

# **Business and Spirituality: A Discussion Paper on Intertwining Metaparadigms**

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*In this article, I explore conceptual connections between spirituality and business, and I advocate for the concept of business spirituality. I explain why the spiritual triad of love, communion, and gift is deeply related to the business triad of abundance, interaction, and resources. I also make clear why individual and collective intentions and cultural values are the main channels of interaction between business and spirituality. In the second part of the article, I argue that business evolves through spiritualization, among other ways: a) receiving meaning and purpose to business organizations; b) supporting its dematerialization; c) helping it overcome the dualism of the market; d) promoting cohesion; e) stimulating innovation; f) endorsing nonprofit institutions; g) inspiring Social Corporate Responsibility; h) encouraging spiritual leadership; i) illuminating the workplace; j) fostering respect for ethics; and k) helping it understand diversity.*

*Keywords: spirituality, business, management, intention, values, love, communion, abundance, gift, resources, leadership, social corporate responsibility, innovation, cohesion, economics.*

## **INTRODUCTION**

The connectivity between spirituality and business has been explored for more than thirty years (Greenleaf, 1977; Conger, 1994; Fry, 2003; S. K. Chakraborty and D. Chakraborty, 2008; Biberman and Tischler, 2008; Nandram and Borden, 2010; Zsolnai, 2011; Giacalone and Jurkiewicz, 2015; Bouckaert, Ims, Rona, 2018; and Schlag and Melé, 2019, among others). Still, there is much to be done, both in the conceptual realm and in practice. This essay offers a theoretical paradigm and a rational formulation of the connection between business and spirituality, and some of the potential implications for business development. It argues that just as business management, business law, business economics, business ethics, and business communication are considered specific fields of business research, so too can business spirituality (Bouckaert, 2010) be categorized as a concrete research area that links spirituality to business organization and development. Spirituality, and the laws of spirituality, illuminates business, i.e., any human interaction that generates abundance. What Adam Smith (1994, p. 485) famously called the invisible hand (which helps the demand and supply of goods to reach equilibrium in a free market) was probably just an expression of metadimensional connectivity.

This article rests on the idea that scientific investigation, logical reason, and contemplative intuition are connected. They are only different epistemological approaches to the same reality, which is multidimensional. This unity of reality has been recognized with different nuances by some spiritual

traditions, like Hinduism, Buddhism, and Taoism. In the Abrahamic religions, God, the Absolute One, is the sole creator, giver of life, and sustainer of the universe, that is, the divine reality that upholds and supports all observable reality. But this essential distinction between a transcendent God and creatures does not necessarily exclude the unity of reality, since God permeates all material existence. God is “all in all,” says the Apostle Paul (Corinthians 15:28). Philosophers from Plotinus (Plotinus, 1964) to Wittgenstein (Wittgenstein, 1999) and mystics over the centuries have also accepted this unity of reality, which has never been denied (and sometimes has been supported) by science.

Because of my own Christian background, I will refer above all to the Christian tradition. This Christian preference does not mean any disparagement to other traditions, nor is it an expression of ethnocentrism, but rather the opposite: a high respect for the variety of traditions and a strong desire that many scholars continue being involved in the exciting project of establishing a bridge between business management and spirituality.

## **SPIRITUALITY, RELIGION, AND GOD**

Spirituality is an umbrella concept with very different meanings (Nandram, 2010). In this paper, I understand spirituality as an intentional and experiential union with the universe, humanity, the divine, and ultimately the Supreme Being that many people call God. Spirituality is mainly a matter of purpose, communion, and love. While intimately connected to religion, spirituality is broader; it has a life of its own (Panikkar, 2014). Spirituality is an essential aspect of religion but cannot be identified with religion, cannot occupy the space of religion. Moreover, spirituality exists prior to and outside of religion (e.g., in individual openness to transcendence), and many aspects of religion lie outside the realm of spirituality (e.g., positive canon law and Jewish dietary laws). Thus, spirituality can be considered an autonomous and fertile source of business inspiration, in which not just meaning and reason but consciousness and purpose, good will and unity play an important role. The potential conflict between spirituality and religion is not challenging, in the way that the spiritual and the material are challenging (Paul de Blot, 2011).

This separation between spirituality and religion at no time aims to undermine the important value of religions, nor to reduce religion to a mere organized structure or institution, nor to promote a sort of individualistic spiritualism. Further, religions very often have shaped different spiritual traditions because spirituality in some degree requires embodiment in culture, history, faith, and communities, just as communication needs to be embedded in a language system (Underhill, 2002). Although spirituality is universal, expressions of spirituality are cultural.

