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**Transfer and Persistence of Spiritual Values as Institutional Logics in  
Post-Founding Social Ventures**

A thesis

submitted in fulfilment

of the requirements for the degree

of

**Doctor of Philosophy**

in

**Strategic Management**

at

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by

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## Abstract

It is well understood that personal values can profoundly influence the purpose and direction of a new venture. This is even more so when the spiritual values of the founder are involved. Even though spirituality empowers oneself with energy, passion, direction, and meaning in both personal and occupational life, the process through which spiritual values are transferred from the founder to the organisation and how they persist within the venture remains unclear. This leads to the research question of the study: How do spiritual values of the founder transfer and persist within the venture to become an institutional logic? Interpretivism serves as the paradigm for my study. The research follows a qualitative approach, employing case studies for an in-depth exploration of the data. A sample of sixty participants, comprising founders and employees, from Sri Lankan MSM social enterprises, was interviewed. The interview data were analysed using thematic analysis.

Firstly, the research reveals that recognising the founder's spiritual values begins with comprising founders and employees from the founder embodying selfless qualities such as gratitude, generosity, empathy, detachment, principled conduct, and a sense of justice through self-aware thoughts and actions. This study focuses on an in-depth understanding of how the spiritual values of the founder have been transferred into the ventures and how they persist. Therefore, secondly, the study uncovers that the transferring of the founder's spiritual values occurs through three processes: Practising, fostering and nurturing. The transfer of spiritual values involves routine actions that align thoughts and behaviours with the inner well-being of both oneself and others. This process is nurtured through intentional, compassionate understanding and encouragement, fostering inner calmness to bring comfort to others. Thirdly, my study signifies three processes of persistence of spiritual values within the venture: Contemplating, continuous engagement and inculcating. The persistence of spiritual values as institutional logics begins with self-reflection, grounded in self-awareness and consistent, often unintentional interactions that promote a commitment-driven life in service to others.

The discussion and conclusion evaluate and reflect, respectively, on the journey of institutional logic. The transition from spiritual values to spiritual institutional logic is characterised by **alignment**, **sense-making**, and **re-coupling**. Alignment involves both inner resonance and collective resonance, extending beyond collective transcendence to encompass global transcendence. Sense-making indicates that founders and employees work collectively to ensure a meaningful purpose oriented toward the well-being of others, while also drawing on the inner, self-developed humanistic nature of spiritual values. In the process of recoupling, a complementary, yet evolving dimension of spiritual institutional logic emerges through the co-extraction and recombination of multiple elements derived from compatible spiritual values, resulting in a spiritual form of institutional logic.

Finally, this study extends the moral and intellectual stance of institutional logic to include the spiritual dimension. The transition from spiritual values to institutional logics is observed through the characteristics and inherent nature of those values. Secondly, the value transfer process explored in this study offers a theoretical bridge between spirituality and management theory. It contributes to the value transmission process by integrating self-awareness and empathy into practice. Thirdly, this study provides evidence for the persistence of spiritual values within the domains of spirituality and institutional logic by highlighting the interplay between core and peripheral elements of spiritual institutional logics.

**Keywords:** Spiritual Values, Transferring and Persistence, Institutional Logics, social entrepreneurs, Sri Lanka

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Tēnā rawa atu koe!

බොහෝම ස්තූතියි! (*Bohoma sthūthiyi*)

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## CHAPTER 1: INTRODUCTION

### 1.1 Background

This research examines the transfer process and persistence of spiritual values of a founder to the ventures which are in the post-emergence stage. Traditionally, entrepreneurship scholars have more likely focused on the wealth creation of ventures, particularly around issues related to market failure and the effects of externalities (Pavlovich & Markman, 2022). However, over the last twenty years, there has been a shift to include the triple bottom line of people, planet and profit (McLaughlin, 2005). Non-economic factors frequently explain indigenous entrepreneurship, which exhibits aspects of community engagement, sharing, and equality (Dana, 2015). Stemming from this broader understanding is a growing need to integrate spiritual values; a known gap in our understanding, despite that 83% of the world's population consider themselves spiritual or religious (Sherwood, 2018). There are limited studies that concentrate on the effects of spirituality on their ventures (Pavlovich & Markman, 2022). Yet, when an entrepreneur increases awareness of their personal values and beliefs, this can have an important impact on the entrepreneurial process, such as the identification of opportunities, the creation of new ventures, as well as the management and expansion of the firm (Balog et al., 2014). Family businesses endure because they have established systems for transferring values across organisational contexts and family generations (Suddaby et al., 2023). The empirical evidence for the influence of social context, such as cultural aspects, ethical norms and spirituality on business succession, remains uncertain (Burton et al., 2022). Few venture-related studies explore the role of spiritual values in venture continuation. Although spirituality exists, its transfer process and persistence in venture continuation remain under-examined in both entrepreneurship and spirituality studies.

Spirituality becomes one of the vital elements in organisations (Karakas & Sarigollu, 2019). In management, spirituality expresses the improvement of human resource reliability, such as positive behaviour of individuals (Cunha et al., 2006). Growth momentum of the enterprises requires improving the moral character of the workforce (Cunha et al., 2006). Spiritually oriented entrepreneurs gain more sense of success in values than in monetary benefits, such as profit, market share, or revenue. The organisational spirituality converts the workplace into a community to serve, whereby connectedness nurtures the employees to face the global competitiveness (Long & Driscoll, 2015). Kasser (2002) mentions that even financially successful individuals do not create happiness all the time. Kauanui et al. (2010) speculate that entrepreneurs' motivation does not affect his/ her perceived economic stability.

Kauanui et al. (2010) also put forward that individuals find joy and passion in their work and sense a spiritual connection to their work. Ashar and Lane-Maher (2004) conclude that four attributes of spiritually oriented individuals are: a sense of accomplishment, a balance of work and family, a contribution to society, and a contribution to employees. An understanding of the existence of the inner self that is sustained by meaningful work within the context of a community denotes individuals' experience of workplace spirituality (Ashmos & Duchon, 2000). The organisational spirituality is described in three perspectives: individual development, organisational performance and a hybrid version of both individual and organisational performance.

A comprehensive study by Suddaby et al. (2023) posited that exploring the transmission mechanism of the values of the founding family in family business values through time and space is vital, as institutions hold their core principles over time and location during the sustainable journey. The meaning and purpose of the work of an entity are derived from its underlying desires to incorporate spirituality into its daily operations (Milliman et al., 2003). This opens the avenue to explore the transmission process of spiritual values to ventures that are in the post-founding stage. Therefore, in this study, the transferring process of the founder's spiritual value, which defines the meaning and purpose of the entity for its persistence, is worth exploring.

## **1.2 Problem Statement**

Organisations exist for diverse purposes, yet they share fundamental objectives: sustaining their existence and pursuing growth (Wiggins & Steade, 1976). This principle applies universally to enterprises across past, present, and future contexts (Wiggins & Steade, 1976). However, the authors Wiggins and Steade (1976) further argue that the pursuit of expansion, while central to organisational strategy, is not perpetually sustainable; over time, the focus on growth inevitably transitions, evolves, or diminishes in response to changing internal capacities and external realities. Globally, the survival rate of small businesses after one year of existence is approximately ninety-one percent (Lobel, 24 August 2016). Unfortunately, after five years, only forty percent of businesses survived due to poor cash flow maintenance (Lobel, 24 August 2016). According to country statistics, eighty percent of the US businesses survived after the first year, while fifty percent of US businesses fail after five years, and in UK and Australia, approximately fifty percent and sixty percent of businesses failed after three years, respectively, due to market failure, cash flow problems and poor marketing skills (Mrkonjić, April 18, 2021). In New Zealand, the business survival rate is only 41% after

six years of maturity (Figure NZ Trust, 2023). Even for social enterprises, success stories remain exceptional, as ventures often struggle with operational challenges in balancing social and financial outcomes (Pache & Santos, 2013). Does business failure matter? It matters the most because it has consequences for individuals, society and the world. Business failure negatively affects a country's economic development, employment generation and innovation (Lee et al., 2011) and the psychological well-being of individuals (Singh et al., 2013; Singh et al., 2015; Ucbasaran et al., 2013). After 2000, the business world faced waves of banking crises, debt crises and economic recessions, which resulted in a loss of confidence in self-regulated market mechanisms and business ethics (Bouckaert & Zsolnai, 2012). A narrow perspective founded on individualistic, materialistic presumptions underpinning entrepreneurial theories, procedures, and results is also facilitated by the economic paradigm (Smith et al., 2021). The authors advocate for the inclusion of theology, recognising its potential to establish historical legitimacy in transformative entrepreneurial scholarship (Smith et al., 2021). In response to contextual dynamicity, internal organisational structures may adopt varying activities that are either decoupled in multiple ways within the organisation or reflect diverse approaches to decoupling a common practice, an area open for further research (Bromley & Powell, 2012). As a result of decoupling from the profit, some microbusinesses indicated that their primary focus was not self-preservation, but rather serving their local communities, even during emergencies, regardless of the circumstances (Haq et al., 2025). The current research expands the field of entrepreneurship by incorporating a spiritual perspective that transcends existing knowledge, because individuals who perceive their work as meaningless and redundant within an organisation often experience a profound sense of inner poverty, which is more detrimental than income disparity (Porter & Mitchell, 2016).

According to empirical evidence, understanding an entrepreneur's spiritual perspective is crucial to comprehending how and why they are outstanding (Kauanui et al., 2008). An entrepreneur can take risks, think creatively, thrive in chaotic situations, and promote change (Kuratko et al., 2021). Entrepreneurial activities and critical attributes of the entrepreneurial process rely deeply on personal values, beliefs and meaning (Balog et al., 2014). For instance, the foundational purpose of an organisation aimed at serving the common good of employees, communities, and society (Neuberger et al., 2023), along with key aspects of the entrepreneurial process, such as opportunity identification and new venture creation, is often inspired by the entrepreneur's personal values and beliefs (Balog et al., 2014). As one set of entrepreneurs, social entrepreneurs address the deep-rooted social issues in establishing their ventures (Neuberger et al., 2023). The survival of institutions may endure if their principles are

sustained over time and space (Suddaby et al., 2023). The studies on social entrepreneurs illustrate that social entrepreneurs' interactions with each stakeholder are probably going to be less frequent, intense, and possibly less significant due to a universal approach in addressing the problems over individual frequent engagement (Smith & Stevens, 2010). Social entrepreneurs have limitations in time and location, which affect their capacity to expand and sustain their businesses (Smith & Stevens, 2010). However, spiritual values become a core aspect of the organisation, as it is ingrained in its culture and helps define the organisation's mission and purpose (Distelberg & Sorenson, 2009). Cultural elements such as symbols, artefacts, and traditions reinforce and make visible the values within a venture (Suddaby et al., 2023). The balance between the demands of economic, social, and environmental stakeholders, often referred to as the triple bottom line or people, planet, and profit, is favourably impacted by spiritual well-being (Fry & Egel, 2021). Ganzin et al. (2020) state that an entrepreneurial mindset that can exist with future uncertainties is governed by entrepreneurial spirituality. Spirituality signifies the ability to deal with uncertainty in life while searching for the meaning and purpose of life (Burkhardt, 1993). In shaping entrepreneurial thinking, spirituality plays a hidden critical role through three distinct orientations: attitudes, knowledge, and motivation (Ganzin et al., 2020). The authors explain that an integrated, spiritually-based entrepreneurial belief system is defined by these three factors (Ganzin et al., 2020). The belief of the founder constitutes an ideology which drives the organisation to realise the unpredictable reality (Pratt, 2000). Therefore, the founders and their original purpose for establishing a venture influence the integration and persistence of spirituality within the organisation during both stable and uncertain times.

Spirituality sheds light on initiating start-ups (Pavlovich & Corner, 2009). Along with entrepreneurial thinking, the specialised attribute of the founder has a greater effect on new venture creation as well as the continuation of the venture. According to Tripathi et al. (2022) the combination of spirituality and the entrepreneurial process is a pathway to establishing enduring effects to continue the ventures. The literature so far on spirituality posits that the linkage between responsibilities of oneself and responsibilities of oneself to others via an in-depth understanding of ourselves, and the acts that represent the individuals' conduct (McGhee & Grant, 2017). The concept of understanding oneself and acting accordingly is further extended to "connectedness and global transcend", which are practised in "shared, inclusive and participative ways" (Pavlovich, 2020b, p. 334). Thus, spiritual acts such as "mindfulness, radical reflexivity, and empathy" may connect the universe "across, through, and beyond the boundaries" via experiences (Pavlovich, 2020b, p. 334). The work engagement of employees

depends on the employees' perception of the meaning of the work (Yasin Ghadi et al., 2013). The spiritual experience of individuals, such as seeking the meaning of work, may lead to the continuation of a venture. Even though individuals possess spiritual attributes, how does an organisation get it? As Shane (2000) states, entrepreneurs seize the opportunities for ventures through the information they already possess. Some scholars argue that materialistically or morally recognised attributes can be preserved within an organisation by highlighting mutual benefits (Hartman, 2011). However, the studies on family firms reveal that family businesses evolve to endure because they have established ways to transfer values between generations and organisational contexts (Suddaby et al., 2023). In the current study, it is questioned how the founder's spiritual values are transferred and embedded within the organisation.

Traditionally, entrepreneurial decision-making has been driven by economic considerations and the secular mindset of individuals seeking to maximise utility. However, the entrepreneurial journey is inherently volatile, marked by constant fluctuations and evolution, which opens the avenue for social entrepreneurs. Understanding how entrepreneurs navigate these uncertainties is essential, as identity risks can significantly impact their well-being and, in some cases, even force them to abandon their ventures altogether (Smith et al., 2023). This circumstance has led to a vacuum of research on concepts related to non-materialistic sensations like ideologies, beliefs, virtues, ethics and moral values (Iliev et al., 2009) and their embeddedness within ventures. Thus, the present study focuses on the in-depth understanding of how the spiritual values of the founder have been present in the ventures that persist up to the post-emergence era. Institutional logic literature is underexplored in terms of altruism, sympathy and understanding about others (Thornton et al., 2015), even though the independence involved in the performance of institutional logics on the ground is limited by logic across cognitive, political, and affective factors (Zilber, 2024). In fact, the majority of research has assumed that logics are connected to certain practices, even if it acknowledges that businesses frequently operate beyond geography. Institutional logic, as a social actor, can shape an individual's attitudes and actions (Glaser et al., 2016). Understanding institutional logics is essential to managing institutional complexity, balancing conflicting internal demands, and incorporating them into practice (Elvegård, 2025). Therefore, the logic of the organisation assisting in the transfer and persistence of spiritual values is questionable. The problem statement of the current research is *“How do the spiritual values of the founder transfer and persist as institutional logics in the post-founding social ventures?”*

### **1.3 Rationale of the Study**

Most businesses today face continuity challenges (Katt, 2010). The research on entrepreneurial start-ups is important because start-ups are the engine of the economy that influences macroeconomic factors such as the business cycle and unemployment (Koellinger & Roy Thurik, 2012). Notably, the current research is shifting its focus to business continuity, and new insights have been gained regarding how founders establish ventures, sometimes in the face of risks and uncertainties. Some argue that entrepreneurship-related attributes are the key factors in creating new ventures, and vice versa: entrepreneurship, which identifies and seizes opportunities, can bring new ventures into reality (Shankar & Shepherd, 2019). The greater prevalence of social qualities like volunteerism may be the reason for the communal well-being of a business entity (Fernando & Chowdhury, 2010). Therefore, embodying moral considerations in the entity is salient (Martin, 2016) to avoid unethical behaviour of employees as well as organisational scandals (Kundro & Rothbard, 2023).

Even the entrepreneurial expert cannot guarantee a hundred percent success of an enterprise (Sarasvathy, 2009). For instance, expert entrepreneurs may launch one or more failed businesses, whereas nascent entrepreneurs may succeed in their initial attempts with earnings above average. Some entrepreneurs consider that starting and running their businesses can be a spiritual journey (Kauanui et al., 2010). Some starting conditions leave a lasting impression on emerging ventures (Levinthal & Rerup, 2006). The initial organisational structure, culture, identity, networks, and routines are examples of persistent qualities (Milanov & Fernhaber, 2009). Many modern organisations have had considerable success since the introduction of spirituality to the organisation (Porter & Mitchell, 2016). These business leaders support adopting spirituality-based organisational cultures to support transformation initiatives and to understand the many advantages of spiritual cultures (Porter & Mitchell, 2016). Therefore, apart from entrepreneurial attributes, some other attributes, such as spirituality, can play a role in venture continuation. Thus, the current research focuses on spiritual values and venture continuation, which provides several salient contributions to entrepreneurship and spiritual domains.

First, Ashmos and Duchon (2000) recognised that the relative absence of theoretical development of spirituality results in the late emergence of spirituality in organisations. Cunha et al. (2006) argue that in the domain of management theories, spirituality should be considered as an organisational dimension. Spirituality explains the power beyond the human being experienced physically (Daaleman et al., 2002). Spirituality has been studied in terms of different disciplines, different perspectives and different attributes. The evidence for spiritual

value transfer and persistence in spirituality scholarship is rarely found. As such, the scope of this study is relevant to the spiritual values of the founder on post-founding ventures. According to Howard (2002), there is a surge in interest in spirituality as a fresh perspective in management research. He continued by saying that it might be the biggest intellectual trend since the 1950s. Thus, this research makes the transition from entrepreneurship to spirituality to articulate another parameter in spiritual and entrepreneurial studies.

Ventures need to manage spirituality, which is based on organisational values that are moulded by the culture (Giacalone & Jurkiewicz, 2003a). In addition to structurally related components of spirituality, a human-related component of spirituality is recognised. The human relations approach contains spiritual components that include belonging to the organisation, the desire to be recognised, and the desire to discover significance within the organisation (Cunha et al., 2006). Spirituality in the organisation stimulates the employees to experience transcendence through the work progress, connectedness to others and sensation of completeness (Giacalone & Jurkiewicz, 2003a). Experience of meaningfulness entrusts a better feeling for oneself, others and the organisational environment (Giacalone & Jurkiewicz, 2003a).

Not only the context but also the imagination and practices assist in the attentive actions of the founder. Thus, spirituality transcribes moral imagination and work practices into conscientious actions that endure the founder's beliefs, values and traditions to guide the activities further (Nelson et al., 2021). Entrepreneurs find direction and motivation in entering a changing world through spiritual belief and a special way of thinking (Pratt, 2000). Even though existing research has increased our understanding of the entrepreneurial and spiritual contribution on a venture, it rarely explores the mechanisms of spiritual values embedded in the ventures. Some research on spirituality focuses on workplace spirituality and spiritual leadership in an organisation. For instance, Workplace spirituality includes an unwavering guiding force and a feeling of connectivity (Ashmos & Duchon, 2000), and spiritual orientation stimulates the individual to serve others who are in the workplace, as well as those outside the workplace (Driscoll et al., 2019). Therefore, studying the spiritual value continuation in the venture is worthwhile to examine. It diverts the entrepreneurial approach to the spiritual approach of venture continuation.

Second, the founders also impart their values or philosophies since they determine the kind of practices, policies, and culture the entity decides to adopt (Carroll & Burton, 2000). In an organisation founder's ideology can fundamentally shape the venture. During key events in one's life course will serve as an information filter (Jost et al., 2003) that limits the set of

possible choices corporate leaders explore before making decisions (Hambrick & Mason, 1984). And the values within the individual can transcend via connectedness with others (Giacalone & Jurkiewicz, 2003b). However, the studies so far reveal the spirituality of the individual and the spirituality of the organisation. Although the process of the founder getting spiritual values has been studied scarcely, the studies on the transferring process of the founder to the venture are even rare. The past literature does not fully comprehend the institutional context and behaviour of a spiritual organisation (Shinde & Shinde, 2011). The micro-level process of spiritual attributes getting transferred to the organisation is not fully understood. The current study explores how the founder's spiritual values transfer to the ventures.

Third, the existence of a founder's entrepreneurial orientation works more on emergent organisations than on post-emergent organisations in their performance (D'Souza & Fan, 2022). The newness of emergent organisations grasps the entrepreneurial orientation to secure a position in the competitive environment (D'Souza & Fan, 2022). Post-emergent organisations exhibit greater structural rigidity (Chen & Hambrick, 1995). However, a high dose of entrepreneurial orientation, on the other hand, makes a negative impact on emergent organisations (D'Souza & Fan, 2022). This situation may trigger some other factors to secure the stability of post-emergent organisations. Unless entrepreneurial orientation, the spiritual values of the founder can make a change in the continuation of the venture. How does it happen? These unanswered questions are going to be addressed in the current research.

Fourth, an individual belongs to different entities throughout their lifespan as a social being. For instance, the family is the smallest entity in the social realm. The community, society, institutions, organisations, states, globe and the universe are different entities to which human beings belong. Some of the core institutions of society are the capitalist market, the bureaucratic state, families, democracy, and religion (Powell & DiMaggio, 2012; Thornton & Ocasio, 2008). Each core logic that regulates the means and ends of individual behaviour defines the characteristics of people, groups, and society (Powell & DiMaggio, 2012). The failure of one entity will collapse the other entities. For instance, Pavlovich and Markman (2022) figure out that one of the main reasons for state failure is religious institutions. The purpose of this research is to explore challenging but individual-bound platforms for the existence and sustainability of individual entities and entities as a whole.

## **1.4 Methodology**

The study adopts an interpretivist paradigm to investigate the transfer and persistence of spiritual values within the venture. Social MSMEs serve as the units of analysis. According

to Tackney et al. (2017), an ontological approach is appropriate for spirituality research, as it addresses the nature and function of the human being, particularly the individual's identity, sense of meaning, and connectedness with reality. Interpretivists acknowledge the role of values, as these are intertwined with the research subjects and contribute to producing credible results (Wilson, 2014).

