

An Exegetical Analysis of Chapter Seventeen of the *Lotus Sūtra*: The Accumulation of Merit and the Path to Clarity

1. Introduction: The *Lotus Sūtra* as a Beacon for the Mahayana Path

The *Lotus Sūtra* (*Saddharma-puṇḍarīka-sūtra*) is a foundational Mahayana Buddhist scripture, widely considered one of the most influential texts in East Asian Buddhism.¹ It presents a profound and radical re-envisioning of the Buddhist path, centering on the doctrine of the "One Vehicle" (

ekayāna)—the idea that all Buddhist paths and practices are, in fact, skillful means (*upāya*) leading to the single, ultimate goal of Buddhahood.¹ The sutra itself is a work of high literary quality, attributed to highly educated Buddhist monks in ancient India, and its teachings have been the subject of extensive commentaries and scholarly treatises for centuries.¹

Chapter Seventeen, titled "Discrimination of Merit and Virtue," is a pivotal moment in this sacred text. The chapter begins with the Buddha's revelation of the immeasurable length of his life span, a teaching so vast and inconceivable that it shatters conventional notions of time and causality.³ This profound discourse benefits an almost incalculable number of living beings, leading them to various stages of spiritual attainment, from non-retrogression to the ability to turn the Dharma-wheel.³ The World Honored One addresses his discourse to Maitreya Bodhisattva, who is also known by his epithet Ajita, or "Invincible".⁴ Maitreya is a central figure in Mahayana Buddhism, prophesied to be the next Buddha of this world, who will arrive to re-establish the Dharma after the teachings of Gautama Buddha have been forgotten.⁶ Upon hearing the Buddha's revelation, Maitreya rises, offers praise, and acknowledges the immense benefits the assembly has received, noting that this is a "rare Dharma, such as we have never heard before".⁴

The verse in question, which the Buddha sings to Maitreya, serves as a direct instruction on how to obtain similarly immeasurable merits. It outlines six specific virtues that, when practiced, lead to a profound spiritual reward. This report undertakes a detailed exegesis of

this pivotal verse, moving beyond a literal interpretation of the six practices to demonstrate their deep psychological and spiritual significance. The central purpose is to explore the concept of "merit" (*punya*) not merely as a ledger of good deeds but as an internal, transformative quality. The analysis will validate the perspective that merit is a measure of "clarity" and the direct result of the dissolution of attachment and delusion. This interpretation aligns with the Mahayana concept of the "Two Accumulations"—merit and wisdom—and presents a more nuanced understanding of the path to liberation.⁹

2. An Exegesis of the Verse: The Six Practices for the Accumulation of Merit and the Purification of Mind

The six practices outlined in the verse are not a random assortment of virtues but a comprehensive framework for mental and spiritual cultivation. Each practice serves a distinct purpose in the process of purifying the mind, culminating in a state of clarity and wisdom.

2.1. Who Respects the Stūpa-Mausoleum

A *stūpa* is a pre-Buddhist structure that evolved into a central form of Buddhist architecture. The Sanskrit word *stūpa* means "heap" and typically refers to a hemispherical dome that serves as a sepulchral monument or a reliquary for the remains of a Buddha or revered monks and nuns.¹² In the

Lotus Sūtra, the appearance of the "Jeweled Stūpa" is a miraculous event. This magnificent structure, made of seven precious substances and adorned with countless jewels and banners, rises from the earth, containing the body of the long-extinguished Buddha Many Jewels.¹⁴ This symbolic act represents the eternity of the Dharma and the Buddha's enlightened nature, a direct manifestation of the World Honored One's "original nature".¹⁴

The act of respecting the *stūpa* is thus far more than a simple ritual. It is a meritorious deed that involves physical veneration, such as making offerings and circumambulation.¹³ This practice is a masterful example of a skillful means (

upāya) in Mahayana Buddhism.¹ The external, physical act of reverence towards a symbol of enlightenment redirects the practitioner's mind away from mundane, self-centered concerns and towards a focus on the supreme spiritual goal. The physical discipline of circumambulation and the mental focus required for making offerings create an internal state

of mindfulness and devotion. This process purifies the mind of self-centeredness and restlessness.

