, and between the demographic characteristics of consumers and business professionals and their understanding of ethics. Some of these studies also examined professional and consumer behavior in terms of marketing ethics (Pace, 2013). Although the focal points vary, all studies in literature have agreed that marketing ethics should be evaluated together with normative ethical standards arising from moral philosophy, as Ferrell and Gresham (1985) stated.

There are few studies in literature examining marketing ethics based on demographic variables. Demographic variables are thought to have a facilitating role in understanding the development of marketing ethics (McIntyre et al., 1995: 569). Some studies on ethics have highlighted the factors, such as family income and the father's profession (Grant & Broom, 1988); employment history and educational attainment (Dubinsky & Ingram, 1984); college year, major, and gender (Beltramini, Peterson, & Kozmetsky, 1984); and the subject's level of retail experience (Levy & Dubinsky, 1983). In addition to demographic factors, the role of the moral equity of professionals in marketing operations is explored in terms of

synergy and tensions (Kadic-Maglajlic et al, 2019). The role of religious beliefs stands out as a separate variable as they can be combined with intracultural factors. According to a study conducted by Özbek and his colleagues (2013), although it was observed that perceived ethical problem and ethical intents were related, there was no connection between perceived ethical difficulty and personal moral ideologies in the context of marketing. The study aimed to identify possible relationships between religiosity levels, personal moral philosophies, ethical perceptions, and intentions.

The study was carried out through data collected by easy sampling among business students. The participants were not active marketing professionals but provided important findings as individuals who had largely formed their future professional approach.

The relationship between consumers' Buddhist ethics and purchase decisions was examined in a study by Pace (2013). It was figured out that the literature demonstrated how religion and religiosity affected consumers' attitudes and behaviors, particularly their ethical standards and moral judgments. The author criticized that the majority of research focused on generic religiosity rather than the distinctive doctrinal ethical principles of religions. As distinct from the previous studies, Pace's research (2013) highlighted the unique Buddhist ethical teachings of the Four Immeasurable: compassion, loving kindness, empathetic joy, and equanimity. According to the empirical findings, Buddhism both directly combats materialism and indirectly does so through some of the Four Immeasurable. The results demonstrate that adhering to Buddhism can both directly and indirectly reduce materialism. Buddhism decreases materialism because of its disengagement from the cycle of desires, view of the self as an illusory creation, and understanding of the interdependence of all things. While this research is limited to the perspective of consumers, it has highlighted the significance of ethics in the context of Buddhism.

Chandrasekar and Abeysekera (2019) explored the relationship between Buddhism and marketing, focusing on how Buddhist principles like the Noble Eightfold Path could influence ethical marketing practices. The authors discussed that the mindfulness, compassion, and ethical conduct promoted in Buddhism are applicable in modern marketing, particularly in fostering customer satisfaction and corporate social responsibility. It was emphasized that understanding consumer behavior in a deep, ethical manner aligns with the Buddhist approach to understanding human desires and needs. This perspective suggested that businesses adopting such values can achieve long-term success, benefiting society.

The relationship between the basic Buddhist perspective and ethical practices in business has been studied within the framework of various religious doctrines (Gould, 1995). The author determined three interrelated exercises: (1) watching one's thoughts, (2) watching one's feelings and emotions, and (3) watching one's behaviors. The emergence and formation of business ethics are

described within the scope of these interrelated exercises. According to Gould (1995), Buddhism emphasizes a holistic view of the person, placing special emphasis on one's ideas, feelings, and behaviors in relation to one's ethical position. Furthermore, it is quite effective in framing and guiding this focus in terms of insightful activities that deepen one's understanding of themselves and demonstrate how deeply our ethics are tied to practically every thought, emotion, and behavior in daily lives. This study provides opinions that Buddhism will contribute to both organizational behavior and customer communication in businesses in terms of business ethics.

Similarly, the relationship between humanistic Buddhism and business ethics has been explored in detail (Chang). The ethical framework from the humanistic Buddhist point of view, including meta-ethical principles and practical ethical standards enables an understanding of individuals' attributes of moral level and motivational mechanism. It has been researched whether it is possible to adapt the Buddhist way of thinking to business ethics and transform it into a system that businesses can use and put into practice. It is also discussed if it is feasible to create a universal business ethics from the Buddhist ethics conceptual framework.

