

# GOVERNANCE, RESPONSIBILITY, AND ACCOUNTABILITY UNDER KINGS' CONTROL IN ANCIENT CEYLON

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## **Introduction**

Many researchers try to comprehend corporate social responsibility (CSR) with the aid of modern concepts of governance (O'Connell, 2007). Broad stewardship requirements are seen as an essential part of governance and control in today's business world. In a country with deeply rooted cultural norms and practices like Sri Lanka (previously called Ceylon), studying accountability and control in the past is of vital importance. *Kautilya's* work in ancient India has been widely recognised (Sihag, 2004) and emphasised the importance of studying more on early Eastern management practices. The influence of early Indian philosophies on the management practices in ancient Ceylon and their contribution in shaping up today's corporate governance structures is hard to ignore. However, it is evident that there is a gap in existing literature on how ancient governance practices are absorbed into modern society (Kumarasinghe, 2011; Ezzamel, 2009). According to my knowledge this is the first study specifically focused on

corporate responsibility under kings' management.

## **Objective**

This research seeks to explore the ancient meaning of stewardship and analyse a king's responsibility, accountability and governance practices of the ancient Ceylon. It proposes specific research questions related to the following themes: 1. King's governance, accountability, and responsibility. 2. The relationship between monarchy and the king and its influence on the above. Liyanarachchi's (2009) study was on accounting and auditing practices in Buddhist monasteries and it was limited to 815 to 1017AD. This research is primarily based on epigraphic evidence of stone inscriptions to find an answer to the question of what drives kings to control in a socially responsible manner. With a broader time span and analyses on kings' governance and CSR, this research adds new information and different viewpoints to existing knowledge.

A qualitative research approach was applied to analyse the content of the texts of stone inscriptions between 3<sup>rd</sup> century BC and 13<sup>th</sup> century AD. Some primary and secondary data sources have been used.

### Findings

The key findings of this research suggest that kings in ancient Ceylon were socially and religiously responsible. During the ancient times, state control and monastery had shared responsibility and accountability to the society and the king's governance aimed at fulfilling those objectives by both parties. In that era, social responsibility was focused on food, education, health, people's wellbeing, and maintaining law and order. Kings in the ancient Ceylon were transparent on management of state resources. Stone inscriptions were one of the modes of communication to meet that objective. This paper identifies some continuations as well as diversions of ancient CSR practices in modern Sri Lanka.

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