

**COMMITTEE VII**  
In Search for Understanding  
Among the Monotheistic  
Religions

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**CONFUCIANISM AND THEISM**

by

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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document also highlights the need for regular reconciliation of accounts to identify any discrepancies early on.

In addition, the document provides a detailed overview of the accounting cycle, which consists of eight steps: identifying the accounting cycle, analyzing the source documents, journalizing the transactions, posting to the ledger, preparing a trial balance, adjusting the accounts, preparing financial statements, and closing the books. Each step is explained in detail, with examples provided to illustrate the process. The document also discusses the importance of maintaining a clear and organized system for recording and storing financial records.

The second part of the document focuses on the preparation of financial statements. It explains how to calculate and present the income statement, balance sheet, and statement of cash flows. The document provides a step-by-step guide to preparing each statement, including the necessary calculations and the format for presenting the information. It also discusses the importance of providing clear and concise explanations for any significant changes or trends in the financial data.

Finally, the document discusses the importance of internal controls and the role of the auditor. It explains how to design and implement effective internal controls to prevent fraud and errors. It also discusses the role of the auditor in providing an independent opinion on the financial statements. The document provides a detailed overview of the audit process, including the selection of samples, the performance of audit procedures, and the preparation of the audit report.

In conclusion, this document provides a comprehensive overview of the accounting process, from the recording of transactions to the preparation of financial statements and the role of the auditor. It is intended to serve as a valuable resource for anyone involved in the accounting profession.

Confucianism and Theism

Theism, monotheistic or polytheistic, has not been a major trend in the long history of China. Instead, Chinese thought can be characterized, in one word, as humanism---"not the humanism that denies or slights a Supreme Power, but one that professes the unity of man and Heaven."<sup>1</sup> This humanistic tone was already set as early as the Shang dynasty was overthrown by the Chou dynasty in the year of 1111 B. C., in three different areas.

First, there was a strong faith in Lord (ti, 帝), a personal God, in the ancient Shang dynasty (1751-1112 B. C.). He was considered as "the supreme anthropomorphic deity who sent blessings or calamities, gave protection in battles, sanctioned undertakings, and passed on the appointment or dismissal of officials."<sup>2</sup> Such belief continued in the early periods of the Chou dynasty (1111-249 B. C.), but the concept of Lord <sup>was</sup> gradually replaced by the concept of Heaven (ti'en, 天). In its early stages Heaven was perhaps still worshipped by the Chou people as a supreme personal God. Thus we can find such a trace even in the Analects, which is generally accepted as the most reliable book on the sayings and doings of Confucius (551-479 B. C.), as he lamented in times of great distress that "Heaven is destroying me!" (11:8) But this personal power of Heaven was soon supplanted

by human efforts and human virtues, and people believed that they could control their destiny by their own acts. Why?

In order to justify their overthrowing the previous dynasty, the founders of the Chou dynasty developed the doctrine of the Mandate of Heaven, a self-existent moral law whose constant and reliable factor was none other than human virtue. According to this doctrine, man's destiny depends, not on the existence of a soul before birth or after death, nor on the whim of a spiritual force, but on his own good deeds. In this way the Chou people argued that although the Shang people had received the mandate to rule, they had forfeited it because they had failed in their duties.<sup>3</sup>

Second, this change from Lord to Heaven also marked a radical change of attitude toward other spiritual beings. "The influence of spiritual beings on man had been almost total, for no important thing could be done without first seeking their approval, but in the Chou their dwelling places were regulated by the rulers," for they strongly believed that spiritual beings could help the virtuous only. It is thus said:

Kung Chih'ch'i replied, "I have heard that spiritual beings are not endeared to man as such, but cleave only to virtue. Therefore it is said in the Book of Chou that "August Heaven has no affections; it helps only the virtuous." It further says, "It is not the millet that has the fragrance (which attracts the spiritual beings). Illustrious virtue alone has the fragrance." (Tso Chuan, Tso's Commentary on the "Spring and Autumn Annals," Duke Hsi, 5th year)<sup>4</sup>

Chan concludes that "as the Book of Rites says, 'The people of Yin (Shang) honor spiritual beings, serve them, and put them ahead of ceremonies....The people of Chou honor ceremonies and highly value the conferring of favors. They serve the spiritual beings and respect them, but keep them at distance. They remain near man and loyal to him,'"<sup>5</sup>

