

Cattari Ariya Saccani: The Essence of Buddhism Teaching in Management Control Systems

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Abstract

An organization or business entity has several goals including providing happiness to stakeholders, creating harmony with the surrounding environment and nature, and instilling ethical values that are universal-transcendental to each member. One of the important role holders in an organization or business entity is human resources, so that self-control of each individual is an important thing that needs attention. According to several studies that have been conducted, business entities or organizations that involve spiritual aspects in their activities have proven to be able to survive and thrive. Management Control Systems can contribute to creating this. The three dimensions contained in humans that are relevant to SPM that are important to control are, spirit, soul, and mind. Cattari Ariya Saccani is one of the teachings of Buddhism which contains self-control wrapped in its noble spiritual values and holds various dimensions of control that are different from MSS in general so that it is suitable for deeper digging into the unique essence of SPM. In this study using basic research, aims to provide input to existing theories, so that the Cattari Ariya Saccani based MSS conceptual model can balance MSS that are material, rational, and related to formal mechanisms.

Keywords

management control systems; spirituality; Cattari Ariya Saccani



I. Introduction

Many leaders in various parts of the world apply the theory of SPM which in the end it is related to the motivation that is carried out to achieve the ultimate goal, namely to achieve something that is material and that prioritizes only aspects of thinking rationally. Extrinsic motivators are very closely related to material things in the organization. The three core dimensions found in humans are spirit, soul, and mind (Soeherman, 2016). There are two ways of thinking done by humans, the first is thinking rationally and the second is thinking irrationally, humans are also complex beings who are holistic (Soeherman, 2016). Based on this opinion, if the leaders only rely on the implementation of modern SPM it is still not enough. There are still many theories about MSS that appreciate the values of life. One of the values of this life is spirituality, it is this spirituality that can help to build the character of each individual. These spiritual values are very important because there are still many businesses that only focus on material gain, thus ignoring the environment around the business.

People work not only with their hands, but with their heart (spirit). When people work with heart, they will find meaning and purpose, a kind of fulfillment which can be interpreted as a workplace can be a place where one can express himself. Living the expression of human experience at the deepest spiritual level has many benefits such as reducing conflict, stress, and increasing performance (Krahnke, Giacalone, and Jurkiewicz 2003). In a business entity there must be an organization and in building the organization it

is important to instill spiritual values like Sudhamek who was successful in implementing a spirituality based company (SBC) in the Garuda Food Group. Garuda Food Group has been experimenting for 12 years to become a Spirituality-Based business entity. SBC is a business entity that integrates work with spiritual practice, so it is called "Work is worship", a business entity whose meaning is not only seeking profit but also emphasizing the importance of implementing spiritual values as the foundation of all its business activities. Full awareness (mindfulness) that encourages Sudhamek to apply spiritual values in business, he realizes that emphasizing spiritual values will make his business much better. He realizes that a business that only seeks profit is not enough. These spiritual values are very important because there are still many businesses that only focus on material gain, thus ignoring the environment around the business.

SPM in various literatures has been discussed using approaches from various sources such as Hinduism with stories of Ramayana, Buddha and so on. In Buddhism, the basic premise of SPM is based on the figure of Siddharta Gautama with his various teachings and one of them is the four noble truths (cattari ariya saccani), namely the teachings that were first introduced by the Buddha in his first sermon in Benares and the sermon is contained in the Tripitaka scriptures. . However, in the Tripitaka holy book, there is no mention of comprehensive economic theories, but the Tripitaka holy book explains some very important guidelines or instructions in relation to economics. Even though the Tripitaka holy book contains ancient advice that is more than 2,500 years old, these advices have relevance to most of the theories in modern economics, especially in SPM spirituality.

The explanation above is the reason for studying more deeply the essence of cattari ariya saccani in SPM because the Buddha's sermon on cattari ariya saccani can provide new inspiration regarding the nature of SPM with spiritual nuances. Another interesting thing is the fact that in modern times like today it is necessary to balance MSS, namely by means of control that arises from within humans, the purpose of which is that SPM does not only refer to material things as a result of rational and greedy human thoughts and It is hoped that the concept of a causal relationship from Cattari Ariya Saccani can provide solutions or benefits for the application of SPM.