The merit gained from this act is therefore not merely a point on a cosmic ledger, but the immediate, tangible benefit of a less-distracted and more-focused mind, which is a fundamental form of mental clarity. This demonstrates how Mahayana practices use conventional, material objects (like a *stūpa*) to guide a practitioner toward the realization of the ultimate, non-conceptual truth.¹⁷ The act of honoring the Buddha's body purifies one's own body and mind, making the practitioner more receptive to the profound teachings.

2.2. Who is Modest Before Bhiksus

The term *bhikṣu* denotes a fully ordained monk who has renounced worldly life and subsists on alms.¹⁸ As members of the Sangha, they represent one of the "Triple Gems" of Buddhism—the Buddha, the Dharma, and the Sangha.²⁰ The verse's emphasis on modesty before

bhikṣus highlights a crucial aspect of the spiritual path. Modesty in Buddhism is not about self-abasement; it is the quality of being unpretentious, having a clear and accurate assessment of one's own worth without succumbing to vanity or self-promotion.²¹ Before a *bhikṣu*, this modesty is a form of profound respect for the monastic community and their unwavering commitment to the path of renunciation and discipline.²²

The practice of modesty in this context is a powerful and pragmatic tool for the dissolution of ego. It is not just a gesture of etiquette but a reciprocal purification. By consciously practicing modesty in the presence of a monk, a layperson deliberately confronts their own self-conceit. This act of humility not only honors the monastic but also reinforces their discipline by creating an environment of respect and non-provocation, especially considering their vows of celibacy.²³ The famous story of the scholar Gunaprabha, who, due to his arrogance, failed to learn from Maitreya Bodhisattva because he did not respect him as a monk, serves as a cautionary tale illustrating the spiritual obstacle of pride.²⁵ This practice reveals that ethical conduct is not an external code of behavior but a transformative internal practice that directly purifies the mind of pride and ego.

2.3. Who Gives Up Self-Conceit

Self-conceit (*māna*) is a fundamental defilement rooted in ego-clinging and the pervasive habit of comparing oneself to others.²⁶ It can manifest in subtle and overt ways, from spiritual pride to a feigned modesty intended to garner praise.²¹ The Buddha identified conceit as a persistent obstacle to the spiritual path, as it is the root from which other defilements, such as jealousy and ambition, grow.²⁷ The verse's instruction to "give up self-conceit" directly addresses the internal, psychological dimension of merit.

The practice is not about the suppression of thoughts but about the intentional redirecting of the mind through mindfulness, contemplation of non-self (*anātman*), and meditation.²⁶ This is a process of purification.²⁸ By dismantling the sense of a permanent, unchanging "self" at the core of all comparison and clinging, the mind is cleansed of the primary source of agitation and confusion.²⁷ This cleansing process is likened to "prep work" that creates a "fertile garden" for wisdom to take root.²⁸ The merit gained from this practice is not an external reward but the immediate, direct outcome of a mind less burdened by the delusion of ego. The peace, clarity, and mental spaciousness that arise from this practice are the very essence of the merit being accrued. This directly aligns with the idea that when attachment and delusion are lost, merit, understood as clarity, is gained.

2.4. Who Always Thinks of Wisdom

The concept of wisdom (*prajñā*) in Buddhism is a profound, direct realization of the ultimate nature of reality, such as emptiness and non-duality, transcending mere intellectual understanding.³⁰ This wisdom is considered an inseparable counterpart to compassion, with a balanced cultivation of both necessary to avoid the pitfalls of "idiot compassion" or "coldness and alienation".³⁰

To "always think of wisdom" is to engage in a continuous process of mental cultivation. This involves the systematic practice of hearing, contemplating, and meditating on the Dharma to move from an intellectual belief to the "faith of knowing for yourself".³¹ It requires both concentration practices (

shamatha) to stabilize the mind and insight meditation (*vipassanā*) to see things as they truly are—impermanent, conditioned, and empty of an intrinsic nature.³⁰ The practice of the preceding virtues—respect, modesty, and the giving up of conceit—serves as the necessary foundation. Without a mind purified of defilements, it is too agitated and distracted to engage in the deep contemplation required for wisdom to arise. The virtues are thus a progressive path: virtuous actions create the stable mind-state in which wisdom can be cultivated, and wisdom, in turn, informs and perfects virtuous actions, making them more effortless and spontaneous.³⁴ The causal link is clear: the first practices create the conditions for the mind to

be able to "think of wisdom" effectively.

