A Case of Chinese Commercial Spirit: Humanistic Buddhism in
Taiwan, USA and China

Lung-Tan Lu
Fo Guang University, Taiwan

ABSTRACT: Humanistic Buddhism regards the Noble Eightfold Path as the core teaching of practicing Buddhism, and it is the path to guide practitioners to liberation and awakening. Business ethics is an important part of a businessperson’s spirit. Business ethics refers to the moral principles and codes of conduct that should be followed in the business environment. Humanistic Buddhist ethics and businessman’s spirit can promote and harmonize each other. Businessmen can practice the spirit of Buddhist ethics in business by focusing on the well-being of others, being honest and trustworthy, operating responsibly, and making charitable donations. In this case, we take Dr. Kai-Fu Lee as an example and introduce his story of being born in Taiwan, studying in the United States, and starting a business in China. From the case of Dr. Kai-Fu Lee, the important influence of Humanistic Buddhism on the commercial spirit of contemporary Chinese can be observed.

KEYWORDS: Humanistic Buddhism, Chinese Commercial Spirit, Noble Eightfold Path, Master Hsing Yun, Kai-Fu Lee

I. HUMANISTIC BUDDHISM AND NOBLE EIGHTFOLD PATH

Firstly, Right View refers to the correct understanding, especially the core concepts of the Four Noble Truths and impermanence in Buddhist teachings. Right view helps practitioners exceed confusion and understand the true nature of things. Humanistic Buddhism emphasizes the application of Buddhist teachings and practices to improve the real life. It emphasizes cultivating compassion, wisdom, and right behavior in daily life, and achieving inner peace and happiness through spiritual practices. Right view includes understanding the law of cause and effect, and developing an understanding of the core Buddhist teachings of impermanence. It is the foundation of practice because only when we have the right perception of our true nature can we release distorted ideas, attachments and confusion, in which perspective helps us keep away from getting lost in wrong beliefs and values and leads us on the path of liberation and awakening.

In Humanistic Buddhism, right view may be cultivated by studying Buddhist scriptures, listening to teachers, and through one's own reflection and experience. Practitioners can steadily accurate wrong views and develop a correct understanding of the true nature by study Buddhist scriptures and writings, especially teachings related to right understanding, such as the Four Noble Truths and Dependent Origination. Practitioners can develop correct awareness and understanding by gaining a deep understanding of the Buddha's teachings. Humanistic Buddhism emphasizes the practice of Buddhist teachings in real life, and practicing right view requires learning, reflection, practice and interaction with the Buddhist community. Practitioners can gradually develop correct views and cognitions, apply them in daily life, and guide us to have correct cognitions about ourselves and the world by these methods.

Secondly, Right Thought means cultivating positive thinking and attitudes, keeping away from thoughts such as greed, hatred and ignorance that are not contributing to spiritual growth. Right thinking encourages thoughts that foster compassion,
A Case of Chinese Commercial Spirit: Humanistic Buddhism in Taiwan, USA and China

selflessness, and selflessness. It involves our inner attitudes and perspectives and the way we think about ourselves, others and the world. Right thought is based on the right view, and it is the in-depth experience and embodiment of the correct view. Right thought involves cultivating thoughts of compassion, selflessness and kindness, as well as thoughts of avoiding greed, hatred and delusion. It gives confidence for practitioners to develop a selfless approach, to demonstrate compassion and care for others, and to interrelate with the world in a positive and kind way. Right thought also involves developing the right intentions and motivations. It encourages practitioners to move away from selfish motives in our actions and instead be motivated by the benefit of all beings and the endorsement of wisdom, compassion and equality. Thankfulness is one of the central elements of right thought, which it learns to be grateful for the things and beauty in life, and grow a sense of satisfaction and gratitude. In Humanistic Buddhism, methods of developing right thought comprise deliberation and meditation, as well as mantra and practice of Buddhist teachings. Particularly the teachings related to right thought, such as "Four Right Efforts" and "Four Right Mindfulness". These teachings offer guidance and methods for practicing right thought. Through these practices, we can develop the right mindset and apply it in our daily life. Humanistic Buddhism emphasizes the application of Buddhist teachings in real life, and right thought is the key to cultivating correct thoughts and ideas in the heart. By cultivating positive thoughts, we can improve our inner state and have a positive and kind influence in our interactions with others and the world.

Thirdly, Right Speech refers to the precision and kindness of speaking. Right speech requires avoiding dreadful behaviors such as lying, gossip, slander, paradox, and uttering bad words. It encourages verbal communication with honest, respectful and helpful to others. In the practice of right speech in Humanistic Buddhism, honesty is the foundation of right speech. Practitioners may try to keep away from lying, exaggerating or misinterpreting facts. Developing an honest expressiveness builds trust and integrity. Do not spread rumors, slander or damage the reputation of others. Respect the privacy and dignity of others and avoid hurting others' feelings. Avoid vulgar, offensive or indecent language. Moreover, respect the feelings of others and express your views in a gentle and polite manner. Do not attack, hurt or hate others with bad words. Avoid using language that is offensive or irritating to others. Instead, cultivate words of tolerance, compassion, and respect for others. Encourage positive, constructive and helpful speech. Respect the opinions and perspectives of others and avoid interrupting or belittling others. Reflect on your language and speaking style. Pay attention to the impact of language on others and yourself, and work hard to improve and correct inappropriate language habits. Practitioner’s deliberation helps develop inner immobility and wisdom, and increases consciousness. Verbal correctness, clarity, and meaning can be cultivated by meditation.