II. Review of Literature

2.1 Management Control System

According to Horngren (2005) a management control system is an integrated technique for collecting and using information that aims to motivate employees and evaluate employee performance. The management control system is a bridge that connects the strategy and operations of a business entity in the dynamic process of the external and internal environment of the organization to enable the transformation of a business entity to achieve its vision and mission (Efferin, 2016).

2.2 Organizational Model: Materialistic Vs Spiritual

A materialistic organization is an organization that places material as its main tool and purpose in operating. Kasser's team (2002) found that the higher a person places material things as a goal to be achieved, the lower his happiness and the higher his involvement in manipulating, competing and destroying the environment. Materialistic organizations not only spread negative energy to their members, but also trap their members in prolonged suffering. As a result, various business decisions taken have negative effects on society (Efferin, 2016).

Spiritual organizations are not just philanthropic or charitable organizations whose function is to channel money and other assistance to those in need. A Spiritual Organization is an organization that has a primary purpose and lofty intentions that go beyond material success as its cornerstone of operations. So, spiritual organizations develop the four dimensions of spirituality mentioned in the previous sub-chapter, namely: compassion, mindfulness, meaningful work, transcendence to members of the organization (transcendence) (Efferin, 2016).

2.3 Materialistic Management Control System

Extrinsic motivators have a close relationship with material things that exist within the organization. Therefore materialistic management control systems rely heavily on extrinsic motivators to create happiness. These extrinsic motivators are all kinds of things that come from outside human beings such as money, facilities, position, fame, power, and so on. In other words, the source of happiness comes from outside the individual. So that the more things from the outside that we can take and these become part of us, the greater the happiness, and vice versa. So, humans are said to be rational if they can maximize the acquisition of things from the outside to be taken as part of themselves (Efferin, 2016).

2.4 Holistic Management Control System

According to Wilber (1998) in (Soeherman, 2016) the human dimension in the scheme of The Great Nets of Being. In essence, there are four dimensions in human life. The first dimension is physical and life (biological), the second is the mind, the third is the soul, and the last is the spirit (spirit). A definitive description of three human dimensions that are relevant and become the object of his research analysis entitled "One Million Colors of Ramayana" namely, mind, soul, and spirit.

a. Mind dimension

Literally, the mind is defined as the consciousness of the brain which is manifested in the process of thinking, will, memory, imagination, and sometimes it can be influenced by emotional aspects. Farlex (2020), says that the mind is the basis of human intelligence and awareness of reality. According to Wilber (1998) this dimension is referred to as a mental process or monological process.

b. Soul dimension

Wilber (1998) defines the soul as the main level and as the basis of personality in human evolution. Psychology studies the psychological dimension, which is a dimension that allows humans to see, feel, understand, express, and love better. The soul dimension is abstract, invisible, and resides in the human body. (Wilber, 1998).

c. Spirit dimension

In Spilka (1993), the orientation of spiritualism is divided into three levels, namely to God, ecology, and humans (humanism). In this study, the term spiritualism will be associated with an orientation to God whose space and time are unlimited. The spirit dimension is seen as a mystical element or is translogical in nature, something that goes beyond the boundaries of human reason and logic (Wilber, 1998).

2.5 Spirituality in a Business Context

Petchsawanga and Duchon (2009) in their research found four main generic dimensions of spirituality that are most relevant in the Asian context (Thai enterprise), namely:

a. Compassion

Compassion is the feeling of being empathetic to the joy and suffering of another. Compassion makes a person have high concern and want to help or contribute to the suffering of others (Delgado, 2005; Ingersoll, 2003).

b. Mindfulness

Full awareness is awareness in a person where he is always aware of his thoughts and actions at all times so that he is better able to control his emotions and behavior (Petchsawanga and Duchon, 2009 in Efferin 2016). Thich Nhat Hanh (1976) in Efferin (2016), says that full awareness is a situation where one's awareness is here and now (here and now). And this is different from the condition where a person's mind is haunted by past events and obsessed with thoughts in the future so that he acts unconsciously and is often referred to as an automatic pilot (Efferin, 2016).

c. Meaningful Work

Deeply meaningful work is a person's experience that can provide answers why he does a job by referring to the extent to which the work helps him to express his identity (Petchsawanga and Duchon, 2009; Krishnakumar and Neck 2002; Duchon and Plowman, 2005) in Efferin (2016). This deep meaning goes beyond the material rewards that he gets so that a person's happiness at work depends more on what he does than what he gets (Efferin, 2016).