Unlike the most popular spiritual paradigms, my proposed spiritual paradigm prioritizes a theistic approach over a nontheistic one. The reason is clear: the very idea of the theistic Spirit of God is both spiritual and religious at its heart. God cannot be put away either from religion or from spirituality. However, the spiritual perspective and the religious perspective differ in the ways they approach God. Spirituality is more, though not exclusively, experiential and therefore internal; religion, however, is more liturgical and thus external. There is also a rational argument to favor a theistic approach. For we can best understand the lack of X by first understanding X itself. It is easier to understand spiritual atheism by first grasping spiritual theism than it is to do the reverse. Thus, it is reasonable that the starting point of a comprehensive spiritual paradigm should be theistically oriented instead of nontheistically oriented. Otherwise, it is easy to fall into a spiritual reductionism offering only a fragmented vision of spirituality (Domingo, 2016; 2019, 2020; Domingo Osle and Domingo 2021).

## **HOLONIC DIMENSIONALITY OF BUSINESS VS. HOLISTIC METADIMENSIONALITY OF SPIRITUALITY**

The most important difference between business and spirituality is that business is dimensional and holonic, while spirituality is metadimensional and holistic. By “holonic,” I mean that business is shaped by multiple factors and dimensions: it takes place in some region of space during some interval of time, and under a concrete economic system and an extraordinary variety of political circumstances, business usually

has both a spatial and a temporal dimension as a sphere of validity. Doing business in the United States is very different from doing business in China, Peru, or the Philippines. What is good for US business is not necessarily profitable for business in Europe or Australia. What was a good decision in the past is not necessarily a correct decision in the present, and a good decision in a concrete field cannot directly apply in a different field without risk. In some sense, we can say that business always operates under four dimensions (temporal, spatial, material, and personal), just as in relativistic physics three dimensions of space and one of time have been the traditional accepted norm: the four-dimensional space–time continuum. However, just as the four dimensions do not completely explain physical reality, the four business dimensions do not completely explain business reality.

Although autonomous, the business dimension is also part of other superior dimensions, and in this sense is holonic. The word *holon* was coined by Arthur Koestler (Koestler, 1967) and developed by Ken Wilber, among others (Wilber, 2000; 2001). *Holon* refers to something that is at the same time a whole and a part. The first general sense of the concept had been understood many centuries before, expressed in the well-known phrase, “the whole is greater than the sum of its parts.” But Koestler’s term *holon* adds something more: each emerging holon both integrates what precedes it and at the same time transcends it. In the same way that a cell incorporates and transcends its component molecules, the molecules themselves incorporate and transcend the atoms, which, at the same time, include and transcend their particles. There is an antireductionist hierarchy of dimensions of reality in which each dimension is true but subsumed in the higher: the physical in the chemical, the chemical in the biological, the biological in the social, and so on up to the spiritual.

Something that is holonic is simultaneously both a whole and a part of a larger reality. The business dimension is autonomous (that is, a whole) but interdependent with (that is, a part of) other dimensions. It is autonomous because business has its own language, operations, rules, principles, standards, and actors. At the same time, however, business is very dependent on other dimensions—for instance, the legal, moral, political, and social dimensions. To be holonic implies that internal conflicts and oppositions must be resolved in a superior dimension and ultimately in the holistic spiritual realm, which provides unity to the whole.

Unlike the business dimension, the spiritual is metadimensional and holistic. The spiritual order overcomes and transcends the spatial and temporal sphere of validity. And this is possible, even from a scientific point of view, because space is not necessarily the basic fundamental level of reality, and therefore not all phenomena happen and fit within space (Greene, 2011). Moreover, unlike what happens with business, spirituality cannot be restricted to a determined number of businesspeople or companies nor limited by activities and operations. With different nuances, degrees, and intensities, spirituality embraces all aspects of human life, and life in general. The ultimate reason for this is that the Spirit of God is immeasurable and therefore irreducible to any dimension. The spiritual order as a whole is metadimensional because the Spirit of God is metadimensional. God is everywhere and cannot be confined to any point in space or moment in time. God permeates and surfaces everything by divine power, presence, and essence. God exists “uncircumscribed in all things,” says Bonaventure. Moreover, all things are one with God without being themselves God. As Pseudo-Dionysius pointed out: “The One cause of all things is not one of the many things in the world, but actually precedes oneness and multiplicity and indeed defines oneness and multiplicity.” (Pseudo-Dionysius, 1987, p. 128).

Spirituality, therefore, offers a holistic appreciation of the reality in which everyone and everything is harmoniously linked with everyone and everything else. “Each thing is in each thing,” Nicholas of Cusa famously said, since each thing reflects in some degree the oneness of the Spirit of God (Cusa, 1997, p. 140). “God is so one,” Cusanus insists; God “is actually all that is possible.” (p. 93). Oneness is primary in God’s knowledge and by extension in spiritual knowledge, just as otherness features in the conceptual domain, and therefore in the legal domain. The spiritual, thus, cannot be holonic because the condition of being a part of a larger reality fails. Inside the spiritual world are autonomous realities (e.g., human souls, angels), but the spiritual as such is not part of another reality. It is not holonic but holistic.

If the spiritual is holistic, spirituality has something to say in business generally and in specific areas such as accounting, finance, operations, marketing, communications, and information systems, among

others. If the spiritual is holistic, it is also possible to talk about a business spirituality as an aspect of spirituality connected to the realm of business.

