

A Conceptual Model for the Multidimensional Study of Spirituality/Religiosity. A proposal for the study of Faith on Ethical Decision Making

Un Modelo Conceptual para el Estudio Multidimensional de la Espiritualidad/Religiosidad. Propuesta para el estudio de la Fe sobre la Toma de Decisiones Ética

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Abstract

Due to the negative effects of unethical practices on the organization and on organizational stakeholders, the study of factors that influence ethical behavior within organization becomes relevant. Spirituality and religiosity are little studied factors in the scientific literature in business and Ethical Decision Making (TDE). Though recent research has found a positive relationship between spirituality and religiosity on business and some authors encourages their inclusive study in the workplace, these factors are studied in a non-inclusive manner on EDM. On the other hand, although the study of TDE has been considered a multidimensional field since several decades ago, the scientific literature of spirituality and religiosity does not show multidimensional models for their study. The present study proposes a multidimensional conceptual model as an initial effort of the

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inclusive and multidimensional study of EDM, a needed and not yet published approach in scientific literature.

Keywords: Ethical decision making, multidimensional faith model, religiosity, spirituality.

Resumen

Debido a los efectos negativos de las prácticas no éticas en la organización y partes interesadas, el estudio de los factores que influyen el comportamiento ético dentro de la organización se vuelve relevante. La espiritualidad y religiosidad son factores poco estudiados en los negocios y la toma de decisiones éticas (TDE). Aunque investigaciones recientes han encontrado una relación positiva entre espiritualidad y religiosidad en los negocios y algunos autores alientan su estudio inclusivo en el lugar de trabajo, estos factores se estudian de manera no inclusiva en TDE. Por otro lado, aunque el estudio de TDE ha sido considerado un campo multidimensional desde hace décadas, la literatura científica de espiritualidad y religiosidad no muestra modelos multidimensionales para su estudio. El presente trabajo propone un modelo conceptual multidimensional como esfuerzo inicial para el estudio inclusivo y multidimensional de la TDE, un enfoque necesario y no publicado en la literatura científica.

Palabras Clave: Toma de decisiones éticas, modelo multidimensional de fe, religiosidad, Espiritualidad.

Introduction

Ethical decision making is defined as a “[...] decision that is both legal and morally acceptable to the larger community. Conversely, an unethical decision is either illegal or morally unacceptable to the larger community” (Jones, 1991). Unethical decisions lead to negative effects on organizational stakeholders (e.g. employees, shareholders, environment, consumers) that eventually generate non expected costs. Environmental disasters, food poisoning, lack of veracity of publicity, financial scandals, cases of corruption, have made society aware of the importance of the company to act in accordance with ethical principles and values. More and more companies recognize the importance of incorporating ethical practices into business management

as an element to make decisions and improve the reputation of the company (WEF, 2010; Ruiz et al., 2012).

Academic efforts (e.g. scientific literature, textbooks, and specialized journals in ethics) have supported the understanding of ethical decision making among business to counteract unethical behavior. With this aim, five literature reviews (i.e. Lehnert et al., 2015; Craft, 2013; O'Fallon and Butterfield, 2005; Loe, Ferrell, and Mansfield, 2000; Ford and Richardson, 1994) have been done to determine useful factors and concepts influencing EDM among scientific literature. Demographic components (e.g. gender, age, religion), psychographic components (e.g. personal values, cultural norms), so as other relevant components (e.g. creativity and imagination, organizational structures and external influences like legal issues) have been found within these reviews (Craft, 2013).

Religiosity and spirituality have been recognized as influencing factors in business issues though they are known as emergent fields of study on science (Vitell, 2009; Gotsis and Kortezi, 2008; Tischler, Biberman, and Altman, 2007). Companies that enable a spiritual facilitation within workplace have best return rates (e.g. 6% on the Miliman SWA case, an airline that promotes human capital with a strong sense of meaning and purpose in the workplace) (Arnold, 2010). These companies are "56% more likely to have a higher degree of consumer loyalty [and are] 27% more likely to report higher profitability" (Raelin, 2004: 2).

Incidentally, 39% of organizational variance performance is related to the personnel in McLaughlin's study (1998). Moreover, this factor positively impacts organizational sustainability (Hochachka, 2005), increases job satisfaction (Gupta et al., 2014), reduces absenteeism (Fry et al., 2010), reduces fraud (Purnamasari and Amaliahb, 2015), enhances entrepreneurship (Galbraith and Galbraith, 2007; Godwi et al., 2016), and increases respect for

the environment (Arnold, 2010). Because of their relevance, spirituality/religiosity have been studied within EDM. Ford and Richardson (1994) and Loe et al. (2000) EDM literature revisions considered four studies regarding the influence of religiosity on EDM, reporting one positive result regarding the effect of religiosity on EDM. O'Fallon and Butterfiel (2005) analyzed ten studies from which seven found a positive contribution of religiosity on EDM. Craft (2012) analyzed ten studies of religiosity/spirituality finding no consistent study throughout the revision. Lehnert et al. (2014) analyzed nine studies finding two studies in which religiosity was not an important factor, and another four studies demonstrating a significant and positive effect of religion on EDM.

The academic effort of studying religiosity/spirituality on businesses has developed three approaches to consider these concepts on scientific literature: the approach that considers Spirituality but excludes Religiosity (hereby named 'Spirituality'), the approach that considers Religiosity but excludes Spirituality (hereby named 'Religiosity'), and the approach that considers both concepts in the study (Spirituality and Religiosity) hereby named 'Faith'. Miller and Ewest (2015/2013), Fernando and Chowdhury (2010), and Vitell et al. (2009) discuss that Spirituality and Religiosity must be considered as complementary concepts, sustaining that a study that only considers Spirituality or Religiosity in a non-integrated way may generate a lack of comprehensiveness within business research, so it may not consider important themes (Anderson and Grice, 2014; Miller and Ewest, 2013). The empirical EDM revision of Craft (2013) exhort to research both concepts for better contribute to the EDM field. They affirm that "[...] understanding the role and importance of particular religious and spiritual values is necessary within the framework of a greater ethical decision" (2015: 9).

Though EDM is a multidimensional field, according to the model of Rest (1986), Spirituality, Religiosity and Faith are relatively new fields of study in business organizations (Vitell, 2009; Gotsis and Kortezi, 2008; Tischler, Biberman, and Altman, 2007), and it is just recently that some authors have identified the need of the multidimensional study of these concepts (see Miller and Ewest, 2015/2013; Anderson and Grice, 2014; and Tischler et al., 2010). However, there is not found a multidimensional theory or model that may support their multidimensional study on the EDM context. The non integration of concepts of spirituality and faith within scientific studies, and the non multidimensional consideration of these factors is a lack within science that extends to the EDM field. This study aims to contribute to bridge this gap in science as an initial attempt to identify, not empirically validate, related factors and dimensions of Faith on the workplace that apply to EDM to provide a conceptual support for future research that may be based on this study. Future studies may formally validate the stages, factors and dimensions here discussed. The content of this work is limited to a validity based on literature analogy and logic. As a result, we developed a multidimensional conceptual model that introduce the multidimensional characteristics of Faith. With this work, we aim to contribute to the development of the field providing theoretical, and conceptual support to ease future multidimensional studies of faith on EDM.