2.5. Who Does Not Get Angry When Asked Questions

This virtue serves as a powerful demonstration of the successful integration of the preceding practices. Not getting angry when asked questions is a direct application of patience (*kṣānti*) and equanimity in the face of a potential challenge or provocation. It is a testament to the practitioner's inner stability.³⁶ A mind purified of self-conceit is no longer defensive. It can respond to inquiries with clarity and compassion rather than with aggression or agitation.³⁶

This virtue functions as a litmus test. Unlike the act of venerating a *stūpa* or practicing modesty in a specific context, this virtue is a direct revelation of a practitioner's internal state. It is the spontaneous and effortless expression of a purified mind. It implies that the clarity of the practitioner is not fragile or conditional but robust and unshakable. The merit from this practice is thus the self-evident proof of one's spiritual progress. The challenges posed by questioners are not seen as threats but as opportunities to polish the "mirror of the heart," thereby further increasing one's clarity.³⁶

2.6. And Who Expounds the Dharma According to the Capacities of the Questioners

This final virtue is the capstone of the sequence, demonstrating that the purpose of all preceding practices is not for personal benefit alone but for the supreme goal of benefiting others.¹ To "expound the Dharma" is to teach it, and this teaching must be adapted to the capacities of the listeners. This is the essence of the Mahayana doctrine of skillful means (*upāya*)—that the Buddha taught many different paths and seemingly contradictory teachings to suit the varied capacities of his listeners.¹

To teach the Dharma skillfully requires the integration of all the other virtues. It demands a mind free from conceit, to avoid a self-aggrandizing tone.³⁶ It requires a mind free from anger, to remain patient and compassionate with difficult questions and challenging individuals. It requires a mind filled with wisdom, to discern the correct teaching for the student. The act of teaching, in this light, is a reciprocal process of spiritual development. As one teaches, they are forced to confront their own mental habits, which in turn polishes the "mirror of the heart".³⁶ The challenges from questioners become the very "polishing material" that increases

the teacher's clarity. The act of expounding the Dharma thus becomes a powerful form of self-cultivation.

This comprehensive overview is summarized in the following table, which illustrates the transformative chain from practice to internal purification and merit.

Virtue	Traditional Concept	Practical Application	Internal Purification/Effect	Meritorious Outcome
Respecting the <i>stūpa-mausoleum</i>	<i>Dāna, Pūjā</i> (Offering)	Making offerings, circumambulation	Purifies mind of self-centeredness and agitation	Immediate calm, focus, and a feeling of devotion
Being modest before <i>bhikṣus</i>	<i>Sīla</i> (Virtue), <i>Hiri</i> (Modesty)	Appropriate behavior and dress; mindful humility	Confronts and diminishes pride and ego	Cultivation of genuine humility and respect
Giving up self-conceit	<i>Māna</i> (Conceit) reduction, <i>Anātman</i> (Non-self)	Mindfulness, meditation, intentional redirection	Directly purifies the mind of ego-clinging	Mental peace, non-distraction, and psychological freedom
Always thinking of wisdom	<i>Prajñā</i> (Wisdom)	Hearing, contemplating, and meditating on the Dharma	Disciplines the mind and develops insight	Direct realization of truth; a clearer view of reality
Not getting angry when asked questions	<i>Kṣānti</i> (Patience), <i>Maitrī</i> (Loving-kindness)	Mindful response, self-observation during provocation	Cleanses the mind of anger and defensiveness	Inner stability, emotional equanimity, and presence
Expounding the Dharma according to	<i>Upāya</i> (Skillful Means), <i>Karuṇā</i>	Adapting teachings to the student's	Polishes the mind through the act of	Spiritual insight, deeper understanding

the questioner's capacity	(Compassion)	needs	selfless teaching	of the Dharma
---------------------------	--------------	-------	-------------------	---------------