Fourthly, Right Action requires good behavior and morality, in which it includes refraining from harming life, not stealing, not committing sexual misconduct, not lying, and not drinking alcohol. Righteousness aims at cultivating personal moral character and bringing benefits to others and society. Right Action involves the practice of moral behavior and ethics. Humanistic Buddhism emphasizes not harming life and other sentient beings by avoiding killing, injuring others and causing suffering. Humanistic Buddhism advocates admiration and sympathy for all life. It teaches avoiding theft and snatching, which means respecting the property rights and ownership of others and not abusing power or taking ill-gotten gains from others. Humanistic Buddhism advocates moderation and restraint. This means avoiding indulging one's desires and greed, as well as developing restraint over material comforts and sensual desires. Humanistic Buddhism encourages acts of honesty and integrity such as avoiding deceit, scams and fraud, as well as walking the talk and keeping promises. Humanistic Buddhism promotes respect and concern for the feelings of others by avoiding insulting, humiliating or belittling others, and cultivating an approach of kindness and respect. It teaches avoiding alcohol and drug abuse, which can cause injury to self and others and weaken physical and mental health and spiritual clarity. Moreover, Humanistic Buddhism emphasizes that the practice of right karma is based on wisdom and compassion. Practitioner can promote peace, kindness and harmonious social relationships, and have a positive impact on ourselves and others by following the principles of right action.

Right Livelihood stresses on earning a living through moral and legal means. Right Livelihood requires choosing a job or profession that does not engage in immoral or harmful trades such as harming life, stealing, lying, and dealing in drugs and weapons. Humanistic Buddhism teaches to avoid engaging in industries that harm life and cause suffering, such as killing, drug trafficking, theft, fraud, etc. This includes avoiding involvement in weapons manufacturing, animal cruelty experiments, and other industries that are harmful to society. Humanistic Buddhism advocates a profession that respects life and the environment. This includes the protection of the environment, the wise use of natural resources, service industries that benefit humans and other sentient beings, and products and services that provide positive values. Humanistic Buddhism teaches avoidance of dishonesty, fraud and dishonesty. This means avoiding fraud, corruption, bribery and unfair practices, and pursuing honesty, integrity and fairness.

Humanistic Buddhism advocates engaging in industries that embody positive values. This includes providing products and services that benefit others and society, and fostering a mindset of compassion, tolerance and contribution. Humanistic Buddhism stresses self-reflection and correction of professional misbehavior. If one realizes that one's occupation or occupation may be in conflict with right livelihood, Humanistic Buddhism encourages the revision of one's career choice and the search for a livelihood that is more in line with ethical values. It recognizes that the practice of Right Livelihood is based on wisdom and compassion. By engaging in trades and professions that align with ethical values, we can have a positive impact on ourselves and
A Case of Chinese Commercial Spirit: Humanistic Buddhism in Taiwan, USA and China

society, promoting peace, kindness and sustainable development. Right Effort refers to continuous effort and struggle. Right effort requires putting effort into right practice and development, and working to overcome negative thoughts and habits. Humanistic Buddhism encourages the development of positive intention and determination towards the practice of Dharma and the pursuit of enlightenment, which means being passionate and eager about the practice and willing to put in the effort. It advocates the abandonment of greedy and lazy attitudes that hinder spiritual progress. To develop energy, one needs to overcome laziness and undisciplined approach and get rid of excessive attachment to material comforts. Humanistic Buddhism teaches the development of right mindfulness, which is the ability to observe and recognize present moment experience. Practitioners can better understand their state of mind, emotions and behaviors through mindfulness, and consciously correct and transform unhealthy patterns. Right effort requires continuous self-observation and correction. When practitioners realize that their thoughts and behaviors deviate from the right path, they should consciously adjust and correct them to get back on the right track. Humanistic Buddhism teaches the ability to develop focus and concentration. Through concentration, practitioners can more effectively engage in practice and learning, and increase awareness of their inner experience. Right effort requires persistent effort. It encourages the continuous practice and consolidation of mindfulness, compassion and wisdom, and upholds the values of Dharma in daily life.

Right Mindfulness stresses on awareness and correct knowledge. Mindfulness is maintaining a clear and keen awareness of actual experience in the present moment, without clinging to the past or future. Through mindfulness, practitioners can develop a deep understanding of themselves, others, and the environment. Humanistic Buddhism teaches Buddhists to value and cherish every present moment. This means not getting preoccupied with thoughts of the past or the future, but focusing on present experiences and being present. It emphasizes an approach of openness and detachment when observing current experience, which means observing the nature and flow of things without becoming attached to specific thoughts, feelings or experiences. Mindfulness encourages self-observation, meaning observing one's own thoughts, feelings, and bodily states in order to increase awareness of one's inner state. This observation is without judgment or criticism, but pure observation and awareness. A aware approach is nonjudgmental, not evaluating or judging the experience of the moment. This observation is objective, open and receptive, allowing experience to unfold and flow freely. Mindfulness emphasizes developing the ability to focus and focus, bringing attention to the experience of the moment. This focus and concentration increases the depth and clarity of awareness. Mindfulness is the foundation of compassion and wisdom, which feed and support each other. Mindfulness helps practitioners observe and understand their own inner experiences while developing compassion and compassion. Humanistic Buddhism emphasizes the practice of mindfulness in everyday life. This means that practitioners not only cultivate mindfulness in meditation, but also maintain focus and awareness in daily activities, and face various challenges and difficulties (Lu, 2022).

Finally, Right Concentration refers to the cultivation of deep and focused mindfulness through the correct practice of spirituality and meditation. Right concentration emphasizes developing a steady and focused state of mind, enabling the mind to focus on a specific object or focus. This cultivation of focus can help the individual rise above distracting thoughts and worries, leading to greater insight and spiritual awareness. The approach of right concentration is the ability to develop focus and concentration. This means that the practitioner is able to focus, pull the mind away from distracting thoughts, and focus it on a specific object, such as the breath, a meditation object, or a scripture. The aim of right concentration is to develop a clear and defined mind. Practitioners are able to observe and recognize changes in the flow of the mind, as well as the subtle details of inner experience, thereby enhancing insight into reality and impermanence. Humanistic Buddhism encourages a positive attitude to help eliminate distracting and disturbing mental states. It helps to transcend the entanglement of thoughts and external disturbances, allowing the mind to be calm and centered. The purpose of right concentration is to develop a deep meditative state to achieve a calm and awakened state of mind. This deep meditation can bring deep insight, peace and liberation. Right concentration and right mindfulness, right thoughts and right speech support and balance each other to achieve the overall goal of practice. Zhengding is not only a skill or skill, but also a kind of inner quality cultivation. It helps to develop inner peace, focus and wisdom, enabling the practitioner to better cope with life's challenges and dilemmas. Humanistic Buddhism recognizes that right concentration is the key to deepening the practice. By developing the ability to focus and concentrate, we are able to move beyond distracted and distracted states of mind and into deeper meditative states (Master Hsing Yun, 2005).