With this aim, this work is composed of five stages. The second stage comprises a brief introduction to the concepts of Spirituality, Religiosity, Faith, and their relationship with business and EDM. The third stage presents the identification of dimensions and factors for measuring Faith, generating the Conceptual Model for the Study of Faith. The fourth stage presents general implications of the Model, followed by conclusions of the study in a fifth stage.

1. Spirituality, Religiosity, and Faith

According to Benefield (2013) when people's experiences in the secular workplace in the late 19th lived a lack of interest of the Church in the center of Europe and the United States, the emergence of Faith at Work had place as a response to that necessity. The thought of not lavishly consume wealth but, rather, invest it for greater individual and societal well-being (Protestant Work Ethic) eventually resulted in the production of economic wealth as the end in itself of work, which has a non consideration of any moral or principles for the enrichment of human existence (Buchholz and Rosenthal, 2003; Fry, 2005). At the beginning of the century, the value of "man" was considered as an extension of the machines in factories, procuring the man so that his physical efficiency could bring an improvement for the organization (Taylor, 1911).

In the 1930s, the organizational perspective about persons is changed to consider them as social beings that maintain relationships between employees, workgroup and supervisors (Neal, 2013). After that time, a series of facts made arise a movement that awarded faith on business to our days, a new field of study that is still in development. Miller (2007), a widely recognized theorist, analyzes the transformation of business regarding faith in three eras. The first era is the called Social Gospel era (1890s-1945), when Walter Rauschenbusch and Bruce Barton, Protestant clergyman and advertising executive, respectively, rediscovered the relevance of the gospel to issues of work and society (Rauschenbusch, 1912) calling Christians to address both personal and societal transformation by transforming business from the inside. Additionally, in relative same period of time a bestseller named *The Man Nobody Knows* (Barton, 1924), focused on Jesus as a role model for business leaders and, in 1891, almost the same time that Rauschenbusch began writing,

Pope Leo XIII issued his encyclical *Rerum Novarum*, writing about similar social themes for Catholics. Miller states that after two world wars and the Great Depression through, the movement of faith at work found a new form in the laity era. Miller's (2007) second era was after World War II, when ecumenical activity focused on the laity and their work in world, which movement joined with special laity purposes e.g. "International Christian Leadership, Full Gospel Businessmen's Fellowship International, the Audenshaw Foundation, and the Coalition for Ministry in Daily Life" (Benefiel et al., 2014), to revitalize the spirit of Faith at Work. Moreover, by the Catholic religious denomination, the Second Vatican Council (1962–1965) affirmed the relevance of laity's work in the world as important as the clergy's in the Church. Miller's (2007) third era, that goes from 1986 to the current time, when economic changes and challenges are questing for an integration of faith at work.

Nowadays, spirituality is an inherent part of human nature that can be found in almost every discipline (Neal, 2013) e.g. legal practices (Sullivan, 2013), nursing (Bell-Ellis, 2013) education (Bell-Ellis, Jones, Longstreth, and Neal, 2013), and hospitality. On business, empirical studies have found a positive impact of spirituality/religiosity on organizational issues such as organizational performance, engagement, leadership, and job satisfaction. Regarding performance, Fry et al. (2017) tested the relationship between inner life, spiritual leadership (comprised of hope/faith, vision, and altruistic love), spiritual well-being (i.e. a sense of calling and membership), and key organizational outcomes in a sample of award recipients of Baldrige Performance Excellence Program. Results of the structural equation modeling revealed a positive and significant relationship between spiritual leadership and performance excellence outcomes (organizational commitment ($r=0.86$, $r=0.15$), unit productivity ($r=0.52$, $R=0.09$), and life

satisfaction ($r=0.33$, $r=0.31$), being mediated by membership ($r= 0.64$) and calling ($r= 0.87$) (Fry et al., 2016).

Roof (2015) examined the spirituality-employee engagement relationship on sampled survey data employing previously developed and validated instruments, in a convenience sample from 124 LinkedIn connections, and through a distribution of the survey in a snowballing, multistage sample within North America. The results of the regression models showed that spirituality explained significantly 4.2, 5.2, and 4.0 % of the variation in engagement, vigor, and dedication respectively. Polat (2011) studied to what extent faculty members teaching at Faculty of Education display spiritual leadership qualities, in a sample of 432 undergraduate students (deliberate sampling method) from the Kocaeli University Faculty of Education, using a questionnaire adapted from Fry's (2003). These authors found that vision ($r=0.82$) and altruistic love ($r=0.81$) are more associated with spiritual leadership rather than faith ($r=0.77$). Khan et al. (2015) examined the impact of servant leadership on workplace spirituality, finding that servant leadership had a positive and significant relationship with workplace spirituality ($r = .66$), which revealed a high correlation ($r = .70$) to organizational behavior as the moderator variable, which suggested that organizational culture, positively moderated the relationship between servant leadership and workplace spirituality. Fachrunnisa et al. (2014), examined the role of workplace spirituality and creative process engagement to enhance job satisfaction and performance by means of a questionnaire to collect data from service workers in Indonesia government office; results indicated that workplace spirituality and creative process engagement are requirements to create job satisfaction ($R=0.086$) which lead to employee performance ($R=0.418$).

Though there is not a common definition of spirituality, religiosity or faith within literature, there are some similarities among definitions e.g. the seeking of transcendence (Kim, Huh, and Chae, 2015; Klerk, 2005; Jurkiewicz and Giacalone, 2004), feeling of existence of a higher power (greater than oneself) (Anderson and Grice, 2014; Miller and Ewest, 2013; Klerk, 2005), the perception of life's meaning (Kim et al., 2015; Duchon and Plowman, 2005) and the effects produced by spirituality such as values, ethical behavior and other spiritual effects in everyday life situations (Badrinarayanan and Madhavaram, 2008; Cash and Gray, 2000). According to Fernando and Chowdhury (2010), spirituality is an important factor in determining how an individual may perceive ethical issues within the organization.

Spirituality is considered by Cavanagh and Bandsuch (2002) as a guide that allows "making right decisions, [... resulting] more ethical employees who benefit the workplace and [...] virtuous citizens who benefit society" (110). "An increase in individual Spirituality leads to the perception of questionable business practices as being unethical, implying that higher Spirituality leads to greater ethical concerns (Giacalone and Jurkiewicz, 2003). These authors explain that the fundamental aspect of workplace spirituality is meaning at work that "[...] provides a feeling of purpose, sense of connection and positive social relations with coworkers, the ability to live an integrated life in which the work role does not conflict with the essential nature of person as a human being" (93).