3. The Two Accumulations: A Conceptual Framework for Understanding Merit and Wisdom

The user's perspective that merit is a measure of clarity aligns with one of the most fundamental concepts in Mahayana Buddhism: the doctrine of the "Two Accumulations" or "Two Collections." This dual process of gathering merit and wisdom is considered the essential path to achieving enlightenment.¹⁰

3.1. The Accumulation of Merit (*Puṇya*)

Traditionally, merit (*puṇya*) is understood as a beneficial and protective force that accrues from good deeds, thoughts, and words.²⁰ It is the foundation for a favorable future rebirth, leading to fortunate circumstances such as a long life, health, and wealth.²⁰ It is gained through the three primary bases of merit-making: generosity (

dāna), virtue or moral conduct (*sīla*), and mental development through meditation (*bhāvanā*).³⁹

This form of merit is often referred to as "samsaric" merit because it still operates within the cycle of rebirth (*samsāra*). While it leads to higher, happier realms, it does not, on its own, lead to final liberation from the cycle.⁴¹ It is a pragmatic, ethical foundation that, through consistent practice and habit formation, leads to a more virtuous life and a more harmonious society. It serves as a necessary first step, helping the practitioner overcome selfishness, lessen the force of negative karma, and prepare the mind for more advanced spiritual practices.⁴⁰

3.2. The Accumulation of Wisdom (*Prajñā*)

In contrast, the accumulation of wisdom (*prajñā*) is the direct cause of liberation and nirvana.³² Wisdom is defined as a non-conceptual, direct realization of the ultimate nature of reality—a state free from all clinging and conceptualization.¹⁰ This wisdom is the direct insight into the "emptiness" (

śūnyatā) of all phenomena, the understanding that all things lack an independent, intrinsic existence.¹⁷ The accumulation of wisdom is thus considered "nirvanic".⁴²

The paradox of this accumulation is that wisdom is a non-conceptual realization that cannot be directly practiced. It is the result of a process of purification and cultivation.⁴² This is where the causal interdependence of the two accumulations becomes critical.

3.3. The Causal Interdependence of Merit and Wisdom

In Mahayana Buddhism, the accumulations of merit and wisdom are considered an inseparable pair, each one essential for the other to flourish.⁹ One cannot attain perfect wisdom without the foundation of merit, and virtuous actions, or merit, are perfected by the presence of wisdom. Merit creates the external and internal conditions necessary for wisdom to arise. It provides the good circumstances, a purified mind, and the non-agitated mental state required for deep contemplation and meditation.²⁸

This interdependent relationship is where the user's thesis is most profoundly validated. The concept of "merit as clarity" effectively synthesizes these two accumulations into a single, intuitive understanding of internal transformation. The virtues in the verse are, therefore, a comprehensive list of practices that accumulate merit and, in doing so, act as a purifying force that cleanses the mind of defilements like conceit, anger, and attachment.²⁷ This cleansing process prepares the mind, making it the "fertile ground" for wisdom to arise.²⁸ Wisdom, in this context, is the clarity that allows one to see things as they are, to act with true compassion, and to benefit others without clinging.²⁸ The entire process is a virtuous cycle: practicing the virtues leads to mental purity, which allows for deeper insight, and that insight, in turn, makes the practice of the virtues more effortless and more profound.

The following table contrasts the traditional view of merit with the user's view, placing the latter within the framework of the Two Accumulations.

	Traditional Merit (<i>Puṇya</i>)	Merit as Clarity (The User's Thesis)
--	------------------------------------	--------------------------------------

Nature	A beneficial force; karmic credit	An internal state; psychological transformation
Outcome	Favorable rebirth; worldly happiness; good karma	Mental purification; non-conceptual wisdom
Scope	Mundane/samsaric; tied to cause and effect within the cycle of rebirth	Transcendent/nirvanic; liberates one from the cycle of rebirth
Causal Role	A foundation; a precondition for the accumulation of wisdom	An effect of purification; the direct result of relinquishing delusion and attachment

4. Merit as Clarity: The Practical and Internal Transformation

The synthesis of the exegetical and conceptual analysis reveals that the six practices outlined by the Buddha in the *Lotus Sūtra* are not an arbitrary list of virtues but a holistic and practical path for mental purification.