### **THE SPIRITUAL TRIAD: LOVE, COMMUNION, AND GIFT**

In the Christian tradition, to deal with spirituality means to speak of the Holy Spirit, and to speak of the Holy Spirit means to speak of love, communion, and gift. The Holy Spirit is the eternal mutual Love between the Father and the Son. For this reason, although God is Love and the source of all love (1 John 4:16), the Holy Spirit is especially called Love (Augustine, 2012) in some texts of scripture (Romans 5:5 and the 1 John 4:7–16). The singularity of the Holy Spirit is precisely that of being in communion, being unity. The Holy Spirit is “unutterable communion of Father and Son,” says Augustine of Hippo (Augustine, 2012): because Holy Spirit is neither of the Father alone nor of the Son alone, but of both.

Gift is also a fundamental designation of the Holy Spirit (Augustine, 2012, sections 93 and 94). If the characteristic of the Son is being born, the characteristic of the Holy Spirit is being given. The Holy Spirit is a gift of both the Father and the Son. This being given, however, at no point suggests a relation of subordination among the divine persons but establishes one of harmony. As Augustine explains, the Holy Spirit “is given as a gift of God in such way that He himself also gives himself as being God.” The second feature of the divine gift is that it is free. The Holy Spirit is freely given, and “whoever is united to the Lord becomes one spirit with him.” (1 Corinthians 6:17). Using the words of Yves Congar (Congar, 2008, p. 88), we can say “the Spirit is the principle of our return to God,” and spirituality the path to do it.

If the Spirit of God is love, communion, and gift, becoming spiritual from a Christian perspective means essentiality living in love, in communion, and as a gift, or in other words, living in communion of love with God and others by considering ourselves as a gift from God to others. As a result, love of neighbor will become no longer a commandment imposed, so to speak, from without, but a consequence deriving from spirituality that becomes active through communion, love, and gift. (Ratzinger, 2005, no. 31)

Communion represents an essential element of universal spirituality because it overcomes the apparent opposition between multiplicity and unity. To be in communion is to communicate with one another and to become part of the other. In full communion, nobody is any longer alone or separate from others. Love is the transformative power which leads human beings to communion with God and others by an act of self-giving. Love of God and love of neighbor are interwoven, even inseparable, because ultimately love is divine. It comes from God, and it unites us to God, and makes us one, overcoming all divisions. Because love is divine, it is free. There is no spurious individual interest behind pure love, and it cannot serve as a way of achieving other goals. The genuine act of love, which is always an act of self-giving, has to be a free act. The world of spirituality is the world of full inner freedom. Freedom is not only a political and secular idea; it is primarily a spiritual reality.

### **THE BUSINESS TRIAD: ABUNDANCE, INTERACTION, AND RESOURCES**

While love, communion, and gift are the pillars of spirituality, abundance, interaction, and resources are the three pillars of business. Let me explain them.

a) *Abundance*. *Abundantia* (in Latin) was the minor Roman goddess of prosperity and good fortune. Her attribute is the cornucopia, a symbol of healthy and powerful harvests, plenitude, and abundance. The cornucopia was depicted as a horn overflowing with a beautiful harvest plenty of grain, vegetables, fruit, and flowers. The Flemish artist Peter Paul Rubens immortalized the divine personification of Abundance in a famous oil on panel (c. 1630). Along with security and peace, *abundantia* was a relevant theme in the iconography of the virtues in the imperial Roman system of developing propaganda (Fears, 1981, p. 897 and p. 905).

Business is an interaction of people and resources to generate abundance. Business is abundance in action. Abundance embraces productivity, performance, and profit, but it also encompasses innovation, development, management, leadership, entrepreneurship, distribution, social well-being, ecosystem health, human prosperity, and sustainability. Abundance involves all business activities but also affects the human



person as a whole, since the human person is a main source of creative value for individual and collective development. We can say that every human being is by nature an entrepreneur *business*, as long as he or she is able to create value, to generate abundance while managing tangibles and intangibles along with value judgments.

These value judgments distinguish business from technological and physical sciences (Friedman, 1976, p. 2), but at the same time, they make business similar to economics, which also requires value judgments. As Barry Clark pointed out: “Economics have traditionally attempted to minimize value judgement by focusing on quantifiable measures of performance such as level of income, unemployment rates, and growth rates, but the choice of standards for evaluation is itself a value judgement” (Clark, 2016, p. xvi).

What distinguishes business from economics is that the former focuses on generating abundance, and the latter on avoiding scarcity. The purposes of business and economics are not the same. The generation of abundance cannot be limited to avoiding scarcity, just as the development of a safe environment cannot be restricted to preventing conflicts, or assuring health cannot be limited to reducing illness. The scope of economics (to avoid scarcity) is narrower than the scope of business (to generate abundance), just as the scope of negative freedom (to avoid control) is smaller than the scope of positive freedom (to develop the capacity of choice) (Berlin, 1969). Thus, it is possible to understand the idea of business without economics, but not economics without business. Nevertheless, business usually operates inside an economic system. In this sense, business is a tool of the economic system, and inside this concrete framework the idea of *economical business* is narrower than the idea of economics.