d. Transcendence

Transcendence is an experience or condition that goes beyond normal limits (Oxford Dictionary). Transcendence is defined as connectedness with a greater power by Delaney (2005) in Efferin (2016). So, transcendence is an experience that is different from the previous situation by a person so that he can transform his mind in a more positive direction (Efferin, 2016).

e. Connection/Relationship

One word that can capture the meaning of spirituality and has a very important role in human life is relatedness (Mitroff and Denton, 1999). Duchon and Plowman (2005) say that connection is defined as a person's experience of deep relationships with other people and other people's work. This can be interpreted as a person being part of the community and can identify himself with the common goal of the group.

f. Accountability within Organizations

According to Adisasmita (2011: 30) accountability is an instrument of accountability for the concept of success and failure of the main tasks and functions of the organization. Accountability is a principle that is always applied by an accountant in carrying out his duties. This principle must also be adhered to by business entity so that each employee can carry out their duties properly so that business goals are easily achieved. Accountability is an ethical concept that relates to the ability to explain decisions taken and activities carried out.

III. Research Methods

Discourse analysis is the research design method used to make this paper. What is emphasized in conducting discourse analysis is the emphasis on the text, and then interpretation of the meanings of the text used as a reference will be carried out based on interpretation seen from the perspective of the author's view. Discourse analysis method is used in this research with the reason of wanting to know more deeply about the meaning of the text from Cattari Ariya Saccani which is the first sermon of the Buddha contained in the Tripitaka Scriptures, so that later after knowing the meanings of the text contained in Cattari Ariya Saccani in depth can develop a conceptual model of a management control system based on Cattari Ariya Saccani. The Cattari Ariya Saccani used in this study is a part of the teachings of the Buddha which contains elements of self-control wrapped in noble spiritual values and holds various dimensions of control that differ from management control systems in general. This research is a basic research that uses a constructive paradigm approach with reference to Ricoeur's hermeneutic thinking (2012) or is called the interpretive paradigm.

In Soeherman (2016) it is shown that the discourse analysis process can be carried out in three stages. This approach has similarities with the analytical framework initiated by Fairclough in Jorgensen and Philips (2002). In order for the research to remain focused on various variations and alternative discourse analysis procedures, it is concluded that the critical steps of discourse analysis are through three important stages, namely exploration, interpretation, and contextualization.



Figure 1. Discourse Analysis Framework
Source: Soeherman (2016)

Cattari Ariya Saccani: Book Synopsis of Cattari Ariya Saccani Ven Ajahn Sumendo

Cattari Ariya Saccani's book is a book written based on a lecture by Ven Ajahn Sumedho on the essence of the Buddha's teachings, namely: the spiritual path can help human beings overcome their unhappiness. In 528 BC, the Buddha taught this for the first time at Sarnat's Deer Park, near Varanasi. Since then, he has lived in the world of Buddhism. Because it is a fact/reality, arya truth is called truth. Reality is called arya because it is called an arya because noble beings or arya are beings who are capable of deeply understanding the Buddha's teachings.

Table 1. Book Chapter of Cattari Ariya Saccani

Chapter	Title	Information
1	The First Noble Truth	The First Noble Truth with its three aspects is: 'There is Dukkha, Dukkha is to be understood and Dukkha has been understood.' This Noble Truth is redeemed by understanding suffering; such is the vision, knowledge, wisdom, understanding and light that arises in oneself about things never heard before.
2	The Second Noble Truth	Suffering has its source in addiction which remakes living beings and is accompanied by craving and infatuation, craving for this and that: in other words, addiction to sense pleasures, addiction to being and addiction not to be. This Noble Truth is penetrated by abandoning the origin of suffering: such is the insight, knowledge, wisdom, understanding and light that arises in oneself about things never heard of before.
3	The Third Noble Truth	This Noble Truth is the decay without residue and ending of addiction (tanha) through renunciation, surrender, abandonment and relinquishment. This Noble Truth is penetrated by attaining the Cessation of Suffering: such is the insight, knowledge, wisdom, understanding and light that arises within one about that which has never been heard of before.
4	The Fourth Noble Truth	These Noble Truths are the Noble Eightfold Path, namely: Right View, Right Intention, Right Speech, Right Action, Right Livelihood, Right Effort, Right Mindfulness and Right Concentration. This Noble Truth is penetrated by cultivating the Path: such is the insight, knowledge, wisdom, understanding and light that arises within one about things never heard of before.