Third, there was also a change of attitude toward ancestors. "During the Shang, great ancestors were either identified with the Lord or considered as mediators through whom requests were made to the Lord. In the Chou, they were still influential but, as in the case of Heaven, their influence was exerted not through their power but through their moral example and inspiration. They were to be respected but to be kept from interfering with human activities."<sup>6</sup> Thus the Book of Odes even states that "Don't you mind your ancestors! Cultivate your Virtues!"<sup>7</sup>

Confucius inherited all of these humanistic tendencies and further expanded or elaborated more fully to the extent that his teachings could exert a great influence throughout the whole history of China.<sup>8</sup> Confucius' life as a politician was a failure, as clearly shown in Legge's report on his death scene: "His end was not impressive, but it was melancholy. He sank behind a cloud. Disappointed hopes made his soul bitter. The great ones of the

kingdom had not received his teachings. No wife nor child was by to do kindly offices of affection for him. Nor were the expectations of another life present with him as he passed through the dark valley. He uttered no prayer, and he betrayed no apprehensions. Deep-treasured in his own heart may have been the thought that he had endeavored to serve his generation by the will of God, but he gave no sign."<sup>9</sup> On the other hand, Confucius' career as a teacher was brilliant, to say the least. In fact, "he was the first person in Chinese history to devote his whole life, almost exclusively, to teachings. He sought to inaugurate private education, to open the door of education to all, to offer education for training character instead of for vocation, and to gather around him a group of gentlemen-scholars (thus starting the institution of the literati who have dominated Chinese history and society)."<sup>10</sup>

What did he as a great teacher say about Heaven, the only concept that could come close to the Western concept of God, then? Surprisingly, he did not say much. But it seems clear that he did not take Heaven as a supernatural power which could intervene in human affairs: "Does Heaven say anything? The four seasons run through their course and all things are produced. Does Heaven say anything?" (17:19) What did he say about the Way (Tao), the only concept <sup>^</sup>th<sup>^</sup> could come close to the Western concept of God's will? He said that "It is man that can make the Way great, and not the Way that can make man great" (15:28). What did he say

about spiritual beings? He said that "Devout yourself earnestly to the duties of man, and respect spiritual beings but keep them at distance. This may be called wisdom"(6:20). On one occasion he even refused to talk about how to serve spiritual beings of ancestors: "If we are not yet able to serve man, how can we serve spiritual beings?"(11:11) What did he say about the life after death? He said that "If we do not yet know about life, how can we know about death?"(11:11) All these amount to saying that Confucius was thoroughly concerned about this world here and now.

Confucius seemed to take Heaven as "the ultimate creative power which works incessantly in the universe without exhibiting any personal characteristics," and believe that "man is to take Heaven as the model to follow." But his main concern was man's moral commitment and his cultural achievement. This idea was followed by Mencius. But he went one step further and argued that "He who exerts his mind to the utmost knows his nature. He who knows his nature knows Heaven. To preserve one's mind and to nourish one's nature is the way to serve Heaven'(7A:1)." Mencius' message here is unmistakable: Not only is there no need to depart from the way of man to realize the way of Heaven but to follow the way of man is the only way to realize the way of Heaven. Mencius thus established the basic model for later Confucian scholars to conceive the close relation between the natural and supernatural, the secular and the sacred.<sup>11</sup>

Liu concludes that "the concept of God as developed in great monotheistic religions such as Christianity had never gotten a chance to take off from the ground in Chinese culture. Whether Heaven can be regarded as a supreme Personal God was simply not an issue that bothered the minds of most Confucian scholars. No wonder during the Rite Controversy the Jesuit interpretation of Heaven as an equivalent of the Western God was called into question and was finally rejected by church authorities."<sup>12</sup>

What can we make of the fact that Confucius and Confucians always emphasized "the way of man" rather than "the way of Heaven"? Let me quickly point out two Western misunderstandings. First, some, particularly many devout Christians, conclude <sup>from</sup> <sub>^</sub> this fact that Confucianism is not a religion but a code of ethical system. The Encyclopedia of Religion and Ethics thus states that "Confucianism is a universalistic Animism, polytheistic and polydemonistic,"<sup>13</sup> because...