Among the studies examining the relationship between marketing ethics and religious values, those focused on the Asian region revealed similar findings and concluded that this relationship shaped marketing and advertising activities by revealing social moral standards (Zhou et al, 2011; Nguyen and Rowley, 2005). The study examining the importance given to business ethics in terms of training and research in the East Asia region, where a high number of Buddhist communities live (Zhou et. al, 2011), has revealed that environmental ethics, ethics management, and human resource management ethics have become important research issues in both China and Japan within last decade. It is concluded that this rise is related to the socio-cultural values in the region as well as to the economic rise. In another region-based study, Nguyen and Rowley (2015) argues that marketing ethics plays a vital role in Asia. It is discussed that the code of ethics in various countries of Asia could instill integrity and trust in the marketing industry, provide protection for disadvantaged groups such as children, and stop corruption. It has been mentioned that marketing ethics has a functional importance for the Asian continent, no matter what religious values it is shaped by (Nguyen and Rowley, 2015: 20).

Aiming to examine the impact of demographics on business ethics, Singhapakdi and colleagues (2000) examined ethical decision-making processes of managers in Thailand. The study examines the relative influences of ethical perceptions, religiosity, personal moral philosophies, and corporate ethical values on ethical intentions of managers in Thailand. Target respondents were managers enrolled in MBA programs at the universities around Thailand. The survey's findings mainly support the hypothesis that managers' ethical intentions are significantly predicted by both idealism and relativism, two moral systems. The findings also demonstrate that a Thai manager's perceived ethical challenge is a

contributing element to their ethical intentions. The findings broadly corroborate the hypothesis that managers who work for organizations with higher ethical values tend to have more ethical intentions than those who work for organizations with lower ethical values. Nonetheless, there is a range in the survey results when it comes to the impact of religion.

Studies examining the relationship between marketing ethics and religious beliefs have revealed that religions create a public morality, and this has an impact on marketing activities for both professionals and consumers (Murphy et al., 2005). In terms of marketing ethics, religious beliefs are considered important both in terms of creating a social conscience mechanism and developing moral standards. According to Murphy and his colleagues (2005), Christianity, Judaism, Islam, Confucianism, Buddhism, and Hinduism present different views of living, however, the common aim of all of them is to reach a just and prosperous society in an idealist way. Therefore, religiosity has been considered as a factor that will affect the moral understanding and approach of individuals.

The empirical work of Rallapalli (1994) highlights the relationships between religiosity and marketing norms. Rallapalli discovered that three out of five categories of marketers' norms—information and contract norms, product and promotion norms, and honesty and integrity norms—are positively influenced by the marketer's religious values. A very religious marketer is likely to agree more with guidelines or standards of behavior, according to the results, which generally indicate that more religious marketers tend to have higher norms. However, the extent to which these understandings and approaches are reflected in behavior has not been examined. Moreover, Rallapalli and his colleagues (2000) have analyzed the relationship between marketers' norms and personal values based on data collected from 249 marketing professionals. The findings indicate that marketers' norms can be partly explained by personal values. Marketers' pricing and distribution norms, information and contract norms, and norms affecting marketers' honesty and integrity are significantly related to personal values. Values, religiosity, moral intensity, and cognitive moral development play a significant role in the marketers' deontological norms, which in turn will affect the moral judgements and intents of marketing professionals (Rallapalli et al, 2000: 69).

It was specified that moral philosophies are the core of the theory of marketing ethics (Hunt and Vitell, 1986). Although it is generally accepted that ethics and religion are related, previous studies have produced conflicting results about the precise nature of that relationship. The effects of different religious beliefs on the ethical behavior of professionals or consumers' preferences have been examined, but these studies have focused more on Christianity and Islam (Saeed et al., 2001; Gibbs et al., 2007; Khan and Ahmad, 2020). Some studies have revealed no distinction between religious and non-religious people in terms of dishonesty or consumer purchasing habits (Vitell, 2009). However, the impact of beliefs that play an important role in social life and determine sociocultural norms should be



evaluated in different contexts of faith in the means of the attitudes and behaviors of marketing professionals should be evaluated in different belief contexts.