Source: Data Processed by Researchers, 2022

IV. Results and Discussion

4.1 Management Control System Conceptual Model Cattari Ariya Saccani

The Conceptual Model that was successfully built, there is a concept of self-control based on spiritual values contained in cattari ariya saccani, which aims to control the dimensions of panna (mind), samadhi (soul) and dharmakaya (spirit), which in general SPM these three dimensions are not considered as important elements. Humans are a very important resource in a business entity or organization, if there are no human resources then a business entity or organization will not be able to move. Business entities can bridge the control dimension into instilling values that are built internally, create an appropriate code of ethics by instilling good elements in it. In figure 2 explains 12 important dimensions in Cattari Ariya Saccani where these 11 dimensions will lead to the creation of a corporate culture. Following are some important dimensions of the conceptual model as outlined in Figure 2 based on 4 principles.

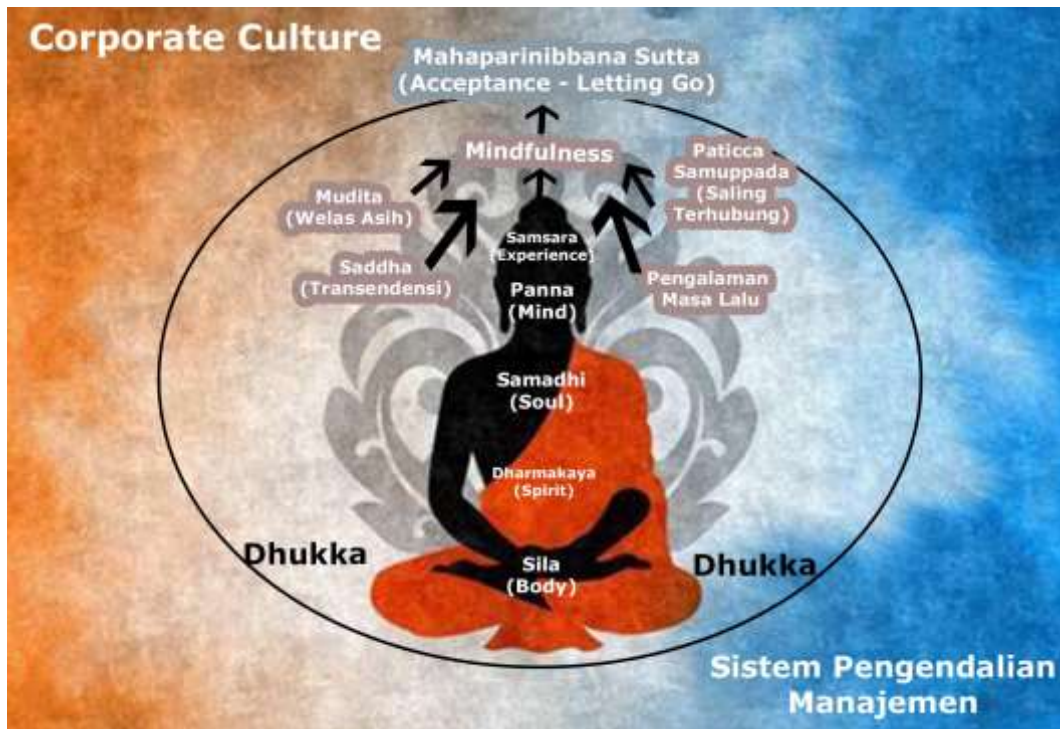


Figure 2. *Cattari Ariya Saccani's Conceptual Model in SPM*
 Source: Results Processed by Researchers (2022)

Fundamental principles, are the dimensions that exist within every human being:

1. *Dharmakaya* (spirit)

