ESSENTIALS OF THE VALUES-BASED BUSINESS CURRICULUM: CORE DEVELOPMENT OF THE CHRISTIAN BUSINESSPERSON

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Business practices in this new millennium represent a treasure trove of case examples for the teachers of business ethics—from Arthur Andersen to Enron to WorldCom; from bribery to workplace inequities, such self-serving business conduct seems independent of accepted moral principles. In the drive to increase profits, ethics can be easily forgotten.[1] More than at any previous point in history, communities are calling business schools to teach ethics. Therefore, the Christian business school should move beyond legal compliance to teach moral reasoning that develops workers to conduct business from a moral, ethical, and service-oriented perspective. This shift calls for the integration of faith and learning within the business curriculum. While the purpose for integration of faith and learning might be assumed, the research literature suggests that organizational scientists and management professors should give particular study to its meaning, practice and outcomes.

My university's motto is "to seek, to know and to serve". Faculty and students of its School of Business are expected to advance this mission within its curricular, co-curricular, and extracurricular pursuits. However, the yet unanswered question is, "What are the values that guide the process of seeking, knowing, and service?" Schools of business are professional schools and their faculty members transmit knowledge and develop students' competencies for the world of work. However, higher education does not have a history of exploring the values that should guide learning or the practice of the profession with the exception of the discipline of education. A broad moral framework should allow students and workers to evaluate not only the moral character of business dealings, but also the nature of the frame works, models, and principles taught in business courses. Thus, for the management professor, "What are the principles of morality within theories of motivation, and should professors teach the morality and immorality of certain theories?" Or, when faced with bad and good, with right and wrong: How should business students and alumni cope with the competing ethical options that are inevitable?

Integration of faith and learning is, therefore, formative for the business student; it is important and influential, particularly in the shaping or development of character. Business schools began their exploration of spiritual and religious values in the 1990's, and within management we saw the formation of the Management, Spirituality, and Religion interest group within the Academy of Management.

Business schools are expected to transform students into business decision-makers and practitioners with standards and competencies provided by accreditation bodies and disciplines. Yet when standards and competencies are not explicit or are silent, workers either make uninformed decisions, or they make decisions from undeveloped perspectives. Such decisions risk creating dissonance, tension, chaos, or personal, individual or corporate injury. A curriculum that integrates faith and learning should result in consistency and compatibility

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[1] Friedman, M. (1962). *Capitalism and freedom.* Phoenix Books, University of Chicago Press, Chicago, IL.

between actions and beliefs. This essay reviews the scholarly literature on the integration of religious faith and business learning and recommends moral principles for inclusion into the teaching of business and the moral development of the business professional.

Conceptual challenges are inherent to scholarly discussions of the intersection of faith and learning. A quick search of scholarly databases using terms such as spirituality, religiosity, or Christian behavior produces divergent articles. If there are commonalities they are limited to the desire to allow for whole person participation in the world of work, either as a means to an end or as the end. We agree with Mitroff[2] that spirituality and religiosity are not the same, yet for some people they are. Although there is no one definition of religiosity and/or spirituality, Heaton et al[3] define pure spirituality as "silent, unbounded, inner experience of pure self-awareness, devoid of customary content of perception, thoughts, and feelings" and applied spirituality as "the domain of practical applications and measurable outcomes that automatically arise from the inner experience of 'pure spirituality' (p. 63). We conclude from Heaton's review of measures that identified five indications of spirituality: health, happiness, wisdom, success, and fulfillment that spirituality is the essence of the individual that is measurable through study of behaviors, and that an individual's spirituality is not limited by its source. In fact, spirituality in the scholarly literature is "... the personal quest for understanding answers to ultimate questions about life, about meaning, and about relationships to the sacred or transcendant, which may (or may not) lead to or arise from the development of religious rituals and the formation of community."[4]

On the other hand, some scholarly literature present religiosity as "an organized system of beliefs, practices, rituals and symbols designed (a) to facilitate closeness to the sacred or transcendant (God, higher power, or ultimate truth/reality), and (b) to foster an understanding of one's relation and responsibility to others living together in community."[5] King and Crowther[6] identified a number of measures of religiosity, including Allport's[7] religious orientation scale (ROS), Batson and Ventis'[8] QUEST, Hoge's[9] adaptation of the ROS, The Intrinsic Religious

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[2] Dean, K. L. (2004). "Systems thinking's challenge to research in spirituality and religion at work: An interview with Ian Mitroff." *Journal of Organizational Change Management*, 17(1), pp 11-25.

[3] Heaton, D. P., Schmidt-Wilk, & Travis, F. (2004). "Constructs, methods, and measures for researching spirituality in organizations." *Journal of Organizational Change Management*, 17(1), pp 62-82.

[4] King, J. E. & Crowther, M. R., (2004). "The measurement of religiosity and spirituality: Examples and issues from psychology." *Journal of Organizational Change Management*, 17(1),.p. 85.
This article chronicles the contributions of the discipline of psychology to the study of spirituality and religiosity. The psychology of religion has been studied for a much longer period than business scholars have studied religion and the organizational meaning of spirituality.

[5] Ibid.

[6] King & Crowther, pp 83-101.

[7] Allport, G. W. (1950). *The individual and his religion: A psychological interpretation*. Macmillian, New York, NY.