The practice of these virtues systematically purifies the mind of its most tenacious defilements. Reverence for the *stūpa* purifies the mind of self-centeredness by fostering devotion to a higher ideal. Modesty before *bhiksus* directly attacks pride, a key aspect of the ego. The act of giving up self-conceit is a direct assault on the fundamental delusion of a permanent self, which is the root of all suffering.²⁷ These practices, by purifying the mind, create a state of internal stability that makes it possible to "always think of wisdom"—a disciplined, continuous mental cultivation that leads to profound insight.³³

The last two practices, "not getting angry when asked questions" and "expounding the Dharma according to the capacities of the questioners," demonstrate the culmination of this purification. They are the spontaneous and effortless expressions of a mind that has been cleansed of its primary defilements. The purified mind responds with patience, clarity, and compassion, rather than with defensiveness or aggression.³⁴ In this light, the merit from these actions is the self-evident proof of spiritual progress—the internal clarity that is a direct result of the effort.

The entire framework leads to significant psychological and societal benefits. Research indicates that the practice of these virtues leads to happiness, reduced stress, and the cultivation of kindness and compassion, which are themselves forms of merit.⁴⁰ This positive transformation not only benefits the individual but also creates a "ripple effect of positive change" that extends to a more harmonious and prosperous society.⁴⁰

The final causal chain is therefore a powerful articulation of the path:

1. The **Practice of the Six Virtues** generates **Merit** through acts of body, speech, and mind.²⁰
2. This accumulation of merit acts as a **Purifying Force** that cleanses the mind of defilements like anger and conceit.²⁸
3. The now-purified and non-distracted mind becomes the **Fertile Ground** for the cultivation and accumulation of **Wisdom**.²⁸
4. This wisdom is the **Clarity** that allows one to see things as they are and truly benefit others.²⁸

5. Conclusion: The Inseparable Path of Practice and Insight

The verses spoken by the Buddha to Maitreya Bodhisattva in Chapter Seventeen of the *Lotus Sūtra* offer more than a list of good deeds; they present a profound and actionable framework for spiritual development. The analysis confirms that the six virtues are not a means to acquire status or a simple karmic reward but are a practical, cause-and-effect method for purifying the mind. The practice of these virtues directly addresses the root defilements of pride, anger, and self-clinging, leading to a state of internal peace and stability.

The user's intuition that merit is a measure of clarity is a profound and correct understanding that aligns with the highest teachings of Mahayana Buddhism, particularly the doctrine of the Two Accumulations of merit and wisdom. Merit, in this light, is the preparatory cleansing of the mind, and clarity is the wisdom that blossoms in the fertile ground of a mind no longer obscured by delusion. The report's findings demonstrate that the external, virtuous actions described in the verse are inextricably linked to the internal, liberating process of gaining wisdom. The path to enlightenment is a single, inseparable journey of practice and insight, in which every virtuous action is a step toward a clearer mind and every moment of clarity informs and perfects the next virtuous action.