Spiritualism is closely related to the almighty or an entity that is believed to be great, which in this study is called the transcendent dimension. The central topic of cattari ariya saccani teaches humanity about detachment from material things, as well as to the immediate. In addition, you can find discussions related to the spirit that are often repeated, so that the reader really understands the true meaning of material release, namely being able to distinguish the physical body from the eternal spirit, which is not consumed by time, nor can it be killed with a weapon. Then there will be no 'false ego' and excessive attachment to material things. Because this dimension is related to divinity, the application in business entities related to this dimension is the provision of a place of worship, or a special room for prayer. These three important dimensions exist in humans and of course greatly influence their human actions, human control so that they can think logically, and naturally according to their intelligence. This dimension is also the place where irrational aspects arise which are used in order to reach God. Together with the dimensions of the soul and mind, these three important dimensions can later be controlled by business entities through instilling spiritual values such as work as the fulfillment of dharma.

2. *Samadhi* (soul)

In the teachings of Cattari Ariya Saccanimaninvited to stay on the path of dharma. The samadhi dimension is related to informal mechanisms, this dimension can be related, for example, to good communication between employees and superiors and colleagues and a pleasant work atmosphere. One way to create a pleasant work atmosphere is to organize outings by companies that can foster team work, get to know each other, have meals together, exchange gifts at Christmas celebrations and so on.

3. *Panna* (mind)

Panna dimension is closely related to brain awareness to think and create will and imagination. Mind is the basis of human intelligence. *Cattari Ariya Saccani* teaches how the mind is also one of the important things to control, how could it not be? If you don't have control over your own thoughts, you will face good, difficult, and various other situations. It will be difficult to survive and get out of control or called *dukkha* / suffering. *Panna* dimensions are usually controlled by formal mechanisms, and it is hoped that the mind can be objective in making decisions. Examples of applying formal mechanisms to this dimension of mind are standard setting, targets, budgeting, internal control, and so on. Apart from that, there is one goal in the sustainable development goal (SDG) which is of utmost concern in relation to the *panna* dimension, namely "gender equality". In Middle Eastern countries, the issue of gender equality related to women occupying important positions in companies is still a sensitive issue today. Even though the *panna* dimension talks about brain awareness to think and create will and imagination and it is possible that women also have the will and desire to work and get important positions in a company. Therefore, it is very important for companies to remove boundaries related to gender issues in occupying important positions in the company.

Input principle, is the dimension of the cause of a phenomenon/response:

4. *Samsara* (experience)

The thing that distinguishes this *Cattari Ariya Saccani*-based SPM from action control in general SPM, where action control has similarities in terms of the process, but the focus between the two is different. Where if a person's focus is on extrinsic motivation that makes a person only collect as many things as possible from outside himself, he does not focus on what is inside humans. *Cattari Ariya Saccani* in SPM interprets more and more releasing the bond will yield more and more. Let go of something that is outside oneself, and true happiness at work is to feel that the individual is satisfied and grateful for what he has done and has.

Meanwhile, the source of happiness does not come from extrinsic factors which in *Cattari Ariya Saccani* also explains that man must break away from the characteristics of material nature, but that does not mean that by doing nothing humans can survive, humans are required to be able to maintain material existence or their bodies, with the aim of being able to reach spiritual existence, namely to be more aware of and closer to the creator. The application of this value will make individuals do work more sincerely. Then to implement this value can be bridged by transformational leaders within the organization or business entity.

The principle of influence, is a dimension that affects the creation of output:

5. *Dukkha*

Dukkha is suffering and suffering arising from grasping at lust and desire. The term *dukkha* can be interpreted as the suffering experienced by humans when they cannot be separated from lust and desire. An example is when someone really wants a promotion at work, he is so obsessed with doing bad things and even dropping co-workers. Although in the end he got a promotion, mentally he actually suffered because he kept holding on to his lust and desire to be promoted.

Although *dukkha* sounds like something that arises from within every human being and cannot be controlled by corporate bodies. But in reality, business entities can actually control the emergence of *dukkha* by creating a work environment that is clean (absence of politics and negativity), comfortable and mutually supportive. By creating such a work

environment, it will indirectly create a sense of comfort in the minds of employees and this will reduce the potential for Dukkha to arise.

