

The Practical and Ultimate Values of Entrepreneurs

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I'm pleased to share the Buddha Dharma with you all. Today's event is organized by Seiwayyuku, an organization devoted to promoting Mr. Kazuo Inamori's management philosophy. As his philosophy is rooted in Buddhism, understanding Mahayana Buddhism greatly deepens our understanding of his management philosophy.

Why explore the "Practical and Ultimate Values of Entrepreneurs"? This is closely tied to how we define "success" and directly shapes our outlook on life and worldview. What we value naturally determines what we pursue. Our lives will center on these goals, and our perception of the world will shift accordingly. The world is vast, yet each person makes choices based on their worldview, life outlook, and value, creating their unique small worlds. These small worlds, in turn, interact with each other, shaping the collective karma of the larger world.

In today's society, success is often measured by the size of a business and the wealth one holds. Wealth rankings showcase figures that signify the benchmarks of success. However, these figures merely reflect a business's growth—they represent practical value, not the entrepreneur's quality of life or ultimate value. Defining success this way is obviously one-sided and misleading. When people focus solely on such success, they easily overlook everything else and have eyes only for money. The harm caused by such value to individuals and society is already evident.

What is true success? In Confucianism, success is defined as becoming a virtuous person. This journey begins with perfecting one's character and embodying the virtues of a gentleman, progressing to benefiting society and attaining the status of a sage who "generously bestows upon the people and benefits the public." Buddhism, however, defines success through three paths—the Human and Heavenly Vehicle, the Sravaka Vehicle, and the Bodhisattva Vehicle. These paths guide practitioners toward refraining from evil and practicing good, seeking liberation, and ultimately achieving the dual virtues of compassion and wisdom like the buddhas and bodhisattvas. By perfecting one's qualities, one can further aspire to benefit both oneself and others.

Certainly, Confucianism and Buddhism do not dismiss the value of wealth, as it can be an essential supporting condition for benefiting others. However, wealth should not be the sole standard of success; instead, we should aim to align practical value with ultimate value. When we embody an altruistic mindset, act wisely, and strive diligently, success will naturally follow. Such success is truly comprehensive—free from any negative impact on oneself and

others, both in the present and future lifetimes. It also benefits both oneself and others, enabling life to enter a virtuous cycle of continuous growth.

How can we achieve such success? How can we unify practical value with ultimate value?

I

Cultural Inheritance and Spiritual Pursuit

Practical value is primarily embodied in the material level, yet it is inseparable from spiritual pursuits and cultural guidance. It is clear that the understanding of ultimate value determines what kind of practical value one pursues.

1. Protestant Ethics and the Capitalist System

The modern corporate system evolved from Western culture and beliefs. However, in adopting this system, we have often focused solely on its technical and commercial aspects, overlooking its cultural contexts. As Max Weber stated in the *Protestant Ethic and the Spirit of Capitalism*, the spirit of capitalism is derived from the Protestant ethics after the Reformation. It is this very spirit that has fueled economic development.

In its early history, Western religion was predominantly Catholic, which emphasized detachment from worldly affairs. It viewed secular life as fleeting and illusory, believing that only heaven was the eternal destination. People could attain ascension to heaven through spiritual practice and prayer, while work was merely a means of survival, providing basic material needs for life, and is morally neutral. In other words, work had practical value but was unrelated to ultimate value. After the Renaissance, the Protestant Reformation emerged in the West, and in regions that embraced Protestantism, the economy developed rapidly. Max Weber noticed that “The leaders of industry and commerce, capital owners, highly skilled technical workers in modern enterprises—especially those managers who had received advanced technical and business training—were predominantly Protestants.” Why was this the case? It was precisely due to the shift in value, with the concept of “calling” being the most significant.

This “calling” was originally a religious term, meaning “a task assigned by God.” However, during the Reformation, Martin Luther linked this term with the concept of “profession” in

the secular world. According to Weber, this connection “gave everyday secular activities religious significance, and the idea of vocation arose from this.” He further stated that “One’s calling is to fulfill the responsibilities and obligations assigned by one’s position in this world. Religious life was no longer confined to monasteries, and detached from the world, but was lived within the world and its various institutions.” In other words, the tasks assigned by God were now understood to be carried out through secular professions. Since what people do in the secular world is determined by God, as long as they work diligently, it is equally an act of glorifying the Lord and thus brings divine favor.