Within an economic system, scarcity is the basic economic problem, and the decision about allocation of resources is the most important economic decision (Friedman, 1976, p. 1). However, scarcity should not necessarily be the basic business problem, nor the decision about allocation of resources the most important business decision. When business is considered a mere economic invention, it is difficult to grasp the more comprehensive purpose of business, and it is easy to identify holistic abundance with materialistic wealth.

Yet abundance cannot be reduced to an economic model, as the maximization of profits can be. The maximization of profits is a way of generating abundance, but it is not the only way (e.g., corporate reputation or full satisfaction of employees). Business promotes abundance as a value, abundance as such. In this sense, Stephen Covey (Covey, 2015) rightly coined in 1989 the expression *abundance mindset* as opposed to scarcity mindset. A person with abundance mindset believes that there are sufficient resources in the world and success enough to share with others. A person with scarcity mindset sees reality as based on destructive competition among humans. A businessperson has to have always an abundance mindset (Laloux, 2014).

*b) Interaction:* The second element of the business triad is interaction, i.e., mutual influence among different business actors, services, products, resources, structures, operations and procedures. In physics, elementary particles interact with each other; in biology, there is a cell-cell interaction in multicellular organisms; and in sociology, social interactions structure social relations. Just so, interactions between people, products, services, and resources are at the heart of business development. Interaction includes any kind of communication, coordination, collaboration, cooperation, and control to achieve a common purpose, a mutual benefit, or unity of action. The management of interaction is so important in business that many times we identify the word business with business management.

Interaction with reality in the broadest sense is necessary for abundance. Ronald Coase, however, famously explained that production could be carried on without any organization (Coase, 1937). In a similar way, abundance can be carried on without organization, but not without some kind of interaction. There is a sort of abundance, which we can call *organizational abundance*, that comes just from organization, just as there is a sort of human development that comes simply from the development of a human community. Like love, however, abundance demands interaction, since reality is fully interconnected.

*c) Resources:* Resources are the third element of the business triad. Although the number and name of the resources vary according to different theoretical approaches (Friedman, 2007), we consider here the concept of resources in a very general way. Resources are all human, natural, capital, financial, and knowledge factors that provide companies the means to generate abundance. Among these productive

resources, intangible assets (i.e., a firm's reputation or brand recognition) has a notable significance in advanced economies for long-term success.

Business deals with the transformation of productive resources into abundance of goods and values. The deepest degree of transformation is called innovation, which makes business development possible (Dodgson, Gann, and Phillips, 2014). Innovation develops existing productive resources and promotes the generation of products of high quality and low cost in order to be competitive in the market. Innovation converts resource scarcity into opportunities, and opportunities into abundance.

## **DEEP CONNECTIVITY BETWEEN THE SPIRITUAL TRIAD AND THE BUSINESS TRIAD**

The essential metadimensional aspect of spirituality supports the idea that although business is indeed a matter of abundance, interaction, and resources, business is also, at least aspirationally, a matter of love, communion, and gift. Abundance is an expansion of love; interaction is an expression of communion; and resources are a sort of gift.

Divine abundance, present in the Bible (Lapin, 2014), is an indication of interacting divine Love: "The Lord will open the heavens, the storehouse of his bounty, to send rain on your land in season and to bless all the work of your hands. You will lend to many nations but will borrow from none" (Deuteronomy 28:12). "They feast on the abundance of your house; you give them drink from your river of delights," says Psalm 36:8).

The Apostle Paul identifies the original source of abundance with the Spirit of God, who is Love: "the fruit of the Spirit is love, joy, peace, forbearance, kindness, goodness, faithfulness, gentleness and self-control (Galatians 5:22–23). As Paul explains: "God is able to bless you abundantly, so that in all things at all times, having all that you need, you will abound in every good work" (2 Corinthians 9:8). In his letter to the Romans (15:13), St. Paul delves into the same idea: "May the God of hope fill you with all joy and peace as you trust in him, so that you may overflow with hope by the power of the Holy Spirit." The Holy Spirit is overflowing love, spiritual abundance. Thus, the rule of love is the rule of abundance: "He that believes on me, as the scripture has said, out of his belly shall flow rivers of living water" (John 7:38). But also John 10:10 "The thief comes only to steal and kill and destroy. I came that they may have life and have it abundantly," and Matthew 13:12, "For to the one who has, more will be given, and he will have an abundance, but from the one who has not, even what he has will be taken away."

In a certain sense, love and abundance are interchangeable, because love is always expansive and, therefore, copious, generous, rich, abounding; where there is love there is abundance. Abundance is a necessary fruit of love. Abundance is the result of any expansion of love in any concrete dimension of reality. As a genuine product of love, abundance is indivisible; it is to be shared with others. Due to its expansive character, abundance is essentially communicative, not cumulative. Abundance without love is mere accumulation of wealth. Love transforms wealth into abundance.