[8] Batson, C. D. & Ventis, W. L. (1982). *The religious experience: A social-psychological perspective*, Oxford University Press, New York, NY.

[9] Hoge, D. R. (1972). "A validated intrinsic religious motivation scale." *Journal for the Scientific Study of Religion*, 11:369-76.

Motivation Scale, and others. Weaver and Agle (2002)[10] made the theoretical case that religiosity leads to ethical behaviors and, therefore, is important to the practice of business.

Biblical Christianity may be a special expression of religiosity that combines religiosity and spirituality where for the believer religiosity and spirituality both exist and interact. The expression "Biblical Christianity" indicates a particular allegiance and possibly the source of its meaning. Additionally, the name specifies the text and source of knowledge that stipulate the conditions of belonging and the meaning of behavioral subscriptions and covenants. Accordingly, Biblical Christianity is grounded in Scripture and a claimed relationship to Jesus Christ. Measures of Biblical Christianity are non-existent, but aspects of Biblical Christianity can be found on many of the spirituality and religiosity measures, and so we present it here as another descriptor. Whether it is religiosity, spirituality, or a combination of the two, certain challenges face the scholar who seeks understanding.

A hermeneutical challenge faces the scholar who seeks to identify business principles. First there is the challenge of interpreting texts of the books of the Bible as they relate to meaning for life and how that meaning should be expressed in the workplace. Second, clarification is needed to determine what is meant by Biblical-values? When interpreting Scripture, should those seeking guidance for business practice depend on Biblically derived principles or on selective scriptural use? By that I mean should interpretation of texts, especially the books of the Bible, generate principles either from recurring Biblical themes and/or from specific texts that seem to offer *in situ* guidance? Boersema[11] warns against the inappropriate extraction of a single verse or passage to make a point. This use of single verse proofs to make a point often lends itself to a distortion of Scripture. If principle is to be derived from recurrent themes, multiple scriptural evidences should be aggregated and analyzed as a basis from which to derive general principles. Lastly, what are Biblical values? We know that values identify and explain the attitudes that are on display. We also know that values reach to the essence of our being. A student's constructs of meaning may be identified through her or his values. And if values and beliefs provide meaning for the individual, then it is through values and attitudes that purpose is formed. Thus, behavior originates from values, and behavior is predicated on values. Biblical-values, therefore, are those principles or standards that originate from Scripture and prescribe beliefs and practices of adherents. For this paper we choose to use the broad category of love to God and love to others as the core Biblical values that provide meaning and drives behavior in the Christian. The purpose of this essay is to explore the concept of faith and learning to extract the basic Biblical values that are essential to develop a Christian perspective on business. Students must learn to manage the many business situations that will challenge their moral principles. Additionally, the essay will lay the foundation for exploration of the means by which a faith-based perspective can develop workers to contribute to increased efficiency and effectiveness and who, in turn, experience satisfaction from integrating their faith with work.

The development of a values-based business curriculum is beyond the scope of this essay.

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[10] Weaver, G. R. & Agle, B. R. (2002). "Religiosity and ethical behavior in organizations: a symbolic interactionalist perspective." *Academy of Management Review*, 27(1), pp 77-97.
[11] Boersema, John M. (2005). *"The use of Scripture in the integration of faith in business."* Paper presented at the 2005 21st Annual Conference of the Christian Business Faculty Association. Retrieved from http://www.cbfa.org/asp/conf2005.asp, March 3, 2007.

However, the essential features of that curriculum, and the values that shape the perspective of students, are described and assessed for need and relevance. Having stated the limitation, we recommend that curriculum decisions consider different models[12] for teaching an explicitly integrated course.

Values to Develop a Biblical Perspective on Business

The business case for developing a Biblical perspective on business practice goes beyond individual companies such as Enron and WorldCom to the very principle on which western business is supported. In fact, Milton Friedman[13], recognized as the "father" of capitalism, while maintaining a "profits first" approach to business, also warned about ethics because he deplored deception and fraud. For the Christian university to ensure that moral principles are developed, we propose that the business curriculum must go beyond legal ethics to develop a core curriculum based on Judeo-Christian principles. Based on an increased incidence of corruption, the increase in regulatory laws, and that the agents of corruption are graduates of prestigious schools of business, it could be argued that a mere focus on laws may increase the opportunities for evasion and other unethical behaviors.[14]

A review of the business literature provides a number of frameworks from which to study the integration of faith and learning in business. Soule[15] notes that integrative social contact theory (ISCT)[16,17] is the "most prominent and promising" (p. 114-114) of the philosophical schools of thought that provide moral frameworks; that is, it enables systematic analysis, criticism, and guidance for making business decisions. However, while Soule identifies what he arguably agrees is the best theory, he concludes that while ISCT contains moral principles, it lacks sufficient content (p. 123). Weaver and Agle[18] offer a social structural symbolic interactionist (SSST) theory that makes the case that ethical behavior can originate from individual-level religious characteristics such as religious identity, identity salience, and motivational orientation

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[12] Stevenson, D. H. & Young, P. D. (1995). *"Typology of eight content models for teaching integrative courses."* Center for Christian Colleges and Universities. Retrieved from http://www.cccu.org/resourcecenter/resID.2221,parentCatID.215/rc_detail.asp on March 3, 2007. From (1995). The heart of the curriculum? A status report on explicit integration courses in Christian colleges and universities. *Journal of Psychology and Theology*, 23. 248-260.