This approach seamlessly unifies practical and ultimate values. When people work with this spirit, they naturally avoid treating practical value as the sole purpose, instead recognizing it as a means to achieve ultimate value. From this perspective, they consciously uphold ethical principles rather than sacrificing morality for profit. However, in China, after the reform and opening up, we rapidly adopted Western models to drive economic growth. Yet, we failed to fully grasp their ideological foundations or integrate them with our local cultural context. This oversight has led to various problems for companies and society. Just as introducing foreign species requires thorough risk assessments and supporting ecosystems to prevent disasters, adopting new systems demands the same approach.

2. Traditional Culture and the Cultivation of Morality and Conduct

During the Republic of China period (1912-1949), some insightful individuals began to discuss how to learn from Western culture, promoting the idea of “Chinese learning as the essence, Western learning for the application.” Unfortunately, this approach didn’t become the mainstream strategy for integrating Western knowledge. Particularly after traditional culture was dismissed as feudal and rejected outright, people experienced a prolonged period of a vacuum in their value system.

In recent decades, this vacuum has driven many to fully embrace Western culture without much critical reflection. When the old has been discarded and the new is yet to be established, what can one rely on as the foundation of life? The problem is that this embrace of the West has often been superficial—focusing only on practical value without the guidance of ultimate value. As a result, many lose self-discipline in pursuing practical value, becoming profit-driven and disregarding morality or even the law. However, people in modern society are deeply interconnected and constantly influencing one another. Over the years, various counterfeit products and shoddy construction projects have created severe social issues, causing harm to everyone in different ways.

For entrepreneurs, establishing ultimate value is particularly important. First, the safety and quality of their products are directly related to the interests of consumers and society at large. Second, entrepreneurs' moral character influences their employees and even the public. Since they are regarded as "successful individuals" in the eyes of many, their words and actions have a guiding influence.

In response to these issues, many entrepreneurs have begun to reflect and turn to traditional Chinese culture for guidance, promoting Buddhist, Confucian, and Taoist entrepreneurship. This shift is not about projecting an external image or acquiring a symbol of status. Instead, as the Protestant ethic suggests, it is about unifying the ultimate value with the practical value, making work an integral part of spiritual practice. The goal is not simply to work for the sake of working. Through working, one perfects their character; through being a better person, one learns to work more skillfully. For instance, to become a Buddhist entrepreneur, one must cultivate bodhicitta, and observe the Five Precepts, the Ten Good Deeds, and even the Bodhisattva Precepts, shifting from benefiting self to benefiting others. To become a Confucian entrepreneur, one must practice the virtues of "benevolence, righteousness, propriety, wisdom, and trustworthiness," as well as "gentleness, kindness, respect, thrift, and humility." In doing so, one becomes a virtuous gentleman, harmonizes the family, governs the state, and ultimately brings peace to the world.

Both Confucianism and Buddhism place great importance on altruism. Confucianism teaches the Fourfold Aspirations: "To ordain conscience for Heaven and Earth, to secure life and fortune for the people, to continue lost teachings for past sages, and to establish peace for all future generations." And Buddhism emphasizes the Four Great Vows: "Sentient beings are countless; I vow to liberate them all. Afflictions are endless; I vow to eliminate them all. Dharma gates are boundless; I vow to master them all. The Buddha's path is unsurpassed; I vow to attain it." These noble spiritual pursuits not only elevate practical value toward ultimate value but also provide a continuous source of spiritual nourishment for our work and life.

Some may worry that Buddhism, as a religious faith, might conflict with their identity. In fact, there are two ways of studying Buddhism: as a faith and as a culture. When it comes to faith, it involves who can or cannot believe. Yet, when approached as a cultural study, this question becomes irrelevant. As stated in the report at the 19th National Congress of the Communist Party of China: "The culture of socialism with Chinese characteristics is rooted in the outstanding traditional culture of the Chinese nation, which has been nurtured over 5,000 years of civilization." Buddhism, having flourished in China for over two thousand years,

has deeply integrated with native Confucianism and Taoism, becoming one of the three main pillars of traditional culture. Without understanding Buddhism, one cannot fully grasp and inherit traditional Chinese culture.

When President Xi visited India in 2014, he delivered an important speech titled “Joining Hands to Pursue the Dream of National Rejuvenation.” In this speech, he used the phrase “Buddhism arising in India, the Dharma flowing to China” to describe the deep cultural exchange between the two countries. He also quoted the renowned scholar Ji Xianlin, who said: “I must deeply understand Buddhism to truly comprehend Chinese culture, for Buddhism has penetrated the spiritual bloodstream of Chinese culture.”