Within the interpretivist paradigm, a qualitative research design is employed, guided by an inductive methodology and a qualitative research strategy (Wilson, 2014). The case study method and narrative approach are used to explore descriptive research questions of the study. These methods are particularly suitable for gaining an in-depth understanding of people, situations, or events. In the current study, multiple case studies are utilised due to the limited research on the transfer and persistence of spiritual values in ventures. Employing multiple cases in studies that aim to establish or challenge theory enhances the robustness and significance of the findings (Wilson, 2014).

Sri Lanka serves as the research context, with micro, small, and medium social enterprises selected as the sample. In this study, each venture is treated as a case, while the founder represents a sub-case. Employees of the ventures act as key informants for both the case and sub-case, providing deeper insight into the transfer processes of spiritual values. A total of fifteen founders and forty-five employees were interviewed using semi-structured interviews (sixty interviews), conducted in accordance with the ethical guidelines of the University of Waikato. In this study, social commitment is understood not as an obligation but as a voluntary service to society. This commitment is reflected in the ventures' establishment purposes, visions, and missions.

The data were analysed using thematic analysis. In the coding process, the qualitative researcher goes beyond identifying themes by generating additional analytical layers (Creswell, 2009), for example, connecting themes into storylines or developing them into a theoretical model. Themes may be analysed within individual cases, across different cases, or synthesised into a general description, as commonly practised in phenomenological research (Creswell, 2009). This study utilises two analytical tools: within-case analysis and cross-case analysis. According to Wolcott (1994) within-case analysis focuses on identifying patterns within each case, while, as noted by Schofield et al. (2009), the cross-case analysis describes identifying factors.

## 1.5 Structure of the Thesis

The Thesis consists of nine main parts: Introduction, Literature review, methodology research context, three finding chapters, discussion and conclusion. The introduction commences with the background and is followed by the problem statement, which mentions the study's research problem: "*How does the spiritual values of the founder transfer and persist in the post-founding social ventures as an institutional logic?*" The rationale of the study, which elaborates on the overall contribution of the study, and the methodology presented next. And the structure of the thesis is presented in the latter part of the introduction.

Chapter Two presents the literature review, which elaborates on key concepts such as social entrepreneurship, spirituality, and the transfer and persistence of values. The section on social entrepreneurship outlines its definition and explores its connection to spirituality. The literature on spirituality covers definitions, workplace spirituality, and spiritual values. The concepts of value transfer and persistence are examined in depth, focusing on the processes of transferring values, sustaining them, and embodying them as institutional logic. Based on the reviewed literature, three sub-research questions are articulated: (1) What spiritual values do the founders create within social ventures? (2) How are these values transferred within the venture? and (3) How do spiritual values persist within the venture as institutional logics? The chapter concludes with a summary of key points.

Chapter Three outlines the research methodology. It begins with the philosophical assumptions and continues with a discussion of research paradigms, including their classification, followed by the research design, data collection procedures and methods, data analysis, and a chapter summary.

Chapter Four elaborates on the research context, focusing on Sri Lanka. It opens by identifying the geographical location of Sri Lanka and provides a justification for selecting it as the research site. The chapter concludes by discussing the country's past and present circumstances from philosophical, economic, social, and cultural perspectives.

The next three chapters present the findings corresponding to the three sub-research questions outlined earlier. Chapter Five examines the spiritual values of the founder concerning the first sub-research question: What spiritual values do the founders create within social ventures?, Chapter Six explores the process of spiritual value transfer to resolve the second sub-research question: How are these values transferred within the venture?, and Chapter Seven discusses the persistence of spiritual values within the venture, answering the third sub-research question: How do spiritual values persist within the venture as institutional logics? Each chapter concludes with a summary outlining key findings.

Chapter Eight is the discussion chapter of the thesis, presenting the conceptual model developed in the study. This model illustrates the journey of spiritual values as they evolve into spiritual institutional logic. The thesis concludes with a final chapter with theoretical implications, practical implications and future research, followed by a list of references and appendices.

## **CHAPTER 2: LITERATURE REVIEW**

### **2.1 Introduction**

Chapter Two explores previous literature related to the overarching research question: How do the founders' spiritual values transfer to the venture and persist within it? The literature review focuses on three theoretical foundations: Social entrepreneurship, spirituality, and the transfer and persistence of values within an organisation. Accordingly, three sections are established to explore the theoretical foundations in depth. The first section examines social entrepreneurship and its connection to spirituality. The second section elaborates on the origins and definitions of spirituality, spirituality in the organisation and the value of the workplace. The third section discusses the process of value transfer and its persistence, elaborating on value transferring, persistence and institutional logic. Finally, the connection between spirituality, transfer, and persistence will be articulated in the summary section of the literature review.

### **2.2 Social Entrepreneurship**

Social entrepreneurship is a rapidly developing field within both practitioner and academic spheres (Smith & Stevens, 2010). Alvord et al. (2004) discuss social entrepreneurship as sustainable social transformation through innovative solutions to immediate social problems, drawing on ideas, capacities, resources, and social arrangements. Dart (2004) agrees that the difference in conventional meaning for social entrepreneurship is in terms of strategy, structure, norms, values, and contemporary understanding of the nonprofit sector. Social entrepreneurship is characterised by its primary objective and dominance of generating social value, prioritising collective interests over individual or economic gain (Bacq et al., 2016). This distinction sets social entrepreneurs apart from their commercially driven counterparts (Bacq et al., 2016). This suggests that social entrepreneurship evolves through various disciplines, including sociology, theology, morality and ethics.

Social entrepreneurship is defined as “innovative and effective activities that focus strategically on resolving social market failures and creating new opportunities to add social value systemically by using a range of resources and organisational formats to maximise social impact and bring about change” (Nicholls, 2006, p.23); Sullivan Mort et al. (2003, p.76) defined social entrepreneurship as “a multidimensional construct involving the expression of entrepreneurially virtuous behaviour to achieve the social mission, a coherent unity of purpose and action in the face of moral complexity, the ability to recognise social value-creating

opportunities and key decision-making characteristics of innovativeness, proactiveness and risk-taking.” Both directly and indirectly, through affective commitment, responsible leadership can increase workers' affective commitment and emotional attachment to the organisation (Haque et al., 2019). Creating ventures for a commitment to a social or environmental mission is a defining characteristic of social enterprises. Social entrepreneurs are driven by occupational commitment, which has a primary intention of well-being, happiness and prosperity of the society (Bacq et al., 2016). For social entrepreneurs, the social mission is paramount, as they strive to sustain their impact by implementing fundamental changes to address societal challenges (Dees et al., 2011). Social entrepreneurs' behaviour is shaped by the social mission, long-term sustainability, and environmental dynamics (Dwivedi & Weerawardena, 2018). Guided by ethical and moral obligations, thriving social enterprises can address the social issue which has an impact on the community or society by providing high results to the people (Dees, 2008; Pless, 2012). Desa and Basu (2013) emphasise the resource-based view to explore the scale of social entrepreneurial social impact by understanding the interaction of resources and capabilities to achieve the welfare and well-being of the target community. The social impact and well-being of the community underpin the purpose of social entrepreneurs in creating social value. Smith and Stevens (2010) stated that the primary focus of the social entrepreneurial domain is social value creation through contexts, spaces and organisational forms. The authors further elaborate this diversification by stating that social entrepreneurship can be practised in a local small-scale organisation as well as in large-scale multinational organisations, ranging from profit to non-profit (Smith & Stevens, 2010). Saebi et al. (2019) present social entrepreneurship as an enterprise with a social mission that creates social value. Previous studies suggest that social entrepreneurs committed to a social mission operate independently of physical factors such as an organisation's scale and structures, as long as they remain aligned with their mission.

The scholars introduce various social enterprises based on external factors such as geography and market penetration. Based on the geographical distribution and scale of the market, Smith and Stevens (2010) identified three different social entrepreneurship: Firstly, Social Bricoleur, which focuses on locally driven directly exposed issues; secondly, Social Constructionists, which has a broader market focus with diverse populations and contexts; thirdly, Social Engineers deal with large-scale issues that seek fundamental changes in the social system. However, organisations which follow the same logic typically tend to act similarly (Cobb, 2016). To generate the impact they want to achieve, social entrepreneurs solve issues on a more universal scale while engaging with a more diverse and less individually

involved collection of stakeholders (Smith & Stevens, 2010). This suggests that the differentiation of enterprise outcomes fosters the diversification of social enterprises from local to global levels, enhancing their promotion of greater collective engagement with others.

A key component of social entrepreneurship is its focus on morality. Dart (2004) integrates the moral aspect into social entrepreneurship, elaborating that the moral legitimacy of social enterprises is linked not only with the overall emergence of social enterprise but also with its pro-business, market and values. Smith et al. (2016) explain the role of moral intensity in the creation of social enterprises, highlighting the integration of consequences and social consensus into ethical considerations during venture creation. People with a strong sense of moral identity are more likely to make ethical choices, perceiving them as aligned with social entrepreneurial intentions (Paramita et al., 2022). The moral integrity via the innovative ethical platform was introduced to social entrepreneurship through Drayton (2002), who put forward that there is no existence of social entrepreneurs without powerful radical thinking with creativity, widespread impact, entrepreneurial quality and strong ethical mentality.

### **2.2.1 Social Entrepreneurship and Spirituality**

Social enterprises are created through the intention of the founders (Smith & Stevens, 2010). The founders' purpose in creating the venture is fundamental. Some entrepreneurs aim for neither profit nor wealth as their primary motivation to be entrepreneurs (Rindova et al., 2009), which serves better changes in society and community. Some scholars note that, although social entrepreneurs are deeply committed and motivated by a genuine interest in and vision for a better society, they remain subject to individual judgment (Bacq et al., 2016). Despite entrepreneurial activity being a driving force for capitalism, spirituality plays a significant role in entrepreneurial activity and spirituality-related entrepreneurship values (Dana, 2009). Spirituality has a clear association with personal well-being, which denotes the eight dimensions of satisfaction, i.e. standards of living, health, life achievements, personal relationships, personal safety, groups, future security and spirituality or religion (Sarriera et al., 2014). The spiritual growth within the individual contributes to accomplish social enterprises gradual success. Sirine and Kurniawati (2018) state that spirituality assists in identifying the untapped potential of social ventures via utilising creative and entrepreneurial talents. Hence, some social entrepreneurs may cultivate a connection to spirituality when establishing ventures driven by a social mission.

Raco (2019, p.31) connotes spirituality as the “feeling of being connected with one’s work, with others and the entire universe.” The consciousness and thoughts of an individual is

determined by oneself or “I”, where the former assists in the emergence of one’s self and the latter supports the gaining of strength (Ulluwishewa, 2014). When introducing emancipation in entrepreneurial research, Chandra (2017) elucidates that it is not only the process of releasing someone from another's control (Rindova et al., 2009) but also performing harmonious relationship building with society while sharing resources (Chandra, 2017). These studies indicate that emancipation originates within oneself and extends towards others. When it comes to an individual's self, spirituality has a linkage to one’s self: Mind, body and spirit. Dacin et al. (2010) posit that social entrepreneurs are identified using four factors, such as the characteristics of individual social entrepreneurs, the process and resources utilised, the operating sector and the primary mission and outcome. The driving force of spirituality lies in inner inspiration and intrinsic commitment (Raco, 2019). The combination of connectedness to the inner individual, social mission and outcome results in a spiritual version of the social enterprises. Thus, the spiritual dimension of social entrepreneurs is worthy of study.

## **2.3 Spirituality**

### **2.3.1 Definition of Spirituality**

The concept of spirituality has evolved beyond individual interpretations to embrace a more holistic understanding. Delgado (2005) posits that spirituality describes one’s willingness to believe, connectedness with others, finding a purpose in life and a feeling of inner peace. Intrinsic spirituality starts within the individual to connect the feelings of oneself to others (Ashmos & Duchon, 2000), while the existentialist view denotes the meaning of actions that the individual does in the organisation (Neck & Milliman, 1994). Some scholars define spirituality as a connection with the universe, while others view it as a state of existence between oneself and the universe. Ashforth and Pratt (2010) suggest that while there is not a universally accepted definition of spirituality, spirituality has been conceived as an individual phenomenon consisting of three core dimensions, namely transcendence of self, holism, and harmony of self and personal growth. Raco (2019) connotes spirituality as “a feeling of being connected with one’s work, with others and the entire universe” (p. 31). Apart from the spirituality in the above angles, several scholars interpret spirituality in different ways by combining it with work and experience. Kauanui et al. (2010) further mention spirituality as empowering oneself with energy, passion, direction, and meaning in both personal and occupational life. Allahyari Bouzanjani et al. (2021) mention that in the modern era, spirituality is considered wisdom and governing personal experiences. A precise working definition of spirituality is essential due to its inherently broad and multifaceted nature. In this study, the

definition of spirituality follows that of Elkins et al. (1988, p.10): “is a way of being and experiencing that comes about through an awareness of a transcendent dimension and that is characterised by certain identifiable values regarding self, others, nature, life, and whatever one considers to be the ultimate.” The in-depth exploration of the two attributes defining spirituality is outlined below.

### **Way of Being**

Brendel et al. (2023) suggest that the ‘way of being’ is considered as reconnecting with and recreating our basic way of being in the world, not to alter the way we think or behave. Although the nature of being oneself conventionally represents presence and the purpose of work of employees in an organisation, alternatively, it is reinstated as being situated between a person's intrinsic mode of behaviour for meaningful work and their dispositional level of consciousness (Brendel et al., 2023). It explains that the concept of a ‘way of being’ lies at the intersection of purpose and interconnectedness. An individual's sense of self-worth and understanding suitability of individual life in the universal platform, which results in a unique person with a unique awareness of the meaning of life (Earlix et al., 2022). In situations where people may put their personal interests ahead of those of others or the group, humility is particularly noticeable and significant (Molloy et al., 2019). These instances create the purpose and meaning at the workplace. The desire for reciprocal caring and support for others who are in need, and safeguarding the freedom and dignity of every individual, are two ways that connectedness can be expressed (Delgado, 2005). Relationship with nature provides the feelings of happiness and freedom, the sensation of unity with universal power, and immersing oneself in the present and awareness of timeliness (Earlix et al., 2022; Williams, 2001). In the current literature, meaningful work, purpose, and interconnectedness extend not only within the organisation but also beyond it, to the inner self, others, nature, and the universe, rather than being limited to human relationships alone.

### **Transcendent dimension**

The second dimension related to defining spirituality is transcendence. As transcendence surpasses the individual desire, spiritually oriented individuals contain salient features such as finding answers to the issues through seeking a meaning of life, the meaning of life is recognised through beliefs of individuals, experiencing the sense of wholeness, and admiration of nature and appreciation of being with or surrounded by nature (Kasapoğlu, 2015). Maheshwari (2021) defines transcendence as the ability to reach pure consciousness and go beyond the material world. The content of transcendence includes the self-consciousness of the

unconscious or a greater self (Elkins et al., 1988). Consciousness, referred to as the silent self, is bound to time and space yet also transcends them (Maheshwari, 2021). The consciousness and thoughts of an individual determine oneself or “I”, where the former assists in the emergence of one’s self and the latter supports the gaining of strength (Ulluwishewa, 2014). The spirituality within an individual is governed by three basic principles of: Transcendence of oneself, harmony with oneself, and personal growth (Ashforth & Pratt, 2010). Another attribute of transcendence is the greater self, which extends beyond the individual. The notion of transcendence is the persuasion that one may expand beyond oneself (Delgado, 2005). The perception of this dimension is typically positive or harmonious. The spiritual person believes in unseen matters which are harmonious and beneficial (Elkins et al., 1988). The transcendence of spirituality diverges into two ends: Self-consciousness and a greater life.

Spirituality refers to the quest for self-transcendence and the attendant feeling of interconnectedness with all things in the universe (Kriger & Seng, 2005, p. 772). Spirituality is an acceptance of the entirety of existence while appreciating the profound essence of life and realising the ties to others and the universe (Delgado, 2005). The transcendence of the inner self and others is constructed through the interconnectedness with human beings, nature and all living things (Liu & Robertson, 2011). Pavlovich (2020b) expands on the interconnectedness of the inner self and the universe by introducing harmonic frequency synchronisation between them through quantum empathy, which signifies the global transcendence. Self-transcendence and global transcendence shape spirituality, enabling it to overcome the hurdle of interconnectedness among individuals, other beings, nature, and the universe. Spirituality is a direct intuitive experience, with the end result being a wholeness that lessens the self and may have a good effect on organisations and society (Pavlovich, 2020). This self is characterised by a sense of peace and calm (Mitroff, 2003) and the experience of being “outside of [an] immediate sense of time and place” (King & Crowther, 2004, p. 92). Self-transcendence describes an individual’s journey beyond the self, while the collective approach to transcendence is explained in the next section.

Global transcendence is about collective evolution or a higher state of unity among all beings. Pavlovich (2020b, p.334) depicts the definition for global transcendence as “connects the inner life with connectedness and global transcendence that is formed on more shared, inclusive and participative ways of being.” The organisations which support transcendence to sense the feeling of unity with the whole (Cacioppe, 2000). Jurkiewicz and Giacalone (2004) support that organisations driven by a higher purpose and a transcendent state, employees experience oneness in their culture. Laszlo (2020) elaborates on the wholeness of an

organisation by characterising such organisations as interconnected entities that contribute to a healthy environment, enhanced human well-being, and shared prosperity, not just for capital shareholders. Therefore, organisations shaped by self- and global transcendence experience both individual and collective oneness.

### **2.3.2 Importance of Spirituality in the Workplace**

In spirituality-driven organisations that exhibit meaningful work, interconnectedness, and transcendence, both individuals and entities mutually benefit from spiritual attributes and behaviours. Spirituality has an optimistic effect on employees and organisational performance by experiencing a deeper level of consciousness (Neck & Milliman, 1994). Individuals have started to question and re-examine their positions with the organisations and their quality of life because the organisation or workplace has become an integral part of the daily living of individuals (Gozdz, 2000; Houghton et al., 2016). Individuals are seeking meaningfulness in the work (Cash et al., 2000) to satisfy a higher level of their needs (Gull & Doh, 2004). Spiritually oriented organisational culture offers individuals greater individual work success (Tischler et al., 2002), greater joy, peace, serenity, and job satisfaction (Giacalone & Jurkiewicz, 2010), enhanced sense of personal fulfilment (Krishnakumar & Neck, 2002), elevated trust and intrinsic motivation, and higher creativity and morale (Garcia-Zamor, 2003; Gotsis & Kortezi, 2008) and lessened employees' annoyance with standard, organisational procedures and rules (Kolodinsky et al., 2008). The workplace spirituality connects individuals and organisations through purpose and consciousness.

The organisational benefits of workplace spirituality are executed through value-driven leadership that creates mission and strategies that reflect transcendence and wholeness. The organisations that nurture the spiritual values are easily seen through their image, vision, and mission (Rocha & Pinheiro, 2021) because organisational practices are aligned with spirituality (Pawar, 2017). The spiritual workplace is driven by three factors: internal which means employees (continuing skill and knowledge improvement, adaptability and high sustain performance), external which includes leadership, the organisation and the strategic constitutes (quality, consistency, environmentally conscious and responsible as a community member) and integrated which is mutual trust and shared responsibilities for the benefit (Marques et al., 2005). Organisational spirituality builds extensive ties to the local, global, and diverse range of stakeholders, including the environment as well as past, present and future generations (Driscoll et al., 2019). Additionally, Kinjerski and Skrypnik (2006b) state that organisational spirituality is observed through organisational culture that is influenced by the mission

statement, values-driven leadership, and socially and ethically acceptable business practices; acknowledging the contributions that employees make to the organisation; and encouraging employees' spiritual growth and well-being. A strong corporate mission has special potential to motivate individuals to believe that they are making a valuable contribution to a shared objective of the organisation (Besharov & Khurana, 2015). When an organisation's objective evokes a higher purpose beyond profitability, like lowering economic inequality, advancing environmental sustainability, or enhancing public health, this may be particularly likely to occur (Kouamé et al., 2022). The establishment of a meaningful organisational purpose that extends beyond oneself assists in serving others with their higher purposes.

The business practices play a vital role in the connection between the inner self of an individual and the spiritual journey at the workplace. The organisational enhancement due to workplace spirituality is demonstrated through activities and business practices (Rocha & Pinheiro, 2021). Pawar (2017) notes that organisational spirituality visualises certain features that relate to spiritual values and practices in the organisation. Spiritually oriented organisations can become more responsible, more engaged, more ethical, more collaborative and more creative (Gull & Doh, 2004). Spirituality within organisations depicts how employees see themselves as spiritual beings to get their souls nourished at work (Ashmos & Duchon, 2000). Spirituality at work has been described as individuals' need to find meaning, connecting personal "dreams and desires with what they do at work" (Leigh, 1997, p. 27). It involves feelings of wholeness and connectedness and the search for work consistent with one's efforts "to find one's ultimate purpose in life" (Milliman et al., 2003, p. 427). Connectivity between members of the organisation in the workplace is a defining characteristic of spiritual organisations (Pavlovich & Corner, 2009). Marques et al. (2005) point out that the indications of the emergence of a spiritual workplace as the workforce is self-motivated, team-oriented, interconnected and ethically sound. Workplace spirituality fosters organisational members to pursue meaningful work that extends beyond themselves, the organisation, and the community, toward wholeness.