Abundance is the "natural state of the universe" (Rodríguez-Fraile, 2015, p. 381). Thus, abundance breeds freedom and energy and leads to fulfillment, human flourishing, and living in plenitude. Abundance is life, business life. If the ultimate purpose of business is to achieve abundance in the business realm, the specific purpose of a firm is to create abundance in a concrete area of human development in accordance with its resources. The great variety of resources diversifies, without dividing, abundance. Abundance, like life and love, is one—by its own nature an indivisible one.

Interaction, the second element of the business triad, is closely related to communion, since communion is the plenitude of interaction. Business is an interaction of individual and common interests, structures and contracts, capital goods, but it is especially an interaction among persons. When business involves the whole person, business transcends mere *economic* activity and becomes more abundant. As Benedict XVI pointed out, "Business activity has a human significance, prior to its professional one. It is present in all work, understood as a personal action, an *actus personae*, which is why every worker should have the chance to make his contribution knowing that in some way he is working 'for himself'" (Ratzinger, 2009, no 41).

In this sense, business could be defined as *a communion of persons* (Wojtyla, 1991; Melé, 2012). In his encyclical letter *Centessimus Annus*, John Paul II affirmed, “In fact, the purpose of a business firm is not simply to make a profit, but is to be found in its very existence as a *community of persons* who in various ways are endeavoring to satisfy their basic needs, and who form a particular group at the service of the whole of society” (Wojtyla, 1991, no 34).

If business is basically a human activity for the benefit of the whole community, it is possible to talk about business as a *vocation*, as Pope Francis recently did: “Business is a vocation, and a noble vocation, provided that those engaged in it see themselves challenged by a greater meaning in life; this will enable them truly to serve the common good by striving to increase the goods of this world and to make them more accessible to all” (Pope Francis, 2013, no 203).

As long as interaction permeates human love, the interaction of shareholders, managers, workers, producers, customers, and everybody that shares in some degree the purpose of the firm is transforming business into a deep communion of persons. A communion of persons is intentionally higher than any communion of things, values, or interests, since a communion of persons includes each person as a whole, and not just in her capacity of shareholder, manager, worker, or customer. Defining the company as a community of persons, including the employees, who are thus taken out of the category of human resources, necessarily leads to putting the idea of dignity at the heart of management, avoiding the building of artificial walls between individual persons and their community. On the other hand, interaction as a true human communion prevents against an *economy of exclusion* and a *globalization of indifference* (Pope Francis, 2013, n 53–4).

The connection between resources and gift could be more problematic at first sight, but it is not. Some basic resources, like natural resources (e.g., land, solar energy), are gifts, or can be considered as gifts since they are not human inventions but human discoveries. The so-called human resources, such as human talents and skills contributing to the production of goods and services, can also be considered gifts. Talented people are gifted people. Something similar can be said about time as a productive resource. We humans live immersed in time, and we can manage it. Time is both a resource and a gift. Capital goods, too (including buildings, machinery, equipment and tools), can be considered a gift since they are a product of human talent and skills.

The logic of the market, based on exchange, could cloud the logic of gift (Ratzinger, 2009), but it does not delete it completely. It must not. Reciprocity is not opposed to the logic of the gift, since reciprocity can be a way of sharing mutual benefits, a mutual donation—that is, a double source of abundance. A reciprocal gift is possible, and it continues being a gift (e.g., nuptial donations). A reciprocal complete self-giving, as happens, for instance, in marriage, does not obscure the idea of gift. Here, what qualifies the gift’s logic is the common good, the mutual service, and union, not unilaterality (Caillé, 2007; Ratzinger, 2009; Schlag and Melé 2019). What is opposed to the logic of gift is self-interest. When the economic system is based only on self-interest, there is no room for the logic of gift. But gift and market are not in opposition. Gift logic exceeds market logic but does not repeal it. The logic of the gift operates in the spiritual dimension; it transcends dualism; the logic of market, however, is dualistic. If the logic of gift transcends dualism, this is because the logic of gift is based on abundance. And abundance, as we said, is multidimensional and therefore indivisible and solidary: by generating abundance for others, one generates abundance for oneself. Self-giving is the first source of personal abundance. According to a reductionist logic of market, however, exchange always implies a loss, not a sharing.

Suppose two bakers, A and B, have very different intentions. If baker A’s ultimate intention is to feed her customers by providing them an excellent product, and, with the money she earns, to feed her family and pay for her children’s education, baker A is working under the logic of gift. If baker B’s intention is simply to make money for personal enjoyment, baker B is not living under the logic of gift. What nullifies the logic of gift is the selfish intention. What stimulates the philosophy of gift is the intention of creating value for others as a source of service and communion. Where there is love, there is gift, since love is the greatest gift God granted to the creatures. And love as such can operate in all the dimensions, including the business and the economic dimension (Hanna, 2008; Rodríguez Fraile, 2015).