Therefore, it is our responsibility to inherit China’s outstanding traditional culture and support the cultivation of the mind, character, and spirit of our people. As entrepreneurs, we can draw nourishment from traditional culture to enhance the quality of life and develop businesses. With a mindset of benefiting both ourselves and others, we can contribute to society’s well-being. This would truly be a blessing for all beings.

3. The Value of Spiritual Pursuit to Life

When it comes to ultimate value, we cannot separate it from spiritual pursuit. What, then, is the spirit of the Chinese people? What is the spirit of Chinese society? What kind of character and moral cultivation should we strive to build? Does our current education system include these aspects?

We all know that products are the lifeblood of a company. High-quality products are the foundation for sustainable growth. Every day, countless products are made in this world, and people are continuously acquiring and upgrading them. But what aspect of our lives is most intimately connected to us? It is not automobiles, electronics, or even mobile phones that have almost become an extension of our bodies. Rather, it is the quality of our own lives. This quality is not something we are born with; it is shaped by our past karma and influenced by our present actions—through body, speech, and mind—which in turn decide the direction of our future lives. Therefore, we cannot leave it to chance; otherwise, its quality will not be guaranteed. To ensure this, we must understand the components of life: recognize what truly benefits the body and mind and cultivate it; identify what harms the body and mind and resolutely eliminate it.

In Buddhism, the product of our life is the five aggregates of form, sensation, perception, mental formations, and consciousness. Among these, form represents the physical aspect, that is,

our body. In other words, life includes but is not limited to the body. Additionally, mental activities such as feelings, thoughts, intentional mental actions, and cognition shape our lives and determine their overall quality.

Are we satisfied with this product of our life? In fact, for most people, life is often shaped by greed, aversion, and ignorance, which inevitably lead to various defilements. Therefore, this makes optimizing our lives the most important task in life; otherwise, there is no way out. Yet, this critical task is often what we neglect the most. We neither strive to understand it nor take steps to manage it. Instead, we recklessly navigate life based on our feelings. Without the guidance of the correct worldview, outlook on life, and value, we risk repeatedly creating problems and accumulating emotional waste, leading to anxiety, depression, and other mental illnesses.

We regularly check our health, maintain our cars, and renovate our homes, yet we often overlook the importance of managing and nourishing our lives. Caring for our bodies, cars, and houses can only eliminate potential risks and extend their lifespan. But no matter how meticulously we manage them, they will only accompany us for this lifetime and inevitably follow the cycle of arising, enduring, decaying, and ceasing. However, mental strength continues to accumulate beyond death; it carries on as karma and accompanies us through lifetime after lifetime.

How do we craft the “product of life”? Eastern culture, especially the wisdom of Buddhism, can guide us because the essence of life lies in the nature of the mind. Today, many people are interested in psychology, while Buddhism has long been known as the study of the mind. It offers a thorough understanding of our mind’s nature and practical methods to improve it. These methods are tailored to individuals with different spiritual faculties from various perspectives. In modern terms, it can be described as, “Among the 84,000 teachings, there’s always one that suits you.” These methods stem from the Buddha’s direct realization and have been repeatedly practiced and validated by his disciples for over two thousand years. They are humanity’s precious spiritual wealth and a guide to crafting a high-quality life. On the one hand, we must understand the nature of the mind through studying and reflecting on the teachings—ranging from the deluded mind to the true mind, from the conscious to the subconscious—in order to gain insight into the mind’s structure and development. On the other hand, we must master the art of calming the mind through meditation, ultimately realizing the true nature of the mind.

Since the 20th century, global development has been dominated by Western culture. Although technology is advanced and material wealth is flourishing, human problems are growing, and it is becoming increasingly difficult to find happiness. Especially with the rise of artificial intelligence, many jobs are being replaced, and some worry that AI's rapid learning abilities will entirely surpass human abilities. However, a more critical question arises: who is using AI? When people use AI to commit crimes, who will be responsible for this? If the users of these advanced technologies have unhealthy mindsets, the more developed these tools are, the more dangerous and uncontrollable the world will become. Where is the way out for humanity?

In this broader context, it is especially important to focus on self-improvement. A satisfactory quality of life is the foundation for properly using various tools—and this is exactly where Eastern culture shines. Thus, future development must focus on two aspects: learning from the strengths of Western technology while inheriting the unique value of Chinese traditional culture. By doing so, we can achieve a harmonious balance between using these tools and cultivating moral value.