Badrinarayanan and Madhavaram (2008) understand spirituality as not dependent on any form of religion and characterize religiosity as exclusive. Fry (2003) recommends not to join these concepts, anticipating some organizational problems within business. This author sustains that "Spirituality is necessary for Religion but Religion is not necessary for Spirituality" (706). Though these authors' perspectives suggest a separated study of spirituality from religiosity,

there are other authors that exhort to consider the complementary study of these concepts (Miller and Ewest 2015/2013; Mazereeuw, Kaptein, and Graafland, 2014; Proeschold-Bell, Yang, Toth, Rivers, and Carder, 2014; Ammerman, 2013; Luquis et al., 2012; Vitell, 2009; Gotsis and Kortezi, 2008). Religiosity, though is related to the sense of divinity, is distinguished as the set of doctrines guiding “[...] one’s spirituality [...] the partner that informs the intellectual understanding of the ideals that must be attained [...] a set of doctrine or ideals one uses in order to strive toward some standard” (Anderson and Grice, 2010: 4).

Moreover, some authors have empirically found a positive relationship between spirituality and religiosity, though in relative areas since this field is still emergent. Anderson and Grice (2014) studied the relationship between spirituality and religiosity by means of a new method (the Spirituality Repertory Assessment – Christian Version) on a sample of 83 participants classified on three groups (24 Christian ministers from Oklahoma Missouri, 30 undergraduate students Christian laity, and 29 graduate and undergraduate non-Christians); they found that spiritual persons are necessarily religious persons, but persons that are religious are not necessarily spiritual persons. In this sight, religious persons may not believe or be aware of what they know (have read) until they do and become on a spiritual person; these authors also found that religious people tend to be more civic and tend to behave on a more ethical manner than persons without religiosity. Gracie et al. (2010), with a sample of 221 chronically ill older adults, examined the extent to which each dimension of religiosity influenced spiritual experiences; the findings were that “private religiosity (prayer and coping) ($r=0.52$), but not public religiosity (participation and other church involvement) ($r=0.08$ not significant)

influenced spiritual experiences” (200), though there was correlation between private and public religiosity ($r=0.60$).

Lun and Bond (2013) studied the relationship among subjective well-being, religion and spirituality using the World Values Survey among national cultures, finding that moderate to strong correlations between the measures of religion and spirituality (i.e. Value of god and value of religion regarding spiritual practice $r=0.57$, $r=0.48$ respectively). According to these empirical studies, there is evidence about the correlation among spirituality and religiosity. Though it could be suggested that spirituality causes an impact higher than religiosity, there is a need of a reference to develop and improve personal spirituality. Miller and Ewest (2013) propose a jointed study of Spirituality and Religiosity explaining that this interrelation contains the most "formal and defined expressions of belief as found in religious construct and the more informal and less-defined expressions of belief as found in Spirituality" (Miller and Ewest, 2015: 6).

Sense of meaning, search for the truth, or transcendence are initial reasons of Spirituality and Religiosity (Anderson and Grice, 2014), but together, one encourage the development of each other (King and Crowther, 2004) acting as interrelated concepts (Proeschold-Bell, Yang, Toth, Rivers, and Carder, 2014). The separation of Spirituality and Religiosity is not sustainable because it could ignore important issues (Gotsis and Kortezi, 2008). Because of these authors' perspectives and studies, this work adopts the inclusive approach that considers spirituality and religiosity as complementary concepts, named Faith by Miller and Ewest (2013). Further, dimensions and factors for the study of spirituality, religiosity or faith are not easy to distinguish through literature because there is not a conceptual model with an unified conceptualization of them (Tischler, 2007). Consequently or not, the study of spirituality or religiosity on EDM has been developed in a non inclusive approach.

Several theories have been developed to study EDM ranging from the situationa and individual interaction model of Treviño (1986), the contingency framework of Ferrell and Gresham (1985) to the moral intensity model of Jones (1991). These descriptive theoretical EDM frameworks explain how cognitive processes (i.e., reason or intuition) or affective processes (i.e., emotion) operate within the brain leading to individuals' moral judgment and behavior (Schwartz, 2016). The most employed theory for empirical research is the multidimensional rational model developed by Rest (1986) that is composed by four stages. The first stage of Rest's model consists on the personal identification of a situation with moral or ethical implications. The second stage, named moral judgment, studies the evaluation and reasoning of the ethical situation. The third stage comprises the study of moral intent, examining the motivation or determination for a decision making. And the fourth stage is related to the influence of the previous stages on one's behavior (Schwartz, 2016). The model of Rest's (1986) has been adopted to make the classification of empirical EDM revisions, where spirituality or religiosity were found to positively impact EDM.

The revision of Ford and Richardson (1994) which comprised EDM study since before 1994, reported a study where the strength of religious belief was significantly and positively related to strength of ethical standards (i.e. McNichols and Zimmerer, 1985). In the revision of O'Fallon and Butterfiel (2005), the study of Tse and Au (1997) found a significant influence of religion on judgment; the study of Razzaque and Hwee (2002), religiosity was positively and significantly correlated with 4 of 6 scenarios in the moralistic EDM dimension. The study of Ho (2010), in the EDM review of Craft (2012), religiosity and locus of control were significant cultural values that influenced the ethical perception of managers 228). In the revision of Lehnert

et al. (2014) Vitell et al. (2009) found that intrinsic religiosity counterbalances the negative impact of extrinsic religiosity on moral identification, and McCullough and Faught (2005) noted that religiousness was positively related to being more moralistic. Bloodgood et al. (2008) noted that religiosity was negatively related to cheating behavior.

However, the first revision (i.e. Ford and Richardson, 1994) reported 2 (of 3) studies that were not significant influencers of EDM. On O’Fallon and Butterfiel (2005) revision, 3 of 10 studies were not significant findings. Of the 24 total findings on Lehnert et al. (2014) in the spirituality/religiosity category, 14 produced significant results, 13 findings supported a positive relationship between religion and ethical decision making, while one reported a negative relationship. These authors states that because of this inconsistence “it is not enough to simply speak to religiosity, but the role of spirituality as well as looking at comparisons of different religious viewpoints” 9). They also state that “understanding the role and importance of particular religious and spiritual values is necessary within the framework of a greater ethical decision” (9). Because of this perceptions, the inclusion of both spirituality and religiosity is needed to understand better this factor on EDM. According to these authors, spirituality/religiosity on EDM have been studied in a non inclusive way. This work propose a conceptual model identifying related stages, dimensions and factors of Faith in the workplace that eventually will support future multidimensional faith studies on EDM.