Works cited

1. Lotus Sutra - Wikipedia, accessed August 22, 2025, https://en.wikipedia.org/wiki/Lotus_Sutra

2. The Bodies and Minds of Ordinary Beings | WND I - Nichiren Buddhism Library, accessed August 22, 2025, <https://www.nichirenlibrary.org/en/wnd-1/Content/171>
3. The Wonderful Dharma Lotus Flower Sutra 17 - City of Ten Thousand Buddhas, accessed August 22, 2025, <https://www.cttusa.org/lotus/lotus17.asp.html>
4. Lotus Sutra - Chapter 17, accessed August 22, 2025, <https://www.buddhistdoor.com/OldWeb/resources/sutras/lotus/sources/lotus17.htm>
5. The Wonderful Dharma Lotus Flower Sutra with Commentary 17 - City of Ten Thousand Buddhas, accessed August 22, 2025, https://www.cttusa.org/dfs17/dfs17_2.asp.html
6. Maitreya - Wikipedia, accessed August 22, 2025, <https://en.wikipedia.org/wiki/Maitreya>
7. Maitreya Bodhisattva, the Future Buddha — the face of Love; the loving friend of all sentient beings - Buddha Weekly: Buddhist Practices, Mindfulness, Meditation, accessed August 22, 2025, <https://buddhaworldwide.com/maitreya-bodhisattva-the-future-buddha-the-face-of-love-the-loving-friend-of-all-sentient-beings/>
8. Maitreya | Encyclopedia MDPI, accessed August 22, 2025, <https://encyclopedia.pub/entry/28355>
9. Buddhist Vocabulary: Merit - Sukhasiddhi Foundation, accessed August 22, 2025, <https://www.sukhasiddhi.org/buddhist-vocabulary/merit>
10. Two accumulations of merit and wisdom: Significance and symbolism, accessed August 22, 2025, <https://www.wisdomlib.org/concept/two-accumulations-of-merit-and-wisdom>
11. Accumulations of merit and wisdom: Significance and symbolism, accessed August 22, 2025, <https://www.wisdomlib.org/concept/accumulations-of-merit-and-wisdom>
12. smarthistory.org, accessed August 22, 2025, <https://smarthistory.org/the-stupa-sanchi/>
13. Stupa - Wikipedia, accessed August 22, 2025, <https://en.wikipedia.org/wiki/Stupa>
14. The Wonderful Dharma Lotus Flower Sutra with Commentary 11 - City of Ten Thousand Buddhas, accessed August 22, 2025, <https://www.cttusa.org/dfs11/dfs11.asp.html>
15. Seven-jeweled stupa: Significance and symbolism, accessed August 22, 2025, <https://www.wisdomlib.org/concept/seven-jeweled-stupa>
16. The Wonderful Dharma Lotus Flower Sutra .. - City of 10,000 Buddhas, accessed August 22, 2025, <https://www.cttusa.org/lotus/lotus11.asp.html>
17. Tiantai | History, Teachings & Practices - Britannica, accessed August 22, 2025, <https://www.britannica.com/topic/Tiantai>
18. www.nichirenlibrary.org, accessed August 22, 2025, <https://www.nichirenlibrary.org/en/dic/Content/B/28#:~:text=The%20term%20bhikshu%20means%20one,A%20nun%20is%20called%20bhikshun%C4%AB.>
19. Bhikshu: Significance and symbolism, accessed August 22, 2025, <https://www.wisdomlib.org/concept/bhikshu>
20. Merit (Buddhism) - Wikipedia, accessed August 22, 2025,

[https://en.wikipedia.org/wiki/Merit_\(Buddhism\)](https://en.wikipedia.org/wiki/Merit_(Buddhism))