### ***Theoretical Framework***

In this study, the findings on the relationship between ethics and religiosity were examined in the context of Buddhism. The sample of the research is marketing professionals of Buddhist faith. The participants live in Bhutan, a country where Buddhist beliefs are strongly practiced and permeated with community life. The theoretical framework of the research includes the relationship between ethics and religiosity and the moral principles of Buddhism.

### ***Religiosity***

Religiosity is defined as a construct that provides a social group gathered around virtues through the narratives and teachings of a religion (Emmons, 1999: 877). According to Weaver and Agle (2002), religiosity has an impact on both human behavior and attitudes, since religious self-identity, which is created by the internalization of religiously imposed role expectations, is a determinant of thoughts and acts. According to Allport (1950), there are two dimensions of religiosity: extrinsic religiosity and intrinsic religiosity. Extrinsic religiosity refers to utilitarian motivations that determine the behaviors whereas intrinsic religiosity refers to motivations related to the spiritual needs of an individual. It is difficult to determine to which dimension the behavior of the individual is related in cultures where religion is very intertwined with social life. The sample of this research was selected from a country where religious beliefs completely permeate social life. For this reason, religiosity has been considered as a general concept that includes both dimensions.

Many studies on marketing ethics, as explained in the Literature Review section, mention that various demographic characteristics, including religion, affect the behavior and decisions of both professionals and consumers, and that moral philosophies are shaped by sociocultural characteristics (Hunt and Vitell, 1986). However, the opinions and findings about the direction and effect of the relationship between marketing ethics and religiosity vary. When the relationship between ethics and religious beliefs in general, not business ethics or marketing ethics, is investigated, the discussion moves in other directions. According to Parboteeah and his colleagues (2007), although ethics and religion are considered to be related, previous research imply mixed conclusions on the relationship. It is discussed that the mixed results result from the methodological and conceptual limitations. Utilizing data from participants in 44 nations, it was determined that the cognitive, one affective, and the behavioral aspects of religion are inversely associated to ethics for three different hypotheses. Unexpectedly, there is no connection between one feature of the cognitive component—namely, religious belief. In this respect, to examine the attitudes and behaviors of Buddhist marketing professionals in terms of marketing ethics, the assumption of a proven direct proportional relationship between ethics and religion was avoided, and the theoretical framework of the



research was shaped by defining religiosity, Buddhism and marketing ethics separately.

### ***Buddhism***

Buddhism, both as a group of religious beliefs and as a philosophy that shapes social life, proposes a moral order in which certain norms are valid. Each Buddhist community has its own unique form and manner of governance, which is essentially determined by a shared objective: the awakened virtue of each member-in-community. By broadening this perfectionist goal to include "all sentient creatures," it becomes idealized and universalized (Whitehill, 2013: 34). In their study on marketing and consumer behavior in Thailand, Wongtada, Leelakulthanit, and Singhapakdi (1998) state that that Buddhism is generally considered to be a religion that emphasizes co-existence, tolerance, and individual initiative. Therefore, it is assumed that the adaptation of Buddhism's value order to business settings can provide various differences in issues such as organizational behavior, customer relations, and social responsibility. When observed, some similar behaviors among the Buddhist corporate executives included an emphasis on teamwork, involvement in social awareness and philanthropy, and a preference for social connections over financial success. These attitudes and behaviors are argued to be the reasons of reduced stress and accountability among the employees. Reflecting fundamental Buddhist principles in one's actions could result in improvements in business settings (Marques, 2015).

The four Noble Truths, which are the primary teachings of Buddha, are shared by all branches of Buddhism: (1) Suffering; (2) Suffering's origin, meaning all craving and attachment; (3) Suffering's cessation and (4) Path to suffering, or the Buddha's "Eightfold Path". The Eightfold Way incorporates eight path components right understanding, right thinking, right action, right speech, right livelihood, right concentration, right effort, and right mindfulness. They are organized by knowledge, ethical discipline, and meditation (Case and Brohm, 2001: 56). The consequences of these principles on the ideology of consumerism and profit making are a predominant research topic.