Transcendence represents both a connection with a complete self as well as a connection to the world (Korac-Kakabadse et al., 2002). Fostering a positive work environment, which is a shared responsibility between the organisation and its employees, suggests that efforts should focus on both the workplace and the individual (Kinjerski & Skrypnek, 2006a). Cunha et al. (2006) depict that a spiritual stance in the organisation has a long-lasting presence in the organisational ideologies in terms of human development. The human development elaborated on by the authors refers to the inner self-development of

individuals. Experiencing transcendence can make alterations and enhancements in one's life. Spirituality describes several life aspects of an individual which can moderate individuals' emotional and attitudinal (Allahyari Bouzanjani et al., 2021; Neck & Milliman, 1994); behavioural; (Allahyari Bouzanjani et al., 2021); and cognitive aspects (Duarte & Pinto-Gouveia, 2017). The individuals in the organisation are more likely to feel that their work matters, and their contributions count when their inner life is nurtured through their work, and they realise the significance, discover meaning, and purpose in their work (Porter & Mitchell, 2016). For instance, workplace spirituality motivates employees to be resilient and perform effectively (Dubey & Bedi, 2024) by connecting with communities through kindness and sensitivity, and by behaving with honesty and integrity (Neal et al., 1999). By practising spirituality at the workplace, individuals experience inner consciousness by engaging in meaningful work that permits transcendence, feeling connected and compassionate toward others (Petchsawang & McLean, 2017). Through workplace spirituality, organisations empower individuals to transcend beyond the self by experiencing connectedness and sensing others.

### **2.3.3 Spiritual Values**

The spiritual dimension of individuals is signified by Kinjerski and Skrypnek (2006a), stating spirit at work as a personality characteristic of an individual that expresses well-adjusted inner harmony. Whitaker and Westerman (2014) explain the foundation of individual spirituality as interpreting spirituality that acknowledges experiences with meaning. These individuals work to comprehend the values of the workforce and incorporate their values into the organisation's objectives (Porter & Mitchell, 2016) as well as the social objectives of the organisation (Dubey & Bedi, 2024) that prioritise social needs and issues over only pursuing financial gain (Estrin et al., 2016). Spirituality that denotes the connectedness with self, others, nature, and the universe is critical for the individual and organisational outcome (Whitaker & Westerman, 2014). Dalai Lama states that it is not the people who think of only their community or the nation, but the people who have concerns for the whole of humanity, who adjust for the very survival of humankind (McLaughlin, 2009). Human qualities such as honesty, morality, compassion and wisdom are the founding fundamentals of civilisation (Lama, 2010). Spirituality is found through the soul-searching of individuals to create a new society with the aforementioned qualities, rather than replacing the old social order with a new one (McLaughlin, 2009). Delgado claims that some of the main characteristics of spirituality are the search for purpose, connection, and self-transcendence, based on the previous evidence

(Delgado, 2005). Therefore, transcendence intertwines with all dimensions of spirituality by creating spiritual values, including meaningful purpose, interconnectedness, and transcendence itself.

To make changes to society, individuals possess various types of values. Honesty, integrity, and loyalty are examples of co-values that are frequently articulated at the individual level but have their roots in the standards and expectations of a group, community, or broader social body (Suddaby et al., 2023). Within a human being, the immaterial spirit that shapes altruistic self-interest towards good for others exists (Neubert, 2019). The spiritual dimension recognises the meaning and purpose of life by making a difference through serving others (Fry, 2003). Nevertheless, spiritual values recognise the purpose and meaning of life or action, beyond the documented connotation (Ashmos & Duchon, 2000). Principles, attitudes, and/or actions of oneself are required of the people around to feel spiritually alive and to motivate themselves (Fry, 2003). A person to be spiritual should demonstrate spiritual principles in their actions (Reave, 2005). Spiritual values in the workplace can activate the dormant motivation of employees to achieve productive output and outcome (Reave, 2005). The literature posits that spiritual values are embodied within both individuals and organisations, specifically through leaders and employees.

Spirituality is considered as an individual experience and values, which are the fundamentals of human life (Wong et al., 2008). Transformational force in spirituality inspires individuals to exist in accordance with inner personal values such as peace, truth, righteous conduct, well-being, and love (Neck & Milliman, 1994). Guillory (2000) further adds some other values to spiritual values such as empathy, compassion, humility, love, inspiration, creativity and wisdom. Spiritual orientation can transform the love, affection, and service of individuals to others. Spirituality evolves into a fundamental and intrinsic aspect of an individual's core values. Still, the distinction between spiritual values and other intrinsic values remains ambiguous.

The existence of spirituality provides meaning to life, thereby ensuring the feeling of empowerment to be successful in work and life (Kauanui et al., 2010). The meaning of life, which is individual-specific, is realised by the individuals (Frankl, 1997). It is nurtured by the strength of purpose, perception, mental power, and frame of mind (Fisher, 2011). Thus, spirituality expresses a pathway to discovering, experiencing, and existing as a real human being by avoiding the implications (Muldoon & King, 1995). From a broader perspective, spirituality is an individual's freedom to align life, relationships, and commitments to capture their deepest values and convictions (Valenzuela, 1998). Based on spiritual values, individuals

can determine their own behaviours, which shape their identity. The founders' pattern of behaviour easily reflects through their activities for resource allocations (Bost, 2018). These behavioural patterns are influenced by the structure, which is, in turn, predisposed by the founder (Bost, 2018). Throughout the entrepreneurial process, an entrepreneur's identity is closely linked to their business, rendering it vulnerable to fluctuations (Smith et al., 2023). Spiritual value-driven leadership in an organisation can manage organisations in a connected and collective manner toward a meaningful purpose. Workplace spirituality utilises spiritual leadership and employee wellbeing in leading and engaging employees (Dubey & Bedi, 2024). In an organisation, both employees and the leader contribute to creating a conducive environment for workplace spirituality, where individuals can freely express themselves (Zhou & Lee, 2023). Employee performance, dedication, and creativity show significant improvement under the leaders who connect with their workforce and communicate a sincere sense of purpose (Hadian Nasab & Afshari, 2019). With the introduction of quantum empathy, the boundary between self and others becomes blurred through connectedness and shared existence. (Pavlovich, 2020b). Leaders' spiritual and humanistic communication can establish a work atmosphere where employees are eager to express themselves, interact with one another, and derive purpose from their tasks (Daniel et al., 2022). When exploring workplace spirituality, the leaders of sound spiritual values prioritise stakeholder and employee well-being over financial achievement and organisational effectiveness (Lips-Wiersma et al., 2009). Embodying spiritually driven leadership represents a profound and principled way of life, enabling one to cultivate freedom, creativity, and the ability to inspire others with compassionate persuasion (Fry, 2020). Such leadership fosters ethical conduct that upholds human dignity while nurturing the development of institutions and the environment at all levels of society (Fry, 2020). The leaders with spiritual values can lay foundation of hope and faith within the organisation, in a vision of helping others via the principles of altruistic love which includes honesty, integrity, humility, kindness, compassion, patience, courage, trust, forgiveness, acceptance, and gratitude, is achieved through the cultivation of inner life and mindful practice (Fry & Vu, 2024). Spiritual leaders in an organisation not only spread compassion and altruistic love, but their non-self-perspective on leadership also guides individuals toward detachment from the desire to lead, cultivating a sense of meaning in work (Vu & Gill, 2023). The spiritual leaders can pave the way to the spiritual journey of individuals through a transition from an egoistic self that connects with greed, fear, resentment, and reality distortion to a self-founded on altruistic principles to serve others (Fry & Vu, 2024). The current literature review assesses the entrepreneur's value identity through the lens of spirituality.

Workplace spirituality denotes assisting people to succeed and be happy without expecting anything in return (Guillory, 2000). The author further elaborates that as spirituality in the organisation is combined with both humanistic values and accepted business principles. Humanistic values that unconditionally acknowledge diversity and inclusion are respect, equality, openness, fairness, integrity and support (Guillory, 2000). And acceptable business principles that tap human potential are performance-oriented values such as empowerment, teamwork, mentoring, creativity and high performance (Guillory, 2000). Further, workplace spirituality ensures workforce engagement with quality work, demonstrates compassion, talent recognition and makes avenues for development, and management's commitment to the development of employees (Raelin, 2004). Some scholars posit that practising integrity, honesty, and humility as spiritual values is considered a way to successful leadership (Reave, 2005). Spirituality at the workplace is showcased via the spiritual behaviour of the entity. Spirituality manifests more through the exemplification of spiritual morals like integrity and the display of spiritual behaviour via compassion and caring than it does through words or sermonising (Reave, 2005). Spiritual doctrine emphasises the importance of treating people with love and compassion, which includes listening intently, exhibiting justice, expressing respect, and valuing their talents (Reave, 2005). However, past research has not explicitly articulated such intrinsic values as spiritual values. The intersection of spirituality and values remains ambiguously defined. Therefore, the **first sub-research question is articulated as: What spiritual values do social entrepreneurs (founders) create within their ventures?**

## **2. 4 Value Transferring and Persistence**

### **2.4.1 Value Transfer Process**

Entrepreneurship research lays the foundation for the continuation of entrepreneurial activities by recognising the balance between individual identity and entrepreneurial identity. The alignment between entrepreneurial identity and inner identity enables entrepreneurs to sustain their entrepreneurial endeavours (Smith et al., 2023). The integration of organisational values into individual values encompasses affective commitment that represents an individual's desire for safety and emotional attachment (Marinova et al., 2019). This fosters a social and psychological context by prompting enhanced relationships within the organisation (Marinova et al., 2019). Some enterprises are established to disseminate social values to individuals and organisations by carrying out a social mission (Saebi et al., 2019) to improve the standards of marginalised populations or those in need (Peredo & McLean, 2006). Thus, the founding values

of an organisation can shape individuals to serve others, yet the process through which these values are transmitted is still evolving.

The process of transferring other intrinsic attributes, such as knowledge, is well understood. Organisational knowledge creation and transfer occur through the interaction between tacit and explicit knowledge, elaborated via four key modes: socialisation through interpersonal interactions, externalisation through learning from documented sources, internalisation through learning from experience and mistakes, and combination through the systematic documentation of acquired knowledge (Nonaka, 1994). The socialisation of new employees values interpersonal interactions, which support their adaptation to the working environment where first impressions matter (Kammeyer-Mueller et al., 2013). Once adaptation occurs, the socialisation (associated with tacit knowledge, which is personal, experiential and unexplainable) is acquired through direct sharing of the experience (Farnese et al., 2019). Routine practices and sustained engagement over time create opportunities to extract tacit knowledge from others (Nonaka & Toyama, 2003). Tacit knowledge is shared through externalisation by converting it into concepts, dialogue, and reflections on experience, which can then be made explicit to form organisational memory (Farnese et al., 2019) and foster the emergence of new knowledge (Nonaka et al., 2006). Structured documentation assists in distributing both existing and newly created knowledge (Mirafzal et al., 2022). In the combination mode, explicit knowledge is articulated by merging, editing, and processing it into more complex and systematic explicit forms, which can be disseminated without requiring interpersonal relationships (Farnese et al., 2019). The internalisation mode enables individuals to convert explicit knowledge into tacit knowledge through renewed routines, such as learning by doing and simulations (Farnese et al., 2019). Storing and sharing knowledge is well studied to understand the modes and tools used in designing and reacting to the knowledge by individuals. Even though the knowledge transfer process is relatively well understood, the transfer of spiritual values remains largely unexplored. While certain mechanisms acknowledge the transmission of intrinsic values, such as personal values or organisational co-values, between individuals and organisations, a clear understanding of the spiritual value transfer process is still lacking.

Organisational values reflect the founders' personal values, the collective 'shared' values of its members, and the values attributed to the organisation. These concerns and beliefs are integrated and embedded into systems and procedures to ensure effective functioning (Bourne & Jenkins, 2013). Shared norms among individuals can support the knowledge, which has tacit cognitive and uncodified dimensions, transfer at the sub-network level of an organisation

(Millar & Choi, 2009). The sectoral norms, family effect and other professional experiences can influence the owners' interpretation of co-values like sustainability, authenticity, and fairness (Oldham, 2024). This tendency highlights variations in the practice and implementation of the same value by the owner-manager, potentially leading to significantly different outcomes for various stakeholder groups (Oldham, 2024). Previous research presents several implications: organisational values originate from individuals, initially from the founder; these values vary based on different implementation approaches; and they are transmitted through networks. Even though some attributes, such as network in value transmission, were recognised, the process underlying the transmission of the founding values remains uncertain.

Apart from the founder, some values of the organisation can be generated through different mechanisms, like innovation. Organisations are able to maintain momentum by ensuring the presence of co-organisational values, utilising the following mechanisms. Organisational values, which are linked to individuals, culture, and societal values, influence a wide range of organisational phenomena, actions, orientations, and outcomes (Bourne et al., 2019). The values generated through innovations are captured by others through the institutional environment and legal boundaries (James et al., 2013). The organisational functions and structures can determine the value transmission. For instance, Thompson et al. (2017) emphasise the necessity of designing organisational structures via coordination and, consequently, the various functions and activities of the venture involved. The author further explains that cultural values emerge from the collective prioritisation of individual values within a particular culture (Schwartz, 2013; Schwartz, 1992), whereas societal values are shaped by those in positions of power (d'Andrade, 2008). The use of power to sustain the value is further confirmed by Oldham (2024), stating that the concept of an owner-manager possessing the authority to embed their values into the organisation by prioritising stakeholder relationships to strengthen the organisation's foundation on values. Likewise, the organisations utilise legal, structural and institutional frameworks to maintain the standards of the co-organisational values.

Some organisations employ behavioural approaches to transmit values from one individual to another. Values can become realised and realistic through practice (Oldham, 2024). The complex nature of values, particularly their relational, affective, and rational aspects, and the valuation processes that go along with their practice (Locke, 1989, 1991). Locke (1991) recognises the hindrances to the transmission of values from the owner to the organisation as a lack of awareness, resource-based barriers and conflict between necessity-

based re-evaluation of values and associated decisions. Although values may evolve, they can be sustained within an organisation as long as they are shared. Oldham (2024) highlights that shared conceptualisation of values by transferring among individuals tends to persist over space and time (Oldham, 2024), though the exact method of transfer from organisation to individual or individual to organisation remains elusive.

### **Importance of spiritual value transfer**

The individuals in an organisation manage the ventures in accordance with the inner beliefs that emerge from the inner sense of order, which represents reality (Gull & Doh, 2004). The individual who transforms the vision into reality is passionate and persists to realise the idea that they highly believe in (Marsh, 2007). The core ideology of the organisation, which denotes the enduring capability of the organisation, is shaped by co-values (guiding principles) and core purpose, which is the reason for the organisation to exist (Collins & Porras, 1996). Key competency transferring to the organisation from an individual who is involved in the organisational strategic decisions denies the failure of the entity (Burgelman, 1994). However, in family business succession, non-kin are welcomed as part of the group that preserves and transfers the family's social legacy, which embodies the firm's stories and beliefs while fostering social ties with employees and communities (Burton et al., 2022). The direct intuitive practices of an individual who is involved in managerial activities of the venture experience wholeness and connectedness, which can make an impact on the future (Laszlo, 2020). However, the transfer of wholeness and connectedness from one individual to another is crucial for the future of organisations.

Process involvement in values and interactions among individuals can influence idea formation, transforming absurd situations into new futures (Sarasvathy, 2009). While pre-emergence of the venture deals with new opportunity seizing after emergence consists of four main functions, such as entry, collective learning, exploitation of economies of scale and building reputation via networking (Avnimelech & Teubal, 2004). Non-kin succession of family businesses' moral commitment relies on the process of social relations to practice concepts like non-attachment and impermanence (Burton et al., 2022). As the scholar mentions, non-kin participation in business continuity helps carry forward existing values such as non-attachment and impermanence. However, the process by which individuals acquire these values from the organisation remains unclear. This suggests that the transfer of values from the founder to the venture is still a grey area in institutional studies. Therefore, the current

research explores the transferable processes of individual attributes, such as the founder's spiritual values, to the venture.

The spirituality of individuals assists in facing the challenges and stresses in the uncertain period (Polat et al., 2020). The development of spiritual capital can be encouraged or hampered by an organisation's design (Porter & Mitchell, 2016). The study about owner-managers' values embedding in small and medium enterprises signifies that implanting values in the entity enables potential effects on social, environmental and economic phases (Oldham, 2024). Oldham (2024) depicts a simple linear connection between practising owner-manager values and entity values without external interventions of stakeholders or organisational context. Individuals and organisations navigate through risks, opportunities and uncertainties, which are represented through interests, needs, goals, resource distribution and structures and channels such as laws, norms, culture and institutions (Marsh, 2007). The second sub-question of the research arises from such past research. Even though values frequently last, their outcomes and outward representations change throughout time. With the changes in the environment and uncertainties, how do these values transfer to continue within the organisation?

In the post-founding stage, the ventures go through the dynamic continuation process while facing natural and anthropogenic events, geopolitical movements and other threats (Bost, 2018). The longevity of the organisation depends on people, circumstances, and the interaction between the artefacts above (Bowen et al., 1991). The collectivity and interaction among individuals are vital in continuing the ventures. In a workplace organisational and social culture, establish altruistic love through which both the founder and employees genuinely care about and appreciate others as well as themselves, creating a sense of belongingness to the community and a feeling of understanding and value, demonstrating the practice of spiritual values within the entity (Fry, 2003). In some studies of social responsibility, communication highlights that owner-managers integrate ethical practices into their daily work and networking (Morsing & Spence, 2019). In work environments, leaders' actions and behaviours serve as a model for employees, shaping their thoughts and behaviour (Zheng et al., 2022). The employees employ leaders' actions and behaviours via interacting with them.

Besides the interactions and following the leaders, the values are transferred through maintaining standards and adhering to regulations. The organisations navigate externally governed standards, norms, and expectations for social responsibility while maintaining an internally driven, value-based leadership approach (Morsing & Spence, 2019). In rational value embedding, values are implanted within the organisation formally and explicitly, where they

are coded, communicated, and integrated (Bourne et al., 2019). Though the organisational values are integrated, the mechanism behind it needs to be explored further. In the process of sacralisation of value transfer, Suddaby et al. (2023) identify three mechanisms in the intergenerational transmission of co-values with religious origin in family businesses: Moralisation, communion and syncretism. Moralisation operates through evaluative judgments of appropriateness or inappropriateness, even in cases where the resulting social outcomes are comparable (Suddaby et al., 2023). Employees who are intrinsically motivated to act morally tend to behave pro-socially toward others (Kwon et al., 2023). Moralisation elevates values by articulating the rationale behind appropriate behaviour across diverse contexts and by informing the development of laws or regulations that guide the interpretation of social norms, standards, values, and behaviours shaped by the organisational culture, which is cognitively structured (Suddaby et al., 2023). When transferring co-values through communion, it creates a timeless sense of belonging that connects an individual to a group and transcends the boundaries of individuality (Suddaby et al., 2023). The shared experiences among individuals generate a collective history and identity that foster a sense of oneness and universality (Halbwachs, 2020). In family co-value transmission, syncretism refers to the merging of customs, ideologies, or behaviours from different contexts to create a unified system that incorporates elements of each, often by establishing a formal structure to reconcile conflicts between them (Suddaby et al., 2023). Even though co-value transmission occurs through standards, belongingness, and formal structures, the transmission of spiritual values remains ambiguous in the current literature. Therefore, my thesis examines the transfer process of spiritual values that enable individuals to connect with themselves and others by exploring the **second sub-research question: How do spiritual values transfer from the founder to the venture?**

#### **2.4.2 Persistence**

Persistence of the organisation is governed by information gathering, establishing social networks, and immersing in interesting experiences (Trevelyan, 2009). The business continuation allows the organisation to achieve its objectives while adding value through competencies, processes, frameworks and systems (Bost, 2018). Even though values are recognised by the organisation, there is a possibility that some values would disappear with time, while others endure or become even more influential to the organisation. Scholars have observed the same phenomenon with legacy as well; some legacies endure over time, while

others gradually fade away (Colquitt et al., 2023). The process of sustaining values or legacy remains largely underexplored in organisational research.

Organisations utilise a range of attributes and conceptual frameworks to ensure the longevity of their values, whether as enduring principles or as a lasting legacy. A distinctive collection of principles built upon the organisation's long-standing dedication to social responsibility and innovation, respect for others, and moral corporate conduct, is frequently crucial to the firm's longevity and financial success (Suddaby et al., 2023). The end goal of an entity, such as a service to other human beings, is considered more worthy than profit or self-satisfaction (Reave, 2005). Sustainable ventures may demonstrate workplace spirituality during their long-lasting development journey. Workplace spirituality is conceptualised as “a framework of organisational values evidenced in the culture that promotes employees’ experience of transcendence through the work process, facilitating their sense of being connected in a way that provides feelings of compassion and joy” (Giacalone & Jurkiewicz, 2003a, p.13). The persistence of these values within the organisation is imperative.

### **Embodying Institutional Logic**

The persistence of values within an organisation is shaped by the combined influence of its leaders, employees, and structural frameworks. Spirituality is considered visionary by emphasising personal response and interior commitment (Schneiders, 1989). Organisational spirituality can be categorised into four types based on employee perception: organisations hold soul, holistic organisations, ascetic organisations and professional organisations (Cunha et al., 2006). In organisations, spirituality opens the avenue for the development of individuals by aligning individual growth with organisational interest via researching, consulting and managing (Cunha et al., 2006). Value internalisation is encouraged to preserve the self-consistency of employees, which aligns their actions and self-concepts (Zheng et al., 2022). The perseverance of values within employees is nurtured by leadership that recognises and supports their inner development. Executives' moral principles, such as spiritual well-being, support communal well-being by fostering social attributes, which in turn facilitate the internalisation of values among employees (Fernando & Chowdhury, 2010). Employees' ethical identities and behaviours are shaped by internalising ethical values, which are influenced by the organisation's ethical leadership (Zheng et al., 2022). Holistic organisations focus on individual development and thereby organisational growth. However, only some organisations acknowledge spirituality within their workplace. Establishing a spiritual work environment or maintaining spiritual values requires collective action among individuals and

leaders. However, the process through which spirituality persists within organisations remains unclear. Therefore, the present study seeks to explore whether this persistence occurs through spiritual values becoming stable within an organisation.