[13] Friedman, M. (1962). Friedman views power to coerce as a threat (p. 15) and deplores prejudice and discrimination (p. 111); yet although he deplores injustice he believes that power should not be used to force people to do something that he or she does not want to do, even if what is desired is just behavior.

[14] Boersema, J. M., (1999). *Political-economic activity to the honor of God*, Premier Publishing, Winnipeg.

[15] Soule, E., (Jan2002). "Managerial moral strategies--in search of a few good principles." *Academy of Management Review*, 27(1), 114-124.

[16] Donaldson, T., & Dunfee, T.W., (1999). *Ties that bind: A social contracts approach to business ethics.* Boston: Harvard Business School Press.

[17] Jones, T. M., Felps, W., & Bigley, G. A. (2007). "Ethical theory and stakeholder-related decisions: The role of stakeholder culture." *Academy of Management Review*, 32(1), 137-155.

[18] Weaver & Agle, (Jan, 2002). "Religiosity and ethical behavior in organizations: a symbolic interactionist perspective." *Academy of Management Review*, 27(1), 77-97.

(p. 93). Glock & Stark's[19] (1968) presentation of SSST theory posits three elements. First, role expectations are developed in social interactions among people, and there are five dimensions of role expectations (experiential, belief, ritual, devotional, and an intellectual/knowledge dimension). Second, social roles have behavioral expectations. And finally, roles are internalized over time, become part of identity, thus self-identity is established. Weaver and Agle's analysis of the literature concludes that religious self-identity can influence ethical behavior. Thus they link religiosity and ethical behavior in organizations.

Since passage of Title VII of the Civil Rights Act in 1964, American businesses are mindful of the need to exercise tolerance for the religious practices of workers, and to accommodate those practices when possible. Under the same regulations religious organizations may prefer certain employees and exclude others if the nature of their business is religious. However, in most situations, employees must leave their faith at the door and subscribe to an organization's policies. This paper will stimulate thought with regards to the extent to which workers should leave their faith "at the door" when they arrive at work. The premise of this paper, therefore, is that the expression of certain religious beliefs and identity while at work benefits both the worker and the workplace to experience wholeness.

The integration of individual values with the world of work suggests that wholeness and congruence are not just mutually beneficial, but are imperatives for certain workers. Consider the case of Christians for whom knowledge of God's character determines their way of life and the moral conduct of the person who loves God. The Christian businessperson who embraces a Biblical doctrine of wholeness must live life in harmony with God's commandments.

Relevance of Biblical Values to the Disciplines of Business. At the intersection of faith and learning is the assumption that religious faith can, should, and must influence ethical behavior. The research literature does not support religiosity as a determinant of business ethics or of general ethical behavior. And if religiosity influences ethical behavior, then we must understand the manner in which it happens. Yet Weaver and Agle[20] found that religious role expectations, internalized as a religious self-identity, can influence ethical behavior; thus making a difference in their business behavior. Social situations are triggers for activating religious self-identity, and if identity is strong then behavior is likely to be guided by the role expectations of that identity[21]. When religious principles are simple, direct, and explicit, role expectations of that religious self-identity will result in moral judgment that is aligned with the religion and, therefore, behavior is likely to be principled.

> "...for simpler, more direct role expectations of a religious self-identity—the sort of expectations embodied in Ten Commandments-style prohibitions (e.g., no stealing), religious role models (e.g., the good Samaritan), or clerical pleas (e.g., to feed the hungry)—we would expect self-identification with a particular religion to lead to a

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[19] Glock, C. Y., & Stark, R. (1965). *Religion and society in tension*. Chicago: Rand McNally.
[20] Weaver & Agle, Ibid.
[21] Zahn, 1970 in Weaver & Agle, Jan2002.

greater likelihood of moral judgment in keeping with that religion's teachings, leading, in turn, to behavior in keeping with that judgment....[22]"

Religious beliefs and values may influence ethical behavior and business ethics; yet they may have a greater impact if the principles are fundamental to the pursuit of a larger goal, such as life that is beyond the earthly. So if the moral principles of the Ten Commandments; i.e., the "ten words of God" lead to ethical behaviors and obedience to the ten results in eternal life, behavior is more likely to be consistent with the role expectations of the religious self-identity.

We recognize that Scripture provides some guidelines for commerce: honesty, integrity, justice, fairness in pay, and the benefits of making plans and of seeking counsel; however, Scripture does not give direct answers to the many ethical and moral issues in business[23]. Therefore, our intent with using Biblical principles is to avoid selective—and often single-verse—use of Scripture to reinforce discipline-based standards such as what may occur in the teaching of Accounting or other courses with external regulatory bodies, licensing boards, or professional codes of conduct.

Additionally, given the significance of simple and direct principles and the greater behavioral impact of principles that are transcendant, we present two such examples as sources for values to consider for integration into the business curriculum. One comes from the Hebrew Bible and the other from the New Testament. Both embody a relationship to God and to each other as expressions of self-identity of an adherent. These two codifications of values address the essential moral and ethical life of the believer, including desires and actions. And these values originate from the greater principle of love, which is the foundational principle of Scripture and of Christianity (Matthew 22:37-40; Mark 12:28; Deuteronomy 6:4; Leviticus 19:18; Romans 13:8-10). Examples from the Hebrew Scriptures and the New Testament are presented as examples and source for values to guide business practice. These principles and values are also transcendant.