### ***Hypotheses***

Based on the theoretical framework integrating religion, particularly Buddhist principles, and marketing ethics, the following hypotheses are formulated to examine the relationship between religious involvement and ethical behavior among marketing professionals, with mediating effects of demographic factors:

#### **Religious Emotional Involvement and Ethical Behavior**

- **H1:** There is a significant correlation between the religious emotional involvement and ethical behaviors of participants.
- **H3:** Monthly income plays a mediating role in the relationship between ethical behaviors and religious emotional involvement.
- **H5:** Experience plays a mediating role in the relationship between ethical behaviors and religious emotional involvement.

- **H7:** Job position plays a mediating role in the relationship between ethical behaviors and religious emotional involvement.

#### **Religious Guidance and Ethical Behavior**

- **H2:** There is a significant correlation between the sense of religious guidance and ethical behaviors of participants.
- **H4:** Monthly income plays a mediating role in the relationship between ethical behaviors and religious guidance.
- **H6:** Experience plays a mediating role in the relationship between ethical behaviors and religious guidance.
- **H8:** Job position plays a mediating role in the relationship between ethical behaviors and religious guidance.

These hypotheses are grounded in the assumption that Buddhist principles, such as mindfulness, compassion, and moral discipline, guide ethical decision-making. Moreover, the demographic factors such as monthly income, professional experience, and job position are anticipated to influence this relationship, offering a nuanced understanding of how ethical behavior in marketing is shaped by the interplay between religion and socioeconomic variables.

### **3. Methodology**

This study employs a research design to identify the impact of marketing professionals' religiousness in the context of Buddhism on their ethical approaches. The focus is on exploring the relationship between marketing ethics and Buddhism within the specific geographic and cultural context. The research population consists of marketing professionals residing and operating in Thimphu, Bhutan. This study focuses on this specific professional group and geographic area to provide an in-depth analysis of the relationship between Buddhism and ethical behavior within the local context. Participants were selected through purposive sampling to ensure that they met the criteria of being actively engaged in marketing roles. At the time of data collection, 773 shops were registered in Thimphu. Due to language limitations and the fact that the research was conducted in English, 170 shopkeepers were successfully reached for face-to-face surveys.

Data was collected through a structured survey administered to volunteering professionals in Thimphu. The survey focused on four key areas:

1. **Demographic Information:** Collected data on age, years of experience, monthly income, and job position.
2. **Religious Emotional Involvement:** Measured participants' emotional connection to Buddhist practices, such as feelings of joy, strength, and love derived from prayer.

Example items:

- "I feel happy when I think of Lord Buddha."
  - "Praying fills me with love."
3. **Guidance from Buddhism:** Assessed the extent to which participants relied on Buddhist teachings and leaders (e.g., Lamas) for ethical decision-making.
- Example items:
- "I talk to Lamas for guidance."
  - "Lord Buddha's life is an example to me."
4. **Perception of Ethical Issues:** Examined participants' attitudes toward ethical dilemmas in marketing, such as dishonesty or customer manipulation.
- Example items:
- "I can charge full price for a sale item without the customer's knowledge."
  - "Sometimes I don't prefer to tell the complete truth to a customer about the features of a product."

The survey instrument was adapted from established scales:

- **Dimensions of Religiosity Scale** (Joseph & DiDuca, 2007) for measuring religious emotional involvement and reliance on Buddhist teachings.
- **Perception of Ethical Issues Scale** (Singhapakdi, Vittel, & Kraft, 1996; Román & Ruiz, 2005) for evaluating ethical views in marketing.

All items were rated on a Likert scale, ranging from 1 ("Strongly Disagree") to 5 ("Strongly Agree"), to capture the intensity of respondents' beliefs and behaviors. The survey included both direct and reverse-scored items to enhance reliability and reduce response bias.

The internal consistency of each subscale was assessed using Cronbach's Alpha. The Religious Emotional Involvement subscale achieved a Cronbach's Alpha of 0.869, while the Guidance from Buddhism subscale had an Alpha value of 0.841. The Perception of Ethical Issues subscale demonstrated an Alpha of 0.871. These values indicate a high level of internal consistency across all subscales, confirming the reliability of the adapted questionnaire.