Knowledge, skill, and experience embodied in persons and inherited from one's social roots might be tied to cultural capital (Glover, 2010). The connection among time, evidence and records makes an impact on the world that is perceived and experienced (Kimberly, 2013). The author further elaborates that, likewise, physical experiences, religious and spiritual experiences are important and valid. The evidence and kept records in the social system, which is constructed socially and culturally, govern the creation, maintenance and interpretation of the evidence (Kimberly, 2013). The content of an individual's institutional logic, comprising narratives and understandings, gains value through socialisation (Toubiana, 2020). In the social sciences, certain ideologies explain how values shape individual behaviours, which in turn can evolve into institutional logic.

Institutional logic is a collection of assumptions, attitudes, ideas, and rules that are socially constituted, coherent, and connected (Thornton & Ocasio, 1999). It is produced and reproduced by individuals, organised across time and space, while reflecting societal reality (Thornton & Ocasio, 1999). Leadership responsibility in pursuing societal goals collectively (Haque et al., 2019), along with entities governed by rationality and techniques, such as ascetic organisations (Zheng et al., 2022), can create a context conducive to the persistence of spiritual dimensions. However, subsequent research has demonstrated that the occurrence of these organisational beliefs, structures, and practices is less simple (Dalpiaz et al., 2016). In addition to the existence of individual institutional logics, multiple institutional logics may compete, collaborate, or coexist (Pache & Santos, 2013). To instantiate multiple logics, organisations restructure their material components in response to beliefs and expectations shaped by those logics (Pache & Santos, 2013). The authors suggest various combinations of these institutional logics to seize the market opportunities, like recombinant strategies and symbolic re-composition of logics (Dalpiaz et al., 2016). Organisations intentionally blend seemingly incompatible institutional logics to create a novel fusion of organisational structures and practices that respond to market demands (Smets et al., 2012). These recombinant strategies include compartmentalisation, enrichment, and synthesis. Compartmentalisation combines elements of two institutional logics while preserving the distinctiveness of each (Dalpiaz et al., 2016). Enrichment involves integrating compatible elements from one institutional logic into an existing one, while maintaining the primacy of the original logic (Dalpiaz et al., 2016). However, another mechanism, decoupling, suggests that organisations may implement

procedures aligned with one logic while formally endorsing practices advocated by another (Bromley & Powell, 2012). Synthesis, on the other hand, reinterprets elements from both logics to generate new, organisation-specific and culturally embedded guiding logics (Dalpiaz et al., 2016). Hybridised institutional logic integrates equally weighted components of otherwise conflicting logics (Gorman & Dolbec, 2025). Positive stories about the organisation during a crisis are utilised to strengthen the belief of organisational members, sometimes requiring a compromise of individual values to safeguard the organisation's core values (Sergeeva & Kraatz, 2025). Thus, upgrading existing logics, reinventing new ones, or reconciling individual values can create the conditions necessary for the persistence of values as institutional logic.

Institutional logics demarcate the meaning of the existence of the organisation and the content to operationalise (Thornton & Ocasio, 1999). Institutional logics organise and control a specific organisation (Leung et al., 2014). The perspective on institutional logic explains how logics link people's identities to the institutions they exist (Toubiana, 2020). Institutional logics influence the organisation to perform rational and thoughtful actions, and individual and organisational actors, vice versa, shape the institutional logic (Thornton, 2004). Founders' or entrepreneurs' determination to stick to their institutional logic of action while competing ideologies prevail in the surrounding environment (Thornton & Ocasio, 2008). With the changes in technology, market, regulations and institutions, the organisation articulates its practices to comply with the existing changes (Hernes, 2014). Institutional logics also determine who or what social actors are, in addition to what they want (interests) and how to behave (guidelines for action) (Lok, 2010). In a challenging environment, individuals and organisations strive to sustain their value-oriented institutional logics within the organisation.

Institutional logic refers to the intricate, experience-based, and evolving set of principles that individuals or organisations draw upon to guide and anticipate behaviour within specific contexts (Jackall, 1988). The behaviour of the organisation and individuals relies on institutional logics, which constitute broader structuring principles and identity. The identity, in return, builds the relationship between institutional logic and organisational behaviour (Thornton & Ocasio, 2008). The organisations consist of diverse institutional orders such as professional, cooperative or managerial (Hidelfjäll et al., 2025; Thornton, 2004), state, family and religion (Thornton, 2004). The central logic that regulates an individual's behaviour, organisation and society is administered by the institutions of society, such as market bureaucracy, families and religion (Thornton & Ocasio, 2008). The prevalence of family logics varies by roles, values, history and structure, reflecting in behaviour (Miller et al., 2011).

Social enterprises combine social welfare logic and commercial logic simultaneously (Busco et al., 2017). Market logic responds to the institutional order of the capitalist economy, while a utilitarian perspective on the costs and benefits remains culturally accepted (Thornton et al., 2015). Professional logic enables decision-makers to engage in informed, evidence-based decision-making (Kunz et al., 2025). In addition, the stakeholder logic takes a futuristic approach to problems, concentrating on the interests of several stakeholders and the larger picture of sustainable development (Edgley et al., 2015) while considering coordination, balancing the interests of stakeholders and long-term relationships (Luo et al., 2019). Shareholder-based institutional logics are concerned with ownership, value maximisation, and external control mechanisms (Luo et al., 2019). A community logic articulates a cooperative form of capitalism, characterised by a commitment to preserving community values and ideologies while providing authority, unity, legitimacy, and identity (Thornton et al., 2015). as the pervasive lens, "a commitment to community values and ideology" as the sources of authority, "group membership" as the basis of norms, "unity of will" plus "belief in trust and reciprocity" as sources of legitimacy, and a "emotional connection" as a source of identity.

The existence of different institutional logics within organisations can create complications within the organisation. Both the market and religion advance the institutional logic perspective while also generating institutional complexities (Zhao & Lounsbury, 2016). For example, religious beliefs and affiliations can influence social outcomes such as poverty and inequality (Zhao & Lounsbury, 2016), while market logics delves into capitalism and utilitarian perspectives (Thornton et al., 2015). Despite the official restriction of religious activity, religious institutional logic continues to influence the way policies are implemented (Magri et al., 2025). However, for a certain area of social life, each unique institutional logic offers a cohesive set of organising principles (Besharov & Smith, 2014).

The institutional logics shape the life and the experiences of the individual, meaningfully (Thornton & Ocasio, 2008). Spiritual values that contribute to seeking the purpose of life may become an organisational ideology or interest. As Marquis and Tilcsik (2013) state, prominent features of the environment that persist over time can create the best opportunity for an entity to continue and survive. A spiritual value that persists can become institutional logic to shape and develop the organisation.

Recent research indicates that representatives of alternative logics operating at the societal level based on meaning can mediate the influence of dominant market-oriented logics (Yan et al., 2019), with the nature of this influence varying across countries and regions (Lee & Lounsbury, 2015). The moral aspect of institutional logic contributes to shaping its

normative dimension (Bitektine & Song, 2023). The practices and beliefs of the individual or the organisation are governed by a central logic, which makes the uniqueness of the individual or the organisation (Thornton & Ocasio, 2008). Thornton and Ocasio (2008) mention that in the early studies of institutional logic, culture is one of the components that play a major role in defining institutional logic via practices and beliefs. Moral philosophy at the individual level cultivates ethical sensitivity and altruistic behaviour, both of which are integral to spiritual well-being (Fernando & Chowdhury, 2010). This relationship between personal moral orientation and spiritual well-being provides a conceptual basis for the incorporation of spirituality into institutional logic. Encompassing socio-cognitive elements such as identities, values, and goals can create a market logic that offers a different perspective on capitalising meaning by integrating social responsibilities (Bitektine & Song, 2023). Similarly, incorporating spiritual elements into the existing institutional logic can lead to the formulation of an institutional logic with distinct attributes.

The symbolic perspective of institutional logic is reflected in foundational organisational structures that embody material practices and cultural symbols, shaping a widely accepted mode of existence (Thornton et al., 2015). “Socially constructed, historical pattern of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material substance, organise time and space, and provide meaning to their social reality” (Thornton & Ocasio, 1999, p. 804). The institutional logic, which is in par with the social changes, shapes their existence accordingly. For instance, institutional logics can replace one another (Thornton & Ocasio, 1999) or connect to create a new version or modify it with a new attribute (Busco et al., 2017). This implies that new institutional logic represents all other institutional logics in a compatible multiple logic context (Besharov & Smith, 2014).

The institutional logics are not limited to the organisation. The organisation with the cognitive, normative, and emotional bond that individuals within a group feel as a result of their perceived similarity to other individuals inside the group, which is known as collective identity (Polletta & Jasper, 2001), affect the individuals and organisation when the organisation exercises the institutional logics (Thornton & Ocasio, 2008). Collective identity-based institutional logic can change the foresight strategies concerning market competitors, professional associations and organisational forms (Thornton & Ocasio, 2008). Organisational power and prestige are acquired, maintained, and lost through rules and relationships due to institutional logic (Lounsbury & Ventresca, 2003) as the contest for status and power is universally present in individual and organisational actions (Thornton & Ocasio, 2008). For instance, close social links to individuals in positions of authority that determine power and

privilege in organisations are established and maintained by professionals who are motivated by career concerns (Thornton & Ocasio, 2008). Through social classification and categorisation, institutional logics play a significant role in influencing individual cognition (DiMaggio, 1997). Following system categories, the categorisation of organisational practices varies. For instance, if the system classification is poor, one category of poor is distressed. The organisational practice for distress is giving advice; if the system category is homeless, then the organisational practice for the homeless is providing asylum (Mohr & Duquenne, 1997). Institutional logic directs decision-makers' attention to problems and solutions congruent with the dominant logic (Thornton & Ocasio, 2008). Institutional logic selectively focuses on environmental and organisational determinants of change, while determining issues and solutions' appropriateness and legitimacy, rewarding particular ideological behaviour within organisations, and influencing the availability of options (Thornton & Ocasio, 2008). Institutional logic-based collective identity broadens the scope of individuals and organisations across geographical and value-based differences.

In the studies of institutional logic, concentrating on specific contexts has led to theoretical blind spots about the impact of diverse contextual forces that may influence the conduct associated with a logic, even where the same field or industry of businesses acts differently (Cobb, 2016). Morally infused institutional logics are constituted and enacted distinctly across diverse institutional orders, including religion, family, the market, and the state (Thornton et al., 2015). Organisations possess their own institutional logic, including values, beliefs and assumptions, which are constructed by societal norms (Thornton & Ocasio, 1999). The majority of research has assumed that logics are connected to certain practices, even if it acknowledges that businesses frequently operate beyond geography (Vasudeva et al., 2013). Some institutional logics, like corporate governance logic, can be influenced by the heterogeneous macro-level institutional decisions (Luo et al., 2019). Even though an organisation manipulates existing values and beliefs to develop a new strategy for its advancement, a gap remains in understanding how it sustains intrinsic values, such as spirituality, to become an institutional logic.

The diversity of values contributes to the plurality of institutional logics (Thornton et al., 2015). The lack of research on religious teachings and spirituality in the institutional logic literature places a strong emphasis (Fathallah et al., 2020). Knowledge professionals have understood the importance of having a spiritual consciousness to integrate one's personal values and professional aims (Pradhan & Jena, 2016). However, workplace spirituality and organisational performance are the most studied areas in the business field (Jurkiewicz &

Giacalone, 2004), and the founder's inner values open the avenue for venture continuity. Spirituality is described as an inner drive of an individual to explore the meaning of the work to actualise the ideas (Giacalone & Jurkiewicz, 2003). The spiritual values that are moulded by the uncertainties in the organisation can persist as an institutional logic while evolving as an organisational change determinant. Organisational spirituality can be recognised through both individual and organisational performance that aligns together, as it is connected with organisational culture (Rocha & Pinheiro, 2021), which is embedded with trust, honesty, care, respect, appreciation and innovation (Thakur & Singh, 2016). Understanding the components of one institutional logic and how they differ from those of other logics is crucial for the advancement of the theory of institutional logics (Bitektine & Song, 2023). This complexity of institutional logics leads to the **third sub-research question of the study: How do spiritual values persist within the venture to become an institutional logic?**

## 2.5 Chapter Summary

Chapter Two aims to illuminate the interconnectedness of spirituality, inner values, the transfer process, and persistence by clarifying the relevance of the overarching research question. The chapter begins by exploring the concept of social entrepreneurship, which serves as a vehicle for this study. It then elaborates on spirituality, focusing on its definition and its role within organisations.

The existing literature on spirituality lacks a connection between spirituality and an individual's inner values. To address this gap, the first section of the literature review formulates the sub-research question: *What spiritual values do founders create within their ventures?* The relationship between inner values with a spiritual foundation and venture continuity remains a grey area in both value-related and entrepreneurship disciplines.

The latter part of the chapter examines the transfer and persistence of spiritual values within ventures, discussed in the second and third sections, respectively. Values gained through experience, knowledge, and social capital can influence venture sustainability. The second section argues that, like core and organisational values, spiritual values require a transfer process to ensure their persistence within an organisation. Existing transfer mechanisms are explored in this section. The third section discusses the role of institutional logic in sustaining transferred spiritual values.

Chapter Three will outline the methods and methodology used to address the overarching research question: How do the founders' spiritual values transfer to the venture and persist within it?

## **CHAPTER 3: METHODOLOGY AND METHOD**

### **3.1 Introduction**

The research methodology consists of four main elements: research philosophy, research design, data collection, and data analysis, to establish a philosophical disposition and to justify the method employed for exploring the research question: How do the spiritual values of the founder transfer and persist within the social venture? Section one of the chapter: Research philosophy, explains the underlying philosophical assumptions and paradigms. This chapter mainly explicates the interpretive philosophical position of the study, where the interpretivist philosophy is used to examine the transferability of spiritual values on venture continuation. The second section elucidates the research design, which is composed of qualitative case studies and narrations to explore the research questions. Respectively to the data collection and data analysis sections, cases were selected to carry out a series of interviews, and thematic analysis was utilised.

### **3.2 Research philosophy/ paradigm**

#### **3.2.1 Philosophical Assumptions**

The philosophy of science and a theory of society are the foundations of social research. In social research, the subject is dealt with by the researcher via philosophical assumptions that are explicit or implicit. The philosophical assumptions, which are ontology, epistemology, and methodology, are suggested by Burrell and Morgan (2019). The first aspect of the philosophical assumption, the nature of reality, is an attribute of ontology (Wilson, 2014). An ontology defines the core of the phenomenon that is under exploration (Burrell & Morgan, 2019). In the ontological assumption, the researcher investigates whether the reality that is going to be investigated is within the perception of the individual (subjective nature) or not (objective nature). It focuses on one's perception of the social world. Wilson (2014) states the perceptions and behaviours which are based on the social actors, and assist the subjectivist perspective of ontological assumption. Easterby-Smith et al. (2012, XV) put forward the meaning of ontology as "which represents the basic assumptions made by the researcher about the nature of reality."

The second aspect, the nature of knowledge, or how we conceptualise our surroundings, is known as epistemology. What constitutes acceptable knowledge is the central query of epistemology (Wilson, 2014). The grounds of knowledge that epistemological assumptions are based on are bridging the space between the individual's understanding of the world and communicating the gained knowledge to other individuals (Burrell & Morgan, 2019). In

epistemology, the nature of knowledge is predetermined. The nature of the knowledge can be hard, real and transmitted through tangible forms (acquired knowledge) or the knowledge can be soft, subjective, and spiritual, which is based on the experience or insights of an individual (Burrell & Morgan, 2019). Epistemology is “the assumptions about the best way of inquiring into the nature of the world” (Easterby-Smith et al., 2012, XV).

The third philosophical assumption is based on the relationship between human nature and the environment (Burrell & Morgan, 2019). The researcher employs the methodology based on hard, real and external perspectives; the analysis leads towards relationships and regularities between various elements that express the relationship via identifying and defining these elements (Burrell & Morgan, 2019). These philosophical assumptions underpin the frame for the research paradigm. They bond the social theorists who possess common perspectives of theories and modes of theorising to create a paradigm (Burrell & Morgan, 2019).

### **3.2.2 Paradigm/ philosophy**

When conducting the research, the overall perspective on the world and their research approach are important (Creswell, 2009). This overall perspective and approach to research are defined as a philosophy or paradigm. A paradigm is known as “a set of scientific and metaphysical beliefs that make up a theoretical framework within which scientific theories can be tested, evaluated, and, if necessary, revised (Creswell, 2009). More recently, Wilson (2014) states that research philosophy expresses the view of the researcher on knowledge development and influences the research design (Wilson, 2014). Paradigm is defined as a broader view of social theorists who have commonalities in perspectives, approach to thinking and method of operation while holding different standpoints (Burrell & Morgan, 2019). It shares viewpoints and approaches to the social theory within the limits of the same problem (Burrell & Morgan, 2019). The authors further elaborate that the paradigm does not consist of complete unity of thoughts, but the theorists can accommodate different positions without deviating from fundamental philosophical assumptions.

Research philosophy is crucial as it determines how you will conduct your research (Wilson, 2014). A philosophical view denotes the researcher’s worldview (Creswell, 2009). Easterby-Smith et al. (2012), posit three reasons to have a solid grasp of philosophical concepts. First, it can assist in the clarification of research designs. This requires thinking about the kind of evidence needed and how it will be gathered and analysed. Second, understanding philosophy can aid the researcher in identifying the most effective designs. The researcher can find study designs and modify them in accordance with the limitations of various subject areas

or knowledge structures with the aid of a philosophical framework. The ideal form of philosophical reflection and discourse comprises paying special attention to consistency, carefully drawing distinctions between points, responding to objections, and above all rigorously and systematically developing arguments in which premises are specified, and valid inferences are made, that in turn draw conclusions (Gowans, 2013).

### **Classifications of paradigms**

The main paradigms this section elaborates on are positivism, critical paradigm and interpretivism, while also acknowledging that there are other paradigms, for instance, post-positivism (Creswell, 2009), social constructivism (Wilson, 2014), and realism (Burrell & Morgan, 2019). The elaborated three paradigms define three views of the social world based on different philosophical assumptions according to the nature of science and society (Burrell & Morgan, 2019). These three paradigms have defined their own intellectual territory, which provides space for variations (Burrell & Morgan, 2019).

#### ***Positivist paradigm***

Positivism is a scientific research paradigm that is rooted in sociology from the view of objectivists (Burrell & Morgan, 2019). The positivist paradigm that explains social affairs to generate knowledge is highly pragmatic in its problem-oriented approach and provides an applicable solution to the problem (Burrell & Morgan, 2019). The paradigm concentrates on social changes in terms of the order, equilibrium and stability in society by explaining and maintaining social affairs (Burrell & Morgan, 2019). Positivism describes the epistemologies that aim to explain and forecast what occurs in the social environment, the process of looking for patterns and connections amongst its parts. In essence, positivist epistemology is founded on the conventional methods that rule the natural sciences (Burrell & Morgan, 2019).

The assumption related to the positivist paradigm is that the events and elements found in the social world are relatively constant and certain. The relationships among these empirical artefacts can be examined and measured through natural science approaches (Burrell & Morgan, 2019). This paradigm focuses on investigating, confirming, and predicting behaviour patterns. Empirical research adheres to a specific set of rules and is applied to test theories or hypotheses (Taylor & Medina, 2011). When the sample size is large, and the focus is on the objectivity of the research process, positivism plays a vital role because the positivist paradigm approach is utilised in quantitative methodologies where treatment/control or pre/post testing

are involved, and the researcher becomes the controller of the research process as he/ she works externally.

In the positivist approach, it is believed that the study can be completely objective because the researcher is not personally involved (Wilson, 2014). When doing the research, independent means having little to no contact with the subjects of the study. It is hoped that by maintaining this distance, the researcher can be genuinely objective. In other words, the researcher's own personal prejudices are irrelevant to the research effort (Wilson, 2014). Positivist researchers typically want their findings to be applicable to the entire population (Wilson, 2014). It is more likely than not possible to quantify the analysis of observations. Furthermore, positivist research generally has a high level of trustworthiness because it takes a very systematic approach (Wilson, 2014).

### ***Critical Paradigm or advocacy/participatory paradigm***

Creswell (2009) stipulates that this worldview fits with the marginalised communities in our societies to address unjust or issues. This is related to empowerment, inequality, domination, alienation and other social problems. However, the author named it an advocacy and participatory paradigm. According to Taylor and Medina (2011), a critical paradigm also assists in resolving the issues related to marginalised communities by identifying and transforming structures, policies, beliefs, and practices that lead to social unjust.

The inquiry in this paradigm is based on politics and a political agenda (Creswell, 2009). In the process of writing an inquiry, it can be critically analysed and ideologically criticised in establishing policy and practice (Taylor & Medina, 2011). The researcher encounters action reforms that change the participants' lives, entities that participants live or work as well as the life of the researcher (Creswell, 2009). Facilitating the role of the researcher as an advisor or as a change agent, in collaboration with the less empowered participants, or by being an individual researcher, results in an equitable, fair and sustainable society (Creswell, 2009; Taylor & Medina, 2011). The researcher focuses on the issue to study, and the participants define the research questions collaboratively with the researcher, collect data and analyse information through which this research disregards individuals can be heard (Creswell, 2009).

### ***Interpretive Paradigm***

The evolution of the positivist paradigm (which already possesses an assumption of the nature of social science) was initiated in the early twentieth century (Burrell & Morgan, 2019).