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[22] Weaver & Agle, page 8.
[23] We deal with this in the preceding section, as a hermeneutic challenge.

Table 1 Principles for Living as Christians

Ten Commandment Principles: (Exodus 20:1-17; Matthew 22:37-40)	The Beatitude Principles: (Matthew 5:3-12)
Vertical Focus—Relationship to God	
Kingdom priority Importance of work and rest.	Poverty of spirit versus self-sufficiency Sorrow of repentance Meekness Hungering and thirsting after righteousness
Horizontal Focus—Relationship to Others	
Relationships— – Relationship to authority – Interpersonal relationships Protection of Life and Property of Others – Regard for human life. – Theft and robbery Protection of Individuals and Society – Relationship to others – Honesty and integrity versus lying and deceit	Demonstrating mercy Purity of heart Peacemaking Enduring persecution for doing right

***Example 1*: Ten Commandments.** The Ten Commandments of Exodus 20:1-17 provide both a vertical and a horizontal focus for worship and ethical behavior (see Table 1). The Decalogue's vertical focus addresses the believer's relationship to God, and the horizontal proscribes the relationship to others. The vertical relationship begins with a statement of *kingdom priority*. Believers are called to a life of priorities where God occupies the first place. These priorities apply to how believers order their attitudes toward areas of work that may compete for God's position or His kingdom values; e.g., material possessions and work itself. This perspective is also evident in Matthew 6:33 and is non-negotiable for the Christian; God-first is an imperative. Second, believers are reminded of the *importance of work and rest*. And believers are reminded that they are responsible for encouraging obedience from those over whom they have authority.

Relationships to others are expressed as a horizontal focus. Three overarching principles emerge: *relationships, protection of life and property of others, and protection of individuals and society. Relationships* are embodied within the 5th and 7th commandments (vs. 12, 14) and speak to two types of relationships: *relationship to authority* and maybe dangers of over-reliance on authority structures/systems and family, and *interpersonal relationships* at work and in images used to promote the business. The second horizontally focused principle is *protection of life and property of others*. More specifically, the exhortation is for *regard for human life* and against *theft and robbery*. Matthew 5:22, 23, 25 affirms the many dimensions of regard for human life in its elaboration on the destructive force of anger and the antagonistic attitudes that create adversaries. Believers are commanded to not engage in *theft and robbery* and other schemes to defraud or to disadvantage another person or delaying the payment of wages (see Leviticus 19:13). Finally, believers are to *protect individuals and society* in relationship to others by *honest and ethical* behaviors in contrast to lying and deceitful behaviors. The principle suggests how to relate to goods and to those against whom we are competing, including our enemies. False witness is prohibited (Exodus 20:16): perjury, speaking evil, suppressing the

truth, or being silent in the presence of an unfair report about another. Believers are not to covet others' belongings.

Example 2: **The Eight Blessings in the Beatitudes** (and in a broader sense the Sermon on the Mount). The eight blessings in the Beatitudes present the ideal characteristics or the kingdom principles of Christ's followers, those who are blessed of God because of who they are. Christians are called to influence and live out their Christian character as "salt," preserving and flavoring their world; making it better; as "light of the world" in letting their good works show to those around them, directing all glory and praise to God. In the Sermon on the Mount, we see the spiritual nature of the law (Romans 7:14); we see the power of the Spirit to transform. Similar to the Ten Commandments, the Beatitudes maintain a vertical orientation, and a stepwise trajectory. First in the Christian's relationship to God is to have *poverty of spirit* rather than self-sufficiency. Christians are helpless without Christ, i.e., spiritual poverty. Step two is *sorrow of repentance,* which means acknowledgement and sorrow. Step three says that the Christian must grow in *meekness* (gentle, humble, considerate, unassuming) – they do not use their authority and/or power for their own gain; they do not domineer. The final step of the vertical focus is to *hunger and thirst after righteousness,* to have a desire to know God and to be like God.

Christians must continue to grow. But rather than vertical, the focus is horizontal, in relationship to others. The Christian is *merciful* and compassionate for those in need; this is very similar to Christ forgiving sins and giving hope. The Christian is called to pass on the mercy God has shown to him/her. The next step is *purity of heart*—a pure and clean heart; a heart that is sincere, free from falsehood and guile. This is in contrast to the natural heart that is self-centered, impure, and unclean. Step three of the horizontal focus is *peacemaking.* Again we see the stepwise progression from beatitude to beatitude; a clean heart allows for seeking peace. Self-centeredness, or the assertion of one's will against that of others where "I must win and the other must lose" is counter to being like Christ in the act of reconciliation. Christ made peace through His blood (Colossians 1:20; Isaiah 9:6). Working for peace does not mean to be free of confrontation (note Jesus with the Pharisees and the moneychangers in the temple at Jerusalem). Thus, the Christian businessperson seeks peace based on Christian principles; s/he will not seek peace at any price when that price may mean the compromise of Christian principle(s). Finally, Christians will be persecuted, but they are blessed because their righteousness is what led to *being persecuted.* Living out the principles of Christian living will bring the Christian into conflict with those with a natural heart; they refuse peace. In fact, mercy, purity, and peacemaking are opposed to pride and selfishness and self-serving behaviors. The Christian will be persecuted, but the promise of the eternal reward is cause for the Christian to face persecution with joy.