II

Practical Value and Long-Term Value

Before investing, people often thoroughly evaluate and direct their funds toward projects with potential, aiming to gain returns. Investing in life follows the same principle—it entails assessing what truly holds value and what is worth putting time and effort into. The practical value that people care about includes both immediate and long-term values.

1. Different Perspectives on Practical Value

From a business perspective, immediate value lies in current profits and market share, while long-term value is achieved through sustainable business development. For individuals, the Confucian ideals of achieving the “Three Immortalities”—establishing virtues, making achievements, and leaving a legacy of words—encompasses both practical and long-term values. Additionally, as the saying goes, “A family that accumulates good deeds will enjoy lasting blessings,” highlighting how performing good deeds can bring blessings to future generations. Moreover, Confucianism aspires to “bring peace to future generations,” emphasizing long-term value through efforts to benefit posterity.

How does Buddhism view value? Many people assume that Buddhism focuses on transcending worldly concerns and disregards practical value. However, this understanding is incomplete. In fact, Buddhism encompasses three vehicles: the Human and Heavenly Vehicle, the Sravaka Vehicle, and the Bodhisattva Vehicle. Among them, the Sravaka Vehicle emphasizes renunciation, requiring one to relinquish the pursuit of fame, relationships, and wealth. Instead, they embrace a life of simplicity and contentment, diligently cultivate the Three Trainings of precepts, concentration, and wisdom, and eliminate the Three Poisons of greed, aversion, and ignorance. To ordinary people, they seemingly do not place importance on practical value. In reality, their value lies in eliminating afflictions and perfecting their character. This not only benefits themselves but also serves as a moral and educational guide for the public. By integrating self-cultivation with spreading the Dharma, they can achieve both immediate and long-term values.

Additionally, Buddhism also includes the Human and Heavenly Vehicle and the Bodhisattva Vehicle. The Human and Heavenly Vehicle emphasizes upholding morality, cultivating compassion, fulfilling family and social responsibilities, and living harmoniously with all beings, which aligns with worldly value. What sets it apart is its higher moral standards, which are formalized into precepts to define hard points for both observance and prohibition. As for the Bodhisattva Vehicle, one must not only achieve the wisdom and liberation of the Sravaka sages, but also embrace the responsibility to benefit all beings as an unshirkable mission.

In Buddhist precepts, the Sravaka precepts focus on refraining from evil; simply not doing bad deeds is enough. The Bodhisattva precepts, however, include the Threefold Pure Precepts: first, ceasing evil—resolutely abstaining from all bad deeds; second, cultivating goodness—actively engaging in virtuous deeds that enhance one’s character; and third, benefiting sentient beings—proactively undertaking deeds that help others, such as the Six Perfections—generosity, morality, patience, diligence, meditation, and prajna wisdom—and all altruistic deeds derived from them.

Therefore, bodhisattvas are called to perform countless altruistic deeds. In the Buddhist sutras, Avalokitesvara Bodhisattva manifests in myriad forms to guide sentient beings, as it is said: “He appears in whatever form is needed to liberate those who are to be liberated.” Similarly, Layman Vimalakirti is another prominent figure. He was not only deeply insightful in Buddhist teachings and practice but also a wealthy man, widely respected and actively engaged across all levels of society. As a layperson, he upheld the true Dharma and guided people of all ages. This shows that Buddhism places importance on worldly value as well.

Although the Sravaka Vehicle focuses on personal liberation, such virtues can also transform and guide society. Building on this, the Bodhisattva Vehicle proactively takes on responsibilities, wholeheartedly working to relieve the suffering and difficulties faced by all sentient beings.

2. Integrating Short-Term Value with Long-Term Value

The relationship between short-term and long-term values requires careful consideration. Many entrepreneurs focus solely on short-term gains. In this process, many exhaust their bodies, develop negative mindsets, disrupt the peace and happiness in their families, and create disharmony in their relationships. Some even go to any lengths to make money by breaking the law. In such cases, even if they gain some short-term benefits, they ultimately suffer long-term losses; when the bitter consequences appear, it is too late for regret.

How can we achieve long-term value while pursuing short-term gains? Buddhism teaches that morality and altruism can integrate short-term value with long-term value. The first pillar is morality. For entrepreneurs, this means abiding by the law and prioritizing trustworthiness. The law serves as the moral baseline—the basic code of conduct that must be followed. Trustworthiness, however, is the foundation of a business's growth. It fosters cohesion with employees, attracts positive connections with business partners, earns recognition and increases customer loyalty in business operations. In fact, all time-honored enterprises that have thrived for generations possess this quality.