The contradiction of two traditions: the assumption of natural science and the ideation of social thoughts, in positivism, opens the path to interpretivism, which emphasises the understanding of society through the actors who actually perform in the social events (Burrell & Morgan, 2019). Anti-positivism is adamantly opposed to the value of looking for underlying patterns or laws in social events (Burrell & Morgan, 2019). According to the anti-positivist, social reality is fundamentally relativistic and comprehended from the perspectives of those who are directly involved in the subjects of the study. Interpretivism is a useful lens through which to view human behaviour. They contend that to "understand" is to put oneself in the participant's shoes and take on their frame of reference. From this point, social science is perceived via a subject-oriented perspective (Burrell & Morgan, 2019).

The primary principle of interpretivism is that the individual/s visualises reality rather than by objectives or external factors (Easterby-Smith et al., 2012). Interpretivism sees the world as it is and understands the roots of the social world through individual consciousness (Burrell & Morgan, 2019). The reference unit of the interpretive studies is the participant, not the observer who manipulates the context (Burrell & Morgan, 2019). This paradigm is applied when the construction of meaning through individuals' experiences is prioritised over the identification of objective patterns or facts. It emphasises the interpretation of various constructs to understand the phenomenon. (Easterby-Smith et al., 2012). In explaining the experiences of people, the fundamental theories or external causes are negligible (Easterby-Smith et al., 2012). The authors further state that verbal or non-verbal communication that describes the thoughts and feelings of the people individually or collectively is emphasised in the interpretivism paradigm (Easterby-Smith et al., 2012).

In an interpretive worldview, the researchers consider multiple lenses to look at an issue. Individuals are interdependent on the interpretation, and the truth or knowledge is based on the context (Adu, 2019). The interpretive paradigm takes a different stance on ontology and epistemology in comparison with the positivist paradigm (Phothongsunan, 2010). Interpretivist researchers immerse themselves in the social context of the subject under scrutiny (Wilson, 2014). Human (participant) involvement is expected in the construction of any phenomenon that the researcher is going to study. The social process created by individuals contributes to the subjective formation of the social world (Burrell & Morgan, 2019). The ontological stance for interpretivism is regarded as highly complex, as it combines the social world and social reality together (Burrell & Morgan, 2019). And it considers human affairs that are fragmented and integrated, have a direct interest in the issues relating to the "nature of status quo, social order, consensus, social integration, solidarity and actuality" (Burrell & Morgan, 2019, p.31).

Interpretive knowledge of individuals is produced by the interaction between the researcher and the societies/ cultures in which he/ she conducts the study (Taylor & Medina, 2011). The goal of interpretivism is frequently to offer intriguing new insights within a specific situation rather than generalising. However, the standards set for interpretive paradigm are credibility (compatibility of researcher's interpretation with the description of informants), dependability (open for broader inquiry to the participants), transferability (rich description of the context/attributes/social setting of the research to compare the reader's social context) and confirmability (easily track the data from the sources) (Taylor & Medina, 2011).

Further, Taylor and Medina (2011) posit that the ethical consideration (authenticity criteria) of the relationship between the researcher and the participant can be established in four ways. The first is via fairness, which requires ensuring a fair representation of informants. The second is education, which involves participants gaining benefits by learning about the existing social world. Next is the catalyst, which is the participants' identification of the problems encountered in the social context. Lastly is a tactic, the researcher's contribution to upgrading the participants' social context. The interpretive paradigm highlights the subjectivity of the researcher in interpreting the thoughts and feelings of others, which can be influenced by the value and belief system of the researcher and the hidden assumptions that hinder the researcher from getting an accurate sense of the participants (Taylor & Medina, 2011).

Because this research is examining the subjective experiences of founders, an interpretivist approach is most appropriate. Tackney et al. (2017) state that the ontological approach in spirituality research is fitting as it deals with the nature and function of the human being, particularly focusing on the individual's identity, meaning and connectedness with reality. Throughout the research process, the researcher's values and ethics also play a critical role (Wilson, 2014). The interpretivists do not ignore the value component as they interlink with the subjects of the research, which ultimately leads the credible results (Wilson, 2014), because interpretive researchers work hard to deal with both researchers' and respondents' values.

Research philosophy steers the selection of research design (Wilson, 2014) based on three principles: firstly, required evidence type and means of evidence collection and analysis, secondly, selecting the most effective research design, and thirdly, limitations in different subjects (Easterby-Smith et al., 2012). When conducting research, positivism adopts an impartial viewpoint and is less interested in the subjects of the investigation. In contrast, interpretivism frequently focuses on a subjective single topic (Wilson, 2014). Interpretivism is purposely selected, as the positivist approach concentrates on objectivity, and this qualitative

research is based on the subjects. In this research, an active method is applied. Thus, the interpretive perspective is selected because it involves active participation in the context through intense engagement and/or participation rather than drawing generalisations. Positivist research is typically conducted using a logical methodology (deductive approach) that moves from theory to observation (Wilson, 2014). This research uses an inductive approach, which involves the formulation of the theory and moves from observation to theory: Building a theory.

### **3.3 Research design**

Research design provides guidance to execute the research process via a detailed agenda to accomplish research objectives (Wilson, 2014). Creswell (2009) states that the research design consists of a plan that covers the philosophy (worldview and paradigm), strategies of inquiry (which relate to the worldview) and relevant method (which converts the approach into practice). The philosophy behind the research is rarely exposed (Slife et al., 1995), but it provides guidelines for a way forward. In a philosophical worldview, it gives the essence of the fundamentals of beliefs under which research is conducted (Patton, 2002). The philosophy of this research, discussed in section 3.2, the way of inquiry and the research method will be discussed in the latter part of this section.

Research design can be of three types: Quantitative, qualitative, and mixed methods. Wilson (2014) defines these qualitative and quantitative approaches as research strategies. In the spectrum of research design, qualitative and quantitative research designs work interchangeably rather than going for two different extreme ends (Wilson, 2014). The key difference between qualitative design and quantitative design lies in the application of the relevant worldview assumption on the research, the types of strategies used, and the specific method used to comply with the identified strategies. The qualitative research strategy usually links with an inductive study, as a theory is going to be an outcome (Wilson, 2014).

#### **3.3.1 Qualitative strategic approach in this study**

The term "qualitative" denotes an emphasis on the properties of objects as well as movements that cannot be quantified in terms of quantity, amount, intensity, or frequency (Denzin & Lincoln, 2000). Huberman and Miles (1994b) state that qualitative data is linked with the core of humans, events and objects. As qualitative research is value-driven, the solutions to issues are social experience-centric, which is produced and given meaning. The authors further elaborate that researchers who focus on the qualitative method emphasise the social construction of reality, the close connection between their work and the subject matter,

and the limitations imposed by the context. To search for a solution, different philosophical presuppositions, research strategies, and techniques for gathering, analysing, and interpreting data are used in qualitative enquiry (Creswell, 2009). Qualitative research conveys a holistic view of life situations, which is reflective of the everyday life of individuals (Miles & Huberman, 1994).

This research is carried out with a qualitative research design. In an interpretivist paradigm, the ontological perspective views knowledge as generated from both the participants' (subjective) and the researcher's perspective, and the research methodology is inductive while pursuing a qualitative research strategy (Wilson, 2014). When a multidimensional event needs to be investigated in-depth, and the emphasis is on understanding the meaning that participants attribute to it, qualitative research is advised (Creswell, 2009). This research facilitates multidimensional concepts: Spirituality, value transferring and persistence of values.

Qualitative research can be conducted in several ways: phenomenological approach, ethnography, narrative approach, case study and grounded theory approach (Adu, 2019). In this qualitative approach, the research utilised is the case study design. Within the case study, interviews and narrations are used (Wilson, 2014).

### **Case study approach**

The case study is one of the more specific strategies of inquiry used in a qualitative approach (Creswell, 2009). Hartley (2004, p. 323) states that “a case study is not a method but a research strategy. The case study method utilises descriptive questions like “what happened” or “how or why it happened” and, unlike a quantitative approach, does not address causal relationships (Yin, 2012). The case study method is appropriate when required to understand the people, situation or event in-depth. Cases are bounded by time, duration, location, and demographics of the people connected, but are not limited to events, processes, conditions and phenomena. A case is “a phenomenon of some sort of occurring in a bounded context”, time, individuals, and role (Miles & Huberman, 1994, p. 25). A further explanation of a case is elaborated by Yin (2009) as an empirical investigation of current occurrences in actual life, particularly when the phenomenon and the context are required to be distinguished. A case study frequently entails thorough scrutiny of a specific issue of a single person, a collection of people, an organisation, or a specific sector (Wilson, 2014). This approach analyses multiple data types (interviews, focus groups, observations, document collection and surveys) to examine a case or group of cases (Creswell & Poth, 2016). In the case study method, both data

collection and analysis can be carried out iteratively (Yin, 2012). The case study approach applies when the issue is complex but known and necessitates comparing cases (Adu, 2019). Two types of case studies can be found: an intrinsic case study, which shows the uniqueness of the case and an instrumental case study, which brings an understanding of the case (Stake, 1995).

The case study is decided according to the following steps: defining the study, selecting single case/ multiple cases or holistic case/ embedded subcases within a holistic case and using a theoretical perspective or not to select case/s, data collection protocols and data analysis strategies (Yin, 2012). A single case study requires attention to every related detail of the case, while multiple cases strengthen the findings by replicating, comparing and contrasting (Yin, 2012). Selecting multiple cases requires several considerations. The researcher can select the cases with conformity, which show the replication of the same phenomenon, or contrasting cases, which show extreme opposites within the cases or theoretically different cases while accommodating the diversity (geographic, ethnic and size) (Yin, 2012).

Case study research is done as a single case study, which examines one case comprehensively or multiple case studies, which analyse several cases thoroughly (Wilson, 2014). A single case approach can be selected when the case is unique, and an extreme example, or when examining an existing theory critically (Wilson, 2014). In this study, multiple cases are utilised, as the research is on the less-studied area of spirituality in ventures: Transfer and persistence of spiritual values. Utilising a greater number of cases in a study of establishing or challenging a theory can increase the significance of the findings (Wilson, 2014). Comparing and contrasting cases and observing similarities and differences among the cases enhances the strength of the theory development; similarly, adopting a minimum theoretical perspective enhances the broad view of the concepts that assist in the theory development, as the present study leads the way to theory building. To select the study cases, a screening procedure is carried out (Yin, 2012). In the present study, available documents and knowledgeable people on the topic were utilised. The prominent screening criteria can be listed as follows: the founder's willingness to participate in the study (knowledgeable persons were used to identify), the founder's experience regarding spirituality, and transferring and spiritual value persistence.

Sharing participants' experiences or explaining the event for research storytelling becomes one of the most appropriate ways (Adu, 2019). Huberman and Miles (1994b) explain that the researcher needs participants to tell the story, as the description that participants explain consists of actors, events and settings chronologically. As the authors further elaborate, storytelling is a constructed scenario that is perceived in the human mind.

When utilising case studies as a research strategy, demarcation of the unit is required (Flyvbjerg, 2011). The author further mentions that case studies are intensive: They comprise more detail, rich, complete, and acknowledged variance. The third factor the author emphasises is that case studies are time and place-bound and constitute a holistic view. The final factor that relates to the case study is context-bound. This research is grounded in a specific context. Sri Lanka is used for studying different ideas from the founders of different enterprises (Appendix I). According to Flyvbjerg (2011), case studies can be critical and pragmatic. The interpretation of the case provides unique information that is obtained through multiple sources. In this research, the case study method is utilised as the researcher needs to understand more deeply the concept of spirituality.

In the case study approach of this research, the data are collected as narrations and ethnographies. In the research on spirituality and entrepreneurial failure, Singh et al. (2015) use a narrative approach within an overarching qualitative research design. It has been suggested that narrative inquiry be used in entrepreneurship research, in particular, because it captures a sequence of events, such as the continuation of a business, from the perspective of those involved in the sequence (Endres & Woods, 2007).

### **Narrative approach**

The narrative approach is beneficial when the researcher is interested in collecting the stories of the participants and analysing the stories to restructure and uncover the significant patterns to form theories (Creswell & Poth, 2016). The narrations, which represent the participants' actions and situations, can be presented in chronological order or themes or both. Patterson (2013) mentions the salient features of a good narration as presenting characters, establishing a setting, arranging the events, crises or issues in a sequence and offering resolutions. The narratives, which are stories or chronological series of events, are composed of two types of narratives: a personal narrative (relates to the experience of a particular situation) and a life story narrative (Relates to the experience of someone over several years) (Wilson, 2014). The narratives are designated on commentary of a major event, discussing the most influential people in someone's life, personal ideologies and significant life chapters, anticipating future or reflection on the decisions made (Wilson, 2014).

When conducting a narrative approach, Patterson (2013) emphasises six categories: abstract (which focuses on the locus of the story), orientation (which aims at characters, time and setting of the story), complicated actions (which regards the series of events, actions and

reaction), end of the story (which indicates the outcome of the story), evaluation (which denotes the participants' thoughts and reaction about the story), and coda (which represents the current situation of the story). The present study adopts an abstract perspective by focusing on spirituality, an orientation perspective through data collection from venture founders and employees, and a complex action approach by examining the process from venture establishment to value persistence.

### **3.4 Data Collection procedure and methods**

#### **3.4.1 Data Collection**

##### **Case study**

In qualitative research, individuals, small groups, organisations, a community, or a nation can be taken as a case (Miles & Huberman, 1994). Yin (2009) elaborates that within a case, sub-cases can exist. The current research was conducted from mid-2023 to the end of 2023 for four months by the researcher herself. The middle months of the year were selected as it is the time when enterprises are more relaxed than at the beginning and end of the year. The research context of the study is Sri Lanka (the detailed information will be in **Chapter 4**). Micro, small and medium enterprises are considered as a sample. In this research, the founder of the venture is considered a sub-case, and the venture becomes the case. The founders were interviewed, as MSME owners have a greater possibility to integrate their values into the organisational culture (Morsing & Spence, 2019). Employees of the venture become the key informants to the case and the sub-case to get an in-depth understanding of the transferring processes. A sample of fifteen founders and forty-five employees in micro, small and medium enterprises in Sri Lanka was chosen. The founders are selected based on the maturity of the venture (more than five years of maturity), the number of employees (between 5 and 300) (IFC, 2023) and their commitment to society. Social commitment in the study indicates that the commitment is not done as an obligation but as a service to society. The social commitment of the studied ventures is reflected in their establishment purpose, vision, and mission.

One of the activities in the post-emergence of the venture is known as collective learning, which takes place for four to five years from the venture creation (Avnimelech & Teubal, 2004). Even though ventures contribute largely to human development while earning a profit, they still add an insignificant contribution to society by not being able to provide solutions for the social problems globally and locally (Laszlo, 2020). Creative entrepreneurs underpin the social challenges to establish ventures with social purpose (Laszlo, 2020). Ashar and Lane-Maher (2004) conclude that four attributes of spiritually successful individuals are:

sense of accomplishment, the balance of work and family, contribution to society and contribution to employees. Thus, the ventures with initial social commitment are utilised in this research. The data is cross-checked with employees from each enterprise. Interrogating other counterparts of the ventures, such as employees, will be considered to get transparent information about the spiritual and entrepreneurial behaviour of the founder. Bell and Bryman (2007) also mention the collaboration of a mixture of communities in the research, which portrays a fruitful outcome. Instead of being comprised of a single community of practice, management research is made up of several overlapping communities, each of which has its sense of cooperative endeavour, reciprocity, and common repertoire (Bell & Bryman, 2007). Interviewed employees are from different tiers of the venture (Appendix II). Although accommodating employees in this research may sometimes contribute to corroborative thought as a founder, because the same institutional statements developed over time to convey to outsiders are imbued within the stakeholders (Yin, 2012). The effect of the corroboration is minimised by the researcher's direct observation (Yin, 2012) in this research.

Qualitative research data is managed in a comprehensive way, where it is essential to collect data, store the data and retrieve the stored data (Huberman & Miles, 1994b). The raw experience of individuals transforms into extended texts (Huberman & Miles, 1994b). The steps in gathering data include defining the study boundaries, gathering data through unstructured or semi-structured observations and interviews, documents, and visual materials, as well as creating a strategy for recording information (Creswell, 2009). The structured interviews align with a fixed set of questions, which allows the participants to answer a large number of questions with short replies (Wilson, 2014). Unstructured interviews are also known as in-depth interviews, which allow the researcher to ask broader questions to open the conversation (Wilson, 2014). The author elaborates that when the interview is unstructured, the researcher formulates the subsequent question by relying on the answer of participant to the previous question. Semi-structured interviews allow the researcher to ask structured questions while allowing participants to elaborate on the answer. Meanwhile, the interviewer can ask questions based on the participants' elaborations as well (Wilson, 2014). Out of structured, unstructured and semi-structured interviewing methods, the semi-structured interviewing method was utilised in this research to get an in-depth understanding of the concepts: Spirituality, value transferring and persistence of values.

### **3.4.2 Data Collection Method**

#### **Semi-structured Interviews**

A case study strategy consists of many variables for several observations where the use of standard experimental or survey design is not applicable (Hartley, 2004). It utilises multiple methods such as participant observation, direct observation, semi-structured to unstructured interviews, focus group discussions, and documentary analysis. Sometimes questionnaires or a combination of these (Hartley, 2004). Before conducting semi-structured interviews, Creswell (2009) suggests including background information in the research (through previous research data) to help participants understand the topic and settings. Further, Creswell points out that conveying clear information about the concepts will clarify the interpretations of the phenomenon by the researcher and the respondents.

The friendly conversation in the interviewing process is acknowledged (Spradley, 1979). He further elaborates on the key elements of friendly conversation like greetings, purposelessness and flexibility, avoiding repetition, space for mutual questions and answering, expressing interest and ignorance, keeping fewer details on familiar matters, pausing, and indirect ending rituals. While incorporating friendly conversation elements into the conversation, the researcher introduces new elements to assist the respondent to be an informant in the research (Spradley, 1979). The main elements are explicit purpose, explanation and questions. The explicit purpose is used to clear the idea of the interview and remind the respondent about the purpose in every meeting. The explanation offers explanations such as project explanation (statement of research goal and statements of understanding the respondent's culture and background), recording explanation, native language explanations, interview explanation (when getting the information part by part from the respondents on different days), and question explanation (when asking different questions). Questions are of three types: descriptive questions, structural questions (ask to discover the information on particular domains) and contrast questions (ask to find the different terminologies used in the culture or background of the respondents).

The responses to interview questions that revolve around careers frequently take the form of narratives (Czarniawska, 2004). This study, which is based on spirituality, spiritual value transfer and persistence of those within the venture, revolves around the founder and the venture. The topic guide was developed by adhering to the main empirical research questions. The narrations, observations and documents were utilised to develop different cases which cover the experiences of founders and employees in spirituality, transfer and persistence. The case study method will be utilised as it gives an in-depth understanding of the individual

entrepreneur. This has been suggested by Hartley (2004), who emphasises that the interviews used in case studies can explore the organisation's performance in its specific environment. In the current research, semi-structured interviews with open-ended questions were used.

### **Interview and Observation Protocols**

When conducting semi-structured interviews, the researcher utilised an interview protocol, which contains a heading (date, place, interviewer, interviewee), instructions to the interviewer to maintain the standards, questions and probes to elaborate more, a time to record the responses, and a thank you statement (Creswell, 2009). The observation protocol includes two segments: descriptive notes by the participant (description of the physical setting, events and activities) and reflective notes by the researcher (personal thoughts of the researcher, intuitions, impressions, problems and ideas).

In the interview protocol, according to Whetten (1989), the investigative questions of who, what, where, when, why, and how could help present the theoretical foundations. These journalistic inquiries are used as an organising framework to break down the components of each pertinent spirituality, transfer and persistence. The "what" element in this framework responds to the following query: "What" attributes, constructs, or concepts were considered when explaining the relevant societal or individual phenomena. The "how" part explains the connections between the components in this group. The following part of the "why" section discusses "underlying psychological, economic, or social dynamics that explain the linkages and the selection of elements" (Whetten, 1989, p. 491). As a result, what and how to offer description, while why offers justification. The "who", "where", and "when" factors also serve as conditions that set boundaries on the ideas derived from theoretical models. The range of the theory is defined by these temporal and contextual variables because they limit generalisability (Whetten, 1989). However, designing an interview protocol apart from the predetermined understandings, theories, and terminologies allows the researcher to master the crucial, novel points that the research subjects are going to convey (Gioia et al., 2013). Thus, the above-mentioned strategy is integrated into this research to formulate an investigative research question.

The qualitative study life cycle is designed to have both data collection and analysis throughout the research (Huberman & Miles, 1994a). The authors further state that the instrumentation can be adjusted by giving a second chance to minimise errors. The revision of protocols can take place to maintain the flexibility of the interpretive research (Gioia et al., 2013). The authors mention that the recognition of the interpretive studies lies in the

modification of interview questions throughout the progression of the research. In this research, the interview protocol was revised with the experience of prior cases while conducting the research. The observations were carried out by the researcher in a convenient way for the founder. For some ventures, there was no proper office complex as the employees were dispatched to the required sites, or there was still no proper office space/ environment established. Therefore, the random observations were done not to offend the founder's convenience and feelings.

Instead of relying on a single data source, qualitative researchers generally collect data in several formats, such as interviews, observations, and documents (Creswell, 2009). Qualitative research is a type of interpretive investigation in which researchers interpret what they perceive, hear, and comprehend (Creswell, 2009). Their interpretations are inextricably linked to their individual histories, circumstances, backgrounds, and past knowledge. In this research, both the researcher, by being the observer and maintaining observatory notes, and the participants, by contributing their own views, present further interpretations for the study. This is a theory-building process, commencing with observations of individual cases and aiming to demonstrate generalisation about the subject under research (inductive approach) (Hyde, 2000). The documents (books, websites) that are related to the ventures are also utilised.