Mahayana Buddhism and Theravada Buddhism have mostly consistent views on the Noble Eightfold Path, but there are also some differences. Mahayana Buddhism emphasizes the salvation of all living beings, and extends the goal of liberation and awakening to the realm of benefiting all living beings. Humanistic Buddhism belongs to Mahayana Buddhism and also emphasizes the salvation of all living beings. On the other hand, Theravada Buddhism focuses on individual liberation and Nirvana, pursuing personal liberation and awakening. Mahayana Buddhism is usually stricter in terms of precepts. Mahayana Buddhism tends to emphasize the bodhisattva precepts, which include more precepts and moral codes for the benefit of all beings. The precepts of Theravada Buddhism are relatively simple, focusing on personal moral practice. Mahayana Buddhism emphasizes the development of compassion and wisdom, especially the cultivation of “Bodhicitta” and wisdom. Theravada Buddhism also values compassion and wisdom, but perhaps to a different degree, with more emphasis on individual liberation. Mahayana Buddhism is more flexible in Buddhist teaching methods, adapting Buddhist teachings to different eras and cultural backgrounds, and providing more methods and techniques of practice. This is the factor for the rise of Humanistic Buddhism. Theravada
A Case of Chinese Commercial Spirit: Humanistic Buddhism in Taiwan, USA and China

Buddhism relies more on the teachings of the original Buddhist scriptures and traditional practice methods. Despite these differences, the Noble Eightfold Path remains a central element of Buddhist practice and is regarded as an important guide to liberation and awakening in both Mahayana and Theravada Buddhism.

II. CHINESE COMMERCIAL SPIRIT

Business ethics is an important part of a businessperson's spirit. Business ethics refers to the moral principles and codes of conduct that should be followed in the business environment. It deals with ethical standards, values and responsibility in business practices. Business ethics aims to direct firms and practitioners to make accurate and ethical decisions in their day-to-day business to ensure that they behave in accordance with the principles of ethics, social responsibility and sustainable development. The core principles of business ethics include: (1) sincerity and integrity: firms and practitioners may treat stakeholders (customers, suppliers, employees and so on) with honesty and integrity; (2) equality and impartiality: Business practices may be based on principles of fairness and justice, avoiding discrimination, inequitable competition and fraud; (3) respect and dignity: firms and practitioners should respect the dignity and rights of everyone, including employees, customers, suppliers and so on; (4) responsibility and sustainable development: Business organizations should assume social and environmental responsibilities, pursue sustainable development, and take society’s interests into account in their business activities; (5) transparency and transparency: firms should maintain transparency and provide accurate and reliable information and publicly disclose key decisions and performance; (6) compliance with laws and regulations: Business practices may obey laws and regulations, legal frameworks and industry standards for business ethics.

Compliance with business ethics can increase customer trust and loyalty, establish a good corporate image, attract outstanding talents, and achieve long-term business success. Business ethics can also help reduce legal risks, improve employee job satisfaction and enhance corporate social contributions. Western business ethics refers to the ethical system of business behavior and values formed under the background of western countries and cultures such as United States and United Kingdoms. It is based on Western philosophy, moral concepts and value systems, and reflects Western society's expectations of ethics and responsibility in business activities. The core features of Western business ethics include: (1) Individualism: Western business ethics pay attention to individual rights and freedoms, emphasizing individual autonomy and independent choices in business activities. Individual interests and self-realization are regarded as important goals; (2) Stakeholders: Western business ethics stresses on considering and balancing the rights and interests of different stakeholders, including shareholders, customers, employees, suppliers, society and the environment. This ethical vision emphasizes that companies should pursue long-term common interests, not just short-term profits; (3) free market economy: Western business ethics are frequently combined with free market and economic systems, which include pursuing the principles of competition, market efficiency and free trade. Business ethics emphasizes that enterprises should pursue economic growth and innovation on the basis of fair competition; (4) principle of rule of law: Western business ethics emphasizes the significance of obeying laws and regulations. Laws are regarded as the basis for maintaining business ethics and norms of business conduct, and provide a framework and guidance; (5) transparency and responsibility: Western business ethics emphasizes that firms should maintain transparency, provides accurate and reliable information, and be responsible for their actions. This includes public disclosure of key decisions, financial information, and corporate governance structures; (6) social responsibility: Western business ethics increasingly emphasize corporate social responsibility. Businesses are expected to take wider social and environmental responsibility and consider social wellbeing and sustainable development in their business operations.

Chinese business ethics refers to the ethical system of business behavior and values formed under the background of Chinese culture and society. It is based on the values, moral concepts and traditional value system of the Chinese society, and reflects the expectations of the Chinese society for ethics and responsibility in business activities. The core features of Chinese business ethics include: (1) interpersonal relationship and reciprocity: Chinese business ethics stresses on the importance of interpersonal relationship. In Chinese culture, relationship networks and trust are extremely important, and business relationships are often built on the basis of trust and reciprocity between individuals; (2) filial piety and family values: In Chinese business ethics, filial piety and family values are regarded as important value. Entrepreneurs often regard family interests as an important consideration, and regard the business as part of family inheritance; (3) continuing traditional values: Chinese business ethics frequently incorporate traditional values such as respect, humility, thrift and patience. These values affect business decision-making and behavior, and emphasize the long-term development and stability of enterprises; (4) society and sense of obligation: Chinese business ethics emphasizes the sense of responsibility of enterprises to society. Businesses are expected to suppose social responsibility, pay attention to social well-being, and be accountable to employees and stakeholders; (5) respect and etiquette: In Chinese business ethics, respect and etiquette are crucial to business interactions. This includes respecting elders and authority, observing social norms and etiquette, and maintaining a good image and reputation; (6) long-term vision: Chinese business ethics emphasize long-term vision and sustainable management. Entrepreneurs and businesses generally focus on long-term development and the strength of their business, not just short-term benefits (Miesing and Preble, 1985).

