



# PUT YOUR SPIRITUALITY TO WORK

Conversation Starters for the Workplace

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## 3.4 A SPIRITUAL VIEW OF THE BOTTOM LINE

When we focus on spiritual-based measures of a “bottom line,” we are more likely to stay uplifted in our vision and see beyond the profit motive, beyond the self-interest of the organisation, and even beyond the welfare of society in material terms.

**WHEN AN** executive operates his or her business from a spiritual point of view, does it change their definition of the “bottom line”?

The term “bottom line” originally meant the last line of an income statement, the profits that remained after costs were deducted from revenues. Over time, it has come to mean something broader: “the key results” or the “most important outcomes” of an enterprise that drive its activities.

That shift in definition has followed the shift in the nature of business over the past century where the *purpose of business* and *its bottom line measures* have seen an evolution through four over-lapping contexts<sup>1</sup>:

### **Paternal-Mechanistic context:**

*Time Period* – Arose in the early 1900’s and dominated well into the 1960’s

*Purpose of Business* – Wealth creation for owners, shareholders

*“Bottom Line” Measures* – Financial (profit maximisation)

### **Humanistic context:**

*Time Period* – First gained momentum in the 1950’s and 60’s, and became the norm of many major corporations by the 1980’s

*Purpose of Business* – Wealth creation with dignity, for owners, shareholders and employees

*“Bottom Line” Measures* – Balanced Scorecard (Measures for Finance, Customers, Processes, Employees, Shared Culture); “100 Best Companies to Work For”

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<sup>1</sup> You may download an extensive article on this subject titled “*Spirituality: The Emerging Context for Business Leadership*” from our website: [www.globaldharma.org/sbl-home.htm](http://www.globaldharma.org/sbl-home.htm)

**Holistic context:**

*Time Period* – First voiced in the late 1960's and has gained momentum since the 1980's and 90's

*Purpose of Business* – Wealth creation with accountability to all stakeholders (including, employees, customers, community, nature, society)

*"Bottom Line" Measures* – "Triple Bottom Line"(Measures for Finance, Society, and Environment); Social Responsibility Index

**Spiritual-Based context:**

*Time Period* – Just beginning to emerge

*Purpose of Business* – Spiritual fulfilment and selfless service to society that is motivated from a transcendent Source of consciousness

*"Bottom Line" Measures* – Purity and unity of thought, word, and deed

A working definition we've found useful for the "spiritual view of the bottom line" is: *Having a perspective of business that is sourced from a spiritual context, with corresponding measures for its activities and outcomes.*

For you, this means to first define the *fundamental purpose of business* from a spiritual context. To do that, start by defining what spirituality means to you, which will in turn define your spiritual context. From that perspective, formulate your view of the fundamental purpose of business. For us, that would be "Spiritual fulfilment and selfless service to society that is motivated from the Source of creation."

Once you have defined the purpose of business from a spiritual context, you can begin to determine the corresponding measures that will underlie the activities and outcomes of your own work organisation. For us, that would be measures organised around "Purity and unity of thought, word, and deed" – where purity is anything motivated from the Source of creation.

Because spirituality is naturally inclusive, its measures may also contain those of the other three contexts, including financial profitability, social accountability, and environmental awareness. In addition, there are likely to be measures of personal, organisational and societal health derived from spiritual texts and values – perhaps including explicit measures of spiritual fulfilment.

Here is where we're sometimes asked, "Why measure in the first place?" Isn't it a bit ludicrous to try to measure "spirituality" in the workplace – and make it something everyone strives for just like profits? Wouldn't that cheapen our spirituality – or worse, make it a servant to our pursuit of material gain through business?

There's an adage from the Total Quality movement: "You can only improve that which you can measure." And Buddha has said, "We become what we think." Together, they mean that measures can focus what we think about in business, and where we can improve.

When we focus on spiritual-based measures of a “bottom line,” we are more likely to stay uplifted in our vision. We are more likely to see beyond the profit motive, beyond even the self-interest of the organisation, and beyond even the welfare of society in material terms. We are likely to become embodiments of Spirit who can see what is eternally important and make sure the time and energy we spend at work truly contributes to what’s ultimately important, day-to-day.

So, ask yourself: *Based on my spiritual context and its corresponding view of the purpose of business, what are the measures and activities that I can put into place in my work organisation that are aligned with this view?*

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This article is an excerpt from the book, *Put Your Spirituality to Work: Spiritual-Based Leaders*. To download the full book of articles, as well as additional book chapters, articles, workbooks, and research on the subject of “spirituality and human values for leadership and work”, visit our website: [www.globaldharma.org](http://www.globaldharma.org)