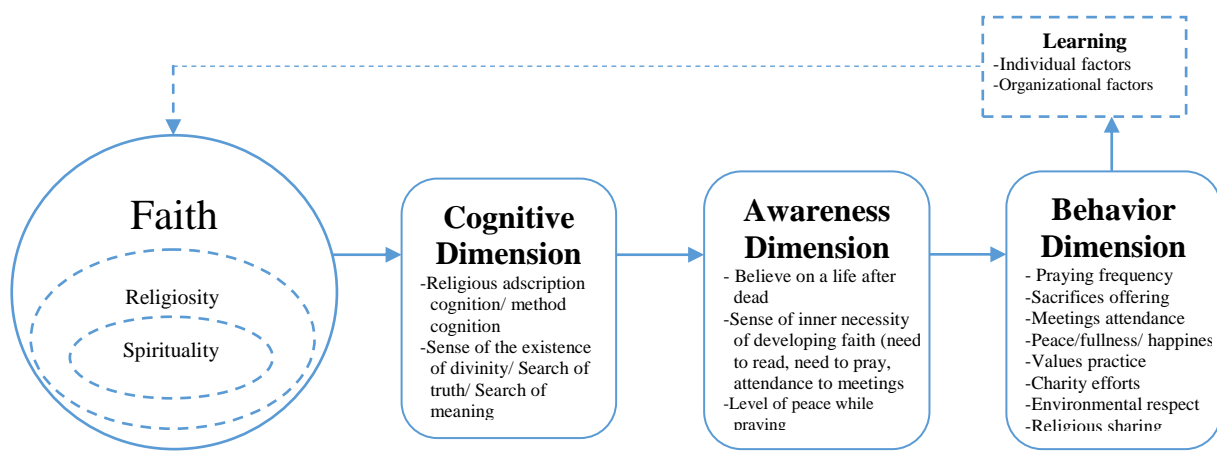
2. Conceptual Model for the Study of Faith

Heaton et al. (2004) explain that the most of psychological processes occurs in stages “representing a hierarchy of increasingly more abstract, and thus more inclusive, levels of functioning” (64). Mazereeuw et al. (2014), Miller and Ewest (2013), Tischler et al. (2007),

Heaton et al. (2004) identify three dimensions, named differently through their studies, regarding the study of spirituality/religiosity or faith. These non uniform conceptualization of the here called stages reveal that there is not a standard model for multidimensionally consider Faith, eventually leading to partial measurements where not all dimensions, neither the inclusive approach of Spirituality and Religiosity (i.e. Faith) are considered. In order to provide a scheme with the inclusive approach of concepts and with a multidimensional scope, this paper provide the Conceptual Model for the Study of Faith (Figure 1) representing three stages for the study of faith, and considering the three identified dimensions for the study of Faith (i.e. cognitive dimension, awareness dimension and behavioral dimension), to support future inclusive, and multidimensional research.

The Conceptual Model for the Study of Faith incorporate three components intervening in the development of Faith. The first component is the understanding of the approach to be studied i.e. Spirituality, Religiosity or Faith (we will refer the explanation of the model naming the adopted approach Faith, but the model is spiritual and religious friendly/applicable). The second component is the multidimensional conception of Faith, represented in three stages (i.e. cognitive dimension, awareness dimension, behavioral dimension). The third component is about the learning stage where the experiences (e.g. personal experiences, organizational faith facilitation) may be assumed causing effects on the conception of Faith.

Fig. 1. Conceptual Model for the Study of Faith



Fuente: Heaton et al. (2004).

2.1. First Stage of the Model: Selection of the approach to study

This first stage of the model is considered into the model because of the studies of spirituality or religiosity are frequently found within literature of business organizations. The proposed model includes these non inclusive approaches to visually indicate that this model is friendly with the inclusive and non inclusive approaches. Besides, a high number of references within this work come from studies in a non inclusive approach. Anderson and Grice (2014) proposed a model where they explains that Spirituality is integrated within Religion when religiosity develops spirituality, but Spirituality cannot exceed religious cognition. According to them, spiritual growth results when “one’s knowledge and beliefs of the standard to which one adheres causes one to become aware of, or connected with, the intangible reality in a way that provides meaning and helps the person to make sense of the world” (3). In the first component of the model Spirituality as the first inner sense that inspire the search of proximity to where this feelings lead the individual (e.g. the search of some religious adscription which will provide a series creeds, dogmas, and ways to develop spirituality). After selecting the approach to consider in the study, the researcher will be able to employ or develop measuring instrument(s) to represent approaches, dimensions and learning factors according to his/her interests.

2.2. Second Stage of the Model: Dimensions of the Study of Faith

2.2.1. Cognitive Dimension

Cognitive dimension is the first dimension of what can be named a process of development of faith (Heaton et al., 2004). These authors named ‘pure Spirituality’ the first of three stages on their study of 2004 considering it “[...] wakefulness as its essential nature, unmixed with images, thoughts, feelings, or any other objects of perception” (64). This theoretician analyzes the state of art to systematic research in spirituality, stating that “[...] the infusion of pure consciousness – pure Spirituality– rise to positive and measurable changes in personality, mental functioning, behavior and health indicating spiritual development” (64). They provided another two parts of the process of development of faith, named applied spirituality and spiritual development to assess Spirituality. Miller and Ewest (2013) analyzes the way in which measuring instruments assess faith, developing a rubric for understanding research on this field consisting on three categories to classify several instruments.

Miller and Ewest’s (2013) first classification of measuring scales is called ‘Manifestation scales’ that refers to the measuring instruments that assess “[...] the orientation to universal religious or spiritual values, disclosing specific manifestations, phenomenological experiences without regard to specific traditions, and expressions of a person’s values and corresponding motivations” (39) (we will talk more about the remaining two classifications of these authors in the next pages). Tischler et al. (2007) develop a theory where they propose several forms to classify spiritual research so that future research could “increasingly build on each other’s research” (1) according to their proposal.

Their theory consists, apart from an explanation of the relevance of the study of spirituality on organizations, the categorization of the process of spirituality, among studies, which they named level, cognition, emotion, and processes. Benefiel (2005) propose a theory based on a path of five stages to explain Spirituality growth, naming the first stage ‘awakening’ the basis of a spiritual reality, the starting point that leads a person to adopt spiritual practices and seeking connections with others on spiritual quest. the highest point that is the alignment with transcendent power, a sense of connectedness with the universe and spiritual practices (the other four are ‘transition’, ‘recovery’, ‘dark night’, ‘dawn’ where transition and dark night are supposed as moments where emptiness in the spiritual process is experienced).

Within this dimension of study, there can be highlighted two main factors to be measured: the intensity of an inner sense of the existence of a divinity, personal search of truth, or search for life meaning (Guillen, Ferrero and Hoffman, 2014; Valasek, 2009; Osman, Hashim, and Ismail, 2013) and the cognitive level of a religious or spiritual adscription (Johnstone et al., 2009: 147; Fry and Slocum, 2008; Osman, Hashim, and Ismail, 2013), though there can be other relevant factors to consider, that future research may add or change within the model. According to Mitroff and Denton, though spirituality has been characterized as a private and universal human feeling, and though it is different from the adherence to beliefs, creeds, or practices of a religious denomination, researchers include God or divinity as a part of spirituality, understanding spirituality and religion in terms of transcendence and sense of meaning (Guillen, Ferrero and Hoffman, 2014:8).