IJSSHR, Volume 06 Issue 06 June 2023

www.ijsshr.in
A Case of Chinese Commercial Spirit: Humanistic Buddhism in Taiwan, USA and China

Humanistic Buddhism emphasizes compassion, selflessness and blessings. Businessmen in the Chinese community are encouraged in Humanistic Buddhism to combine business activities with charity in order to give back to the society and help others. Businessmen are also taught to stay away from greed and greed and to seek inner peace and blessings. There are some interrelationships and commonalities between the ethics of Humanistic Buddhism and the spirit of businessmen. The ethics of Humanistic Buddhism emphasize the principles of compassion, selflessness, blessings and the middle way, which can be applied in business activities (Gould, 1995).

Firstly, Humanistic Buddhist ethics encourage the development of compassion and compassion, with concern for the well-being and interests of others. Businessmen can show compassion in business activities, paying attention to the well-being of employees, as well as the development of society and the protection of the environment. Emphasizing compassion and selflessness, Buddhism teaches that people should treat others with compassion, seeking to reduce the suffering of others and increase their happiness. This compassionate mindset can be reflected in business ethics, which encourages business activities to be conducted in ways that are beneficial and meaningful to others, rather than merely pursuing personal gain. In the business world, this may take the form of treating employees, customers and suppliers in a fair and just manner, seeking economic development while respecting environmental and social interests. However, practicing compassion and business ethics in a business setting is not always easy. Business activities are usually based on the principles of competition and the pursuit of profit, which can lead to unethical practices such as fraud, corruption or unfair competition. The pressures and conflicts of interest in a business environment can make it difficult for some to maintain a compassionate mindset and focus on pursuing their own interests.

Secondly, humanistic Buddhist ethics teach individuals to exceed the pursuit of personal interests and to recognize the equality and impermanence of all beings. By rejecting personal greed and selfish pursuits, businessmen can see business activities as a way of serving all beings, pursuing the common good rather than just the personal one. " Anattā " is one of the core teachings of Buddhism, which means a state beyond individual self-awareness. Buddhism teaches the recognition that the individual self is not eternal and independent, but is formed by infinite causal connections. This notion of selflessness means looking beyond the pursuit of personal gain to focus on the well-being of the whole and of others. In business ethics, the notion of selflessness can encourage individuals to transcend egocentrism and the pursuit of their own interests. Business decisions and actions should not only be based on personal interests, but also consider the interests of the whole and society. This may be reflected in caring for employees, treating partners and customers in a fair and just manner, and respecting environmental and social sustainability. However, challenges in the business environment can also conflict with the notion of selflessness. Business activities are often associated with personal pursuits, competition, and independence, which may conflict with the idea of transcending personal interests in the concept of Anattā. The business world typically emphasizes individual achievement and success, and the concept of Anattā requires thinking beyond this individualistic approach. In practice, the Buddhist concept of selflessness can remind business practitioners to transcend personal interests in business activities and focus on the happiness of the whole and others. However, this requires individuals to maintain a high degree of moral awareness and self-discipline in business decisions and behaviors, and to be able to transcend egocentrism when faced with conflicts of interest. This requires the business community and individuals to understand and apply the Buddhist concept of Anattā to promote sustainable and ethical business practices.

Thirdly, humanistic Buddhist ethics believe that through doing good and good deeds, individuals can obtain blessings and inner peace. Businessperson can accumulate blessings through honesty, fairness, integrity and ethical management, making business activities a manifestation of good deeds. In Buddhism, blessings refer to the results that a person will gain in the future based on their actions and state of mind. According to Buddhist teachings, acts of accumulating mindfulness, compassion, and wisdom bring positive blessings, while acts of attachment, greed, and immorality bring negative results. The Blessing Concept reminds people of the importance of personal behavior and encourages them to cultivate kindness and moral behavior in their daily lives. In business ethics, the concept of good fortune can encourage businesspersons to abide by moral principles and values, thereby obtaining positive results. This may be reflected in business integrity, compassionate care for employees and customers, respect for the environment and sustainable social development, etc. Business practitioners recognize that their actions will have an impact on the long-term success and reputation of their business, so choosing to behave ethically and responsibly can be rewarding for them. However, there are also some challenges in business ethics. Business activities are usually affected by market competition, economic interests and pressures, which may make some business practitioners more inclined to pursue short-term interests and self-interest, while ignoring ethics and responsibility. In addition, complex issues and conflicts of interest in business activities can confuse business practitioners when choosing conduct. On the other hand, Business activities are often associated with economic interests and competition. In the pursuit of profit, businessmen may face ethical dilemmas, such as whether to resort to unethical means to gain a competitive advantage, or whether to sacrifice the well-being of others for personal gain. This may conflict with the selflessness and compassion emphasized in the ethics of Humanistic Buddhism. Businessmen are often associated with the acquisition and management of wealth. Humanistic Buddhist ethics warn that an obsessive pursuit of wealth can lead to suffering and confusion, because wealth itself is impermanent and insignificant. Businessmen need to maintain a correct understanding and mentality of wealth while pursuing economic success. In real life, humanistic Buddhist ethics and...
A Case of Chinese Commercial Spirit: Humanistic Buddhism in Taiwan, USA and China

businessman's spirit can promote and harmonize each other. Businessmen can practice the spirit of Buddhist ethics in business by focusing on the well-being of others, being honest and trustworthy, operating responsibly, and making charitable donations.