From the Ten Commandments and The Beatitudes, we see compatible messages--that believers are called to reflect holiness, justice, and goodness (Romans 7:10, 12). Thus, the principles to guide the actions of Christians are focused in both vertical and horizontal dimensions. To be "blessed of God" is to develop a relationship with God; therefore, the Christian must make kingdom values first priority. H/he will diligently work, *and* diligently rest from labor. And s/he will maintain an attitude of poverty of spirit where dependency is on God; self-sufficiency is antithesis to dependence on God. It is exclusive dependence on ability and one's talent. The Christian will maintain an attitude of sorrow for sin and repent, be meek and humble and not

puffed up, and yearn to do what is right. Additionally, to be "blessed of God" is to allow the vertical to inform the horizontal, to develop Godly relationships with others. Therefore, the Christian must be pure of heart, respect relationships to authority and interpersonal relationships, i.e., relationship to others. S/he must be merciful, a peacemaker, and protect life and property of others. This protective behavior entails a Godly regard for human life, attitude that shuns temptation to steal or to rob and in fact protects both individuals and society. Christians are to practice honesty and integrity and not lying and deceit, and they are to recognize that persecution comes with doing what is right.

To summarize, Scripture instructs Christians to reflect holiness, justice, and goodness. Christians should make kingdom values first priority, diligently work *and* rest from labor, maintain an attitude of dependency on God, maintain an attitude where wrongdoing is troublesome and regrettable, be meek, humble, and self-effacing; desire to do what is right, maintain purity of heart, show respect for authority, respect the rights of others, demonstrate compassion, practice peacemaking, maintain a high regard for human life, protect the life and property of others, resisting the temptation to steal, rob, or defraud; practice honesty and integrity by truth telling, and accept the consequences of ethical behavior, whatever those consequences may be.

The ethics-deprived state of business suggests the need to identify the ethical and moral values that should guide the businessperson. If the worker is a Christian and a graduate of a Christian business school, the expectation is that the person will add value to the company because their education developed ethical and moral reasoning and decision-making. To inquire into the developmental aspect of this conjecture, students in a religiously affiliated school of business participated in a pilot survey research project.

Method

Business students were asked to complete a questionnaire to determine their perspectives on spirituality and religiosity. They rated the relevance of the scripturally derived values for business as well as the extent to which each value is needed. The instrument was developed from the values identified within this paper and included items adapted from Mitroff and Denton's seminal study, "*A Questionnaire on Meaning and Purpose in the Workplace.*[24]" It was pilot tested on fifteen graduate students enrolled in MGMT 587 Leadership, Creativity and Organizational Dynamics. The survey was imported into Zoomerang™ and students completed the online instrument. The study is both quantitative and qualitative. Because the literature suggests that there is no one definition of spirituality and religiosity, we thought it appropriate that students provide their own definitions. This exploration was supported with descriptive techniques that permit the presentation of results using frequency data.

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[24] Mitroff, I. & Denton, E. (1999). *A spiritual audit of corporate America.* Jossey-Bass Publishers, San Francisco, CA. pp 187-195.

Results

Data were analyzed using frequency counts and percentages for each continuous measurement scale. Fourteen of the respondents are Christians and one is Muslim. Seven are employed while pursing the MBA and eight are female. Eleven are studying management: six are human resource management majors and five are studying general management. For students (n=11) who defined the terms spiritual and religious, spiritual is considered to be "inner peace" and "acting [towards others] in a way that shows relationship with God." In contrast, religious is "identification with God" and "actions that are based on a set of beliefs" that are associated with a religion, God and/or the Bible.

Table 2 Values that are Descriptive of Christians

To what extent should certain values describe Christians who believe in the Bible? *Christians should ...*		*Not At All*				*To A Great Extent*		
		1	**2**	**3**	**4**	**5**	**6**	**7**
	N	0	0	1	2	3	2	7
... Make kingdom values first priority	%	0%	0%	7%	13%	20%	13%	47%
	N	0	0	0	1	2	4	7
... Diligently work and diligently rest from labor	%	0%	0%	0%	7%	14%	29%	50%
... Maintain an attitude of dependency on God and not	N	0	0	1	0	3	2	9
an attitude of self-sufficiency.	%	0%	0%	7%	0%	20%	13%	60%
... Maintain an attitude where wrongdoing is	N	0	0	0	2	2	5	6
troublesome and regrettable	%	0%	0%	0%	13%	13%	33%	40%
	N	0	0	0	0	6	3	6
... Be meek, humble, and self-effacing	%	0%	0%	0%	0%	40%	20%	40%
	N	0	0	0	0	0	4	11
... Desire to do what is right	%	0%	0%	0%	0%	0%	27%	73%

Students believe (Table 2) that Christians should desire to do what is right (73%), should maintain an attitude of dependency on God and not an attitude of self-sufficiency (60%), should diligently work and diligently rest from labor (50%), and should make kingdom values first priority (47%).