Next is the spirit of altruism. In Mr. Inamori's management philosophy, he emphasizes the importance of asking oneself: Is the purpose of running a business self-serving or to benefit others? Here, "others" includes the company's executives and employees, as well as the general public. Only by running a company with a genuine, altruistic mindset can one gain greater support, inspire employees to take ownership and actively contribute to the company's development, working together for mutual growth and shared prosperity. Conversely, if one is purely self-centered, expecting everyone to serve you, it's difficult to win people's hearts. Mr. Inamori's Amoeba Management Method encourages everyone to think like a business owner and actively contribute to the organization's success. However, the premise is that the business owner must embody the spirit of altruism. Otherwise, even the best management measures may fail to deliver meaningful results.

From the Buddhist perspective, the mental basis of altruism is compassion, which is also the source of blessings. When we embody an altruistic spirit, we naturally build positive

relationships and gain more recognition, respect, and support. Modern marketing theory also recognizes the principle of win-win outcomes: for customers and companies, customer satisfaction should come first, followed by the company's success; for employees and companies, the employee should win before the company. That is why internet companies place great importance on building relationships and accumulating networks through free services. In doing so, they provide convenience to users and also bring benefits for themselves.

In addition to morality and altruism, wisdom is essential in business operations. Especially in today's rapidly changing society and intensely competitive market, entrepreneurs must cultivate an open mindset and the willingness to learn. This involves constantly updating and improving management mechanisms to keep up with the trends and ensure the healthy development of their enterprises.

III

Practical Value and Ultimate Value

When we come into this world, we are just one among more than seven billion people on Earth. From a broader perspective, Earth is just one of many planets in the solar system. In the Milky Way galaxy, there are hundreds of billions of stars like the sun. As for the entire universe, there are countless galaxies beyond measure. These discoveries confirm what the Buddha taught over two thousand years ago: the universe is filled with worlds as numerous as grains of sand in the Ganges River, countless and limitless. Moreover, they are beginningless and endless in time. Scientists believe the universe was formed by the Big Bang 13.7 billion years ago, but from the Buddhist perspective, that is merely a single chapter in the infinite history of the cosmos.

Looking back at the vastness of the universe, we may feel the insignificance of individual existence and might even fail to find the meaning of living. If life is nothing more than a finite existence that ends at death, like a lamp extinguished, what significance does this brief lifetime hold? How is it fundamentally different from the mayfly, born in the morning and gone by evening? Fortunately, Buddhism tells us that the nature of the mind is the nature of the universe. By realizing the true nature of the mind, we can grasp the reality of the universe, transforming finite life into infinite meaning.

1. Where Do We Live?

We often assume that people live in a shared real world. However, from the Buddhist perspective, everyone lives in their small world. Life does not begin in this lifetime but has flowed from the beginningless past to the present. Therefore, within us are various past life experiences and the mental forces shaped by them. This is what the *Surangama Sutra* calls “mental images of the past lifetimes.” Together, these elements influence our karmic system.

Now, modern VR glasses can immerse people in a virtual world. In fact, our karmic system works in much the same way. We come into this world with the karma that shapes our existence in this life, and we perceive the world through this cognitive lens. As a result, what we see is not the true nature of the world, but mental images presented within our cognitive frameworks.

So, what is the true nature of the world? Essentially, it is emptiness; however, in terms of phenomena, there are six realms: hells, hungry ghosts, animals, humans, heavenly beings, and asuras. Because of different karma or “glasses,” sentient beings perceive the world differently. Humans see the human world; animals see the animal world, and even among humans, perceptions differ from person to person.

Traditional views see the world as an objective existence. However, the wave-particle duality in quantum mechanics tells us that the existence of matter is uncertain. In the process of cognition, we are not only observers but also participants. In other words, our cognitive system shapes the world we perceive. Nonetheless, as humans, we share a collective karma that allows us to perceive common aspects of the world, making our experiences not entirely distinct.

How can we truly understand the world? Buddhism teaches that our cognition has two levels: one is rational thinking, and the other is the inherent prajna wisdom within us. While Western philosophy values rationality, but since Kant, it has been recognized that rationality is limited and cannot reach the ultimate truth or grasp the infinite. In contrast, Buddhist practice emphasizes understanding the nature of the mind through listening, contemplation, and cultivation, thereby unlocking life’s potential for infinite wisdom. Only in this way can we perceive the truth of the universe and discover life’s ultimate value.