21. Guide To Buddhism A To Z, accessed August 22, 2025,
<https://www.buddhism2z.com/content.php?id=269>
22. Proper attire: Significance and symbolism, accessed August 22, 2025,
<https://www.wisdomlib.org/concept/proper-attire>
23. What is the appropriate attire to wear at a Buddhist monastery? - Quora, accessed August 22, 2025,
<https://www.quora.com/What-is-the-appropriate-attire-to-wear-at-a-Buddhist-monastery>
24. Why wear modest clothes in temples? : r/Thailand - Reddit, accessed August 22, 2025,
https://www.reddit.com/r/Thailand/comments/120tf8c/why_wear_modest_clothes_in_temples/
25. The Teaching, Capacity, Time, and Country | WND || Nichiren ..., accessed August 22, 2025, <https://www.nichirenlibrary.org/en/wnd-1/Content/7>
26. Antidote for conceit - Dharma Wheel, accessed August 22, 2025,
<https://www.dharmawheel.net/viewtopic.php?t=39179>
27. Pride and Conceit - Access to Insight, accessed August 22, 2025,
<https://www.accesstoinsight.org/lib/authors/variou.../bl014.html>
28. What Is Merit . . . And How Can I Get Some? | Mindworks Explains How, accessed August 22, 2025, <https://mindworks.org/blog/what-is-merit/>
29. Three Ways We Cling to a Self — And How to Let Go - YouTube, accessed August 22, 2025, <https://m.youtube.com/watch?v=fsdO0ojCLrA&pp=0gcJCa0JAYcqIYzv>
30. Cultivate Wisdom - Fundación Budista Jardín de la Compasión, accessed August 22, 2025, <https://jardindelacompassion.org/en/cultivate-wisdom/>
31. Practicing the Perfection of Wisdom - Namchak Community, accessed August 22, 2025,
<https://www.namchak.org/community/blog/practicing-the-perfection-of-wisdom/>
32. www.sukhasiddhi.org, accessed August 22, 2025,
<https://www.sukhasiddhi.org/buddhist-vocabulary/merit#:~:text=Merit%20and%20Wisdom%20are%20often,create%20the%20conditions%20for%20enlightenment.>
33. Cultivating both Body and Mind in Buddhism - Page 2 - Dharma Wheel, accessed August 22, 2025, <https://www.dharmawheel.net/viewtopic.php?t=10858&start=20>
34. The Ethical Path in Buddhism: From Meritorious Deeds to Liberation - Philosophy Institute, accessed August 22, 2025,
<https://philosophy.institute/ethics/ethical-path-buddhism-meritorious-deeds-liberation/>
35. Ethical Conduct Is the Essence of Dharma Practice | Buddho.org, accessed August 22, 2025,
<https://buddho.org/ethical-conduct-is-the-essence-of-dharma-practice/>
36. Diligently Clean the Mirror of the Heart and Transmit the Dharma ..., accessed August 22, 2025,
<https://tzuchi.us/blog/diligently-clean-mirror-heart-and-transmit-dharma-accordi>

ng-capabilities

37. www.wisdomlib.org, accessed August 22, 2025,
<https://www.wisdomlib.org/concept/dharma-expounded#:~:text=In%20the%20context%20of%20Mahayana.understanding%20within%20their%20respective%20traditions.>
38. Two accumulations: Significance and symbolism, accessed August 22, 2025,
<https://www.wisdomlib.org/concept/two-accumulations>
39. Punya | Compassion, Karma & Dharma - Britannica, accessed August 22, 2025,
<https://www.britannica.com/topic/punya>
40. Merit-Making in Buddhism: Its Benefits to Individuals and Society ..., accessed August 22, 2025,
<https://thailandfoundation.or.th/merit-making-in-buddhism-its-benefits-to-individuals-and-society-from-buddhist-beliefs-to-scientific-evidences-2/>
41. Merit in Buddhism - Tibet Travel Adventure, accessed August 22, 2025,
<https://www.tibettravelers.com/what-is-merit-in-buddhism/>
42. The Accumulations Of Merit And Wisdom - Samye, accessed August 22, 2025,
<https://www.samyeinstitute.org/grd/the-accumulations-of-merit-and-wisdom/>
43. Merit-Making in Buddhism: Its Benefits to Individuals and Society From Buddhist Beliefs to Scientific Evidences - สถานเอกอัครราชทูต ณ กรุงโคเปนเฮ根, accessed August 22, 2025,
<https://copenhagen.thaiembassy.org/en/content/merit-making-in-buddhism-its-benefits?page=5d81f04615e39c16140034f6&menu=5d81f04715e39c161400354d>
44. How can we cultivate mindfulness in Buddhism to consistently see things as they truly are?, accessed August 22, 2025,
<https://www.quora.com/How-can-we-cultivate-mindfulness-in-Buddhism-to-consistently-see-things-as-they-truly-are>
45. Collecting Merits and Purification Is First - FPMT, accessed August 22, 2025,
<https://fpmt.org/lama-zopa-rinpoche-news-and-advice/advice-from-lama-zopa-rinpoche/collecting-merits-and-purification-is-first/>