III. CASE: PROFILE OF KAI-FU LEE

Kai-Fu Lee was born in Taiwan on December 3, 1961, and studied at Jiren Primary School in Taipei City. After graduating from elementary school in November 1973, he immigrated to the United States. In Oak Ridge, Tennessee, he attended seventh and eighth grades at St. Mary's Middle School. American education is loose, free, and full of encouragement and praise. Compared with the rigid and oppressive Taiwan-style education, Kai-fu here obviously makes learning easier and happier. The creativity and imagination of American children are all exercised in creative topics. American education focuses on: freedom, independence, independent learning, emphasis on understanding, and emphasis on practice. Teachers value the opinions expressed by students. A basic idea in American education is to teach students to continue to improve their understanding of knowledge through understanding, thinking, and innovation, and then to further develop new knowledge. This form of education is conducive to inspiring students' creativity, and it is more suitable for the rapid development of science and technology in the 21st century. He later attended Oak Ridge High School in 1977 after spending ninth grade at Jefferson Middle School.

"Let the world be different because of me" is the approach towards life advocated by Lee's philosophy teacher at Columbia University. There are two worlds, one with you and one without you, make the biggest difference between the two, maximize your influence, this is the meaning of your life. Make a difference, maximize the influence of life, and provide him with a kind of thinking and world view. When he makes important decisions, he will think of the words "make the world different" and make a firm choice. Kai-fu studied at Columbia University as an undergraduate. American university education cultivates the ability of students to think independently, think from reading, think from debates, so as to grow inspiration, and then turn independent thinking into ability. He graduated from the Department of Computer Science, Columbia University in 1983. Carnegie Mellon University invited Kai-Fu Lee to fly to Pittsburgh for free to visit their school in April 1983. In April 1988, Dr. Kai-fu Lee received a doctorate in computer science from Carnegie Mellon University, which was only four and a half years after he entered school in 1983. In the School of Computer Science at Carnegie Mellon University, students take an average of more than 6 years to obtain a PhD degree. Dr. Lee, who was only 28 years old at the time, was an assistant professor at Carnegie Mellon University in 1990. Someday, Dave Nagel, the vice president of Apple, said to Kai-fu Lee: "Kaifu, do you want to write a pile of waste paper academic papers for the rest of your life, or do you want to change the world with products?" Dr. Lee decided to change the world outside collage campus. His father's love for China gave him the courage and determination to choose. He carried his father's ideals and the desire to transform China's technological environment.

Dr. Lee was responsible for the development of artificial intelligence and speech recognition technology, and participated in the development of the early speech recognition system "Microsoft Speech" in Microsoft. He gradually emerged and achieved a series of achievements and became one of the founding members of Microsoft Research Asia (MRA) in 1995. Dr. Lee served as the director of the institute in 1998, leading the team to carry out important scientific research and innovation projects. Microsoft is an important starting point in Kai-fu's career. His work experience and technical contributions in the company laid the foundation for his following development in the field of artificial intelligence (AI). MRA was established to promote scientific research and technological innovation, with a particular focus on computer science and AI. Microsoft Asia Research Institute is located in Beijing, China, and at the beginning of its establishment, it aimed to introduce the world's top research talents and teams. In the early days of its establishment, MRA mainly focused on basic research fields, including computer science, artificial intelligence, machine learning, natural language processing, computer vision, and so on. Eventually, MRA has steadily expanded its research scope and influence. Dr. Lee made important breakthroughs and achievements in the fields of AI and speech recognition during his time at Microsoft. However, he became interested in more challenging entrepreneurial opportunities and wanted to drive his own vision and philosophy. For four full years from 2005, Dr. Lee worked at Google China. He worked hard to bring Google's spirit of "equality, innovation, happiness, and fearlessness" to the Chinese market. This process was not all smooth sailing, but he persisted in his beliefs and values, and maintained super patience and meticulous cultivation. However, on August 5, 2009, he refused to renew his contract with Google for another four years and chose to start a business. "Let the world be different because of me", he remembered the words presented by his philosophy teacher at Columbia University (Lee, 2015).

Kai-fu Lee founded his own startup company: “Innovation Works” in Beijing, 2005. Innovation Works is a startup accelerator aimed at incubating and investing in technology start-ups, focusing on areas such as artificial intelligence, Internet and mobile technology. Dr. Lee pursues his entrepreneurial dream and plays an important role in China's tech startup and innovation ecosystem. His start-up companies and investment activities have provided support and guidance to many technology start-ups, and he has a wide influence in China's entrepreneurial circle. Innovation Works aims to support and nurture technology start-ups, especially in the Internet, mobile technology and artificial intelligence fields in China. On the threshold, it focused on providing initial financial support, entrepreneurial guidance and market cultivation for start-ups. This company provides incubator-style services to help entrepreneurs succeed in product development, business model design, marketing and team building in the following years. Innovation Works also cooperates with other investment institutions to offer start-ups with a wider range of
funding sources and cooperation opportunities. Dr. Lee is used to racing against time. After starting his business, Lee Kai-fu's desperate efforts intensified. Kai-fu Lee non-stop visits investors, recruits employees, looks at projects, screens entrepreneurs, and provides entrepreneurial counseling. Innovation Works steadily expanded its business scope and influence in the following years. The company began to directly invest in potential startups and provide more comprehensive support and services. The investment fields of Sinovation Ventures cover artificial intelligence, Internet, mobile technology, big data and other fields, and have cultivated and invested in many successful start-ups in these fields. Sinovation Works plays an important role in China's entrepreneurial ecosystem and has provided valuable support and guidance to many start-ups. This company's success has attracted attention and cooperation at home and abroad, and it has become one of the well-known institutions in the Chinese entrepreneurial circle. Notable shareholders of Innovation Works are: (1) Dr. Kai-Fu Lee, (2) Temasek, (3) Intel, (4) Hillhouse Capital, (5) Qiming Venture Partners, but without Microsoft. As a startup accelerator, Innovation Works has incubated and supported the development of many start-ups. The following are some well-known projects (parts) that have been incubated by Innovation Works: (1) Suning: A well-known electrical appliance retail and e-commerce company in China; (2) Where to go (Qunar): China's leading online travel service platform; (3) Today's headlines (Toutiao): China's top personalized information service platform, providing users with personalized news, videos and content recommendations; (4) Didi Chuxing: China's leading travel platform, providing a variety of travel services such as taxis, car rentals, and shared bicycles; (5) Huodongxing: A well-known event network service platform in China, providing users with a platform for organizing and participating in events.