...there is practically nothing of a religious nature in Confucianism pure and simple....It may be that Confucius has but little sympathy with the religious decadence of his own times and the abuses which were then prevalent, but he evidently considered it no part of his mission to attack them in any iconoclastic spirit, and he preferred to adopt an attitude of strict reticence towards the question of religion,



recommending the observance of the accustomed ritual, but deprecating a too close inquiry into the spiritual phenomena. He evidently regarded the offering of sacrifice as of great subjective value, but professed ignorance of the meaning of the great sacrifice to Shang-ti. He certainly added nothing to the contemporary knowledge of God or of spirits; he had nothing to say with regard to death or hereafter; the "present distress" was a sufficient occasion for the exercise of his disciplinary methods; the present life was the only theatre in which he sought to inspire men to act their part.<sup>14</sup>

In addition, <sup>some</sup> of these Christians even argue that Confucianism is an ethical system based on common-sense and in this sense it cannot be called a "religious" ethics either. For they believe that only those ethical codes dictated by God or gods, of which the Ten Commandment is a classic example, can be properly called a religious ethics. But, as Kupperman points out clearly, "this is both one-sided and superficial. On the one hand, there are important religions in which a theistic element is negligible or entirely missing (e.g. early Buddhism and Taoism, as well as Confucianism). On the other hand, the scriptures even of highly theistic religions, such as Christianity, may have an ethical content more interesting and less codelike than what was learned at one's mother's knee."<sup>15</sup>

Second, Christianity sees the world as the creation of a transcendent God who rules it through laws. This world moves toward a goal, indeed will end at some definite point, and contains elements that are "both separate from human beings' highest aspirations and possibly hostile to them. The Chinese, in contrast, see an uncreated world that does not proceed toward some preordained goal and that lacks elements separate from human beings' highest aspirations and hostile to them. The Chinese world is, then, both antitheistic and nonteleological, but everything is part of a larger cosmic process, a monistic whole. That process has neither supernatural authorities above it nor ordained goals to which it moves, but it does have patterns in which all parts of the world, including humans, play an integral role."<sup>16</sup> And as we all know, all these ideas were taught by Confucius directly or indirectly.

From this many Western scholars conclude that Confucius was a man of secular, empirical, rationalistic, utilitarian and, most of all, this-worldly teachings. Waley thus says that the turn toward the this-worldly was characteristic <sup>of the</sup> tendencies of the age and not peculiar to Confucius.<sup>17</sup> Yu-lan Fung, in his various precommunist works, takes a more ambiguous position on the question but seems to stress <sup>ss</sup> the rationalistic and humanistic aspects, ending this to be Confucius' defect of one-sidedness.<sup>18</sup> Creel, by citing Max Weber, even argues that Confucius was thoroughly utilitarian: "The factor

that makes Confucius unusual, if not unique, is the degree to which he divorced ethics from dependence upon anything outside the ordinary understanding of all intelligent men. Max Weber has said, 'In the absence of all metaphysics and almost all residues of religious anchorage, Confucianism is rationalist to such a far-going extent that it stands at the extreme boundary of what one might possibly call a religious ethics.' At the same time, Confucianism is more rationalist and sober, in the sense of the absence and rejection of all non-utilitarian yardsticks, than any other ethical system, with the possible exception of J. Bentham."<sup>19</sup>

But this conclusion is oversimplification. Although Confucius did not care to talk about spiritual beings or about the status of the life after death very much, this is only one side of a coin. His true teaching is that man is both rational and magical, natural and supernatural, empirical and superempirical, humanistic and divine, secular and sacred, this-worldly and other-worldly, utilitarian and intentional. His repeated insistence on the distinction between an "inferior man" and a "superior man" testifies this point well. Smith thus characterizes such Confucius' attitude as "a restrained but affirmative theism," (a misnomer I think):

The extent to which Confucius shifted emphasis from Heaven to Earth should not blind us, however, to the balancing point; namely, that he did not sunder man from Heaven altogether.

