

A SPIRITUAL VIEW OF THE BOTTOM LINE

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My “working definitions”...

- **“Spiritual”** -- *being in relationship with the essential nature of life and the Source of creation.*
- **“View”** -- *Perspective (from Latin: per + spectare), seeing through (to the essence of)*
- **“Bottom”** -- *Basis, source*
- **“Line”** -- *Position in life; scope of thought, activity, and conduct*

A Spiritual View of the Bottom Line is: *Having a perspective of business that is sourced from a spiritual view of life, with corresponding measures for its activities and outcomes.*

THE EMERGING NEW CONTEXT FOR BUSINESS

The Merriam-Webster Collegiate Dictionary¹ defines context as: *the interrelated conditions in which something exists or occurs: an environment; coherence.* Based on this, four distinct contexts of business have emerged in the West over the last 100 years: *paternal-mechanistic, humanistic, holistic, and spiritual-based.*

		CONTEXTS FOR BUSINESS IN THE WEST			
		Paternal-Mechanistic	Humanistic	Holistic	Spiritual-Based
CHARACTERISTICS	Purpose of Business	Wealth creation for owners, shareholders	Wealth creation with dignity... for owners, shareholders, and employees	Wealth creation with accountability to all stakeholders	???
	Measures	Financial – profit maximization	Balanced Scorecard (Financial, Customer, Process, Human Capital, Shared Culture/Values) “100 Best Companies to Work For”	“Triple Bottom Line”: (Financial, Social, Environmental) GRI, BSR, CSR Europe	???

¹ Merriam-Webster Collegiate Dictionary, 1998, Tenth Edition . Massachusetts: Merriam-Webster, Inc.

DEFINING YOUR OWN SPIRITUAL CONTEXT

The word “spiritual” comes from the Latin "spiritus" meaning “breath.” Drawing from the dictionary definition, spirit is “the animating principle, the supernatural essence” (beyond material nature), which “breathes” life into creation. People throughout the world may describe their spirituality in varied ways, and may or may not base it on participation in an organized religion. Some of those descriptions include:

- Tapping into a deeper meaning in life that transcends our physical existence
- Having a relationship with the Source of creation (God, Allah, Jehovah, Brahman, etc.)
- Being “fully conscious” of the Source of life and living from that awareness
- Living in harmony with the essential nature and inter-connectedness of all creation
- Inquiring into the nature of one’s true Self
- Experiencing oneness with Divinity
- Living all aspects of life according to a set of religious principles

1. What is my own understanding of “spirituality”? How would I elaborate on this understanding (which defines my spiritual context)?

2. What is the theme of my spiritual context, in 1-4 words?

THE PURPOSE OF *BUSINESS* FROM A SPIRITUAL CONTEXT

3. *Based on the theme of my spiritual context*, what is my view of the fundamental purpose of business?

THE MEASURES OF BUSINESS FROM A SPIRITUAL CONTEXT

The key to this dialogue is to identify measures that are aligned with the purpose of business *based upon a spiritual context*. These measures may include “traditional” measures that take on a new meaning from a spiritual point of view; and/or they may directly relate to spiritual fulfillment (of individuals or the organization as a whole).

Measures may fall into two categories:

1. Activities / Quality of Effort
2. Outcomes / Natural Results

4. Based on the theme of my spiritual context and my view of the fundamental purpose of business, what are measures that are aligned with this view?

Activities and Quality of Effort:

Outcomes and “Natural Results:

A Spiritual View of the Bottom Line Worksheet

MY SPIRITUAL CONTEXT

1. What is my own understanding of “spirituality”? How would I elaborate on this understanding (which defines my spiritual context)?

2. What is the theme of my spiritual context, in 1-4 words?

THE PURPOSE OF MY WORK ORGANIZATION FROM A SPIRITUAL CONTEXT

3. *Based on the theme of my spiritual context, what is my view of the fundamental purpose of my work organization?*

THE MEASURES FOR MY WORK ORGANIZATION FROM A SPIRITUAL CONTEXT

4. *Based on the theme of my spiritual context and my view of the fundamental purpose of my work organization, what are measures that are aligned with this view?*

Activities and Quality of Effort:

Outcomes and Natural Results:

LIVING THE HUMAN VALUES IN MY WORK SITUATIONS

START EARLY by doing your “inner homework”: What is my spiritual context and how does it shape my perspective of the purpose of business?

DRIVE SLOWLY by:

(a) *first, building a supportive community*: With whom can I share my spiritual context, my statement of business purpose, and my measures in order to receive wise, supportive reflections?

(b) *then, taking specific actions*: What can I do in alignment with my spiritual context and purpose to bring my efforts to fruition?

ARRIVE SAFELY by *celebrating growth*: How can I acknowledge the growth in myself, and others, as we have worked together to fulfill my spiritual context, business purpose, and measures?

Spirituality: The Emerging Context for Business Leadership

By William C. Miller and Debra Ruth Miller

INTRODUCTION

Over the last 100 years, four distinct contexts of business leadership have emerged in the West: *paternal-mechanistic*, *humanistic*, *holistic*, and *spiritual-based*. Each context represents a fundamental change in how we view the *nature* of business leadership. As we embrace and fulfill these contexts of business leadership, we believe it will naturally fuel a fundamental change in *the nature of business itself*, such that business and its leadership can take its rightful place in solving what seem to be the unsolvable problems in the world today.

One way of understanding the core process of business is to view it as, “the conversion of matter, energy, and knowledge into useful products and services for customers... through the power of mind and spirit” – where spirit connotes courage, enthusiasm, meaningfulness, and transcendence. Therefore, business has a special affinity to three fields of study: *science* (matter and energy), *psychology* (knowledge and mind), and *spirituality* (spirit). We have chosen to focus on the influence these three disciplines have had, from among all those that can create a context for business leadership.

The Merriam-Webster Collegiate Dictionaryⁱ defines context as: *the interrelated conditions in which something exists or occurs: an environment; coherence*. Based on this definition, we purposely chose to use the word “context” to describe the four fundamental views of the nature of business leadership. Within each context we will describe the interrelated conditions that allow it to exist – the “mega-view” of “the way things are” – and that form the basis from which leadership is defined and practiced.

Each of the four contexts of business leadership – from the *paternal-mechanistic* (now in its decline), to the *humanistic* (now in its prime), to the *holistic* (now in its development), to the *spiritual-based* (now emerging) – still exists. Within a company, different leaders might operate from any one of these four contexts, and any single leader might operate from a blend of contexts, especially if he or she is “in transition” in their view of leadership. Thus, they all currently co-exist, sometimes not very peacefully, in today’s business world.

In this article, we begin with the historical and current perspectives of the first three contexts as they have occurred in the West. We then articulate what this emerging, *spiritual-based* context looks like at this time, including early examples of executives who are leading from a *spiritual-based* context – from Motorola, Medtronic, the Hard Rock Café, Tom’s of Maine, and Kaiser Permanente Hospital. Finally, drawing from various spiritual traditions, we describe how spiritual-based leaders might develop; and then, using this as a frame of reference, we share a glimpse of what the future of spiritual-based business leadership might look like.

(The full article is available at www.globaldharma.org/sbl-publications.htm)

ⁱ Merriam-Webster Collegiate Dictionary, 1998, Tenth Edition . Massachusetts: Merriam-Webster, Inc.