

## 關於「佛教與企業管理」研究的 回顧與預研

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### 摘要

中國社會經過四十年以經濟發展為中心的建設，大大小小的企業已經成為社會的核心組成，每個人直接或間接地與企業相關聯。因此，無論視佛教為信仰、哲學亦或文化，為使其在當代中國得到發展，就不得不與企業管理相結合，把下化眾生的內容拓展至企業家（管理者）的經營、員工的職業發展、消費者的消費理念等等。企業經營的成敗，究其根源，總是要落到企業家、管理層、員工、消費者等人員經營的層面。人的行為是內涵於其身心的文化表現。因此，管理者在構建企業框架以規範、引導企業相關人員的觀念、行為時，其指導思想需以佛教，尤其是大乘佛教的理念為出發點。上世紀末，台灣的學者、企業經營者、教內人員開始了佛教與企業管理的研究。研究中，他們大多採取格義比附的方法（龔鵬程語），忽視了佛教、企業管理的各自特質，其研究即無法深入，也難以為繼。在借鑒相關成果的基礎上，我們以「緣起如實」的研究方法，在源頭結合了佛教、企業管理，提出緣起人性論的假設。下一階段的研究，則是以「解行相應」為方法，驗證提出的假設。

關鍵詞：佛教、管理、人性假設

## **An Academic Review and Advancing on the Topic of Buddhism and Enterprise Management**

Song Yuehua

### **Abstract**

So many different type and size company has become the core role in us Chinese society gradually during the past forty years as the government has been emphasizing economy development highly and as a result everyone cannot isolate from its influence today. Therefore, facing this fact, the Chinese Buddhism has to concern and try to guide the companies for their further development in nowadays Chinese society, no matter what we may view Buddhism as religion faith, philosophy or one of traditional culture. Namely that Buddhist should rediscover and full the meaning of saving all sentient beings from suffering with entrepreneur's (or manager's) managing task, staff's career developing and consumer's consuming view, etc. In fact, any company's destiny is determined by its personnel management of entrepreneurs, managers, popular staff and its consumers. Because human's behavior is a cultural performance of their body-mind mode, managers should stand on the point of Buddhism, especially the Mahayana Buddhism, when they are ready to construct the frame of company to unify and guide the concerned personnel's view and behavior in their working performance. Though in the end of the last century, some scholars, entrepreneurs and devotees in Taiwan have done so many on this topic, as Master Gong Chengpeng said: "they just do some concept-matching (格義) and analogy (比附)", they ignored the very different essence of Buddhism and Company Management, thus their study cannot step much deeper and become everlasting. So in this paper I am grateful to put forward the

theory of the assumption of interdependent human nature by blending the Buddhism and the Company Management from the essence under the guidance of interdependence (緣起) and supreme reality (實相) on the foundation of predecessors' contribution. In next, I want to prove this theory by the Buddhism's special method of realizing and practicing corresponded (解行相應).

**Keywords:** Buddhism, Management, Human Nature Hypothesis

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