Table 3 Scripturally Derived Values that are Relevant to Business

Values relevant to the practice of business:		Irrelevant 1	2	3	4	5	Completely Relevant 6	7
Purity of heart.	N	0	0	1	3	2	1	5
	%	0%	0%	8%	25%	17%	8%	42%
Respect for authority.	N	0	0	0	2	3	1	6
	%	0%	0%	0%	17%	25%	8%	50%
Respecting the rights of others.	N	0	0	0	2	3	1	6
	%	0%	0%	0%	17%	25%	8%	50%
Demonstrating compassion.	N	0	0	0	2	3	2	5
	%	0%	0%	0%	17%	25%	17%	42%
Peacemaking	N	0	1	1	2	5	0	4
	%	0%	8%	8%	15%	38%	0%	31%
Maintaining a high regard for human life.	N	0	0	0	2	3	1	6
	%	0%	0%	0%	17%	25%	8%	50%
Protecting life and property of others, resisting the temptation to steal, rob, or defraud.	N	0	0	0	1	3	3	5
	%	0%	0%	0%	8%	25%	25%	42%
Practicing honesty and integrity by truth telling.	N	0	0	0	1	1	4	6
	%	0%	0%	0%	8%	8%	33%	50%
Accepting the consequences of ethical behavior, whatever those consequences may be.	N	0	0	0	2	0	3	7
	%	0%	0%	0%	17%	0%	25%	58%

All of the scriptural values were considered to be relevant (Table 3) to the practice of business. Interestingly, the value that was considered to be least relevant is that of peacemaking. And the value that was rated most relevant by most students is that of accepting the consequences of ethical behavior, whatever those consequences may be.
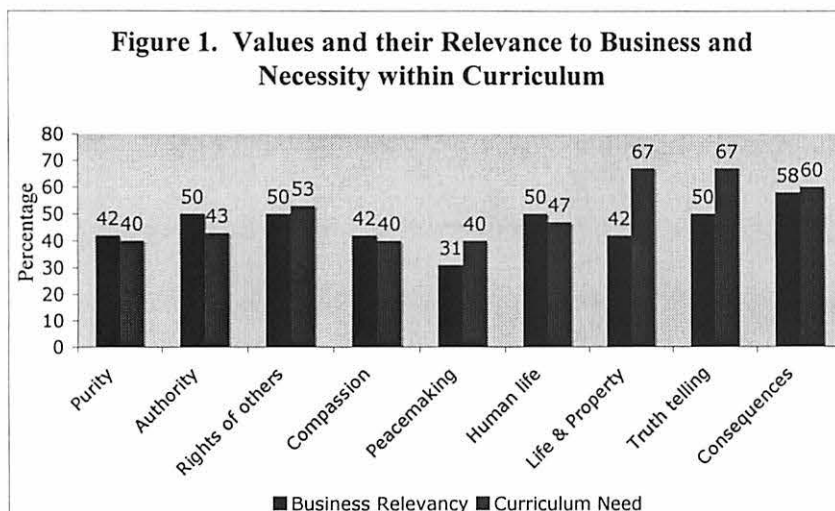
Table 4 Values Needed in the Business Curriculum

Values:		Unnecessary 1	2	3	4	5	Necessary 6	7
Purity of heart.	N	0	0	0	3	1	5	6
	%	0%	0%	0%	20%	7%	33%	40%
Respect for authority.	N	0	0	0	0	4	4	6
	%	0%	0%	0%	0%	29%	29%	43%
Respecting the rights of others.	N	0	1	0	1	1	4	8
	%	0%	7%	0%	7%	7%	27%	53%
Demonstrating compassion.	N	0	0	0	0	2	7	6
	%	0%	0%	0%	0%	13%	47%	40%
Peacemaking	N	0	0	0	3	1	5	6
	%	0%	0%	0%	20%	7%	33%	40%
Maintaining a high regard for human life.	N	0	0	0	1	0	7	7
	%	0%	0%	0%	7%	0%	47%	47%
Protecting life and property of others, resisting the temptation to steal, rob, or defraud.	N	0	0	0	0	1	4	10
	%	0%	0%	0%	0%	7%	27%	67%
Practicing honesty and integrity by truth telling.	N	0	0	0	0	1	4	10
	%	0%	0%	0%	0%	7%	27%	67%
Accepting the consequences of ethical behavior, whatever those consequences may be.	N	0	0	0	0	1	5	9
	%	0%	0%	0%	0%	7%	33%	60%

Not only are the scriptural values relevant, all of the values (Table 4) are necessary in the business curriculum. The top four most essential values in ranked order are: 1) protecting life and property of others, resisting the temptation to steal, rob, or defraud; 2) practicing honesty and integrity by truth-telling; 3) accepting the consequences of ethical behavior, whatever those consequences may be; and, 4) respecting the rights of others.

In addition to the scriptural values that were listed on the survey, students also submitted values that they consider to be relevant to the practice of business and should be included in the business curriculum. Eight students submitted sixteen values: not judging others (n=2), integrity (n=2), honesty, respectful, good people (good people that can do business), how to deal when faced with unethical, abrasive people, gratefulness, long-suffering, humbleness, loyalty, trust, community, always giving things a chance, and being kind.