Regarding the sense of divinity, the word religion (from the Latin religare) points to a spiritual linkage or relation with an Otherness or God. “In this perspective, religion is a kind of spiritual good or motive, and the way to get access to this spiritual reality is through prayer or

personal dialog with God”. (Guillen, Ferrero and Hoffman, 2014: 8). A sense of divinity is therefore one of the first feelings that a person experience that makes them go further on a development of spirituality (get in touch with this divinity) or religiosity (developing spirituality). Maharishi define the first stage of a logical process of Spirituality as the pure consciousness and the spiritual essence of life, defining it as the “eternal silence, which is pure wakefulness, absolute alertness, pure subjectivity, pure Spirituality” (Heaton et al., 2004: 64).

Anderson and Grice (2014) poses their first part of a development process of faith as ‘cognitive stage’, the “experiential knowledge beyond what can be discerned solely by our physical senses (e.g. touch, tasting, smelling, hearing, seeing) with an intangible reality” (4). Furthermore, some east traditions “(e.g. the Vedic, the Buddhist, and Taoist traditions) described meditation techniques to directly experience this inner subjective field” (Heaton et al., 2004: 64). Regarding to religiosity, this dimension refers to the degree of religious knowledge about a selected religious standard (or religious denomination) which may include the initial knowledge of dogmas, traditions and creed (Anderson and Grice, 2014). This is relevant since a person who knows the recommendations or promises of his/her religious denomination seeks to do his/her best to win this promise (e.g. eternal life) (Mazereeuw et al., 2014). Eventually, individuals with a degree of Faith cognition may feel a desire or will to perform some actions as consequently. When an individual experience an inner feeling of truth or agreement to his/her beliefs, a motivation to perform actions to search a proximity to that feeling may appear. This conscience and resulting will is studied in other stage which is here named awareness dimension.

2.2.2. Awareness Dimension

The awareness dimension considers the personal commitment degree for spiritual and religious beliefs, and is considered the stage where the spiritual development is taking place (Miller and Ewest, 2013; Heaton et al., 2004). For Ajzen (1991) theory of planned behavior assumes that religion is one of the background factors that may influence executives' attitude, which is defined as "the degree to which a person has a favorable or unfavorable evaluation or appraisal of the behavior in question" (Mazereeuw et al., 2014: 4). According to the classification of scales, in the theory of Miller and Ewest (2013), 'adherence scales' refer to the studies where an authentic adherence to religious, spiritual or traditional beliefs of specific religious or spiritual traditions without regard to maturity" (39). "Development scales pertain to the level of development within the participant in reference to a range of mature versus immature behavior, and/or nascent or developed religious/spiritual expectations" (Miller and Ewest, 2013: 40). This stage is found also in the model of spiritual study of Tischler et al. (2007) as 'emotional measurement', encompassing the studies that are focused to measure feelings and experiences with regard to spirituality. A state of conscience, feeling of truth (i.e. affective experience) or agreement regarding the cognitive dimension (e.g. existence of something greater than oneself, divine reality; dogmas, creed) is assimilated by persons, motivating them to perform actions in the search of closeness to the perceived divine reality.

There are three basic factors that we propose to measure in this dimension: believing on a life after dead (Balboni, Puchalski and Peteet, 2014; Wilson and Hollensen, 2013), the inner necessity of developing faith e.g. need to read, pray or to attendance to meetings (Sheldrake 2007; Guillen, Ferrero y Hoffman, 2014), and the level of peace while praying (Anderson and

Grice, 2014; Dombo and Gray, 2013; Tirrito and Choi, 2004). Life after dead is considered as a premise for authors to evaluate on studies because a significant portion of humanity believes in a life beyond current existence or the afterlife (Wilson and Hollensen, 2013; Balboni, Puchalski and Peteet, 2014). Moreover, Spirituality is considered a need (Sheldrake, 2007).

“Spiritual motivation in general and religious motivation in particular can be understood as a kind of human need or a good at the highest level, given that it includes the “deepest values and meanings by which people live” (Sheldrake, 2007: 1). Believing on a presence of some divinity or God is demanded by spirituality and religiosity, which are often experienced as a source of inspiration or orientation in life, reflecting “the extent to which an individual is motivated to find sacred meaning and purpose to his or her existence” (Tepper, 2003). Anderson and Grice (2014) discuss the sense of peace after a spiritual experience “one could become aware of this intangible reality by experiencing an infusion of inner peace and yet not be able to physically touch, taste, feel, see or hear any evidence of the experience other than the resulting peace” (4). Also, “the fellow church members, in the practice of prayer and its provision of a sense of connection with God may serve as a source of peace, strength, comfort, harmony, and support” (Tirrito and Choi, 2004: 132).

Besides, in the same way that physical exercise can reduce stress, regular spiritual practice of prayer (e.g. while chanting, meditation, drumming) or any practice that supports the meaning of life can reduce stress (Koenig, McCullough, and Larson, 2000). According to Koenig et.al., Siegel, and Young, contemplative practices such as prayer and meditation so as singing can boost serotonin, norepinephrine and dopamine levels which increase energy (Dombo and Gray, 2013). The believe of a life after dead, need to developing self faith, and the sense of peace

when praying, make a person aware and willing to go beyond the knowledge and conscience of the faith; it motivates the person to perform actions in order to get nearer the divine reality that offers a meaning on the person's life. "When people are intrinsically oriented towards their Religiosity [...] their Religiosity is a meaning-endowing framework in [...] which all of their life is understood" (Weaver and Agle, 2002: 4). The practice of spiritual and religious behavior is considered in the behavioral dimension of the model.

2.2.3. Behavioral Dimension

Heaton et al. (2004) third principal construct named 'applied Spirituality' considers the study of spirituality regarding "[...] thoughts, feelings, and actions of the individual spontaneously transformed to express increasing values of 'pure Spirituality'" (64). Miller and Ewest (2013) theory name their third categorization of measuring instruments as 'adherence scales' which "pertain to authentic adherence of religious, spiritual, or traditional beliefs and to the integration or practice of specific religious or spiritual traditions [...]" (40).

This is the dimension that is notably the most used to measure religiosity and spirituality among studies. Within this dimension of faith, there are several factors frequently used for its operationalization (see Table 1). We propose to consider the next factors because of their relevant mention within some studies and their frequently adoption on spiritual and religious measuring instruments (which may mean that these items, probably, represent a good percentage of the variance of the models employed for measuring): e.g. praying frequency (Anderson and Grice, 2014; Fry and Slocum, 2008), peace/ fullness/ happiness (Poole, 2009; Anderson and Grice, 2014; Tirrito and Choi, 2004; Maharishi, Mahesh and Yogi, 1997), values practice (Sherafati, Mohammadi and Ismail, 2015; Soltani, 2012), charity efforts (Brooks, 2006; Gallup

and Jones, 2000; Gibson and Troy, 2008; Saroglou et al., 2005), environmental respect (Afsar, Badir and Kiani, 2016; Chowdhury, Rafi and Fernando, 2013), religious sharing (Sperber, 1997; De Cruz, 2014), meetings attendance, and sacrifices offering (Karakas, Sarigollu and Kavas, 2015; Sukserm and Takahashi, 2012).