## **INTENTIONS AND VALUES: TWO CHANNELS OF INTERACTION BETWEEN BUSINESS AND SPIRITUALITY**

The two main bridges of practical interaction between spirituality and business are intentions (individual or collective) and values (cultural intentions). Behind other channels of interaction such as management, leadership, innovation, entrepreneurship, and procedures, there are, in the end, intentions and values. Intention precedes abundance; value is always an expression of abundance.

The spiritual intention of any human action or attitude is its more profound and ultimate purpose. Spiritual intention arises from the deepest part of the human being—the heart—and it affects and embraces all dimensions. Intention is a source of true abundance. It is metarational and therefore not mental, although it is connected with the mind. Spiritual intention determines the purity or simplicity of heart, that is, the intensity of love, the level of communion with others, and the degree of self-giving in any human action. This spiritual intention can be present in all human actions, not only in strictly spiritual ones, due to its metadimensional nature. Spiritual intention can be shared with other, secondary mental intentions, aims, purposes or interests. For instance, one can be united to God while teaching, painting, cooking, or driving a school bus. Teaching, painting, cooking, and driving are not strictly spiritual actions, but the spiritual element can inspire and be present in all these activities. The more purified the spiritual intention, the more harmonically united to God, the divine, and others. Spiritual intention is a source of freedom, joy, and peace for human beings. It grants freedom to choose always in union with God, the divine, and others, and therefore to share others' freedom. When that happens, freedom is expanded, since it is not limited by one's own will and circumstances. It grants the joy of experiencing communion and love. Finally, it grants peace, that is, full harmony between one's action, another's action, and divine plans.

Human beings can do things with more than one rational intention in mind. Mary can buy a new car because she needs to travel more often but also wants to lend it to her daughter occasionally and to spend money she deposited in a savings account of a bank involved in corruption, which she no longer wants to patronize as a customer. Usually, business companies are interested only in particular intentions that have some business relevance for the development of the companies. A company will care, for example, whether Peter intentionally shared with competitors confidential information about the company or whether it was an unwilling hacking; whether Albert really intended to destabilize the CEO of the company with his strong statements, or the effect was just an unfortunate result of Albert's fatigue; whether Anne intended to spend business money without authorization or not.

What is critical for this argument, however, is that the business intention can be inspired, supported, or illuminated by the spiritual intention. For instance, a business can recognize the intention of working not for profit, or for humanitarian reasons, or for solidarity to overcome inequity. Behind solidary work, there is generosity, which is an expression of communion with others because of a purified spiritual intention. It is true that solidary work could also have its basis in mere pomposity, reputation, or vanity. This fact, however, does not invalidate our argument: spirituality, wherever it exist, touches business. I agree with Adam Smith's argument (Smith, 1994) that human tendency toward self-interest in connection with a free market results in prosperity. However, when common interest is part of each one's self-interest, prosperity increases dramatically because of spiritualization.

Values are the second channel of interaction between business and spirituality. Values are cultural distillations of individual and collective intentions. The whole idea of value implies selectivity and evaluation of "intersubjective-shared preferences and goods," if I may use Habermas's definition (Habermas, 1998, p. 255). Like intentions, values are teleological, and they are able to lead and illuminate the development of political communities in accordance with their destiny. Unlike norms and rules, values allow a code of greater or lesser intensity. They operate gradually, and not in accordance with the dynamic of dualism and binary validity (Habermas, 1998, p. 255). Values enable human beings to make judgments in different dimensions. Political values allow human beings to make political decisions, moral values moral decisions, and legal values legal decisions. However, political, moral, legal, and other values depend on one another and support each other coherently. This so-called unity of value is a well-established

philosophical idea (Dworkin, 2011), and it is just a consequence of the fact that reality is one, and all dimensions are ultimately related.

The unity of value is more strongly manifested in the holistic spiritual realm than in any holonic dimension, because communion is deeper in the spiritual metadimension than in any fragmented dimension of reality. That is why there is no conflict of values in the spiritual metadimension, as there very often is in the business dimension. Love, peace, wisdom, freedom, joy, and mercy do not conflict in spirituality as, for instance, integrity, stewardship, performance, diversity, solidarity, respect, quality, commitment, humility, empathy, inclusion, trust, tolerance, responsibility, passion, accountability, freedom, equality, and participation often contrast and collide in the business dimension.

Spirituality interacts with business through values in two different ways: directly and indirectly. It can operate directly because spiritual values (e.g., love, communion) can openly act in every dimension of reality due to the holistic character of the spiritual. It can operate indirectly by spiritualizing specific values of other dimensions. Pluralism, for instance, is not a spiritual value strictly speaking, because it demands a political community to operate. However, pluralism can be spiritualized, when love and communion illuminate it, and it is used to develop unity in society and not fragmentation. Something similar occurs with other values such as tolerance and diversity, to mention two examples. Spiritual values (e.g., love, communion) are hierarchically superior to other values, not because they are “unequivocally prescribed by ecclesiastical dogmas,” if I may use words of Max Weber (Weber, 2011, p. 19), but because they provide unity to all the values by illuminating all of them in the various dimensions of reality. In this sense, unity prevails over the good and the right, and it acts as a link between business and ethics.