Discussion and Conclusion

For these students, being spiritual is a state of "inner peace" and "acting [towards others] in a way that shows relationship with God." And religious is "identification with God" and "actions that are based on a set of beliefs" that are associated with a religion, God, and the Bible. These definitions differ from the spirituality and religiosity literature in that both terms characterize God/Bible as the source, that allegiance is specific and is to God, and actions result from that relationship. Spiritual is distinguished from religious by the presence of an inner calm or peace. There is an obvious personal benefit to spirituality.

Figure 1. Values and their Relevance to Business and Necessity within Curriculum

Not all students rated the relevancy of the values to the practice of business. Samples ranged from 11 to 13 (Table 3). However all (N=15) students rated the need for the values within the business curriculum. It is noteworthy that no student considers the values to be irrelevant to the practice of business, and neither do students consider the values to be unnecessary to academic preparation for the world of work.

Students also believe that values are necessary for guiding decision-making and business practices. They are in agreement that Scripture provides values that are not only relevant to the

practice of business, but are necessary within today's workplace. Of the nine values derived from the Ten Commandments and The Beatitudes, students considered all of them to be relevant to the practice of business, and that all values should be developed within the business curriculum. Comparing need for the values in business to their applicability to the business curriculum, five values emerge as high priority values for the business curriculum. Of the students who answered the questions, more students considered these five values to be highly necessary for the business curriculum than the number of students who consider them to be highly relevant to the practice of business. The difference in percentage ranged from 3% to 25% for these five values (Figure 1). Thus, we could say that of the nine behaviors that are relevant to the practice of business and needed in the business curriculum, five are considered by more students to be needed in the business curriculum. They are respecting the rights of others, peacemaking, protecting life and property of others, and resisting the temptation to steal, rob, or defraud. Additional behaviors call for practicing honesty and integrity by truth telling, and accepting the consequences of ethical behavior, whatever those consequences may be.

On the other hand, where need in business is rated lower than applicability to the curriculum (Figure 1), something quite different could be happening. Could this difference be an artifact of the small sample size? Or, could it be that there is a mediating factor that explains this difference in ratings? Consider for example a bribe to get someone out of jail when s/he was jailed unjustly. Because ethics is a cost benefit analysis, suggesting the influence of the situation[25], situation ethics[26] might explain the observed differences. Meaning that consequences of an action are used to assess whether the action is right or wrong[27]. Situation ethic suggests that moral issues are understood from the perspective of the person, thus giving preeminence to human freedom and choice. Even when people identify a value as being needed they may compromise that value. So to retain individual freedom, do not teach the value; i.e., the situation determines relevant values and how the values should be applied.

Respondents were asked to identify other values that are relevant to the practice of business and necessary for the business curriculum. They identified values that are inherent within the nine global values. For example, values of integrity, honesty, being respectful, and good people are inherent in the principle of purity of heart and being respectful of others. What this seems to suggest is that global values are necessary guides for the curriculum. And, within disciplines, courses, and case examples, the professor and student can identify specific expressions of the value. We paid attention not only to the responses of the majority, but even to the lone student who mentioned, "not judging others." We believe that this value is contained within the global value of "demonstrating compassion." Therefore, even the students' suggestions of additional values fit within the nine global values. And it should be noted that a narrowly derived value has limited application to diverse contexts.

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[25] Henle, C. A., (2006). "Bad apples or bad barrels? A former CEO discusses the interplay of person and situation with implications for business education." *Academy of Management Learning & Education,* 5(3), 346-355.

[26] Fletcher J. (1966). *Situation ethics: The new morality.* Philadelphia: Westminster Press.

[27] Pauls, Merril & Hutchinson, Roger C., (February 5, 2002). "Bioethics for clinicians: 28. Protestant bioethics." *Canadian Medical Association Journal,* 166 (3). Canadian Medical Association. Retrieved March 5, 2007 from http://www.cmaj.ca/cgi/content/full/166/3/339#R18-20.

The distributions of frequencies for the values provide some interesting possibilities. First, for values that are descriptive of Christians (Table 2), although most students ($n \geq 6$) believe that the values should describe Christians who believe in the Bible, we noted the wide variety of responses. Where the spread is narrowest suggesting agreement among respondents, is for the belief that Christians should desire to do what is right. Similarly, the values of purity of heart and peacemaking vary widely in the extent to which they are relevant to business (Table 3) and necessary in the business curriculum (Table 4). This inconsistency in ratings suggest a number of possibilities: 1) maybe the ratings imply that the values have different degrees of importance to business and, therefore, should not all receive the same consideration or weight within the curriculum; 2) perhaps the ratings reflect inadequate knowledge because these students are not as exposed to Biblical concepts of purity of heart and peacemaking as students in other traditions; 3) possibly the frameworks from which the students are studying business embody theories that do not allow for purity of heart and peacemaking; and finally, it is possible that the devotional language of the terms "purity of heart" and "peacemaking" obscured the business meaning of the terms. In response to these possibilities, Scripture does not make distinctions in the degree to which values are applicable to life. Second, it is possible that lack of knowledge created the spread, but why is that not reflected in the ratings of other values? Third, within capitalism, competition exists alongside calls for businesspeople to be fair and equitable[28]. However, the devotional language of the values statements might have obscured the business meanings.