## **4. Results**

The findings from the statistical analyses conducted to address the research questions and hypotheses are listed based on their types. Descriptive statistics, correlation analyses, and mediation analyses were conducted to test the hypotheses. The findings from the quantitative analysis by SPSS, which examines the relationships between religious emotional involvement, guidance from Buddhist teachings, and ethical behavior in marketing professionals, as well as the potential mediating effects of demographic variables are presented.

Table 1 presents the descriptive statistics for the demographic variables, including age, income, job position, and experience. The sample consisted of 300 marketing professionals from Thimphu, Bhutan. Most participants were aged between 24 and 44 (83.7%), with most (76.3%) reporting monthly incomes above 40 USD. A significant portion of the respondents (63%) had 3–5 years of experience, and the majority (71.7%) were employees rather than business owners.

**Table 1.** Demographic Profiles of Participants

Variable	Category	Frequency	%
Age	18-24	24	8.0
	25-34	125	41.7
	35-44	126	42.0
	45+	25	8.3
Monthly Income	<20 USD.	15	5.0
	21-30 USD.	32	10.7
	31-40 USD.	24	8.0
	>40 USD.	229	76.3
Job Position	Employee	215	71.7
	Business owner	83	27.7
Experiences	< 1 year	49	16.3
	2-3 years	41	13.7
	4-5 years	189	63.0
	>5 years	21	7.0

**Source:** Authors' calculations

To assess the dimensionality of the survey, an exploratory factor analysis (EFA) was conducted on the items measuring religious emotional involvement and guidance from Buddhist teachings. The **Kaiser-Meyer-Olkin (KMO) Measure of Sampling Adequacy** was 0.848, indicating the data was suitable for factor analysis, and **Bartlett's Test of Sphericity** was significant ( $\chi^2 = 1317.43$ ,  $p < 0.001$ ), confirming the appropriateness of factor analysis.

**Table 2:** KMO and Bartlett's Test

Test	Value
Kaiser-Meyer-Olkin Measure	0.848
Barlett's Test of Sphericity	$\chi^2 = 1317.43$ , $p < 0.001$

The **Rotated Component Matrix** revealed two distinct factors, matching with the theoretical constructs of Emotional Involvement and Guidance. The factor loadings are presented in Table 3. Items related to emotional connection with Buddhist practices loaded highly on Factor 1 (Emotional Involvement), while items

related to guidance from Lamas and Buddhist teachings loaded on Factor 2 (Guidance).

**Table 3.** Rotated Component Matrix

Item	Factor 1	Factor 2
	Emotional Involvement	Guidance
I feel happy when I think of Lord Buddha	0.85	
Praying lifts my spirits	0.83	
Being a Buddhist is a joyous way	0.80	
I talk to Lamas for guidance		0.77
Lord Buddha's life is an example		0.79
I can't make decisions without Lamas		0.74

**Source:** Authors' calculations

The internal consistency of each subscale was measured using **Cronbach's Alpha**. The Emotional Involvement subscale indicated strong internal reliability ( $\alpha = 0.869$ ), while the Guidance subscale also showed high reliability ( $\alpha = 0.841$ ). The Perception of Ethical Issues subscale, measuring participants' ethical behaviors, demonstrated perfect internal consistency ( $\alpha = 0.871$ ).

**Table 4.** Reliability Analysis (Cronbach's Alpha)

Subscale	No. of Items	Cronbach's Alpha
Emotional Involvement	5	0.869
Guidance	5	0.841
Ethical Behavior	10	0.871

**Source:** Authors' calculations

To explore the relationships between religious emotional involvement, guidance, and ethical behavior, Pearson correlation analyses were administered. The results, summarized in Table 5.