6. *Paticca sammupada* (interconnected)

All actions taken by individuals towards all living things, nature and individuals within the organization must be determined to promote the welfare of society and all stakeholders. In the interconnected dimension there is an assumption "if you are hurt then I will also be hurt and vice versa, if you are happy then I can feel that happiness, that's how the law of connection applies" (cause relationship). Moreover, in today's business era there is a dire need to address issues of sustainability, fairness, positive relationships where both employees and organizations must strive to apply the wisdom of spiritual traditions regarding the value of being connected. The value of this dimension sees in a broad perspective, that I am you is something big that is interrelated with one another and cannot be taken for granted by business entities. In business entities, control based on this value can be applied, for example, there are no differences in attitude between one another, superiors do not discriminate against the treatment of subordinates, and so on.

Often SPM actually spurs competition among employees and causes prolonged conflicts in the workplace to become a battleground between egos. Every day members of business entities are encouraged to beat each other. Seeing these limitations, it is necessary to make adjustments using the reference *cattari ariya saccani* which is not only concerned with materiality, formality, but upholds universally noble spiritual values related to divinity.

Company leaders as well as responsibility centers must understand the *paticca sammupada* dimension and exercise control, because this dimension has a causal relationship between employees and the company which will then become one of the creators of corporate culture. One way that leaders/companies can do is to act proactively to understand the problems that occur in their employees and immediately seek solutions. In addition to referring to the SDGs on quality education points, as carried out by PT Bank Central Asia, Tbk. Companies can provide educational scholarships to their employees. This aims to upgrade employee knowledge which will also provide positive feedback for the company through the performance of these employees.

7. *Saddha* (transcendence)

God is a power beyond human rational ability, the source of all sources, the Creator. If man can remember any moment that man part of God's creation, and God is always watching everywhere man reside (including residing in each other's hearts), man will most likely act with impunity, walk the right path. This dimension can always be fostered in the workplace with the time allotted for workers to pray, providing a place of worship or a special room for prayer or having joint worship at various times such as Fridays, prayer gatherings, etc. In addition, the company can also build and instill a vision & mission in the minds of every employee and reduce it in the company's KPIs.

8. *Mudita* (compassion)

Compassion is defined as something that can move the heart towards pity when you know someone else is suffering, or the will to alleviate the suffering of others and not hesitate to help. God bequeathed His infinite glory, it remains only now for humans to awaken, realize this compassionate nature, especially if you look at the context in the workplace environment, if compassion has become a separate culture in interactions between members of the organization, it can be said that this will bring positive impact.

The form of a compassionate attitude within a business entity can originate from the growth of an organizational culture that upholds the desire to help each other even in small matters and builds working relationships, for example there are employees who are carrying goods/documents as good and caring colleagues. should help to lighten the burden between colleagues, then you can also greet each other. Starting from a small concern like that will also have an impact on other people's concern for themselves. Meanwhile, from the organization itself in accordance with the SDGs, companies can implement CSR (Corporate Social Responsibility) or social assistance to communities in need by involving employees as committee members or applying the 5S principles (smile, greet, greet, polite and courteous).

9. Past experience

Past experience is also one of the factors that influence behavior and the creation of output. This dimension is closely related to the past experience of each individual which will be an evaluation of problems for the future. As an example related to SDGs, an employee who works in a company with a very good reputation that prioritizes the health and welfare of employees will certainly have a different way of thinking and views compared to an employee working in a company with a bad reputation in dealing with the same problem. Employees who work in the first condition tend to work more comfortably, productively and creatively. Unlike the case with employees who work in the second condition, they will feel the atmosphere at work is like a battlefield so they tend to feel pressured and don't dare to express themselves. This is then the background to the emergence of the samsara dimension, that companies must start creating a new standard for employees so that they have the same perception and knowledge to bring these employees to follow the company culture. So that all employee habits in the old company /environment can be replaced with habits in the new company that companies must start making a new standard for employees so that they have the same perception and knowledge to bring these employees to follow the company culture. So that all employee habits in the old company/environment can be replaced with habits in the new company that companies must start making a new standard for employees so that they have the same perception and knowledge to bring these employees to follow the company culture. So that all employee habits in the old company/environment can be replaced with habits in the new company.

Output principle, is an output dimension created from a series of processes:

10. *Mindfulness*

The full awareness of each individual is really needed and is very decisive regarding the resulting performance, as well as related to the daily work interactions among all members of the organization. Mindfulness in cattari ariya saccani can be attained by practicing meditation. Meditation can increase the body's ability and resistance to stress-causing factors. An example if implemented in an organization, in doing meditation before starting an activity, for example before the meeting starts taking time to meditate in a sitting position in each chair and try to focus the mindman. So that by doing meditation makes the individual more concentrated in his work.