Innovation Works has invested in many start-ups in different fields. The following are some well-known projects: (1) Xiaomi: A well-known smartphone and consumer electronics company in China; (2) Multi-point Dmall (Meituan-Dianping): China's leading local life service platform, providing takeaway, takeaway, hotel reservation and other services; (3) Letao: A fashion e-commerce platform in China that focuses on shoes and fashion accessories; (4) CAR Inc.: China's leading car rental company, providing long-term and short-term car rental services; (5) Fission (TalkingData): China's leading mobile data and big data analysis platform, providing mobile data analysis and industry insights for enterprises. Dr. Lee has made important contributions to the field of artificial intelligence (AI). He is widely recognized for his work in AI research, industry development, and promotion. Kai-fu Lee holds important positions in companies such as Microsoft and Google, leading and promoting the research and development of AI technology. Kai-fu Lee has made innovative contributions in machine learning, deep learning and artificial intelligence algorithms. His research results have been widely used in the fields of speech recognition, image recognition and natural language processing. Kai-Fu Lee founded Innovation Works, a startup incubator focused on AI and tech startups. He has promoted the development of the AI industry by investing in and supporting emerging technology companies. Kai-fu Lee is actively involved in the popularization and education of AI. He has written several books on AI, and promoted AI knowledge through speeches and media channels to help the public better understand and apply artificial intelligence technology. Kai-fu Lee is concerned about the social impact and ethical issues of AI, and calls for the establishment of reasonable normative and regulatory mechanisms to ensure the correct application and social benefits of AI. Kai-Fu Lee is the author of several books on AI and others: (1) Be Your Personal Best, Beijing (Lee, 2005), (2) A Walk Into The Future (Lee, 2015a), (3) Making a World of Difference: Dr. Kai-Fu Lee's Autobiography (Lee, 2015b), (4) Seeing Life Through Death (Lee, 2015c), (5) To Student With Love (Lee, 2015d), (6) Artificial Intelligence (Lee, 2017), (7) AI Superpowers: China, Silicon Valley, and the New World Order (Lee, 2018), and (8) AI 2041: Ten Visions for Our Future (Lee, 2021). His work has had a profound impact on promoting the innovation, popularization and sustainable development of artificial intelligence technology. Moreover, we can see the Chinese business spirit from his books and speeches.

IV. DR. KAI-FU LEE: A PRACTITIONER OF HUMANISTIC BUDDHISM AND CHINESE BUSINESS SPIRIT
Firstly, Right View refers to having a correct view and understanding of the true nature of things and the truth of life in Buddhist teachings. Dr. Kai-Fu Lee is a well-known Chinese technology entrepreneur, artificial intelligence expert and investor. There will be many ups and downs and difficulties in life, but there will also be opportunities and achievements for all sentient beings. Accepting the inevitability of change and learning to adapt and adjust can help us better cope with life's challenges. The truth of life is also related to personal goals and pursuits. The definition of happiness, success and meaning is different for each sentient being. It's important to stay clear about your values and goals, and to strive for what you find important and meaningful. People can improve their understanding of life through continuous learning, self-reflection and growth. This means keeping an open mind, communicating and sharing experiences with others, seeking new knowledge and wisdom, and constantly developing your own thinking and perspectives. The truth of life is a subjective and multidimensional issue. Dr. Lee has his own unique views and cognitions. He maintains a humble and open mind, actively shares and learns with others, and continues to grow and progress in the journey of life. “Making a world of difference” is his right view with great love. Secondly, Right Thought is to cultivate positive thinking and attitude, and stay away from greed, hatred, ignorance and other thoughts that are not conducive to spiritual growth. Right thinking encourages thoughts that foster compassion, selflessness, and selflessness. In his speeches and writings, Dr. Lee often emphasizes the importance of positive thinking and attitudes for personal development and success. He considers that positive thinking and approach can help us face challenges and difficulties and find ways to solve problems.
**A Case of Chinese Commercial Spirit: Humanistic Buddhism in Taiwan, USA and China**

Dr. Lee encourages people to enlarge a positive mindset, seeing problems as opportunities and challenges rather than obstacles. He considers that in the face of difficulties, a positive approach can stimulate creativity and problem-solving skills. He considers that a positive approach and optimistic beliefs can help us preserve hope for the future and believe that we can conquer difficulties and achieve our goals. Kai-fu emphasized the consequence of persistence and perseverance. He considers that success requires hard work and persistent pursuit, and that positive thinking and approach can help us maintain motivation and perseverance in difficult times. Dr. Lee encourages people to continue learning and self-growth since he considers that positive thinking and attitude can prompt us to actively seek new knowledge and skills, and continuously improve our abilities. Kai-fu emphasized that while pursuing personal success, we should also pay attention to others and society. He considers that positive thinking and attitudes can motivate us to care for and help others, as well as to make positive contributions to society. Dr. Lee's views on positive thinking and attitudes stress positive approach, optimism, persistence and perseverance, self-growth and learning, as well as helping others and giving back to society. Thirdly, Right Speech is correct and kind speech. Right speech requires avoiding bad speech behaviors such as lying, gossip, slander, paradox, and uttering bad words. It encourages speech that is honest, respectful and beneficial to others. Dr. Lee stressed the importance of being honest, respectful and helpful to others in his remarks. He sees these values as the basis for building good relationships and driving social progress. Kai-Fu encourages honest and crystal-clear communication. He considers that honesty is the key to building trust and stable relationships, both in personal life and in business settings. Dr. Lee stressed that honest communication can avoid misunderstandings and conflicts, and promote cooperation and mutual progress. Kai-Fu preached admiration for the views and opinions of others. He considers that listening to others and treating them with respect is the key to building harmonious relationships. Moreover, he emphasized not only paying attention to one's own voice, but also giving others the space and respect to express their views, so as to gain broader understanding and consensus. Kai-Fu encourages positive speech and constructive criticism and believes that innovation and thought collision can be stimulated through positive speech, and productive criticism can help people improve and grow. However, he also stressed that criticism should be respectful and beneficial to others, and avoid hurt and meanness. Kai-fu advocates responsible speech and attention to social impact. He considers words have power and should be used with caution. Kai-fu emphasized that these values are the key to building good interpersonal relationships, promoting social progress, and promoting cooperation and consensus. Dr. Lee encourages honesty, transparency, respect, listening, positive speech and constructive criticism, and promotes responsible speech and concern for social impact.