Vitell et al. (2009) make an observation relating the cognitive dimension and behavioral dimension, where an awareness dimension is missing. Within this study, they highlight the practices of religion to a better ethical behavior, mentioning that “[t]he mere knowledge of religion, or religious history, by itself, is much less likely to impact ethical attitudes than the practicing of one’s religion” (158) and that “[...] even in terms of just attending church services, is more critical in one’s EDM than merely studying about religion” (158). According to Moberg, spiritual facilitation within workplace may develop good moral habits and virtues, in the workplace, increasing worker integrity, motivation, creativity, cooperation, productivity and job satisfaction because most virtues are other centered (Cavanagh and Bandsuch, 2002).

These authors explain that “[...] a virtuous person, because he/she has developed good moral habits, will act ethically, that is, do the right thing at work and elsewhere” (112). It should be mentioned that this article considers religious practice not as suggested by Jamali and Sdiani (2013) who qualify external religious practice as “[...] utilitarian, based on personal gratification, the social environment and the perceptions of others [leading to] a social gain” (312), but as a constructive view of religious behavior. Mazereeuw et al. (2014) states that “[t]he intensity of religious behavior reinforces the influence of religious belief on business behavior. Participation in a religious community fulfills an important role in translating religious belief into practice” (4). Referring to religious activities, Mazereeuw et al. (2014) state that “[o]ther religious

activities, such as private prayer and religious study, can also affirm and reinforce expectations with respect to the behavior of believers” (4).

The workplace is developing on a place where the potential for transcendence, joy, and connectedness is brought on spiritual perspectives, rather than considering work just as an activity for which the employee is paid (Crossman, 2015). According to Karakas (2010) growing evidence result in positive effects of workplace spirituality programs, leading individuals to improve the level of joy, job satisfaction, commitment and serenity (e.g. Fry, 2005; Giacalone and Jurkiewicz, 2003; Paloutzian et al., 2003;). The facilitation of faith on workplace results in an improvement of values. Cultural basics of an organizations is their foundation to recognize what is good and bad (Soltani, 2012). Some organizational values regarding to culture are highlighted by Sherafati, Mohammadi and Ismail (2015) as commitment to “participation, consistency, adaptability, mission, while spiritual values are meaningful work, sense of community, and alignment with values” (173). Regarding charity efforts, it is suggested that people who hold and follow certain religious dogmas will exhibit particular sets of behaviours that are reflected in their personal and social lives e.g. engaging in socially beneficial actions (e.g. charity and voLunteer work) as directed by their religion (Ntalianis and Darr, 2005). The practice of religiosity and spirituality may therefore impact on charity behavior. By other side, religiosity is also clearly linked to organizational participation such as religion-based charity and voLunteering (Wuthnow, 1999). (Oh and Sarkisian, 2012) which eventually will lead to a economic growth by differentiation (consumers preference) (Loureiro et al., 2012).

Workplace spirituality also increases intrinsic motivation to for environmental care as it gives a deep inner purpose to think about nature and enabling a feel of motivation to make the Planet a better place to live for the current as well as future generations; this is an aim that

spiritual leaders care about with a vision of sustainability (Afsar, Badir, and Kiani, 2016). “As self-esteem is positively associated with helping others, personal well-being should also be positively related to ‘doing good’/ recycling actions” (Chowdhury, Rafi and Fernando, 2013: 65).

Religious sharing denotes some aspects of the level of faith of the individual. According to Sperber, kinds of transmission of religious beliefs are given in two ways: intuitive or reflexive transmissions. Intuitive religious beliefs are generated spontaneously by our cognitive system, not requiring of a cultural input, not even involve teaching or training (e.g. the intuitive belief that a given significant event in one’s life has some higher purpose). Intuitive religious beliefs can lie on culturally elaborated religious concepts, explicitly held (frequently in a linguistic format), which transmission requires deliberate teaching (e.g. Theological concepts that are often hard to grasp even for specialists) (De Cruz, 2014). This factor goes in the same way of charity where traditions and principles from the religious adscription influences the transmission of religious principles (e.g. Christian-inspired religions). According to De Cruz (2014), a person may expose is commitment with their religious adscription in the way they share with others intuitive or reflexive transmissions.

Regarding the factor of meetings attendance, McCarty’s study of 2007 reported an increase of employee productivity and morale because of spiritual meetings, decreasing employee turnover (Osman-Gani, Hashim and Ismail, 2013). As prayer meetings, religious/spiritual language, and requests for time off for religious obligations or holidays, have resulted to benefit organizations (Osman-Gani, Hashim and Ismail, 2013; Garcia-Zamor, 2003;

Gallup and Jones, 2000), this factor is considered in the model as a relevant factor of the behavioral dimension.

The factor hereby named sacrifice offering is proposed because it fosters the spirit of service and sacrifice across the organization. Karakas, Sarigollu and Kavas (2015) in an environment of Turkish ethical organizations, discuss how personal sacrifice has a good effect on organizations, moving away from being self-centered persons to be more people-centered or community- centered persons, transcending to a workplace of support and friendship. These authors explain that people in enterprises with this culture, do not expect any gifts in response to their own efforts and service, because they are being part of that community that is a gift in itself. (Karakas, Sarigollu and Kavas, 2015). “Whenever employees are selfless, they would be willing to voluntarily cooperate with and support other employees. This is an advantage towards achieving the firm’s goals/objectives. Moreover, it fosters a good working climate at the workplace” (Sukserm, and Takahashi, 2012: 12). These authors sustain that this practice would make employees believe and trust on each other, thus eventually leading to optimize goals.

The level of faith, spirituality or religiosity of persons may change from time to time according to personal experiences or other factors that may modify the perceptions, attitudes and behavior of individuals. This stage of the conceptual model represents a continuity of the flux of the model, leading the end of the model to the beginning representing a continuous model that may exhort to the continuous measuring of the development of faith according to those factors that modify them (e.g. organizational faith facilitation, personal experiences). This influential factors are represented in the third component of the model called Learning Stage.

2.3. Third Stage of the Model: Learning Stage

According to Reynolds, a learning stage is the understanding and internalization of the impacts of one's decisions, influencing future decisions (Schwartz, 2016). For Hunt and Vitell (1986) the learning retrospective stage refers to actual consequences, being the major learning construct which feedbacks personal experiences. Ferrell and Gresham refer to this concept as evaluation of individual's behavior (Schwartz, 2016). According to this, a learning stage is considered by different theoreticians within EDM models through literature. Jones' (1991) theory, that integrates previous ethical decision making models and is founded on Rest's 1986 four-stage process model, assumes that ethical choices are determined not only by individual decisions but also by social learning in the organization. Treviño (1986) also identified both individual and situational moderators as factors that affect the relationship between moral judgment and engaging moral behaviors (LOE ET AL., 2000).