The interview protocol utilised in this study was used to interview both founders and employees (Appendix III) in accordance with the ethical requirements of the University of Waikato (Appendices IV and V). The interview protocol includes three sections based on three research questions. Section one assists in understanding how the spiritual value of the founder is conveyed to the entity. Section two supports getting the mechanism of the transferring process of spiritual values to the venture, and the third section includes the question regarding the persistence of spiritual values in the venture.

### **Data Recording Procedure**

The qualitative researcher gives prior attention to the approaches that record data in the field (Creswell, 2009). Collecting multiple shards of evidence for the research makes the findings vigorous (Yin, 2012). In this study, the researcher collects the data through interviews, observations, documents and audio-visual materials. Creswell elaborates on these approaches comprehensively:

“conduct interviews as an unstructured, open-ended and take interview notes; an unstructured open-ended, audio tape and transcribe the interview; a semi-structured, audiotape the interview and transcribe; a focus group, audiotape the interview and

transcribe; and conduct different type of interviews such as email, face-to-face, focus group, online focus group, telephone interviews: gather field notes conducting observations by being a participant; by being a participant; spending more time as a participant than as an observer; spending more time as an observer than as a participant; first observe as an outsider and then moving into the setting and observing as an insider” (2009, p. 17).

Gathering data in the form of documents includes the researcher keeping a journal throughout the research, encouraging participants to also keep a journal or diary during the research study, collecting personal letters from the participants, analysing public documents (memos, minutes, records, and archival materials), examining autobiographies and biographies, having participants take photographs or videotapes, examining medical records and chart audits of the organisation. Utilising audio-visual materials, the researcher examines the physical trace evidence, videotape or film social situations, individuals or groups, collect sounds, smells, tastes or any other sensations, go through emails and mobile messages, examine the possessions or ritual objects, and study photographs and videos.

In this study, the researcher utilised an interview to collect and record data. The recording data needs to be handled with extra caution, not to use the researcher’s terms (Gioia et al., 2013). This study consciously employs the terms and words used by the participants to understand the lives they lived. The semi-structured interviews used in the current study are audiotaped (in the Sinhala/ English language) and manually transcribed as a primary recording procedure (into English). The researcher employed manual translation supported by Google Input and Google Translate, and asked follow-up questions to ensure an accurate understanding of the participants’ ideas. This approach was supported by conducting observations, keeping a journal, collecting personal letters, public and audit documents, and examining videotapes, emails, and mobile messages to subordinates and stakeholders.

## **Sampling**

This study used purposive sampling to identify the founders of ventures. The paradigm utilised in this research is interpretivism. The interpretivist conducts the research by collaborating with the communities (Wilson, 2014). Thereby, the researcher’s value system influences the research process, such as collecting, interpreting and presenting the data (Wilson, 2014). The researcher’s values and ethos are explicitly clear while conducting judgmental sampling or purposive sampling (Wilson, 2014). Values can be implicit where the

researcher interprets the findings based on the cultural values that he/she possesses (Wilson, 2014). Sarasvathy (2009) provides empirical data as part of a narrative about the study, and she uses instances from real life to illustrate what might be true rather than to assert what is true. In her empirical study, cases are used to discover the real-life situation of new venture founders. By choosing cases, Sarasvathy's approach is relevant to this study when selecting the respondents based on the researcher's perception to seek out real founders of ventures, as this research is based on the individuals' embedded characteristics: Spirituality.

In addition to purposive sampling, this study employed snowball sampling. Purposive sampling was used to identify founders of socially committed ventures. These founders were located through individuals who knew them well for their traits in managing ventures for at least five years. Snowball sampling was then used to select employees. The founder directly selected employees for the interviews. In some cases, based on the founder's recommendations, the first employee chosen by the founder was also able to nominate other employees for interviews (Founder Rua).

### **3.5 Data Analysis**

The case study analysis is complex as every case is unique and utilises multiple data. Therefore, in analysing cases, the researcher can adopt any analytical strategy from qualitative methods. The qualitative data analysis can be utilised with both deductive and inductive approaches (Bingham, 2023). Deductive analysis sorts the data according to categories which are created through the literature or theory, while inductive analysis, the codes and categories that are not predetermined. They are identified and labelled by reading the dataset by the researcher (Bingham, 2023). However, Adu (2019) states, "which of the strategy/ strategies assist the researcher in achieving the research goal when explaining, describing and comparing the cases" is the best question to ask to select the suitable strategy for the research. According to (Yin, 2009), the steps of data analysis consist of exploring data to define the "what", "why" and "how" to analyse the pattern, insights or concepts recognition, writing down the analytical process and researcher's thought, as well as content analysis (Yin, 2009) or narrative analysis or discourse analysis, or visual analysis (Wilson, 2014) or thematic analysis (Creswell, 2009) can be utilised to analyse the data.

My research utilised thematic analysis. The researcher commences the qualitative strategy by asking participants for specific information, which is then organised into groups or themes (Creswell, 2009). These themes are subsequently expanded into broad patterns (Creswell, 2009). Therefore, this research adopts the thematic analysis process, which is

discussed in detail in the latter Section 3.4.3. The analysis is carried out in this fashion: all transcripts are thoroughly examined before coding, significant information is identified and assigning relevant word or statement as a code, examine the characteristics of each code to categorise under the narrative components that it belongs to, collecting the codes under each narrative components, categorising the codes under each narrative component into groups according to their similarities, examining the groups across the narrative components to develop a story, and comparing the built story with data to make the necessary adjustment to represent the stories of the participants (Patterson, 2013).

### **3.5.1 Process of qualitative data analysis**

Qualitative researchers organise the data into more abstract pieces of information, building their patterns, categories, and themes from the bottom up (Creswell, 2009). Qualitative analysis is finding the meaning of data collected (Bazeley, 2017). The process includes the following steps (Creswell, 2009, p. 172-174 ): Organising and preparing the data for analysis by transcribing interviews while noting down the ideas that come to mind, scanning the material, typing the field notes, based on the source of information sorting and arranging data: reading through all data to get a general sense of the information and reflect the overall meaning, coding the information by organising segments of texts (segmenting the sentence or paragraph) before bringing the meaning, categorising the segments, labelling the categories with terms according to the participants' language. In analysing the information, qualitative researchers use different perspectives such as culture, gender, social stratification, ethnography and so on and try to develop a holistic picture from the research (Creswell, 2009).

Once the data is collected, Huberman and Miles (1994b) state about analytic induction, where regularities are used (the theories of construct that the research derives express these regularities), found in the social environment, are revealed by an iterative procedure. The iterative procedure is to utilise a succession of question-and-answer cycles to examine the collected cases. Then each of the cases is refined and modified based on the subsequent case. It uses only as a case study data refining strategy without restricting to the socially restricted construct, but case case-embedded construct. In this research, the additional construct which emerged from the data is also considered as a construct for the subsequent cases as well.

### **Preliminary analysis of textual data**

Creswell (2009, p. 173) emphasises that after reading whole transcripts, select the most interesting or descriptive or concise one to get the underlined meaning and note down your

thoughts by the side. Repeat this for several other transcripts and make a list of topics which are clustered according to similarity. Converting raw data into manageable data is done through three different coding methods: open coding, axial coding and selective coding (Wilson, 2014). In open coding, the data are labelled and categorised; In axial coding, generated categories are linked with subcategories, and in selective coding, the themes are identified based on core categories (Wilson, 2014). Bingham (2023) states that open coding or initial coding is a continuous process of comparative analysis. In the constant comparative method of an inductive approach, the data are coded and compared with the data and codes (Charmaz, 2013). Then, eventually, the codes are concentrated into categories and then into themes and finally into the findings (Charmaz, 2013). Huberman and Miles (1994b) insist that for noting patterns and themes, the researcher uses their intuitive sense to see the plausibility. These topics are placed in columns named major topics, unique topics and leftovers. With the topics in hand, screen through your data and next to the appropriate text, write the topic, which is abbreviated as a code (the code can be generated from past research or common sense, but cannot be anticipated from the beginning). Initially, carry out this method and then check for the emergence of new categories and codes. Codes denote the larger theoretical aspect of the research. They can be context codes, process codes, activity codes, strategy codes, relationship and social structure codes, preassigned coding schemes, subjects' perspective codes, and subjects' thoughts on people and objects (Creswell, 2009, p. 174). As a next step, find out rich descriptions of the topic and name them as categories. The number of categories is reduced by grouping similar or related categories together by contextual grouping (Huberman & Miles, 1994b). Mark the interrelationships among categories if they appeared. Huberman and Miles (1994b) claim that making metaphors is one of the ways to group the diverse data. Then finalise the abbreviations (codes) for each category and place them according to alphabetical order. Gather the data from transcripts for each category in one place and perform preliminary analysis. Recoding the existing data is accommodated if necessary. Huberman and Miles (1994b) further mention that data can be understood deeply by distinguishing them using contrast and comparison. Partitioning variables or ungrouping the variables that are already in the groups can be carried out to differentiate the data.

### **Complex analysis**

During the coding process, in addition to identifying themes, the qualitative researcher generates extra layers in complex analysis (Creswell, 2009). For instance, connecting themes into story lines or developing the themes in a theoretical model. The themes are analysed for

individual cases, or through different cases, or develop into a general description as known phenomenology (Creswell, 2009). The analysis of this research is composed of two tools: within-case analysis and cross-case analysis. As Wolcott (1994) explains, within-case analysis observes patterns of the process, and as Schofield (1990) explains, the cross-case analysis describes identifying factors. Within-case analysis is composed of five components: description and explanation, the general logic of analysis, data displays, the role of theory and a workable view of causality (Huberman & Miles, 1994b). The cross-case analysis can be done using two strategies such as case-oriented strategy (successive cases are studied to observe new patterns that match the patterns found in the first case) and the variable-oriented strategy (to find the themes across the cases). This study adapted both within-case analysis and cross-case analysis to reveal the patterns and factors affecting value transfer and persistence through the lens of spirituality.

The next step is to develop narratives using descriptions and themes. This is done chronologically or by detailing several themes that include sub-themes, specific illustrations, quotations and /or multiple views of individuals or making a discussion/ illustrations/ figures/ table, with interconnected themes. Finally, interpretation involves conveying the meaning of the data. This stage captures the lessons learned, which could be the personal interpretation of the researcher or comparing the findings with previous literature and theories (Creswell, 2009, p. 176). The evolving analysis is refined with the participants' anonymity to maintain the transparency of the study (Gioia et al., 2013).

Newly collected data via observations, interviews, documents or images are not immediately available for analysis (Huberman & Miles, 1994b). The information scribbled by the researcher needs to be processed by correcting, extending, editing and typing. The audiotapes/videotapes also need to be transcribed, corrected and edited.

In this research, direct quotes from the participants (Chapters 6 and 7) and the interpretation of their narrations (Chapter 5) were utilised for the analysis. Defining spirituality is multifaceted for the participants, following time and context, which makes expressing the meaning complicated for the participants (Lindsay et al., 2022). Therefore, the quotes of the participants were interpreted in coding for Chapter 5 when recognising founders' intrinsic values that have a spiritual flavour.

Qualitative analysis is governed by data reduction, subjective process, the credibility of the findings, transparency of the data analysis process, and generation of concepts, models, and theories (Adu, 2019). However, Huberman and Miles (1994b) mention the three main components of data analysis: data reduction, data display and conclusion drawing. They further

mention that these three processes are carried out before data collection and during the planning stage. Therefore, during the data collection, the design of these three processes is completed.

### **Data reduction**

Miles and Huberman (1994) state that data reduction is a part of the analysis. The authors further elaborate that data reduction sharpens, focuses and sorts data through the researcher's decision on what to code, what to discard, what to summarise to reveal the pattern, and what to produce to tell the story. Based on the conceptual framework, research questions, cases, and the instruments used, the data are condensed as anticipated by the researcher (Huberman & Miles, 1994b). It is done through summarising, coding, assigning themes, clustering, and writing stories from the data available through field notes, interviews, tapes, or any other sources. Moreover, the codes refer to definitions which help avoid constructing different codes that describe the same (Wilson, 2014). This also assists in data reduction of the analysis.

### **Data display**

This step assists in concluding the organised and compacted information from data reduction (Huberman & Miles, 1994b). These compressed data are the foundation to define the meanings, and when it is more comprehensive, that leads to structured summaries or synopses, diagrams and matrices with text (Huberman & Miles, 1994b). The process of data analysis and data display in the current research is discussed in detail in Section 3.4.3.

The researcher's interpretation of the extracted meaning from the data is used for concluding (Huberman & Miles, 1994b). To conclude, verification is needed. This can be done in a typical way: compare and contrast, identifying patterns and themes, grouping and a confirmatory way: triangulation, utilising negative cases, noting down surprises and cross-checking the results with respondents. In making conclusions, the researcher acknowledges historical and socially constructed knowledge, phenomenon-related experiences and the meaning abstracted from the study (Packer & Addison, 1989, as cited in Huberman & Miles, 1994b).

## **3.5.2 Enabling the trustworthiness of the qualitative analysis**

The trustworthiness of the qualitative research study indicates a totally different meaning from the quantitative research (Creswell, 2009). In qualitative analysis, trustworthiness implies validity (checking the accuracy of the findings) (Creswell, 2009),

reliability (consistent with the approach across different research) (Gibbs, 2018) and generalisability (to broader theory, but not individuals, sites or places) (Yin, 2009) whereas in quantitative research, validity consists of the combination of reliability (stability or consistency of responses) and generalisability (applying results to a new setting or people).

The case study strategy employed in the current research enables an understanding of phenomena beyond the immediate cases (Hartley, 2004) and can, in turn, contribute to theory building. The generalisation of context, validation of the operationalisation process, and reliability of the phenomena contribute to a clear conceptual framework that connects theory to the literature (Hartley, 2004). Yin (2009) points out that good documentation of the qualitative process assists in generalising findings to new cases, though the generalisability of qualitative research lies in generalising to broader theory than the place, people or setting. The repeatability of the research is promoted by producing clear descriptions of actions and decisions from data collection to data analysis that have been practised during the study (Adu, 2019). The author further elaborates that methodically presenting the coding process promotes continuous sharing and application of gained knowledge by the researcher. Huberman and Miles (1994b) declare that utilising cross-case analysis in the research enhances the generalisability as well as external validity, as it studies multiple actors in multiple settings. In employing case studies, the case study strategy emphasises analytical generalisation, which is achieved through a detailed examination of processes within their context (Hartley, 2004). These processes may be specific or generalisable to a particular organisation or context. This approach helps to uncover the underlying conditions that lead to certain behaviours, thereby contributing to the generalisation of theoretical propositions (Hartley, 2004).

This research utilises the interpretivism paradigm as the approach to the research design, which is mostly criticised by positivists because of its reliability. Researchers who oppose interpretivism frequently concentrate on the measurement and reliability problem (Wilson, 2014). The author further elaborates on the reason for this criticism, as the studies frequently do not employ any precise standards of measurement because they are qualitative in nature. As a result, precision and repeatability can be questioned in terms of reliability (Wilson, 2014). In such a situation, triangulation is used to establish the reliability of the study. In applying reliability in qualitative research stated that documentation of the steps in the procedure of the case study is required (Yin, 2009). Explain the approach that is employed in data collection and analysis that maximises the transferability of the research (Gioia et al., 2013). The transferability increases reliability. This research maintains reliability by documenting the steps of data collection and analysis. And research uses the following tactics

to maintain reliability: checking transcripts with data after transcription and definition and meaning of the codes, comparing with data and writing memos about the codes and their definitions. Validity is the strength of qualitative research (Creswell, 2009).

The validity is ensured by cross-checking the information from different sources, which gives the justification for themes. Converging the different independent sources of evidence of the study the one direction of facts and figures makes the research vital (Yin, 2012). The present research utilises the sources of information such as interviews, observations and documentation to cross-check using different sources. It is not only the sources but also the different perspectives of individuals that claim the validity of the research (Creswell, 2009). The researcher of this study interviews the founder of the venture and employees of the venture to cross-check the data collected from the perspective of the participants. The other validation technique used in this study is member checking. The member checking is done by cross-checking the final report or theme, or specific descriptions with the research participants (Creswell, 2009). By this approach, participants' true feelings are documented in the research. In this research, member checking is done through online follow-up interviews. The rich, thick description of the findings conveys the shared experience of the researcher with the reader (Creswell, 2009). When conducting qualitative research, the researchers' decisions and actions are bound by philosophical assumptions which are determined by the principles and beliefs of the researcher (Creswell & Poth, 2016). The researcher's comment on the background, gender, culture and socio-economic origin of the researcher shapes the interpretation of the study. It is utilised to clarify the bias of the researcher (Creswell, 2009). Creswell further emphasises that submitting counter facts, such as negative or discrepant information to the theme, adds credibility to the research. Spending prolonged time, peer debriefing, and using an external auditor are other tactics that can be adopted in the research to promote validity (Creswell, 2009).

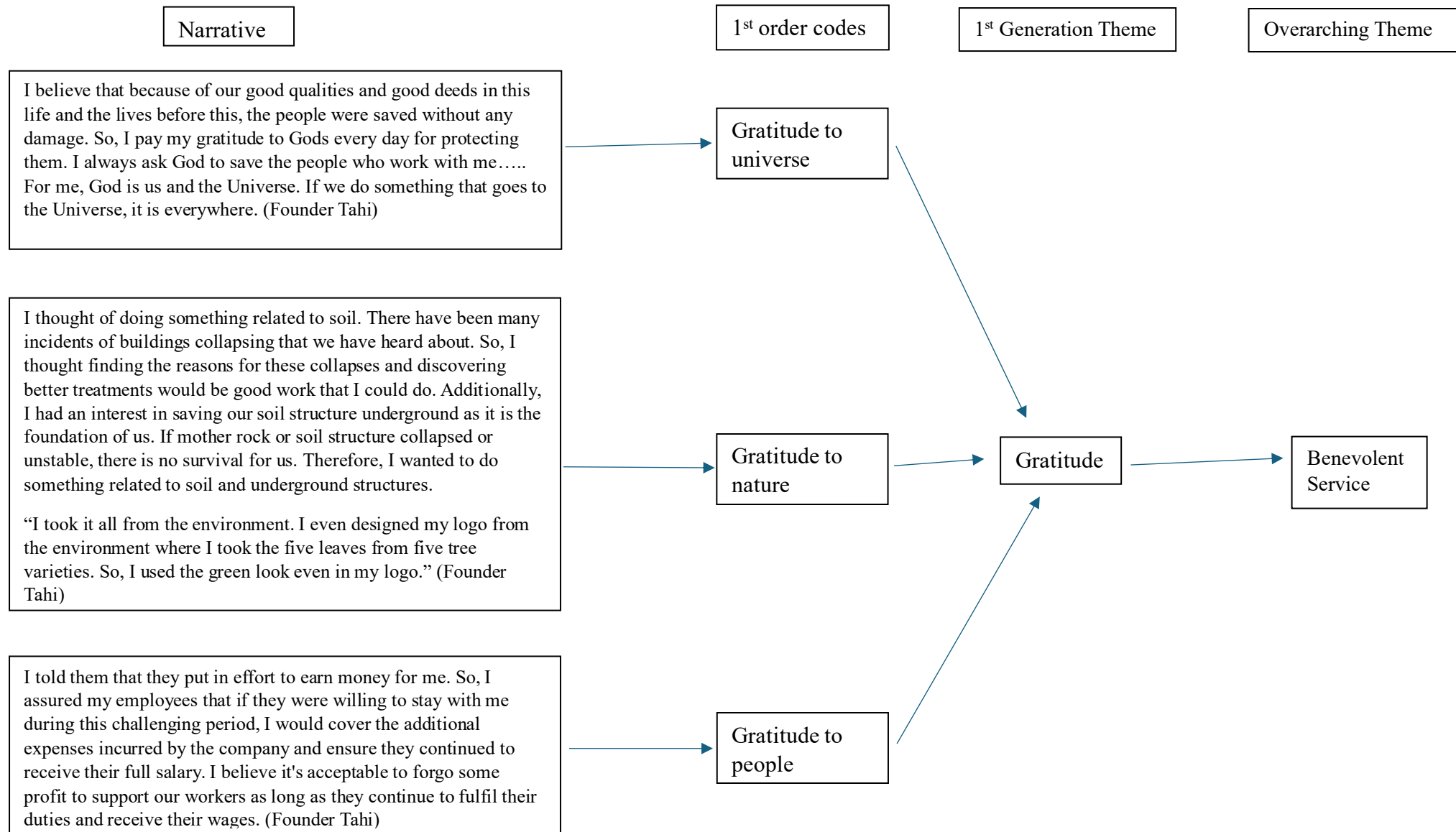
### **3.5.3 The employed data analysis in the current research**

The coding of data was carried out using an emergent coding approach: Categories of codes are developed by examining the research data (Wilson, 2014).