He never repudiated the main outlines of the world view of his time---Heaven and Earth, the divine creative pair, half physical and more-than-physical, ruled over by the supreme Shang-ti. Reticent as he was about the supernatural, he was not without it. Somewhere in the universe there was a power that was on the side of right. The spread of righteousness was, therefore, a cosmic demand, and "the will of Heaven" the first thing a gentleman would fear.<sup>20</sup>

At this point, one might wish to argue that Christianity because of its personality of God is superior to Confucianism, or Confucianism because of its nonpersonality of Heaven is superior to Christianity. But this is a moot point. In the following, I will simply point out some contrasting implications which come out of the presence or absence of <sup>la</sup> personal deity.

First, the fact that a transcendent deity is present in one culture and absent in the other implies that Christian thought represents open religiosity while Chinese thought represents locative thought. In open religiosity, human fulfillment occurs when one goes beyond normal life to reach a higher realm, for example, a mystical contemplation or life after death. In locative religiosity, however, human fulfillment occurs when one locates oneself properly in the world, in a correct religio-cultural system.<sup>21</sup>

Second, the fact that a transcendent deity is present in one culture and absent in the other also implies that Christians

pursue one single dominant goal while Chinese usually pursue many multifaceted inclusive goals. A student who sacrifices all else to become a professor exemplifies the former, whereas a student who desires to become a professor, to have many friends, to be politically active exemplifies the latter. Traditional Christianity insists that the contemplation of God is the only goal to be sought. Although this tradition also argues "both that valuable goods exist in the world and <sup>that</sup> grace presupposes and perfects nature's various goods, it never questions that the goal of a person's life should be the beatific vision of God. All other activities are to be ordered toward that goal and, if necessary, sacrificed for it." This is why, for example, Aquinas could recommend Christians to remain celibate, if possible, "both as a sign to others of the character of the final state they should seek and will enter if they are good, and as an action more in harmony with God's character and plan than is marriage."<sup>22</sup> In a similar way, Mencius and Hsun Tzu could counsel a reduction of desires, but their fundamental teachings make ~~it~~ inconceivable the abandonment of desires represented in the counsel to be celibate or to embrace total poverty. Rather, marriage is one of five important human relationships according to Confucianism, and in this sense everyone should marry and produce offspring.

Third, the fact that a transcendent deity is present in one culture and absent in the other implies that Christians view a

person's state after death important while Chinese view a person's present state in the world important. The traditional Christian question is not whether man will survive after his death but rather in what state he will survive, namely, he will end up in heaven, hell, purgatory or limbo, and this question, as we all know, is closely connected with the fear of death. At this point Westerners might say that "so little concern is shown with one's state after death that one even can question the prominent contemporary notion that a defining human characteristic is the fear of death."<sup>23</sup> But this way of putting <sup>it</sup> is misleading. The more correct way is to say that Chinese are so busy with the life here and now that they, like Buddhists, have no leisure to indulge in such metaphysical problems. Christians try to "transform" death whereas Confucians and Buddhists simply try to "disarm" it.<sup>24</sup>

Fourth, the final implication of the presence or absence of a transcendent deity is that the most puzzling question Christians have to face is how to defend a just and good God in a world where many unjustified sufferings do exist (theism), while the question Confucians have to face is how to defend an originally good nature of human beings in a world where many corrupted people do exist (humanism). The former is "the problem of evil" or theodocy, and the latter is "the problem of good" or, in Mencius' expressions, how to recover our lost minds.

I have so far described two Western misunderstandings and four comparisons between Christianity and Confucianism. In so doing,

I have said that it is pointless to argue whether one religion is superior to the other. But I like to say a few words on the humanistic aspects of Confucianism. Naturally, Christians say that Christianity is humanism par excellence. Christians, for example, always start with the problem of how they can do good rather than evil. But all of such existential questions are solved ultimately by the grace of God. In Christianity the final power comes from God. But in Confucianism all human problems are to be solved or resolved solely by human efforts and cultivation. (Let us not ask which prescription is more correct!) Of course, it may be true that there must be "a help from without" if man is to be saved at all, as clearly suggested by Legge:

However we may strive after goal, we do not succeed in reaching it. The more we grow in the knowledge of Christ, and see in him the glory of humanity in its true state, the greater do we feel our own distance to be from it, and that of ourselves we cannot attain it. There is something wrong about us; we need help from without in order to become even what our nature, apart from Revelation, tells us we ought to do.<sup>25</sup>

Again and again, this Christian insistence may be true. Then it should be called, particularly according to the Confucian theory of the rectification of names, a divine humanism, which amounts to no less than a contradiction. Confucianism, in contrast, may

properly called human humanism. On this point, Confucius' own statement, the claim that he is not a creator of new truths but a transmitter of old truths(7:1), has a lot to teach us.