Within the Conceptual Model for the Study of Faith, the learning loop flows from the last stage (behavior) to the starting point of the model, representing the continuity of the model and the influence of the implications of personal behavior, the evaluation of the achieved proximity to the desired status (closeness to divinity), and the impact of personal and organizational experiences on individual's perceptions. According to Fazio, "[...] attitude can stem from emotional reactions to an object, can be based on one's past behaviors and experiences with the object, or can be based on some combination of these potential sources of evaluative information" (Mazereeuw et al., 2014: 4). The individual factor refers to individual experiences that may influence the dimensions of spiritual and religious perceptions, therefore, the development of each individual's faith (e.g. education, customs, religious adscription,

relationships) This factor incorporate all personal feelings, experiences and education that shape the personal character, without specifically consider organizational parameters. The organizational factor may influence Faith development in the degree in which this organization promotes, facilitates or respects wellness of individuals.

According to Miller and Ewest (2015) an organization may be classified into four kinds according to their scheme of Faith facilitation: Faith-avoiding (secularization theory; adherence to Christian calendar; no diversity frame to manage or guide the organizational culture; Faith expression prohibited by policy –religious objects, rituals-), Faith-based (i.e. Faith promoted in favor to one religious tradition; incentivize activities), Faith-safe (diversity frames focus on tolerance and understanding of varying religious; accommodate religious practices as necessitated by law; institutionalized Christian traditions in regards to holidays, religious practice), Faith-friendly (employers value employees' Faith; multifaceted workplace benefits; understanding and agreements between those with varying religious traditions; practices supported that proactively embrace all religious Faith traditions; equal respect and consideration to each; inclusion of atheists; formal policies constructed and reviewed by employees representing various Faith traditions).

The organizational factor, on a Faith facilitation scheme, may influence Faith commitment, and consequently ethical behavior. Spiritual facilitation is a way in which the organization provides formal and informal systems looking for the development of individual's Faith. Formal implementation of Faith facilitation into organizations contemplates its immersion to the mission, vision, values, conductance code (Sherafati, Mohammadi, and Ismail, 2015) support systems (Benefiel, 2005) and spiritual leadership (Fry, Matherly, and Ouimet, 2010). Informal Spirituality is provided organizations by allowing e.g. spiritual phrases, art decoration

(Hodge, 2013), and norms (Soltani, 2012). This appreciation is in line with Treviño's (1990) ethical formal and informal perception where a multidimensional conceptualization of organizational ethics consists on various systems of behavioral control.

According to this author, "[...] formal systems comprise factors such as leadership, authority policies, structures and reward systems, while informal systems are comprised of norms, rituals, myths and language [...] to the extent that these systems encourage ethical conduct, individuals are likely to behave ethically" (O'Fallon and Butterfield, 2005: 400). A society factor was found within the model of Tischler et al. (2007), finding it immersed in the organizational stakeholder context, where all affected parts are interested in firm's decisions. This factor of the third stage of the model, may be identified on measuring instruments with questions such as: "I have a commitment to promote the well-being of my community [... m]y employer provides and sponsor charitable social service to the local community?" (Khasawneh, 2011: 692), "Demonstrate God's love to clients [... We] inspire clients' Faith via staff's actions" (Ebaugh, Chafetz, and Pipes, 2006: 2264). A group factor is also found to be immerse in the organizational factor, focusing to Faith effects that a person perceives regarding his/her group relationship, within the firm, and the effects that this interaction causes within workplace (Tischler et al., 2007). This measuring level responds to questions, within measuring instruments, such as "[m]y work-group has a vision statement that brings out the best in me" (Fry et al., 2010: 310), "[c]ommunications within my work group are excellent and I entertain easy and agreeable relationships with my colleagues" (Fry et al., 2010: 311), or "[m]y work group is very productive" (Fry et al., 2010: 312).

3. Implications of the Model

This conceptual model is based on the revision of scientific literature in order to find a complete development of study faith on business organizations. We deemed scientific literature from recent available literature on Spirituality, Religiosity and Faith on business from 2004 to 2017 from the Consorcio Nacional de Recursos de Información Científica y Tecnológica CONRICYT (2016) data base with the indication to search ‘journal articles’ and ‘business and economy disciplines’ so that the searcher may deliver related articles to find the factors for the operationalization of the dimensions of the model. Related factors to the dimensions (second stage of the model) are expressed on Table 1 where items from measuring instruments employed by recent studies are shown, so as other factors that are not found on measuring instruments but are widely recommended to consider on spiritual/religious measuring instruments.

Depending on each conceptual scope that future studies may considerate, this conceptual model will provide an initial basis for the researcher regarding the approach to be studied (i.e. spirituality, religiosity, faith), dimensional and learning factors to consider on their studies. A selection or design of measuring instruments according to the proposed model is recommended, to then contrast their results to those of EDM measuring instruments, which selection is recommended in accordance to the most accepted theory of EDM (i.e. Rest’s model), considered as a multidimensional field since decades ago and which also considers a learning stage (Jones, 1991; Rest, 1986; Treviño, 1986). Future research, according to the qualities of each sample, will determine the applicability of the model regarding each specific situation. In this sight, some dimensions would be more representative and significant than others according to the situation and qualities of the sample to study. The proposed conceptual model is expected to contribute in

this expected diversity of results, because of the different contexts where this conceptual model could be applied.

Table 1. Model's factors through literature.