**Fourthly, Right Action: Requires good behavior and morality.** Right actions include refraining from harming life, not stealing, not committing sexual misconduct, not lying, and not drinking alcohol. Righteousness aims at cultivating personal moral character and bringing benefits to others and society. Dr. Lee's views on the responsibility and duty to do the right thing under ethical principles may draw some light from his experience and values in business and technology. He stressed the meaning of honesty, which are fundamental to maintaining superior ethics as individuals or organizations. This includes being honest with others, such as customers, partners and employees, and providing them with truthful and accurate information. Dr. Lee considers that respect for others and fair treatment is responsibilities under ethical principles, which means treating others with respect for their rights and dignity and avoiding discrimination and unequal treatment. Simultaneously, treat all related parties fairly and make sure that decisions and actions do not favor any party. He preaches social responsibility in business and believes that companies and individuals should consider the impact of their actions on society and the environment, and actively take measures to provide social benefits. This may include actions that support sustainable development, community engagement, environmental protection and the promotion of social justice. He believes that innovation should not violate ethical guidelines, but should be carried out within an ethical skeleton. This means that innovations should respect legal and ethical standards and avoid violating the rights of others or violating ethical principles. He encourages incessant learning and moral self-examination, which means that individuals and organizations should constantly improve their moral literacy and examine whether their actions and decisions are in line with ethical principles.

**Fifthly, Right Livelihood: Emphasis on earning a living through moral and legal means.** Right Livelihood requires choosing a job or profession that does not engage in immoral or harmful trades such as harming life, stealing, lying, and dealing in drugs and weapons. Dr. Lee stresses the importance of following moral and ethical principles at work, especially in business and technology. Kai-Fu considers that integrity and honesty are the cornerstones of work ethics. He emphasized that in the business and technology industries, individuals and organizations should be guided by honesty and integrity, follow ethical standards, and be responsible for their actions. Kai-Fu Lee is very concerned about privacy and data security issues. He believes that individuals and organizations have a responsibility to protect users' privacy and personal data, and take appropriate measures to prevent data leakage and misuse. Kai-Fu Lee stresses on the importance of respecting intellectual property rights and innovation. He considers that individuals and organizations should abide by intellectual property laws and ethics, respect the innovations of others, and avoid infringing on the intellectual property rights of others. Kai-fu Lee advocated that enterprises and individuals should undertake social responsibilities and pursue sustainable development. He considers that business and technology industries should take into account their impact on society and the environment while pursuing economic benefits, and actively take measures to promote social welfare and sustainable development. Kai-fu stressed on the principles of fairness and equality. He considers that
A Case of Chinese Commercial Spirit: Humanistic Buddhism in Taiwan, USA and China

in the work environment, individuals and organizations should treat all people fairly and equally, and avoid discrimination and unfair treatment. Kai-Fu Lee encourages individuals and organizations to conduct moral self-examination, and to continuously learn and advance work ethics. He considers that continuous learning and self-reflection can help individuals and organizations better adhere to ethical principles and provide a higher standard of work ethics. Kai-Fu Lee emphasizes the importance of following ethical and ethical principles at work, including integrity, protection of privacy and data security, respect for intellectual property and innovation, social responsibility and sustainable development, fairness and equality, as well as ethical self-reflection and continuous learning. These views reflect his focus on promoting good conduct and ethics in business and technology.

Sixthly, Right Effort requires putting effort into correct practice and development, and striving to overcome negative thoughts and habits. Right Effort refers to the approach and method of working hard and using energy correctly in practice. Right Diligence stresses on that individuals should have correct efforts and perseverance in the process of practice in order to achieve spiritual awakening and liberation. It involves actively cultivating and developing positive mindsets and behaviors while working to eliminate negative ones. Right effort first includes striving to overcome afflictions such as greed, hatred and obsession, and to develop positive qualities such as compassion, joy and equanimity. This means working hard to practice and develop positive states of mind such as mindfulness, right view, and right discipline. Right Effort also involves trying to maintain and maintain the drive and enthusiasm for the practice. This means overcoming laziness, boredom, and negativity, sticking to the habit of practice, and consistently dedicating energy and time to developing your own spiritual growth. It means avoiding excessive self-demand or self-stress, and instead seeking peace and inner balance in your practice. Right diligence emphasizes cultivating positive attitudes and behaviors, overcoming afflictions and negative emotions, and maintaining motivation and enthusiasm for practice. Practicing right effort helps individuals achieve awakening and liberation in their practice, and promotes inner growth and harmony. In his speeches and writings, Dr. Lee made the point of avoiding excessive endeavor or extreme extravagance after he had cancer. He considers balance and moderation are critical in the pursuit of personal and professional success. Kai-fu emphasized that individuals may pursue a balance in life after cancer recovery. He considers that a balance between work and personal life is essential to health and well-being. He encourages people to plan their time rationally, leaving space for family, leisure and hobbies, and avoid being overly focused on work and ignoring other important aspects of life. Dr. Lee emphasizes that personal physical and mental health is critical to a success life. He advocates focusing on regimen, maintaining a healthy lifestyle, and avoiding overwork and stress after he had cancer. He encourages people to focus on their health outside of work and to rest and relax as needed. Dr. Lee considers in keeping a realistic approach when pursuing personal and professional goals. He stresses on recognizing one's own actual situation and ability, and avoiding overconfidence or extravagance. He encourages people to take a sensible assessment of their goals and make adjustments based on reality. Dr. Lee considers that constant efforts are more important than excessive efforts. He encourages people to set reasonable and sustainable goals and achieve them through perseverance and sustained effort. He emphasizes avoiding excessive effort and short-term excessive consumption of one's emotions and resources, but focuses on long-term sustainability and stability. Kai-fu Lee emphasizes balanced life, health and wellness, seeking truth from facts and realistic cognition, and lasting and sustainable efforts. He considers that avoiding excessive effort or excess is critical to an individual's health, happiness, and long-term success. These perspectives remind us to maintain balance and moderation in the pursuit of personal and professional goals, pay attention to physical and mental health, and develop strategies for sustainable efforts.