Cattari Ariya Saccaniteaches that man have to let go of this “false ego” towards this material body and no attachment. Full awareness is expected to reduce lust, egoism, good qualities are raised. Awareness regarding the good qualities that exist in Cattari Ariya Saccani, namely not being jealous of others, being a friend to all beings, being the same towards all living things, being tolerant.

11. *Mahaparinibbana sutta* (acceptance – letting go)

Mahaparinibbana sutta is one of the outputs that appears when facing a problem. This dimension leads to a person who accepts the situation, makes it a learning experience and then lets it go. A concrete example in the world of work related to desire is the negative desire to get promoted from employees. Having a desire to get promoted at work is a natural and positive thing. However, when employees have excessive ambition so that they have the view that getting promoted is everything, then this is where suffering will begin to appear. The employee's mind will become restless and the result if the employee is unable to obtain this desire is that the employee may be disappointed, stressed and has the potential to do other bad things. So the way to overcome this craving is to let it go and accept it all. With letting go of all lust and desire, directly a person has shown that a person has accountability. Everything that is done for the organization/work will be positive and accountable to superiors, colleagues and God. One way that can be done by the company to minimize the occurrence of cases related to desire is to create a work atmosphere that makes employees feel comfortable.

12. *Corporate culture*

This dimension is the result of applying the 11 dimensions previously described to the company. Corporate culture itself can be summed up as traditions/customs, assumptions and values that underlie them, which are shared by members in an organization which are then passed on to new people and used as a guide in interpreting various events, identifying various alternative actions, and taking decision. This dimension has 2 important roles, namely building organizational capabilities for external adaptation and internal integration.

External adaptation is the ability to adapt to various developments that occur outside the organization. A person's understanding and responding to these changes will determine the extent to which the organization is able to adapt and develop. A good organizational culture is one that can generate capacity to always learn and change employee work methods/methods in a better direction. Related to this, employees can imitate various start-up companies in Indonesia. In recent years Indonesia has been hit by the Covid-19 pandemic. During the pandemic, many companies experienced bankruptcy due to their inability to adapt to the external environment. However, there were several companies that actually managed to skyrocket by taking advantage of the situation at that time to innovate and expand markets such as teacher rooms and zoom.

Internal integration is a condition where there is harmony in the thoughts and actions of every member of the organization. This alignment is necessary to minimize misunderstanding, distrust, stress and unproductive conflicts among members of the organization. Recently the comparability career site (2022) conducted a survey of employees to measure the level of happiness and results. Adobe is the company with the happiest employees in the world. The reason for Adobe's crowning as the company with the happiest employees is based on a very supportive work environment, good feedback or support from various departments and a good work life balance.

V. Conclusion

This research found that the principles contained in the Teachings of Cattari Ariya Saccani in general teaches that work is a duty, an obligation, whatever the situation must be done well as a fulfillment of dharma, humans should not only focus on the results (rewards) of work but rather focus on the process and be grateful for everything that is

obtained without holding all desires. Interpreting work as fulfilling dharma is meant in SPM-based Cattari Ariya Saccani. It is hoped that this will bring about fairness, objectivity and transparency. Because work is based on dharma, work according to responsibility or can be interpreted according to religious teachings/traditions. Then to apply this value can be bridged by transformational leaders within the organization or company.

Control that has been the focus of company leaders so far has always been on formal procedures such as "rules" in a broad sense, and systematic methods for planning and maintaining control, even though the application of formal systems must be balanced with informal procedures such as a work ethic, culture, company management style. In Cattari Ariya Saccani the existence of a soul and spirit dimension attached to human beings, can give rise to unique spiritual values that can have positive implications for company control, namely in informal procedures. But that doesn't mean the SPM conceptual model Cattari Ariya Saccani only thinking about the informal aspect, the dimension of the mind also plays an important role in human beings, with our minds we can distinguish what is good and what is right, what is logical and what is not logical. As for the dimension of spirituality that the author succeeded in building from Cattari Ariya Saccani as previously described, such as work as the fulfillment of dharma.

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