Dimension	Factor	Item	Author	Study
Cognitive Dimension	-Sense of the existence of divinity/ Search of truth/ Search of meaning	-RiTE, "I believe in a deity or deities" - "Belief in God" "importance of God in life" - - "I have a great sense of Allah's presence" -I have often had a strong sense of God's presence.	-Webb, Toussaint and Dula, 2013 -Cornwall and Albrecht (1986) -Kashif, Zarkada, and Thurasamy, 2017 -Allport and Ross (1967)	-Ritualistic, Theistic, and Existential Spirituality: Initial Psychometric Qualities of the RiTE Measure of Spirituality (Webb, Toussaint and Dula, 2013: 978). -Business An investigation into the cultural and religious determinants of national competitiveness (Yeganeh, 2013: 27) -The moderating effect of religiosity on ethical behavioural intentions: an application of the extended theory of planned behaviour to Pakistani bank employees (Kashif, Zarkada, and Thurasamy, 2017: 10) -Religiosity, CSR Attitudes, and CSR Behavior: An Empirical Study of Executives' Religiosity and CSR (Mazereeuw et al., 2012: 19)
	-Religious adscription cognition/ method cognition			-Webb, Toussaint and Dula, 2014 -Yeganeh, 2013
Awareness Dimension	-Believe on a life after dead	-Cognitive Aspects of Religiosity: 4. "Is there a life after death?"	-Mazereeuw et al., 2012g	-(Mazereeuw et al., 2012: 19)
	-Inner necessity of developing faith (need to read, need to pray, attendance to meetings)	-RiTE, Subscale/item: Ritualistic spirituality: "I would not be good in the judgment of a deity or deities if I did not practice my faith as prescribed"	-Webb, Toussaint and Dula, 2013	-Ritualistic, Theistic, and Existential Spirituality: Initial Psychometric Qualities of the RiTE Measure of Spirituality (Webb, Toussaint and Dula, 2014: 978)
	-Level of peace for praying	-Extrinsic Religious Motivation: Prayer is for peace and happiness. -I follow religion because it gives me comfort in times of trouble and sorrow	-Allport and Ross, 1967 -Kashif, Zarkada, and Thurasamy, 2017	-Theory of Monetary Intelligence: Money Attitudes—Religious Values, Making Money, Making Ethical Decisions, and Making the Grade (Tang, 2013) - (Kashif, Zarkada, and Thurasamy, 2017: 10)
Behavior dimension	-Praying frequency	-Behavioral Aspects of Religiosity: 5. "How often do you pray?" - "Connection to transcendence through prayer/reflection" - -Episcopal Measure of Faith Tradition: 3. "Please describe your practice of prayer, if any" - - "Prayer" (frequency) - "I regularly pray five times a day"	-Mazereeuw et al., 2014 -Delbecq, 2010 -Hall, Koenig and Meador, 2010 -Hatch, Burg, Naberhaus and Hellmich, 1998 -Kashif, Zarkada, and Thurasamy, 2017	-(Mazereeuw et al., 2014: 19) -How spirituality is manifested within corporate culture: perspectives from a case study and a scholar's focus group (Delbecq, 2010: 70) -Episcopal Measure of Faith Tradition: A Context-Specific Approach to Measuring Religiousness (Hall, Koenig and Meador, 2010: 168) -The spiritual involvement and beliefs scale, development and testing of a new instrument (Hatch, Burg, Naberhaus and Hellmich, 1998: 2). -(Kashif, Zarkada, and Thurasamy, 2017: 10)
	-Sacrifices offering	-Faith at work scale: Care: "I sacrificially love the people I work with"	-Lynn et al., 2009	-Faith at Work Scale (FWS): Justification, Development, and Validation of a Measure of Judeo-Christian Religion in the Workplace (Lynn et al., 2010: 684)
	-Meetings attendance			-Mayer and Viviers, 2014 -Ghumman et al., 2013
	-Peace/fullness/happiness	-The Daily Spiritual Experience Scale: 3. "During worship, or at other times when connecting with God, I feel joy which lifts me out of my daily concerns" -4. Psychometric properties of the workplace spirituality measure. Dimension 4:	-Underwood (2006). -Ashmos and Duchon (2000)	-The Association of Individual Spirituality on Employee Engagement: The Spirit at Work (Roof, 2015: 597) -Measuring workplace spirituality in an Asian context (Petchsawang and Duchon, 2009: 462)

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		<p>“meaningful work: I experience joy in my work”</p> <p>-Happiness World Values Survey Association 2009: "Taking all things together, would you say you are [...] from 1, not at all happy, to 4, very happy".</p>	<p>-World Values Survey: 1981–2008.</p> <p>-</p>	<p>-Examining the Relation of Religion and Spirituality to Subjective Well-Being Across National Cultures (Lun and Bond, 2013: 307)</p>
	-Values practice	<p>Forgiveness:</p> <p>- “Does forgiveness fit with your R/S values? [...] “Have you ever drawn on your faith to forgive someone? [...] Self-forgiveness may involve accepting forgiveness from[one's higher power]. Does this fit with your R/S values?”</p> <p>-3. You feel that developing forgiveness toward others reflects your personal experience most of the time.</p> <p>Help:</p> <p>-RiTE, Subscale/item: Existential spirituality: “I feel that helping others is very important”</p> <p>-FACE Perceptions and Expectations Items Per Factor: Factor 1: Civic Engagement: item 3: “It is important to me personally to help others who are in difficulty [...] item 10 It is important to me personally to help promote racial understanding”</p> <p>-</p> <p>Care:</p> <p>-Experiential spirituality: (d) “Feel selfless caring for others”</p> <p>-Care about others</p> <p>Love:</p> <p>-You feel that developing love, respect, trust kindness for other people reflects your personal experience most of the time</p>	<p>-Barrera et al., 2012</p> <p>Fisher, 1998</p> <p>-Webb, Toussaint and Dula, 2013</p> <p>-Droege and Ferrari, 2012</p> <p>-Gracie, Boswell and Ford, 2010</p> <p>-Anderson and Grice, 2014</p> <p>-Fisher, 1998</p>	<p>-Integrating religion and spirituality into treatment for late-life anxiety: three case studies (Barrera et al., 2012: 349)</p> <p>-The relationship between spiritual well-being and ethical orientations in decision making: an empirical study with business executives in Australia (Fernando and Chowdury, 2010: 35)</p> <p>-(Webb, Toussaint and Dula, 2014: 978)</p> <p>-Toward a New Measure for Faith and Civic Engagement: Exploring the Structure of the FACE Scale (Droege and Ferrari, 2012: 154)</p> <p>-Testing a SEM Model of Two Religious Concepts and Experiential Spirituality (Gracie, Boswell and Ford, 2010: 206)</p> <p>-Toward an integrated model of spirituality (Anderson and Grice, 2014: 8)</p> <p>- (Fernando and Chowdury, 2010: 35)</p>
	-Charity efforts			<p>-Osman-Gani, Hashim, and Ismail, 2013</p> <p>-Oh and Sarkisian, 2012</p>
	-Environmental respect	<p>-RiTE, Subscale/item: Existential spirituality: “I feel that taking care of nature is very important”.</p>	<p>-Webb, Toussaint and Dula, 2013</p>	<p>-(Webb, Toussaint and Dula, 2014: 978)</p>
	-Religious sharing			<p>-De Cruz, 2014</p> <p>-Nareaho, 2014</p>

Fuente: elaboración propia.

The present study shows an infrastructure that may guide the measurement of the organizational efforts on facilitating faith or current level of faith. This study also exposes the benefits of spiritual and religious facilitation on organizations, suggesting the adoption of spiritual and religious practices as a way to foster the organization in the look after individuals’ transcendental sense (e.g. hiring practices on human resource management). Faith people are

found to behave more ethically than non-Faith individuals (O'Fallon and Butterfield, 2005; Anderson and Grice, 2014).

It is advisable to develop specific measuring instruments to measure specific situations (Miller and Ewest, 2013). The introduced conceptual model may guide the comprehensive design of future measuring instruments that eventually may better contribute to study of EDM on business organizations. The scope of Conceptual Model for the Study of Faith is focused on the simple process of assimilation of Faith and it is designed to be applied mainly in business organizations. Future research may improve the model with the inclusion or exclusion of stages, dimensions or factors, and with theoretical or statistical evaluation.

4. Conclusions

This study aimed to propose a conceptual model that bridge the gap in science of the non multidimensional and non inclusive study of spirituality and religiosity on EDM. The conceptual model here developed is an effort to support future multidimensional studies of faith on business and EDM. Literature review showed that religiosity is related to spirituality, and the benefits of these concepts on business organizations. We proposed a multidimensional conceptual model to study faith, in order to support comprehensively future research in the field. Religiosity, Spirituality and Faith, according to the literature, are generally good factors to enhance EDM and other desired ethical attitudes and behaviors within business organizations.

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