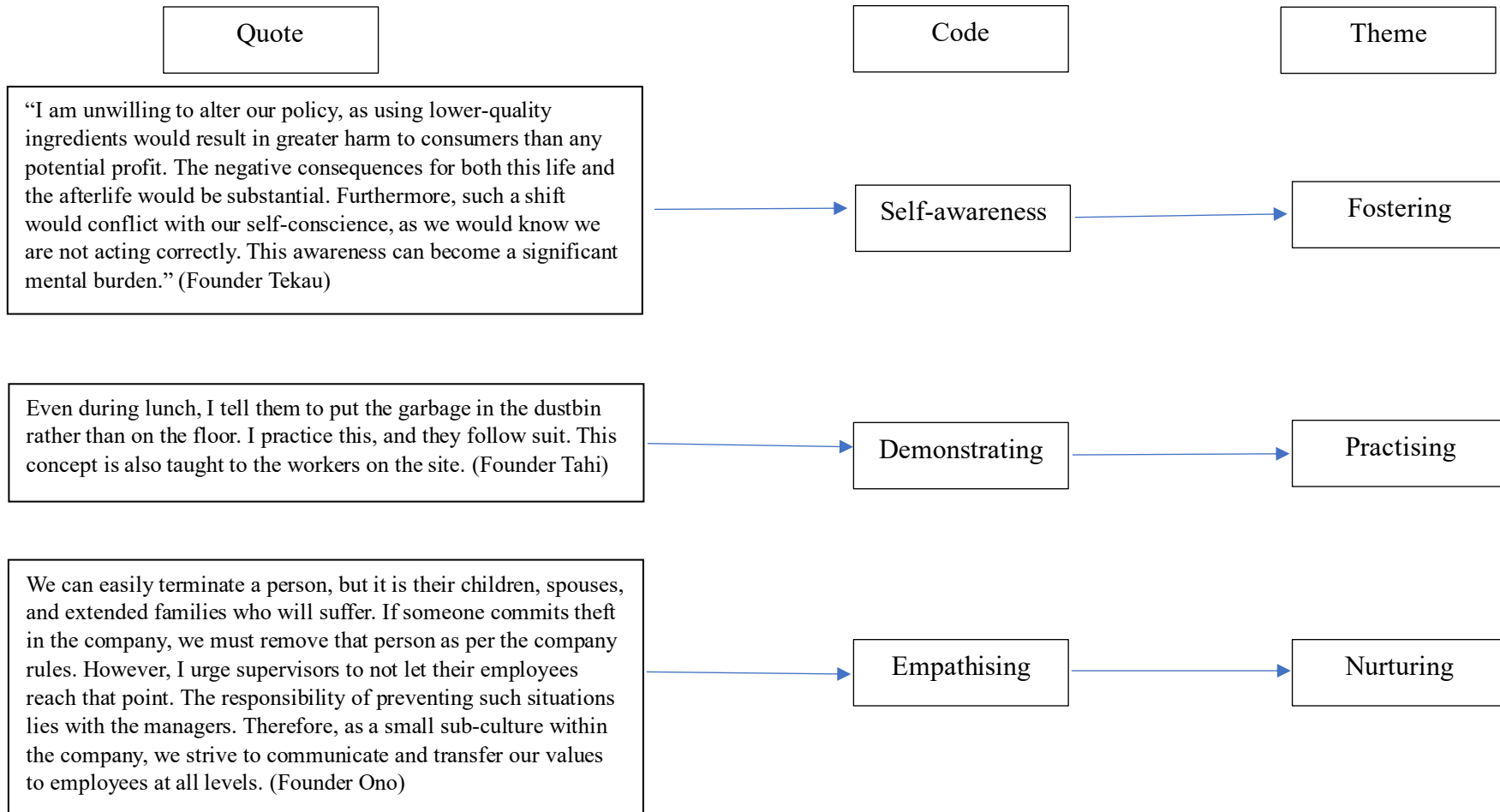
Two different ways of thematic analysis were utilised to analyse the data in this research. In the first approach, all the transcripts of the founders were reviewed, and the similarities were found in the transcripts. The quotes that showed the special features from the different transcripts were placed together. The initial codes were found relevant to the statement/s or segment. The initial codes are generated through the meaning of the statements

(Figure 3.1) or the exact words of the statements (Figure 3.2). In a different column, which was next to the initial code column, the adjusted/modified codes were introduced. The generated initial codes are kept together to recode adjusted code to observe any similarity of contextual meaning among the initial codes (Table 3.1).

**Figure 3.1 Theme Building - Generating Initial Code through the Meaning of the Statements**



**Figure 3.2 Theme Building - Generating Initial Code through the words of the Statements**



**Table 3.1 Different originating contexts of codes and themes in the study**

| <b>Code Type Description</b>   | <b>Initial code</b>  | <b>Adjusted code</b>   | <b>Code/Code Category/Theme</b>  |
|--|--|--|--|
| Context where the initial code is considered as code                             | - Let employees feel their value to the venture  | Let employees feel their value to the venture                                    | Let employees feel their value to the venture (Code)                                       |
| Context where one initial code represents the more or less similar initial codes | -Choosing employees with the same quality/Choose employees with the same interest                            | Choosing employees with the same quality and interest                            | Choosing employees with the same quality and interest (Code)                               |
| Context where the adjusted code becomes the representative for the initial codes | -Giving without expectation (3)<br>-Showcase the treasuring intangible aspects of life<br>-Conscious actions | Showing the value of non-materialistic aspects of life<br><br>-Conscious actions | Showing the value of non-materialistic aspects of life (Code Category)<br>-Empathy (Theme) |

The adjusted code was designated as the code for the narrative and was assigned a constructed definition. It was introduced to reduce data bulk. Using recoded codes, the grouping of codes was carried out, with some groups further categorised into subgroups. The initial codes were also retained within the adjusted code to capture their full breadth. Subsequently, an in-depth case-by-case analysis was conducted following the thematic analysis method. During this deep analysis, if different codes were identified, they were grouped or sub-grouped accordingly.

In the second approach, an initial in-depth analysis was conducted for a single case, and codes were identified. Subsequently, other transcripts were analysed in depth to identify similar or different codes, following the same procedure as above.

### **3.6 Chapter Summary**

This chapter highlights the philosophical assumptions, research paradigm, classification of paradigms, research design, data collection procedures and methods, and data analysis. Interpretivism serves as the paradigm for this study. The research follows a qualitative approach, employing case studies for an in-depth exploration of the data. A sample of fifteen ventures and sixty employees was interviewed. Each venture is considered a case, with its founder and employees regarded as sub-cases and informants, respectively. The research context is Sri Lanka. Direct interviews with enterprise founders were conducted to explore the

transfer and persistence of spiritual values in their journey of venture continuation, while interviews with employees provided deeper insights into both the founder and the venture's trajectory in relation to spirituality. These interviews were carried out using a semi-structured interview protocol. The data will be analysed using thematic analysis, incorporating a content analysis process.

## CHAPTER 4: SRI LANKA

### 4.1 Introduction

Sri Lanka has been selected as the research context to explore the research question: How do the spiritual values of the founder transfer to and persist within the venture? Chapter Four, *Sri Lanka*, is structured into five sections. The first section discusses Sri Lanka's global position in relation to spirituality and entrepreneurship. The second section describes the geographical positioning of Sri Lanka. The third section focuses on a general description of the country's demographic conditions, including workforce demographics and population and philosophical diversity, particularly concerning religion. The fourth section elaborates on the socio-cultural status of Sri Lanka. The final section presents the economic context of the country.

### 4.2 Spiritual and entrepreneurial positioning of Sri Lanka

Sri Lanka was the research context of the study. Understanding the social environment of the research participants is essential for the interpretivist researcher (Wilson, 2014). The author stipulates that the interaction between the researcher and research subjects is interdependent. In this research, as a native Sri Lankan, I understand the South Asian context (Sri Lanka) and see the importance of having collaborative and participatory research in the interpretivist's worldview. South Asian cultures are generally perceived to embody spiritual discourses more than materialistic prosperity (Attanayake, 2003). The Eastern worldview, which is atheistic, emphasises detachment from the world, as in Zen Buddhism (Delgado, 2005). In Theravada Buddhism, enlightenment configures *Nirvana*, which is the state of freedom from attachments (Chandradasa & Kurupparachchi, 2019). The Eastern philosophies, while adhering to enlightenment, are considered as "all are one in the universe", and no one is above anyone (Delgado, 2005, p. 159). Philosophical perspectives may significantly contribute to the spiritual foundations of a country, although the current study does not focus on the country's philosophical outlook. However, understanding the research context remains essential in interpretivist research.

The basis of most faiths is spirituality, which accepts an ultimate reality that goes beyond the materialistic world (Ulluwishewa, 2014). The global spirituality index was created using the attributes of religious diversity, religious population, religious freedom, spiritual sights, wellness, and quality of life (Wayfairer, 2023). In this index, Sri Lanka is positioned in 28<sup>th</sup> place with six other countries, such as Argentina, Cambodia, the Dominican Republic,

Luxembourg, South Africa, and Uruguay. At the same time, New Zealand is in 19<sup>th</sup> position. Meanwhile, in entrepreneurial activities, Sri Lanka is in the 80<sup>th</sup> position (out of 190 countries), according to the Global Entrepreneurship Index, 2021 (Dimitropoulou, 2021). The index was created under six categories: innovation, competitiveness, labour skills, infrastructure, access to capital, and openness for business. Sri Lanka gained 6.6, 5.69, 15.15, 17.56, 199.56, and 0.5, respectively. Even though Sri Lanka seems to be spiritual, the entrepreneurial index shows that it is less entrepreneurial. With a mid-range standing on the Global Spiritual Index (28<sup>th</sup>) and low levels of entrepreneurial engagement, Sri Lanka offers a promising context for social mission-driven ventures.

### **4.3 Geographical Positioning of Sri Lanka**

Sri Lanka, officially known as the Democratic Socialist Republic of Sri Lanka, is an island nation situated in the Indian Ocean and separated from the Indian subcontinent by the Palk Strait (Arasaratnam & Peiris, 2025). Sri Lanka is bordered by the Bay of Bengal, Java, Sumatra and the Philippines to the East, the Arabian Sea and the Maldives to the west, the Indian peninsula to the North and the Indian Ocean to the South (Wijesooriya, 2023). Situated at the intersection of Asian civilisations (Arasaratnam & Peiris, 2025), Sri Lanka has shaped its political, economic, social, and cultural foundations (Wijesooriya, 2023). Figure 4.1 illustrates the geographical location of Sri Lanka. Sri Lanka has been designated by various names throughout history: Taprobane by the ancient Greeks, Serendib by the Arabs, and Ceylon by the Europeans, a name still used for certain trade purposes. The country officially adopted the name Sri Lanka in 1972 (Arasaratnam & Peiris, 2025). Sri Lanka is bordered by the Bay of Bengal, Java, Sumatra and the Philippines to the East, the Arabian Sea and the Maldives to the west, the Indian peninsula to the North and the Indian Ocean to the South (Wijesooriya, 2023). Situated at the intersection of Asian civilisations (Arasaratnam & Peiris, 2025), Sri Lanka has shaped its political, economic, social, and cultural foundations (Wijesooriya, 2023).

**Figure 4.1 Geographical Location of Sri Lanka**



Source: <https://www.britannica.com/place/Sri-Lanka> (Arasaratnam & Peiris, 2025)

Sri Lanka is 65,610 km<sup>2</sup> in size, which consists of 64,740 km<sup>2</sup> of land and 870 Km<sup>2</sup> of inland water bodies (Wijesooriya, 2023). The terrain of Sri Lanka includes plains and mountains, which have dry and wet seasons due to two monsoons. The central highlands, which occupy triangular mountains, are distributed in the south-central region of the country (Arasaratnam & Peiris, 2025). The central highlands have a unique arrangement of plateaus, ridges, escarpments, basins and valleys. The highlands are surrounded by the plains, which include the coastline of Sri Lanka, extending up to 1,340 km. This distinctive landscape significantly contributes to Sri Lanka's tourism industry. As a tropical country with unique topography, diverse climates, and varied habitats, Sri Lanka boasts rich biodiversity across terrestrial, aquatic, and marine ecosystems (CBD-Secretariat, 2020). This natural wealth supports a wide array of species, including a significant number of endemic flora and fauna, offering exceptional opportunities for wildlife observation. Consequently, biodiversity plays a vital role in the Sri Lankan economy, particularly through its contributions to fisheries, agriculture, and tourism (CBD-Secretariat, 2020).

#### **4.4 Demography of Sri Lanka**

Najim et al. (2014) assert that the examination of diverse societies with varying religious traditions is essential for the study of spiritual values. Sri Lanka is a nation of multiple religions. Across various historical epochs, Sri Lanka has served as a prominent centre for Theravāda Buddhism on a global scale (Jayasinghe, 2020). Additionally, the influence of Hinduism, introduced through close cultural and geographic proximity to India, has also left a significant imprint on the island (Jayasinghe, 2020). The population composition of Sri Lanka

is composed of 70.1% Buddhists, 12.6% Hindus, 9.7 % Islam, 6.2% Roman Catholics and 1.4% other Christians (Department of Census and Statistics, 2012b). In Sri Lanka, one of the Theravada Buddhist nations, 70% of people (Sinhala or Sinhalese) are Buddhists (Wickremeratne, 2006). Religious traditions can shape organisational culture, and corporate cultures can, in turn, construct spirituality-based organisational environments (Rocha & Fry, 2023). However, some research suggests that in the formation of national culture, ethnic groups often converge on the view that culture is independent of religiosity, ethnicity, and spirituality (Rocha & Fry, 2023). Sri Lanka's ethnic diversity consists of 74.9% Sinhalese, 11.2% Sri Lankan Tamils, 4.1% Indian Tamils, 9.3% Sri Lankan Moors and 0.5% other ethnic groups. The current research includes participants from diverse ethnic backgrounds, despite arguments suggesting that ethnicity does not influence the formation of national cultures.

#### **4.4.1 The demography of the working population**

Sri Lanka is facing a rapid ageing of its workforce (Harishchandra, 2020). The majority of the workforce falls within the age group of 15–64 years, which has been gradually shrinking over the past two decades (Sinha, 2012). The contribution of youth aged 15–24 years to the workforce declined by five percent from 1992 to 2009, reflecting a decrease in fertility rates and an increase in the ageing population (Sinha, 2012). In addition to the decline of the youth population, female participation in the labour force also remains low (Harishchandra, 2020). This situation creates long-term challenges in service delivery, including health care, education, retirement benefits, employment, and public finance (Harishchandra, 2020). Sri Lanka faces the inevitable challenge of providing adequate social services due to the drastic changes in its demographic structure over the next few decades. Therefore, entities capable of providing social services are recognised, although their number remains very low.

Although the law ensures equal opportunities for female workforce participation, women's involvement remains relatively low (Harishchandra, 2020), possibly due to the burden of family caregiving responsibilities. Harishchandra (2020) suggests that policy formulation should focus on increasing women's participation to support Sri Lanka's transition towards an internationally competitive, high-value economy. The expected expansion of the service sector is likely to increase the involvement of women in service delivery areas such as health and education, while men are expected to continue contributing to traditional and non-traditional sectors such as trade, public administration, defence, and transport (Sinha, 2012). Furthermore, the growth of the trade sector as well as the service sector may encourage entrepreneurs to engage in social service-related enterprises, provided they possess the necessary commitment.

#### **4.4.2 Diverse Population and Philosophical Perceptions**

Philosophy and spiritual disciplines have a clear connection with each other (Kapstein, 2013). Buddhism is derived from Buddha Dharma, which is the original teachings of Lord Buddha, and is presently considered a religion in oriental and global perspectives (Attanayake, 2003). Theravada Buddhism is one of the divisions which is thought to be the truest to the original teachings of Buddha. Sri Lanka is influenced by Theravada Buddhism, as the majority of the population is Buddhist. In the third century BC, the Son of King Asoka in India entered monkhood and delivered the teachings of Lord Buddha to Sri Lanka (Chandradasa & Kuruppuarachchi, 2019). Sri Lanka's prevalence as a monarchy has changed since the early fifteenth century due to European colonisation (Ekanayaka & Guruge, 2016). Despite centuries of occupancy by the Portuguese, Dutch, and British, Theravada Buddhism remained the country's major religion (Department of Census and Statistics, 2012a). Of the two main Buddhist schools in the world, in the Theravada faith, there is no omnipotent creator God. Supernatural abilities are not regarded as a cure for spiritual issues. Buddhism offers a moral foundation that can encourage business engagement with social responsibility (Perry, 2012). Buddhist philosophy is one way to nurture the spiritual orientation of an individual (Suriyankietkaew & Kantamara, 2019). The core of Buddhist teaching emphasises that suffering and calamities, such as financial crises and immoral behaviour, stem from greed and the pursuit of self-interest, personal gain, and individual fulfilment, ultimately contributing to an unsustainable world (Payutto, 1994). The second largest religious perspective of Sri Lanka is Hinduism, which is nurtured by multiple philosophical teachings through diverse local traditions, languages and historical context while offering interconnectedness, compassion and self-realisation (Bindlish et al., 2025). The Hindu texts like Thirukural and Bhagavad Gita provide directions to human actions and thoughts to achieve the purpose of life and reinstate human relationships (Richardson et al., 2014). Islamic co-values, such as helping others, serve as a pathway to enhanced spiritual outcomes by encouraging excellence in work and engagement in lawful earning (Ahmed et al., 2019). From a Christian perspective, God's purpose for the world and humankind is revealed through the narrative of creation, fall, and redemption (Van Duzer et al., 2007). The Christian traditions represent establishing moral authority (Van Duzer et al., 2007) by stating "Do unto others as you would have them do unto you" (Albrecht, 2007, p.91). Current research rarely focuses on the religious perspective of spirituality. This study focuses on the universal understanding of spirituality while acknowledging the cultural, educational and contextual backgrounds of research participants, which enhances the depth and immersion of the study (see Appendix II).

## 4.5 Socio-Cultural Status of Sri Lanka

Indian cultures have influenced the socio-cultural background of Sri Lanka due to its proximity to the Indian peninsula from ancient times (Arasaratnam & Peiris, 2025). The caste system, which defines an individual's profession, was present among the Sinhalese and Tamil populations and was introduced from Indian culture (Ekanayaka & Guruge, 2016). Although the caste system in Sri Lanka is less dominant, as the Indian caste structure was formally abolished in 1844 under British colonial rule, thereby facilitating greater inclusion of rural populations in the political, economic, and educational spheres (Ekanayaka & Guruge, 2016). As Sri Lanka is positioned in the centre of maritime crossroads, the island is exposed to the cultural influences of other Asian civilisations (Arasaratnam & Peiris, 2025). Sri Lanka has been shaped not only by Asian civilisations but also by European influences, having been colonised successively by the Portuguese, Dutch, and British (Arasaratnam & Peiris, 2025). Its culture reflects a synthesis of Asian and European traditions, as well as the rituals and practices of Buddhism, Hinduism, Islam, and Christianity. Sri Lankan society represents a collective embodiment of diverse beliefs and cultural heritages.

### 4.5.1 Societal Conditions of Sri Lanka

Sri Lankan society showed significant development in the post-independent era, after 1948 (Ekanayaka & Guruge, 2016). In comparison with three different studies, such as the social progress index, environmental performance index and the World Economic Forum gender gap report in 2016, Sri Lanka is one of the least ideological constraints: more conservative countries in the world (Hancock, 2017). However, the shrinking of class stratification and the expansion of education and health facilities led to the societal transformation in Sri Lanka (Ekanayaka & Guruge, 2016). Recent Buddhist-inspired development movements, such as *Sarvodaya*, prioritise compassion and human solidarity as foundations for sustainable development, transcending purely economic objectives (Daskon & Binns, 2012). Thus, societal transformation towards development movements is recognised in recent Sri Lanka.

As the majority of the Sri Lankan population practices Buddhism, it is worthwhile to examine the influence of Buddhist philosophy on Sri Lankan culture. Buddhism shares its contribution to the socio-ethical and psychological aspects of an individual and a country (Jayasinghe, 2020). The establishment and spread of Buddhism on the island have been influenced by various factors, including royalty, merchants, and scholars (Pathak, 2020). Buddhism became dominant in the country largely due to diplomatic missions accompanied by Buddhist monks, while scholars and intellectuals contributed to cultivating an intellectually

dynamic tradition rich in heritage, concepts, and ideas (Pathak, 2020). The Buddhist tradition also nurtured poets, philosophers, and sculptors, giving rise to a legacy of literature, poetry, paintings, and architectural achievements (Pathak, 2020). Arhat Mahinda, who brought Buddhism to Sri Lanka, made a great contribution to improving the urban landscape (de Silva, 2019).

The social philosophy of Buddhism integrates a realistic and practical understanding aimed at the betterment of society. Buddhist teachings deny social stratification, which can hinder professional opportunities and the freedom to choose economic activities by encouraging preference and skills (Wadinagala, 2024). This teaching guides individuals toward a life of freedom by challenging prevailing philosophical discourses and social practices (Wadinagala, 2024). Recent social development movements grounded in Buddhist philosophy define development as a process of awakening and empowering individuals to make their own decisions and to identify their values, priorities, and capacities (Daskon & Binns, 2012). The pragmatic and utilitarian dimensions of Buddhist philosophy can significantly impact individuals' lives by fostering harmonious relationships within and among members of society, encouraging the abandonment of self-interest for the betterment of others (Pham, 2019).

#### **4.5.2 Sri Lankan Culture**

Culture is described as members of the society behaving in predictable ways and generating the perspective of the world, on the common norms, values, and beliefs that the community shares with each other (Sanyal & Guvenli, 2009). Cohen et al. (2016) argue that religion and culture are mutually beneficial and shape each other. Many major religions contain moral teachings (Perry, 2012). Therefore, a person's or a community's religious views may inspire humanitarian activities (Hemingway & Maclagan, 2004). Russian academician Theodore Stcherbatsky (1866–1942) claims Buddhism is the natural and general logic of human understanding, and it is not the teachings for salvation (Kapstein, 2013). Buddha asserted that everything that is conditioned, including ourselves and our belongings, is transient (Chandradasa & Kuruppuarachchi, 2019). The impermanence consequently causes agony. Living things don't have an eternal, unchanging self, and nothing has an enduring essence (Chandradasa & Kuruppuarachchi, 2019). The teachings of Buddhist philosophy influence Sri Lankan society culturally, both directly and indirectly.