2. Buddhism’s View on Ultimate Value

What is the ultimate value? Christianity views heaven as the eternal destination and holds that only God can save humanity. However, the Buddha taught us that heaven is also temporary; when heavenly blessings are exhausted, they will once again cycle through the six realms of existence. Moreover, Buddhism does not posit a supreme deity in the universe who determines fortune and misfortune, nor does the Buddha regard himself as a savior. As a human being, he practiced and attained Buddhahood, teaching us that destiny is determined by ourselves. Everyone has the potential for enlightenment and can realize what the Buddha realized. This points us toward the ultimate value that transcends reality, which is also Buddha's greatest contribution to humanity.

However, our current education lacks emphasis on ultimate value, leading people to focus solely on practical value. The practical value often corresponds with greed, aversion, and ignorance. To maximize practical value, people may act recklessly. This is precisely the root cause of today's moral decline and ecological deterioration. Only by recognizing that practical value is not the sole value—and the ultimate value transcends it—can we cultivate a sense of awe and weigh the pros and cons from a higher perspective.

In Buddhist practice, the law of cause and effect teaches us that all evil deeds bring about suffering. At the same time, it reveals the true meaning of life, helping us loosen our attachment to practical value. Some might worry: Should we still pursue careers? In fact, non-attachment does not mean a lack of effort. As Buddhist practitioners, we should not only diligently cultivate ourselves but also serve society with an altruistic mind. With the right perspective, practical and ultimate values are not only harmonious but mutually enhancing. As the *Lotus Sutra* says, "All means of livelihood are not contrary to the ultimate reality." In other words, all our legitimate work aligns with the highest truth of the universe and life.

How can we connect practical value with ultimate value, transforming the business world into a place of spiritual cultivation? The key lies in integrating the mundane with the supermundane, life and death with nirvana, and afflictions with enlightenment. This involves recognizing that each phenomenon in the present moment embodies the inherent emptiness. In the Sravakayana practice, one must leave the mundane world to eliminate afflictions and attain enlightenment. However, in the Bodhisattva path, by realizing the empty nature of this mundane world, we can remain supermundane while engaging with the mundane world, like a lotus that emerges unstained from the mud. Though we handle countless affairs daily, we do not become attached to them; our mind is as vast as the void, leaving no trace.

3. Returning to the Pure Mind

The mind operates on two levels. The first is the level of thoughts, like clouds that come and go, constantly changing. The other is the level of emptiness, which is the mind's original state. Thoughts are merely manifestations arising from conditions without any roots. However, when we remain caught in our thoughts, our emotions and ideas become our entire world. Therefore, it is necessary to step out of our thoughts and return to the true mind, boundless like the void. From this state, we can observe our thoughts without being disturbed by their fluctuations. Similarly, when we align ourselves with the ultimate value, we free ourselves from the constraints of practical value.

How do we establish a connection with ultimate value? The Bodhisattva path involves generating bodhicitta, which has two aspects: one is awakening, and the other is benefiting others. These are also the mindsets realized by buddhas and bodhisattvas. The Buddha, as the Awakened One, embodies complete, ultimate, and perfect awakening, while delusion is the opposite to this awakening. Buddhism holds that the difference between ordinary beings and buddhas is characterized by delusion and enlightenment. Delusion arises from ignorance, preventing us from clearly seeing our true selves and the true nature of the world. Therefore, every being has many delusions—not knowing who we are, where life comes from, or where death leads. As mentioned earlier, we view the world through VR glasses of karma, believing what we see is real. This fosters attachment, which in turn gives rise to greed and aversion, ultimately creating karma and afflictions.

The Buddha taught us that everyone carries a lamp of wisdom within. When this lamp is lit, we can return to the pure mind and unlock the endless treasures inherent in life. Just as the *Platform Sutra* teaches: “The self-nature of Bodhi is originally pure; simply use this mind to directly attain Buddhahood.” Therefore, awakening is the core value of Buddhism, and also the ultimate value of life.

In early Confucian thought, theories about the nature of the mind were relatively weak. The *Analects* mainly focused on practical guidance of cultivating morality and conducting oneself. It was not until the rise of Neo-Confucianism during the Song and Ming Dynasties that the nature of the mind began to receive significant attention, expanding discussions from the human mind to the universal principle, from the human way to the heavenly way, and from human nature to innate nature.