Returning to Scripture, it is clear that these are attitudinal values. Purity of heart, which is the condition from which making peace originates, speaks to purity of motives, the desire to be fair, or the attitude of fairness. These are character qualities of rectitude of conscience. Thus, in non-devotional business terms, this value can be more clearly understood as interacting with a clear conscience, with fairness of motives, and not being underhanded or deceptive. Maybe *"acting from pure motives"* better captures the business application of the value. Similarly, peacemaking is an attitude; it is both a motivation and an activity. Being a peacemaker is principle driven, and in the act of peacemaking, the commitment to principle is retained. A common business expression of peacemaking is conflict resolution. Peacemakers are at peace with God and promote peace with and among others. Yet peacemaking retains the commitment to principle that peace will not be sought at *any* price. Therefore, within the act of conflict resolution, the peacemaker will not sacrifice the other values of the Christian life in order to make peace. And this is also not "going along, to get along." Making peace is highly desirable, but peace is not made at *any* price. Perhaps a better expression of peacemaking in business settings is *"working to resolve conflicts, while upholding principle."* The instrument may well benefit from these two revised values' statements.

In addition to the limitation of the two values' statements, this study did not consider the perspective of teaching faculty or employers. Because students and employers may have different perspectives on the need for these values, we recommend future studies incorporate the perspective of employers. Furthermore, because integration of faith and learning is the primary responsibility of faculty, we also recommend inclusion of their perspective.
Even after allowing for the limitations, the findings are noteworthy because they suggest that

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[28] See Milton Friedman's discussion of capitalism and the expected pattern of behavior that it entails, particularly the role of individuals to maintain fair and equitable relationships and the meaning of competition within business.

Scripture provides schools of business with values that are deemed relevant to the practice of business, but also necessary within the business curriculum. And, by keeping the values sufficiently broad yet simple and direct, there is greater flexibility and accuracy in the application of principles. From this study, curricular decisions can be made to deliberately incorporate values within the business curriculum, to select texts and pedagogy to support development of the values, and to assess the development of the values. At a time when Seventh-day Adventist colleges and universities are competing for students, it is vital that universities build the case for the values-based difference that a Seventh-day Adventist business education provides. The argument must include the clear articulation of these values and the evidence that they are being transmitted. Otherwise, financial exigencies might cause the university to wander from its religious affiliation to simply provide a supposedly values-neutral education or to become an explicitly secular university. The histories of Columbia University, Harvard University and others suggest that becoming secular is possible.

Scripture provides two preeminent sources for values to guide both the businessperson's relationship to God and to others. The Ten Commandments and The Beatitudes provide at least six values that should describe the Seventh-day Adventist businessperson who practices personal faith and believes in the Bible: 1) make kingdom values first priority; 2) diligently work and rest from labor; 3) maintain an attitude of dependency on God versus an attitude of self-sufficiency; 4) maintain an attitude where wrongdoing is troublesome and regrettable; 5) be meek, humble, and self-effacing; and 6) desire to do what is right. Additionally, there are nine values that should guide the workplace attitudes and behavior of the businessperson, which could also be developed within the business curriculum: 1) *act from pure motives*; 2) respect for authority; 3) respect the rights of others; 4) demonstrate compassion; 5) *work to resolve conflicts, while upholding principle*; 6) maintain a high regard for human life; 7) protect life and property of others, resisting the temptation to steal, rob, or defraud; 8) practice honesty and integrity by truth telling; and 9) accept the consequences of ethical behavior, whatever those consequences may be.

Seventh-day Adventist business education has been generally accepted as value producing, particularly in the area of ethical and moral decision-making. However, without specifying the values to be transmitted within the curriculum, we cannot conclude that the Seventh-day Adventist college educated businessperson is more likely than the secular educated person to make ethical and moral decisions. There is a moral imperative for the Seventh-day Adventist college or university to give scholarly attention to the values it seeks to transmit and to assess the effectiveness of its integration of faith and learning. Therefore, we conclude that values should be specified, source(s) identified, and alignment with faith and mission made explicit. We conclude that values should be incorporated into the curriculum, guide instructor selection, shape the course syllabus, determine the course content, influence pedagogical decisions, control selection of textbooks and other resources, nurture faculty development (orientation, training, supports), define co-curricular and extracurricular programs/activities, and drive outcomes assessment.

Having concluded the importance of cognitive and attitudinal aspects of integration of values into life, we end with the transition from cognitive to experiential learning. In view of the fact that there exists the possibility that general awareness or possession of information on values

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may not result in values-based actions, schools must insure that learners experience the values. Steiner and Watson (2006)[29] propose service learning while Marshak (1983)[30] supplements the cognitive (readings and lectures) with experiential approaches such as application exercises, case studies, field projects, role plays, simulations, and structured experiences. In seeking to move from a cognitive knowledge to an experiential appreciation for business values, there exists a curriculum imperative that students apply values under different situations, thus reducing the inscrutability of a businessperson embracing a value but choosing to compromise the value.

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[29] Steiner, S. D., & Watson, M. A., (2006). "The service learning component in business education: The values linkage void." *Academy of Management Learning & Education*, 5(4), pp. 422-434.
[30] Marshak, R. J., (May 1983). "Cognitive and experiential approaches to conceptual learning." *Training & Development Journal*, pp. 72-77.