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*conclusion I would like to say*  
 In ~~addition, I like to make~~ a few words on the inclusivistic and tolerant attitude of Confucianism <sup>versus</sup> ~~and~~ the exclusivistic and intolerant attitude of Christianity. Christians believe that there is <sup>only</sup> one way to salvation, and thus the most tolerant attitude they can have is, in Karl Rahner's term, to treat the people of other religions as "potential" Christians. But this is no solution. For how can there be genuine dialogues among the potential Christians, the potential Buddhists, and the potential Confucians?

*Let us remember*  
~~At this moment, we should perhaps be reminded of Karl Jaspers' insistence~~ that the passage in the Bible-----"I am the Way, the Truth, and the Life"-----  
 could not <sup>have been</sup> ~~be~~ uttered by Jesus himself, <sup>since he</sup> ~~who~~ accepted all people regardless of <sup>have been</sup> ~~their~~ sex, position and status, but must ~~be made~~ inserted into the Bible by some later fanatic followers. All roads, if genuine, lead to Rome, directly or indirectly. To insist <sup>on</sup> the one and only way is to miss the very point Jesus and Confucius tried so hard to teach.



1. Wing-tsit Chan, A Sourcebook in Chinese Philosophy, Princeton University Press, 1963, p. 3.
2. Ibid., p. 4.
3. Ibid., p. 3.
4. Quoted from Ibid., pp. 11-12.
5. Ibid., p. 4.
6. Ibid., p. 4.
7. Book of Ode, ode no. 235, "King Wen"
8. Cf. "If there is one name with which Chinese culture has been associated, it is Confucius....Chinese reverently speak of him as the First Teacher, not that there were no teacher before him but because he stands above them all in rank. No one claims that he molded Chinese culture single-handed; he himself expressly depreciated his innovations, preferring to regard himself as "a lover of the ancient." This characterization gives him less than his due; it stands as an excellent example of the modesty and reticence he advocated. For though Confucius did not author Chinese cultures, he remains its supreme editor. Winnowing the past, underscoring here, playing down or discarding there, rendering and annotating throughout, he brought his culture to a focus which has remained remarkably distinct for twenty-five centuries." Huston Smith, The Religions of Man, Harper & Row, New York, 1958, p. 160.
9. James Legge, Confucian Analects, The Great Learning, and the Doctrine of the Mean, Dover Publications, New York, 1971, p. 87.

10. Chan, op. cit., p. 17.
11. Shu-hsien Li~~U~~, "Commentary: Theism from a Chinese Perspective," Philosophy East and West, 28, No. 4, October, 1968, p. 413.
12. Ibid., p. 413.
13. J. J. M. De Groot, "Confucian Religion," Encyclopedia of Religion and Ethics.
14. W. Gilbert Walshe, "Confucius," Encyclopedia of Religion and Ethics.
15. Joel J. Kupperman, "Confucius and the Nature of Religious Ethics," Philosophy East and West, 21, April, 1971, pp. 189-190.
16. Lee H. Yearley, "A Comparison between Classical Chinese Thought and Thomistic Christian Thought," Journal of the American Academy of Religion, LI, 3, p. 423.
17. Arthur<sup>V</sup>Waley, Analects of Confucius, pp. 32-33.
18. Yu-lan Fung, The Spirit of Chinese Philosophy, p. 23.
19. H. G. Creel, Confucius and the Chinese Way, Harper & Row, 1949, p. 120.
20. Smith, op. cit., pp. 190-191.
21. Yearley, op. cit., p. 440.
22. Ibid., p. 444.
24. Carrin Dunn, Buddha & Jesus: Conversations, Templegate, Springfield, Illinois, 1975, p. 84.
23. Ibid., p. 450.
25. James Legge, The Chinese Classics, Vol. II, The Works of Mencius, Hong Kong University Press, 1960, pp. 68-69.