Moreover, ordinary people's deluded perceptions, stemming from ignorance, give rise to various afflictions and sufferings. Therefore, Wang Yangming introduced the concept of “realizing moral consciousness.” In his early years, he was guided by some Chan masters and

influenced by Buddhist teachings on mind-nature. Although he also criticized Buddhism, his criticism was mainly towards the state of the Buddhist community at the time. As Chan Buddhism flourished and people studying Buddhism retreated to the mountains and forests, it gave people the impression of a passive retreat from worldly affairs. Therefore, Wang Yangming combined the Buddhist theory of mind-nature with Confucian ethics and social responsibility, believing that this approach aligned with the Middle Way. In fact, he did not fully grasp Buddhism because he failed to see the profound and positive significance of the teachings on bodhicitta.

4. From Benefiting Others to the Infinite

Beyond awakening, another aspect of bodhicitta is benefiting others, which is the pathway that directs practical value toward ultimate value. Altruism in Buddhism isn't just about doing some good deeds; it's about cultivating the great compassion exemplified by Bodhisattva Avalokiteshvara. The standard here is to harbor compassion for all sentient beings, with no exception. Otherwise, it wouldn't be the perfect compassion of a bodhisattva.

Take, for example, the Great Action of Bodhisattva Samantabhadra. He is called "Great Action" because every action he takes is infinite, and those he benefits are also infinite. It's akin to running a business: an ordinary person may feel satisfied running one or two companies, but some international chains have thousands or even tens of thousands of outlets. From a worldly perspective, this is also a kind of great action. However, even such achievement is far from comparable to the vows and deeds of Bodhisattva Samantabhadra.

In the *Ten Great Vows of Samantabhadra Chapter of the Avatamsaka Sutra*, the Bodhisattva Samantabhadra's ten great vows are expounded: The first is to venerate all buddhas; The second is to praise the Tathagatas; The third is to cultivate the giving of offerings; The fourth is to repent unwholesome karma; The fifth is to rejoice in others' virtues; The sixth is to turn the Dharma wheel; The seventh is to plead buddhas to remain in the world; The eighth is to follow buddhas' path; The ninth is to accommodate and benefit all sentient beings; The tenth is to share merits universally. From the perspective of cultivation, these ten vows are quite ordinary and not special. Why are they revered as the "King of Vows"? It is because each of the Bodhisattva Samantabhadra's vows is established upon infinite objects of focus, encompassing all buddhas and sentient beings throughout the entire Dharma Realm and the void—in the ten directions and three times—infinite across both space and time.

The Ten Great Vows include striving for Buddhahood and liberating sentient beings. Among them, accommodating and benefiting all sentient beings is the key. As the *Practices and Vows of Bodhisattva Samantabha Sutra* states: “To ‘accommodate and benefit all sentient beings’ means that I will, in all realms of existence throughout the Dharma Realm and the realm of the void, across the seas of worlds in the ten directions, serve all sentient beings of various kinds—those born from eggs, wombs, moisture, or transformation; those dependent on earth, water, fire, or wind for survival; those dwelling in space or relying on plants and trees. Those living beings of various kinds—with different physical forms, shapes, appearances, lifespans, races, names, mentalities, views, desires, intentions and actions, manners, clothing, and food; those dwelling in various villages, towns, cities, palaces, up to all the eight groups of spiritual beings¹, humans and non-humans alike; those without feet, with two feet, four feet, or many feet; those with form, without form, with thought, without thought, neither with thought nor without thought. For all these beings, I will serve and accommodate them, providing various services and offerings, respecting them as I would my parents, and honoring them as I would my teachers and elders, up to the Arhats and even the Tathagatas, without any difference. For those suffering from illnesses, I will be a good physician; for those who have lost their way, I will show the right path; in the darkness of night, I will be light; for the poor and destitute, I will reveal hidden treasures. In this way, the bodhisattva equally benefits all sentient beings.” It is evident that the practice of “accommodating and benefiting all sentient beings” involves generating equal loving-kindness and compassion to all sentient beings. Embracing this infinite altruism enables our mind to return to the infinite, thereby realizing the ultimate value of life.