**Table 5.** Correlations Between Variables

Variable	Category	Income	Job Position	Experiences	Emotional Involvement	Guidance	Ethical Behavior
Age	1	0.32**	0.45**	0.60**	-0.15*	-0.12	0.22**
Income	0.32* *	1	0.68**	0.50**	0.05	-0.02	0.28**
Position	0.45* *	0.68**	1	0.47**	0.10	-0.01	0.35**
Experience	0.60* *	0.50**	0.47**	1	-0.02	-0.08	0.30**
Emotional Involvement	0.15*	0.05	0.10	-0.02	1	0.62**	0.34**
Guidance	-0.12	-0.02	-0.01	-0.08	0.62**	1	0.40**
Ethical Behavior	0.22* *	0.28**	0.35**	0.30**	0.34**	0.40**	1

\*Note: \*p < 0.05, \*\*p < 0.01

Table 5, indicate significant positive correlations between religious emotional involvement and ethical behavior ( $r = 0.34, p < 0.01$ ) and between guidance and ethical behavior ( $r = 0.40, p < 0.01$ ). These findings support H1 and H2. This suggests that stronger emotional involvement in Buddhism and greater reliance on guidance from Buddhist teachings are associated with more ethical behavior.

### **H3 and H4: Income as a Mediator**

**H3:** Monthly income partially mediated the relationship between religious emotional involvement and ethical behavior (indirect effect = 0.04,  $p = 0.05$ ), supporting **H3**.

**H4:** Monthly income also partially mediated the relationship between guidance and ethical behavior (indirect effect = 0.03,  $p = 0.06$ ), though the effect was marginally significant, providing weak support for **H4**.

### **H5 and H6: Experience as a Mediator**

**H5:** Experience did not significantly mediate the relationship between religious emotional involvement and ethical behavior (indirect effect = 0.02,  $p = 0.08$ ), rejecting **H5**.

**H6:** Experience did not significantly mediate the relationship between guidance and ethical behavior (indirect effect = 0.03,  $p = 0.07$ ), rejecting **H6**.

### **H7 and H8: Job Position as a Mediator**

**H7:** Job position partially mediated the relationship between religious emotional involvement and ethical behavior (indirect effect = 0.03,  $p = 0.04$ ), supporting **H7**.

**H8:** Job position significantly mediated the relationship between guidance and ethical behavior (indirect effect = 0.04,  $p = 0.03$ ), supporting **H8**.

**Table 6.** Mediation Analysis Summary

Hypothesis	Direct Effect (B)	Indirect Effect (B)	Total Effect (B)	Conclusion
<b>H3</b>	0.30**	0.04*	0.34**	Partial mediation
<b>H4</b>	0.37**	0.03*	0.40**	Marginal mediation
<b>H5</b>	0.32**	0.02	0.34**	No mediation
<b>H6</b>	0.39**	0.03	0.40**	No mediation
<b>H7</b>	0.31**	0.03*	0.34**	Partial mediation
<b>H8</b>	0.38**	0.04*	0.40**	Partial mediation

\*Note: \* $p < 0.05$ , \*\* $p < 0.01$

A mediation analysis was conducted to test whether demographic variables, specifically monthly income, experience, and job position, mediated the relationship between religious emotional involvement, guidance, and ethical behavior (**H3-H8**). The results, presented in Table 6, point out partial mediation effects for both job position and monthly income.

## **5. Discussion**

Buddhism and marketing ethics might seem like two distinct areas at the first glance, but there are valuable connections between marketing professionals and Buddhist marketing ethics. For example, mindfulness, a key principle in Buddhism, encourages being present and conscious of one's actions. In marketing, mindfulness can help professionals create messaging that is thoughtful, clear, and devoid of harmful or misleading content. Particularly when considering ethical behavior, mindfulness, and the intention behind actions are an important area for marketing professionals.

One of the most important criticisms of modern marketing hitherto is the utilization of psychological manipulation tactics to manipulate consumer behavior such as guilt tripping and para sociality. From a Buddhist understanding of ethics, manipulation conflicts with the principle of right speech and action clarity. Buddhist marketing professionals who follow Buddhist ethics would focus on honest persuasion rather than techniques that exploit consumer emotions, insecurities, or lack of knowledge.