## **EVOLUTION OF BUSINESS THROUGH SPIRITUALIZATION**

If the ultimate purpose of business is to generate abundance, and abundance is a fruit of love, business can evolve through spiritualization. In this last section, I will mention some specific areas of spiritual business evolution. Since spirituality is holistic, it touches all business activities without exception. The experts of each business area should be responsible for assessing the influence of spirituality in their specific field.

*a) Spirituality provides meaning and purpose to business organizations.* Spirituality is an important driving-force to bestow meaning and purpose in companies. Spirituality adds a more complete understanding of a firm’s ends, promotes a corporate value culture, and helps to distinguish ends and means in order to avoid economic simplifications. The maximization of profits and market value, as well as efficiency, is a relevant means for the right development of companies, but these ends do not constitute strictly speaking part of the firm’s purpose. As Drucker pointed out (Drucker, 2001, p. 38), “profit is a condition of survival. It is the cost of the future, the cost of staying in business.” Spirituality also helps understand companies as such as economically efficient social entities serving local, regional, supranational, or global human communities.

*b) Spirituality supports business dematerialization.* The fact that intangible assets (e.g., knowledge, trademarks, corporate reputation, noncompetition agreements) are increasingly more valuable than tangible assets is evidence of the dematerialization of companies, and therefore their progressive spiritualization. Intangible assets have become the new “raw materials” for business profitability and sustainability (Moberly, 2014). Thanks to new technologies, companies are also involved in a deep process of dematerialization, which consists in reducing the mass or material types in products in order to maximize effectiveness. The use of digital platforms for electronic bookkeeping, for selling products virtually, for automated investing, banking, and money management, but also to transmit, receive, and track orders using secure data, is setting new standards for quality in business. Excellence in business demands dematerialization, which is the first step of spiritualization. Spiritualization, therefore, is a good support for this necessary process of development.

*c) Spirituality helps business to overcome the dualism of the market.* The market, as a process of transaction, is essentially dualistic. Spirituality, however, by definition metadualistic, transcends the dualistic approach to market as the place in which producers and consumers compete to satisfy self-interest.

Spirituality helps understand the *unity* of the market as a social institution for cooperation in order to generate a higher level of value in society. Exchange is a way of sharing, not just a way of satisfying self-interest. As Israel Kirzner pointed out, “if the whole body of interrelationships is considered in its unity, and the existence of such a unity is considered significant in itself, then the idea of a system may assume a prominent place in economics” (Kirzner, 2009, p. 82). Spirituality also shows that phenomena of abundance are not necessarily determined in the market, as are monetary phenomena. Wealth and money are relevant sources of business abundance, but not the only nor the most important sources of abundance. The market also is a relevant institution for generating social abundance, but not the exclusive one. Business abundance overcomes the economy of the market.

d) *Spirituality promotes cohesion in companies*. Corporate cohesion shows the degree of integration and the capacity for overcoming differences and conflicts through consensus, legitimation, and compliance. Choices that stockholders, managers, workers, and even customers make between options and standards on which they agree determine in good measure corporate cohesion. Spirituality benefits cohesion because spirituality is the deepest source of union. The more profound the dimension (sensorial, emotional, rational, transcendent), the more profound the connection. Spirituality helps understand companies as a common project in which every shareholder and worker thinks in terms of a common good (Sison and Fontrodona, 2013) in order to create an integrated community. The sharing of these high common goals causes a peculiar cooperation and provides deep meaning and value to work.

e) *Spirituality stimulates innovation*. Innovation is an essential means for business development. Innovation is both a process and an outcome of interpretational and intuitional efforts (Dodgson, Gann, and Phillips, 2014). It explores the unexpected and involves the positive result of the application of new ideas and combining resources in order to increase value. Spirituality affects innovation because spirituality provides a deep meaning to reality, a more comprehensive interpretation of acts and facts, and helps develop creativity and invention, which always precede innovation. Because of its holistic character, spirituality facilitates the combination and integration of varieties of elements and unifies a great diversity of components and technological inputs.

f) *Spirituality endorses nonprofit institutions*. In recent years, the nonprofit sector has become an increasingly important part of local, national, and international communities, especially in the fields of culture, education, religion, community development, the environment, and international relations. Spirituality endorses this so-called third sector, because it is deeply based on spiritual values such as charity, philanthropy, social service, volunteering, and giving. What makes nonprofit organizations unique is not only the nondistribution constraint but also especially their strong value-based organizational behavior, management style, and decision-making. This relevance of values implies a specific relationship between means and ends, operations and purpose (Anheier, 2005).