Each vow in the *Practices and Vows of Bodhisattva Samantabhadra Sutra* concludes with a profound pledge: “Even if the realm of the void were to end, the realms of sentient beings were to end, the karma of sentient beings were to end, and the afflictions of sentient beings were to end, my vows would still never end, continuing thought after thought without even an instant of ceasing. And my actions of body, speech, and mind will never grow weary.” The void cannot come to an end, nor can sentient beings, their karma, or their afflictions. But even if these impossibilities were to become possible, the Bodhisattva Samantabhadra’s vows and practices remain endless. It’s truly awe-inspiring!

That’s why I regard the *Practices and Vows of Bodhisattva Samantabhadra Sutra* as “the supreme contemplation of bodhicitta, the method of emulating the buddha’s

¹ These beings are usually present at convocations of Mahayana Sutras: deva, naga, yaksa, gandharva, asura, garuda, kimnara and mahoraga. They are all considered to be protectors of the Buddha Dharma.

qualities”—using our mind to emulate the buddha’s virtues. Why is this emulation possible? Because the mind itself is infinite; it’s only due to self-attachment that we impose narrow preconceptions and oppositions. By focusing on infinite objects, we can dissolve these preconceptions and allow the mind to return to its infinite nature.

When we cultivate such vows and nurture broad-mindedness, our mind will fully open and resonate with the infinity of the universe. The reason most people struggle to generate bodhicitta is that their mind is narrow, only able to embrace a limited number of beings. If we constantly use ourselves as a reference point and view the world through our own feelings, we will inevitably fail to see all beings equally, instead making distinctions between closeness and distance, likes and dislikes. By contemplating the *Practices and Vows of Bodhisattva Samantabhadra Sutra*, we can fully open our mind and experience its infinite nature. With this infinite mind, equality and compassion naturally arise in our actions.

In summary, generating bodhicitta connects our actions to the ultimate value. With such an altruistic mind, all good deeds not only carry practical value but also guide us toward a higher ultimate value. Even everyday activities like dressing and eating are elevated, because, guided by bodhicitta, everything becomes nourishment on the path to enlightenment. As entrepreneurs, by embodying this insight and aspiration, we can achieve business success while improving our quality of life. At the same time, we can benefit our employees and customers, and contribute to society with our abilities and achievements.

5. Mindfulness Training

Besides generating aspirations, we must also learn how to use our mind—bringing mindfulness into everything we do. If generating aspirations sets the direction, then mindfulness ensures we take each step properly on our journey forward. Mindfulness training mainly involves two aspects: concentration and clear awareness.

In today’s world of instant communication, we are constantly bombarded with information, making it difficult to concentrate. This restlessness often leaves us unknowingly distracted and controlled by external stimuli, which has become the norm. When the mind is unsettled, our thinking slows down, impacting work efficiency and creativity. It is like a computer with outdated hardware running too many programs at once—it slows down or even crashes. Meditation, however, helps us bring our mind back to the present moment through concentration. Though facing many tasks, if we focus on one task at a time, our thoughts won’t scatter, and our energy won’t be drained by endless distractions.

In addition, we need to clear the viruses from our mind regularly. Just as computer viruses can crash a system, it is the same with life. Ordinary beings are plagued by various afflictions, all rooted in the three poisons of greed, aversion, and ignorance. Without remedy, the body, speech, and mind will unknowingly be infected by these viruses. They can also self-replicate, entering our words, actions, and thoughts. As a result, they cause us to carry various negative emotions when we act or think. This, in turn, intensifies the viruses.

Therefore, we must recognize which mental states produce viruses. Only by seeing the truth clearly can we proactively guard against them. Furthermore, activating our inner antivirus software through meditation is essential. By cultivating concentration, we can maintain awareness of our mental activities, knowing what is happening in our mind at any moment. Usually, we are unaware of these mental activities, like a pool of muddy water where nothing is clear, and our actions are driven by fleeting feelings. However, when the mind settles—not dwelling on the past or the future, nor wandering aimlessly, but fully abiding in the present moment—we become fully aware of everything in our body and mind. This clear awareness is our inner antivirus software and the key to unlocking infinite wisdom.

Today, I talked about the connection between Mahayana Buddhism and the spiritual development of entrepreneurs—a profound and multifaceted topic. I mainly explored it from the perspectives of cultural heritage and the cultivation of personal morality and conduct. I hope everyone can gain a deeper understanding of how practical value, long-term value, and ultimate value are connected. Through this understanding, we can set meaningful goals and act with altruism and mindfulness. With this foundation, everything we do can help us cultivate compassion, unlock wisdom, and improve our quality of life. This approach not only helps us achieve practical value but also directs us toward long-term and ultimate values.