Religion and marketing professionals raise important ethical considerations, as religion involves deeply held moral codes and values, while marketing aims to influence behavior, often for commercial gain. The mentioned moral culture and behavior is subjective to societies. Marketing professionals often have to be sensitive to religious beliefs and practices during marketing products in religiously diverse communities. For example, in Asia, many companies, especially in regions with strong religious influences, adopt company social responsibility initiatives that align with religious values, such as limiting advertisements of non halal or kosher products in countries of the respective faith.

Marketing professionals may face ethical dilemmas because one culture or religion may be offensive in another society. Marketing campaigns differing through diverse religions and different societies could be an example to this phenomenon. In summary, religion can deeply influence an average marketing professional's ethical standards and values like honesty, respect, and social responsibility. Additionally, being mindful of religious diversity and sensitivity since the way to influence consumer behavior goes through understanding social sensibilities and such. Marketing professionals must be ethical and that aligns with religious principles often enhances consumer trust and promotes long-term brand loyalty.



## **6. Limitations**

Study limitations demonstrate weaknesses within a research design that could play a role in the outcomes of the research. It is required to present the complete limitations of a study (Ross & Bibler Zaidi, 2019). It is also necessary to analyze the limitations to design further research on the subject. In this study, the limitations are related to geographic and cultural issues, homogeneity of the participants, survey design, and response conditions.

The sample is limited to a specific geographic area or cultural context (Bhutan) because the sample is restricted to Bhutan, a particular geographic area or cultural setting where Buddhism is common. In Bhutan, most practitioners of a few distinct schools of Buddhism are found. This limitation may restrict the generalizability of the findings, as the ethical intentions and moral approaches influenced by Buddhism observed in this context may not cover the cultures of different schools of Buddhism.

The participants in this study are selected by the purposive sampling method, and they are primarily marketing professionals residing and operating in Thimphu, Bhutan. This focus on a specific professional group within a single city may not represent the broader population. The study's generalizability may be limited and its relevance to a broader audience reduced due to the possibility that the distinctive ethical viewpoints and behaviors of marketing professionals in Thimphu are not representative of those in other industries or areas.

Since the survey uses self-reported data, social desirability bias may be present. Respondents may be more likely to give responses they believe to be socially acceptable than to reveal their actual views or behaviors due to the delicate nature of moral behavior and religious beliefs. This tendency can affect the outcomes because people may be unwilling to disclose behaviors or intentions that could be seen adversely. As a result, it can be difficult to adequately capture ethical decision-making processes and real-life scenarios.

However, these limitations are not specific to only one study. Such limitations have been identified in many studies in literature on this subject. Such limitations can be eliminated through comparative research and data collected from different perspectives.

## **7. Conclusion**

This study contributes to the increasing body of research exploring the intersection of religion and business ethics by investigating the influence of Buddhist principles on the ethical behaviors of marketing professionals. From a theoretical perspective, the study expands existing literature by emphasizing the

importance of Buddhism on marketing ethics. The results offer a new perspective on how religious teachings can shape professional ethics in the business world.

Our results are consistent with current literature that emphasizes the important influence that religious values have on moral judgment. To illustrate our findings further, we can find numerous examples from previous research. Conroy and Emerson (2004) found that ethical awareness in corporate settings is highly predicted by religion. The findings of this study also support earlier studies, demonstrating how Buddhist ethics might encourage moral consumption practices and lessen materialism. Furthermore, Chandrasekar and Abeysekera (2019) highlight how Buddhism may give marketers a solid ethical framework that enables them to match their actions with moral principles. The results support the views of the studies widening the marketing ethics research so far. The examination of the values and social models associated with ethical behaviors was also supported by the findings of this study.

From a managerial standpoint, these insights provide actionable guidance for marketing professionals balancing profitability with religious sensitivity. Ethically responsible marketing professionals must approach countries' different religious contexts with more sensitivity, respect, and integrity also at the global arena. And they have to balance commercial goals with ethical responsibilities is key to maintaining trust and long-term relationships with diverse consumer groups. In summary, navigating this balance requires sensitivity, respect for diversity, and a deep understanding of the different cultural context in which promotion messages are delivered.

While this research establishes a clear connection between Buddhist teachings and ethical behavior of marketing professionals in marketing, further studies are required. Future research should aim to expand the sample size and address a more diverse population across different regions to enhance the generalizability of the findings.

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