g) *Spirituality inspires corporate social responsibility*. Spirituality helps develop this consciousness of union, and therefore responsibility, with society and the universe. When spirituality abounds, love abounds, and where love abounds, the feeling of responsibility grows. The more united, the more responsible. Engaging in corporate social responsibility (CSR) is the result of firms’ being more conscious of and responsible about the impact of their companies in society and the environment (Pruzan, 2008; Bubna-Litic, 2009; Rozuel, 2013; Javed and Mohammad Suhaib, 2016; Putu Indah Rahmawati et al. 2019). When there is no a spiritual consciousness, responsibility becomes arbitrary or even empty. The spiritual holistic approach helps understand corporations as social actors with a moral obligation to contribute to the common good of human communities.

h) *Spirituality encourages spiritual leadership*. In the last decades, many scholars have linked spirituality to individual and organizational leadership (Miller, 2011, Pruzan, 2011, Fry, 2003; Fry, and Sadler Nisiewicz. 2012; Fry and Altman. 2013). Spirituality has served as the basis for new leadership approaches and theories, such as so-called servant leadership (Greenleaf, 1977; Keith, 2008; Nandram and Vos, 2010), spiritual leadership (Fry, 2003), and spirit-centered leadership (S.R. Chakraborty, 2011). Servant theory focuses on the importance of building community founded on personal meaningfulness, responsibility, and individual motivation. Spiritual leadership develops an intrinsic motivation model to create congruence between vision and value (Fry, 2003, p. 693). Spirit-centered leadership argues that true

leaders should first be good leaders of themselves. The ultimate intuition behind these three new approaches is the same: business activity is spiritual in nature and not just merely productive or utilitarian (Pruzan, 2011). As a source of love and inspiration, spirituality leads to leadership (Nandram and Vos, 2010). Spirituality helps reconcile professional and personal value systems (Hoffman, 2015) and fosters higher levels of commitment and productivity in companies (Fry, 2003).

*i) Spirituality illuminates the workplace.* An interesting area of applied spirituality is the workplace spirituality or organizational spirituality. The area explores potential connections between spirituality and job satisfaction, motivation, work groups cohesion, public relations, and many others aspects in which spirituality touches business at its heart (Giacalone and Jurkiewicz, 2015). The connection between spirituality and the workplace is clear: spirituality, which is holistic, affects the human person in her integrity, including her labor dimension. Spirituality at work helps one understand that workers and employees are human persons, not just “resources,” let alone human capital (Rozuel, 2013), that they should grow as persons inside the workplace, and that the labor dimension should be integrated with other dimensions of human life: family, friendship, entertainment.

*j) Spirituality fosters respect for ethics.* Spirituality leads to ethics (Zsolnai, 2010) because of the essential unity of the value (Dworkin, 2011) or, using medieval scholastic terminology, the indivisibility of goodness. The *goodness* of unity and the oneness of the good are both a spiritual and an ethical matter. Spirituality guarantees the unity of value. If spirituality focuses on oneness, and the good is one, then ethics has an irrevocable spiritual dimension. It is precisely the simplicity of spirituality that unifies the diversity of moral values and facilitates the decision-making process when companies are dealing with ethical issues. Spirituality integrates ethics into a broader framework of meaning (Spohn, 1997).

*k) Spirituality encourages diversity.* The unity provided by spirituality is neither homogeneity nor uniformity. Spirituality, at least from the theistic perspective, is based on a radical diversity: the Creator is not a creature, and the creature is not the Creator. Spirituality, however, is also radically inclusive because of love. Spirituality overcomes this dualism since the end of the creature is to love God, to be fully united with the Creator, who is Love. Spirituality in business helps develop good feeling and approach towards alterity, a new sensitivity toward the different expressions of diversity, and it facilitates communication with persons, groups, and companies of different cultures and religious traditions (König, 2010).

## **CONCLUSION: BUILDING BUSINESS SPIRITUALITY AND SPIRITUAL BUSINESS**

The connection between spirituality and business is not a product of academic imagination or an ideological construct. It is real because of the holistic character of spirituality. Spirituality provides to business a broader paradigm, an intense meaning, a profound purpose, far away from excessive economization. The business triad of abundance, interaction, and resources is connected to the spiritual triad of love, communion, and gift. Abundance is a manifestation of love; interaction is an expression of communion; and resources are a sort of gift. The more intense the relationship between the two triads, the more effective is the spiritualization of business. In collective intentions and cultural values are the main channels of interaction between business and spirituality.

Business and, indirectly, economic systems evolve through spiritualization supporting dematerialization, overcoming the dualism of the market, stimulating creativity and innovation, encouraging spiritual leadership, and fostering respect for ethics. These expressions are just samples, since spiritualization affects business as a whole, and therefore its influence encompasses all business activities and development. Business activities are spiritual activities. This spiritual influence on business can be only partially measured scientifically, because love (and spirituality is a question of love) overcomes the scientific method and the very idea of social sciences.

Spiritualization helps rethink, reorient, renew, reform, and reimagine business, because doing business is also a spiritual activity. For this reason, a spiritual attitude towards the study of business itself is profitable.

## ACKNOWLEDGMENTS

I would like to thank Gonzalo Rodríguez-Fraile, Mike Petrik, Miguel Domingo, and Gary S. Hauk for their interesting suggestions and thoughtful comments.

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