Right Mindfulness emphasizes awareness and correct knowledge. Mindfulness is maintaining a clear and keen awareness of actual experience in the present moment, without clinging to the past or future. In Dr. Lee's point of view, he emphasizes to experience and observe all phenomena with a clear, non-attached and equal attitude. This attitude can help the individual see things in a more objective and dispassionate way, beyond the distractions of personal biases and emotions. Kai-fu encourages individuals to observe and experience all phenomena with a clear mind, which means remaining calm, rational and objective and avoiding being influenced by emotions, prejudices or stereotypes. Through clear thinking, individuals can more precisely recognize and understand the nature of things. He reckons that individuals may treat all phenomena with a non-attached approach, which means not getting stuck in stubborn ideas, clinging and clinging, but keeping an open and flexible frame of mind. Individuals can respond to situations with greater comfort and poise by letting go of attachment to specific outcomes or expectations. Dr. Lee advocates treating all phenomena with an equal and tolerant approach. This means non-partisanship, non-discrimination, fairness and equality in dealing with differences between people and situations and things. Individuals can accept and understand diversity with an equal attitude, thereby enhancing their openness and understanding of the world. Kai-Fu emphasizes the magnitude of awareness and awakening. He believes that individuals should develop the ability of consciousness, that is, to be aware of their own thoughts, emotions and behaviors. Through awareness, individuals can come to know themselves more clearly and achieve higher levels of awakening and heightened awareness.

V. CONCLUSIONS
This research first discusses the relationship between Humanistic Buddhism and the Noble Eightfold Path. Practicing the Noble Eightfold Path is an important way to practice Humanistic Buddhism. In Humanistic Buddhism, right view may be cultivated by
A Case of Chinese Commercial Spirit: Humanistic Buddhism in Taiwan, USA and China

studying Buddhist scriptures, listening to teachers, and through one's own reflection and experience. It emphasizes the application of Buddhist teachings in real life, and right thought is the key to cultivating correct thoughts and ideas in the heart. By cultivating positive thoughts, we can improve our inner state and have a positive and kind influence in our interactions with others and the world. In the practice of right speech in Humanistic Buddhism, honesty is the foundation of right speech. Practitioners may try to keep away from lying, exaggerating or misinterpreting facts. Humanistic Buddhism stresses that the practice of right speech is based on wisdom and compassion. Practitioner can promote peace, kindness and harmonious social relationships, and have a positive impact on ourselves and others by following the principles of right action. It teaches to avoid engaging in industries that harm life and cause suffering, such as killing, drug trafficking, theft, fraud, etc. This includes avoiding participation in weapons manufacturing, animal cruelty experiments, and other industries that are harmful to society. Humanistic Buddhism teaches the development of right mindfulness, which is the ability to observe and recognize present moment experience. Practitioners can better understand their state of mind, emotions and behaviors through mindfulness, and intentionally correct and transform unhealthy patterns.

Humanistic Buddhism emphasizes an approach of openness and detachment when observing current experience. This means observing the nature and flow of things without becoming attached to precise thoughts, feelings or experiences. Mindfulness encourages self-observation, meaning observing one's own thoughts, feelings, and bodily states in order to increase awareness of one's inner state. It encourages a positive attitude to help eliminate distracting and disturbing mental states. It helps to transcend the entanglement of thoughts and external disturbances, allowing the mind to be calm and centered. The purpose of Right Concentration is to develop a deep meditative state to achieve a calm and awakened state of mind. Secondly, we discuss the relationship between Humanistic Buddhism and business ethics. Business ethics is an important factor in the spirit of businessmen. There are similarities and differences between Eastern and Western business ethics. The core features of Western business ethics include: (1) Individualism, (2) Stakeholders, (3) free market economy, (4) principle of rule of law, (5) transparency and responsibility, and (6) social responsibility. On the other hand, the core features of Chinese business ethics include: (1) interpersonal relationship and reciprocity, (2) filial piety and family values, (3) continuing traditional values. Finally, taking Dr. Kai-Fu Lee as a case, he introduces Dr. Lee’s life. He was born in Taiwan, received secondary and higher education in the United States, and was deeply influenced by Eastern and Western ethics. Finally, he went to China for employment and entrepreneurship. In this case, we take Dr. Kai-Fu Lee as an example and introduce his story of being born in Taiwan, studying in the United States, and starting a business in China. From the words and deeds of Dr. Kai-Fu Lee, we can see the important influence of Humanistic Buddhism on the commercial spirit of contemporary Chinese. He showed that he was in line with Humanistic Buddhism and Chinese business ethics. His business spirit is worth following.

REFERENCES


There is an Open Access article, distributed under the term of the Creative Commons Attribution-Non Commercial 4.0 International (CC BY-NC 4.0) (https://creativecommons.org/licenses/by-nc/4.0/), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.