Alongside Buddhist philosophy, other religions such as Hinduism, Islam, and Anglican missionary influences have made significant contributions to Sri Lankan culture (Attanayake, 2003). Structural changes introduced during colonial rule, particularly under British

governance, modernised the country's religion-based cultural framework (Attanayake, 2003). Although Asian and European cultures retain distinct identities, their continuous interaction has played a vital role in shaping and establishing Sri Lankan culture (Attanayake, 2003). It is enriched by traditions that serve as the life force of society, fostering a collective culture and expressions of feminism (Attanayake, 2003), although the collective orientation is primarily shaped by Buddhist philosophy alongside the inner development of individuals (Brown, 2021). Both Buddhism and Hinduism are considered collectivist religions (Cohen et al., 2016). The collective Sri Lankan society is rooted in the transmission of Buddhist knowledge at the village level through repetitive and pattern-oriented practices (Attanayake, 2003). For example, on every full moon day, villagers continue to gather to listen to sermons delivered by Buddhist monks while observing religious precepts, while others support them by providing free food and commodities. In the mid-1950s, with the introduction of culturally polarised policies, youth insurgencies challenged the nation's collectivist orientation (Attanayake, 2003). Collectivist cultures encourage individuals to prioritise interconnectedness over personal goals, fostering the development of interdependent selves (Cohen et al., 2016).

However, factors such as rural and urban development, living standards, social cohesion, democracy, and social justice continue to shape the cultural perspective of Sri Lankan society (Attanayake, 2003). The collective culture of Sri Lanka fosters harmonious living among different ethnicities, genders, and age groups. Sri Lanka is considered both a patriarchal society and a feminine nation. In patriarchal cultures, Buddhist communities create equal space for women to generate ideas, aspirations and self-perceptions (Tsomo, 2019). Sri Lanka is considered a feminine country where it experiences equality in careers, quality of life, education and so on (Irfan, 2016). For instance, 3.9% of both males and females of the total population can get a degree-level education or higher (Department of Census and Statistics, 2012b). In the Buddhist perspective, feminism extends toward a state of egolessness accessible to all individuals, irrespective of gender, age, profession, or ethnicity, through the practice of meditation and the resulting insights, where identity loses its significance (Gross, 1981). By both trait and structure, Sri Lankan culture generally fosters equality through a collective cultural perspective.

#### **4.6 Economic Conditions of Sri Lanka**

Following Sri Lanka's economic liberalisation in 1977, the emergence of an entrepreneurial class through commercial investments in export and import markets, though the resulting prosperity has been limited, led to widening disparities between traditional and

urban villages (Ekanayaka & Guruge, 2016). According to KSA (2009), Sri Lanka became one of the top ten global places for sourcing clothing (Perry, 2012). By the early nineties, it had surpassed the tea industry as the nation's top earner of foreign exchange (Kelegama, 2009), and it continues to be the most significant industrial sector (Ruwanpura & Wrigley, 2010). Businesses in the service sector, such as hotels, restaurants, telecommunications, and government services, contribute approximately sixty percent to the economy, followed by the industrial sector (Sinha, 2012). Apparel Exporters Association (2009) made a statement denoting that Sri Lanka has one of the highest rates of adult literacy in the world, which contributes to the country's socioeconomic progress and its abundance of high-quality semi-skilled and unskilled labour (Perry, 2012).

In 2010, due to its higher level of education, longer average life expectancy, and higher living standards as compared to other developing nations, Sri Lanka was categorised by the UNDP as a middle-developed country rather than a less-developed country (UNDP, 2010). As is the situation in many nations battling the COVID-19 pandemic, Sri Lanka's economy shrank by 3.6 percent in 2020, its poorest growth result on record (World Bank, 2021). However, expansion of the service sector is expected with the growth of employment opportunities (Sinha, 2012). Although there is some evidence that globalisation leads to the uniformity of business practices and human values across societies, it is generally accepted that culture affects ethical behaviour in the workplace and how managers make decisions (Sanyal & Guvenli, 2009). The study on the garment industry reveals that in addition to enlightened self-interest, other factors like sociocultural influences or religious persuasion can manipulate the buying pattern of consumers (Perry, 2012). It has long been acknowledged that national cultures have an impact on how businesses behave and how managers make decisions (Usunier & Lee, 2013). National culture is a significant underlying influence on the variations in business practices and supplier-buyer relationship management between nations (Perry, 2012). The service-oriented collective nature of enterprises has been influenced by Sri Lanka's national culture and, in turn, has impacted its economy.

The Buddhist perspective on economic empowerment emphasises the freedom to engage in moral business practices which safeguard the well-being of humans and the ecosystem, while discouraging activities associated with harm, such as slavery and the trade of weapons (Wadinagala, 2024). The Buddhist value system can influence the population, education and trade of Sri Lanka (Ling, 1980). Earlier studies show that traditional Buddhism has retarding effect on economic development through merit-making practices, a non-rational attitude to life and population increase (Ling, 1980). However, Pathak (2020) states a different

perspective for economic development by stating that the transmission of Buddhism was further facilitated through ancient trade routes utilised by merchants. The diplomatic missions, scholarships and trade routes open the avenue for Sri Lanka's ancient economy (Pathak, 2020) by expanding Buddhist kinship with other nations (Wadinagala, 2024).

Some researchers argue that the geological positioning of Sri Lanka affects the spiritual dimensions of an individual and the country. According to Norberg-Schulz, a renowned architectural theorist, a place's orientation is primarily determined by its geographic formation, geometry, and natural landscape (de Silva, 2019). The author further explains that, as a result of this orientation, the *genius loci*, or unique characteristics of that place, are reflected in the surroundings (de Silva, 2019). The environment and architecture exhibit the *genius loci* (de Silva, 2019). As a result, a location's orientation denotes spiritual experience (de Silva, 2019). Due to the geographic and geometrical structures of the natural environment, which elicit a universal response in the human mind, the spiritual experience of the landscape (de Silva, 2019). Even though the influence of Buddhist principles in Sri Lankan culture is substantial, philosophical dispositions are not necessarily the sole factor shaping Sri Lanka's spiritual orientation. This orientation is also shaped by factors such as a collective cultural ethos, a commitment to equal opportunities, and the prevalence of service-oriented enterprises. For instance, social enterprises that are committed to a social mission. Accordingly, Sri Lanka offers an exemplary context for exploring non-religion-based spiritual dimensions within organisational settings through social entrepreneurs.

#### **4.7 Chapter Summary**

Sri Lanka was selected as the research context to explore the question of how spiritual values are transferred and sustained within ventures. This chapter discusses the country's spiritual and entrepreneurial landscape, population diversity, religion-based philosophical variation, and the influence of Theravāda Buddhism and other discourses like various civilisations on its social and economic fabric. Although Sri Lankan culture is shaped by Buddhist traditions, religion is not necessarily the sole influence on its spiritual dimension. Therefore, Sri Lanka serves as an ideal setting for examining non-religion-based spiritual dimensions in organisational contexts.

Based on the three sub-questions of the research, (1) What spiritual values are created by the founder within the venture? (2) How are these spiritual values transferred? and (3) How do they persist within the venture? the following three chapters present the research findings.

The first data chapter, Chapter Five, addresses the findings related to the first sub-research question: What spiritual values are created by the founder within the venture?

## **CHAPTER 5: VALUES AND EXPRESSIONS**

### **5.1 Introduction**

Chapter 5 delves into the attributes of spirituality among the founders, addressing research question one: "What spiritual values does the founder create within the venture?" For this research question, this chapter presents the values of the founders and the way they are expressed. Section 1 of Chapter 5 unveils the spiritual values expressed by the venture founders, which include: gratitude, generosity, empathy, detachment, justice and being principled under two overarching themes, benevolent service and self-equanimity.

The second section of the chapter discusses the way the founders express these values within the venture. This section elaborates on the ways that are manifested through their thoughts, behaviours, and actions. The section exemplifies an understanding of values in terms of the inner self and others. To reveal a comprehensive understanding of values, the narrations of the founders, which elaborate on the founders' actions and decisions, were analysed. The data indicate that the interactions of founders in expressing values are unveiled under four themes: Acknowledgement, connectedness, empowerment and serving.

### **5.2 Values of the Founder**

The founders' narratives highlight the themes related to values that pave the way for their spiritual growth, as they embark on their journey, spurred by the people and circumstances around them. This section delves into these themes, under two overarching themes: Benevolent service and selfless equanimity, which empower founders to establish ventures with a distinct purpose: Social commitment. Among the most notable attributes related to the themes explored in this section are gratitude, generosity, empathy, detachment, justice and being principled.

#### **5.2.1 Alignment of Founders' Benevolent Service**

The combination of themes like gratitude, generosity and empathy highlights an overarching theme of benevolent service, which denotes a purposeful passion that emerges from inner connectedness and inner self-awareness for the care for others through understanding, giving and gratefulness for inner wellbeing of oneself and others (Table 5.1). It shows a conscious understanding of oneself and others' thoughts and actions while connecting, empowering the inner self and serving others.

#### **Gratitude**

One of the themes that emerged from the data is gratitude (Table 5.1). Founders' thinking and behaviour consist of self-aware actions to serve employees and others without

concern for building the identities of the founders. In this study, the codes denote the founders' thankfulness and appreciation for the universe, nature and others for receiving kindness and support for their survival and others' survival. As narratives indicate, the conscious connection with the universe, nature and people creates the belongingness and inclusiveness of the founder with them and the universal system. This finding reveals the theme of gratitude, which expresses the founders' desire to be together not only with human beings but also with nature and the universe.

### ***Gratitude to the universe***

The codes are recognised in relation to the gratitude paid by the founders to the universe for its existence and its transactions with people. The understanding of connection with the universe has become fundamental in moral venture creation and its continuation, as evident from the analysed codes. For instance, Founder Tahi, who started a geology-related venture to protect earth resources, expresses his appreciation for the universe, as discussed below:

“I believe that because of our good qualities and good deeds in this life and the lives before this, the people were saved without any damage. So, I pay my gratitude to Gods every day for protecting them. I always ask God to save the people who work with me..... For me, God is us and the Universe. If we do something that goes to the Universe, it is everywhere.” **(Founder Tahi)**

The founder strives to comprehend the connection between their inner self and their outward expressions. This appreciation extends to both their past and present inner selves. The founder recognises that their actions in past lives and their experiences in this life shape their lives, fostering an understanding of the interconnectedness of thoughts, actions, and consequences via space and time. The founder's belief in past lives and the concept of good deeds underscores their belief, which signifies an understanding of the relationship between one's inner self and their actions. This bestows the broader thinking for implementing actions for venture creation with the mission of protecting the environment.

The founder holds a belief in a universal power that fosters a connection with both the inner self and existence beyond it. When the founder speaks of 'this life or life before,' it indicates a profound connection to existence beyond the present moment. This broad expression of gratitude extends across space, highlighting the founder's profound sense of thankfulness. Indeed, the inner connectedness of the founder transcends both time and dimension, resonating throughout different epochs and realms.

The universe is also appreciated as it is the pathway to execute deeds and consequences that define the inner self of individuals. The founder arouses curiosity by stating, “the god is

us and the universe,” aiming to interconnect the inner selves of human beings with the core of the universe. The connectedness they build between inner human beings and the universe is facilitated through good deeds, which have a relative nature. However, the founder presents evidence that good deeds, with their merits, consistently bridge the gap between the inner self and the universe. The practical experiences of this life perpetuate the offering of good deeds and their resulting merits. The inner consciousness, as denoted by deeds and consequences, is nurtured by the universe as a repository.

### ***Gratitude to nature***

The code illustrates the founder’s gratitude for nature, which is the core of the founder’s geological venture creation, which was established to safeguard earth resources as the social commitment of the venture, and is narrated as:

“I thought of doing something related to soil. There have been many incidents of buildings collapsing that we have heard about. So, I thought finding the reasons for these collapses and discovering better treatments would be good work that I could do. Additionally, I had an interest in saving our soil structure underground, as it is the foundation of us. If the mother rock or soil structure collapses or becomes unstable, there is no survival for us. Therefore, I wanted to do something related to soil and underground structures.” **(Founder Tahj)**

The above narrative illustrates the founder's appreciation for the environment. The founder is sincerely grateful to the environment for acting as a guardian of the planet. It is evident in the statement, “If the mother rock or soil structure collapses or becomes unstable, there is no survival for us.” It seems that nature is appreciated for being the protector of human beings. The acknowledgement of nature’s concern leads to the acceptance of the coexistence of humans and nature, while safeguarding nature, which forms the principle for creating ventures of the founder.

### ***Gratitude to the people***

In addition to nature, the other code denotes the founders’ gratitude to the people, not only to the employees but also to the clientele. Gratitude to the people fosters the creation of moral ventures where the employees can work with dignity. The founders are grateful to the people for several reasons: The contribution of people for survival, and the endurance of people for persistence.

The narrative below recreates the founder’s gratitude to people who make an effort to conserve and cherish the artistic heritage of a nation. It is not confined to a limited number of

individuals or institutions but to the vast range of social and institutional stages. The founder established a handloom clothing line to serve the older generation engaged in the craft.

“I am drawn to this field because it represents a product of Sri Lanka, a local creation. It is an art form that embodies the weaver's dedication and effort in producing a beautiful piece of cloth.” **(Founder Waru)**

The founder's connection with the weavers who do manual weaving of clothes, which he appreciates, stems from their shared dedication to a purpose in their lives. The purpose of the lives of both founders and weavers is to leverage the traditional arts and craftsmanship indigenous to their region. The founder expresses gratitude for their collaboration in preserving endemic aesthetic creations. Each weaver's innate ability to produce unique artistic pieces of cloth is valued by the founder, who harnesses their talents, effort and dedication to safeguard fading creations. The interconnectedness between the founder and individual weavers, aimed at achieving a common goal of preserving artistic heritage, establishes strong bonds between their inner selves. This mutual understanding illuminates the founder's profound acknowledgement of the inner individuality of each weaver.

This narrative reflects a sense of gratitude intertwined with spirituality. The gratitude of the founders extends beyond mere tangible aspects; it reflects an understanding of the founder's inner connection between the creator and their handicraft. The act of weaving with creativity is not inherited or learned by everyone. It has devotion and long-term practice to channel creativity into yarn. Embedding creativity into the yarn to become a form of art, the weavers harness it through the spiritual essence such as patience, concentration and self-aware of what they do. The recognition of the founder for “this beautiful piece of cloth” not only expresses the founder’s gratitude for the materialistic product but also the commitment soaked within the craft.

## **Generosity**

Generosity displays the wide range of self-aware, selfless acts that benefit others (Table 5.1). In the study, it is evident that the founders’ willingness to spread kindness and benevolence towards others by sharing their time, resources, knowledge and understanding without expecting anything in return. The founders' acquittance with known (employees) to unknown (Society or public or nature) to share the generosity by healing and empowering.

### ***Generosity to people***

The founder’s generous actions to the people are confirmed by narratives as follows. Founder Rima established a stationary manufacturing venture to assist those in need, like

school children and the differently abled communities. The venture employed individuals with disabilities, who were inclusively granted the same privileges as other employees.

“I don't consider this as solely mine. It belongs to the employees here and to society, to aid those in need. This opportunity was entrusted to me by someone out there to uphold fairness in business, especially considering that I had contemplated selling it.” **(Founder Rima)**

Spreading kindness across society was commenced by the founder by venting ownership of the venture to the employees to serve society. It seems that the real ownership of the venture that the founder claims is vested with the employees and the society, as the phrase states, “It belongs to the employees here and to society.” The founder declares the ownership of his venture to employees and society to prompt the benevolence of those who are in need. Disregarding the title of ownership by the founders denotes less greediness of possession, and sharing the ownership with others indicates their willingness to share valuables without expecting anything in return. This altruistic behaviour is evident in the founder's commitment to serving society, even while creating the venture.

The founder showcases the distinct example of practising generosity by vesting tangible objects to gain an intangible sense. The founders value equal sensation among individuals, employees and society, which intertwines the spiritual senses through the connectedness with the inner self of those three parties. It is witnessed in the narrative that the founder practices detachment from materialistic or tangible norms to search for the generous sharing, which in return reaches the spiritual dimension of the individual.

The sense of generosity which intertwines with spirituality transcends the individual to the cosmos across space by connecting the founder to the universe. This sentiment is clearly expressed in the phrase, “This opportunity was entrusted to me by someone out there to uphold fairness in business, especially considering that I had contemplated selling it.” The phrase “someone out there” implies being out there in the universe. The founder feels a profound willingness to serve others, a duty assigned by an anonymous force from the universe. It appears that the founder perceives the universe as a living entity with whom they can communicate. The founder respects the universe's existence and looks to it for guidance in cultivating their own generosity. Through their acts of generosity and their connection with the universe, the founder's spirituality is elevated to new heights in creating his venture.

Founder Rua established a publishing enterprise to disseminate knowledge and support novice authors who lack the means to publish their books independently.

“All aspects of spirituality were written in the books I authored, which helped improve society..... Now I am conveying the teachings of Lord Buddha, specifically 'samma wacha' (righteous speech) and 'samma kammantha' (righteous livelihood), which are written in the scriptures but are seldom practised. Even though this is a challenge, no one opposes me or says that I am wrong. The Buddhist precepts include refraining from killing animals, stealing, and unethical sexual behaviour, as well as refraining from lying, using angry words, and speaking empty words. I implement these principles in the office environment by sharing the books I have written with the employees, and no one opposes them because they recognise the truth in them.” **(Founder Rua)**

The founder, as a writer, generously aims to guide readers into diverse worlds and dimensions, exposing them to a wide range of experiences. It is evident in the phrase, “specifically 'samma wacha' (righteous speech) and 'samma kammantha' (righteous livelihood),” which denotes the existence of moral dimensions. The founder, who started a publishing venture to provide support to the new authors, further shows the notion of leading a moral life by practising righteous action, such as “refraining from killing animals, stealing, and unethical sexual behaviour, as well as refraining from lying, using angry words, and speaking empty words.” The conscious understanding of literature fosters a close connection not only with the inner individual (writer) but also with the context in which the individual characters are developed. Such connectedness with employees and dimensions is made possible through the founder's generous action of writing books related to spirituality.

### ***Generosity to nature***

The codes from the narratives reveal that the founders pay generosity not only to the employees, society or the public but also to nature. It is evident in the following narration of the Founder Whā of the organic food industry, aimed at environmental protection and the promotion of public health.

“Even when you go to a paddy field, when people spray chemicals, thousands of insects are killed. We don't have the right to do that. So, even when you offer 'dana' to a priest, you can be assured that our rice is produced without killing any insects, whether seen or unseen, small or large. This is one way we protect nature. Nature is not only the environment but also the insects and living beings that exist without our knowledge. We strive to protect all aspects of the environment; it is a holistic system, a cycle. We can't remove one part of the cycle without disturbing the entire environmental balance. We can't forcefully remove any part of this system.

Understanding nature is crucial. In a way, Buddhism is part of nature. Lord Buddha sought to explain the essence of nature. I believe that if we understand nature and its requirements, we can maintain balance. We are blessed by nature, and we should honour that.” (**Founder Whā**)

The founder values the blessings of every simple part of the environment, whether it coexists with humans or not. This is reflected in the statement, “We are blessed by nature, and we should honour that.” The founder understands the significance of nature for human survival. Therefore, while valuing nature, the founder attempts to protect it, recognising that every part of nature is interconnected. The importance of protecting every aspect of nature is indicated in the statement, “Nature is not only the environment but also the insects and living beings that exist without our knowledge. We strive to protect all aspects of the environment; it is a holistic system, a cycle.” The founder ensures that there is a way for humans and nature to coexist harmoniously. This is implied in the statement, “You can be assured that our rice is produced without killing any insects, whether seen or unseen, small or large. This is one way we protect nature.” Thus, the founder conveys the possibility of a harmonious existence for all beings and elements of nature, ensuring a better future for humanity.

## **Empathy**

The next theme generated from the narratives under the overarching theme of benevolent service is empathy, which is widely recognised by the founders in creating their ventures (Table 5.1). The founders consciously connect with individuals by understanding the differences among individuals. Compassionately, founders support individuals in finding inner relief by providing comfort regarding contexts and situations while internally aligning with them. The evidence suggests that the founders demonstrate self-aware causes and outcomes in considering different perspectives of the individuals and context to provide comfort for them. The codes generated from the narratives emphasise self-aware, inner-connected, benevolence actions, giving rise to the theme of empathy.

The code brings the conscious actions of Founder Tekau, who started a venture on traditional organic food, to define empathy. Extending empathetic concerns via space and time from known to unknown to the globe is a selfless, conscious action which broadens the understanding of individual perceptions to a perception of communities, societies and global citizens. The founder connects internally with client-parents by reflecting on and considering the circumstances of providing and consuming healthy food for their families, along with its

consequences, when creating and managing the organic food venture. This openness and broadness are evident below:

“If I can give the product to my children, then only I can do the production.... “We don’t know who, or where in the world, consumes the food we produce. Therefore, we must produce high-quality products for them to enjoy.” **(Founder Tekau)**

The founder expresses empathy towards global citizens without any barriers: as a manufacturer in the food industry, her production can reach anywhere in the world, fostering a sincere connection with the survival of all, including herself. It has appeared in the phrase, “We don’t know who, or where in the world, consumes the food we produce.” The founder’s understanding of connecting with others to provide moral support and relief seems to extend beyond individuals and entities to communities across continents. Food is one of the basic needs for human survival. Whether rich or poor, the founder aims to produce high-quality food enjoyed by everyone. For her, food is not just a means to alleviate hunger, but something that brings happiness, connectedness and satisfaction to people’s lives. The founder mentions in her phrase, “We produce high-quality products for them to enjoy.” This empathetic connection is reflected in the satisfaction of those consumer communities. The founder caters to diverse communities with varying sensory preferences, all united by a common sentiment: food, which may serve as nourishment for some, tradition for others, or authenticity for yet others, but for the founder, it represents a connection to the inner relief and comfort of these communities.

The founder empathises not only with communities but also with her inner self. Self-awareness of every action signifies an understanding of its consequences. The founders’ empathetic consideration is evident in the statement, “If I can give the product to my children, then only I can do the production.” Being cognizant of potential outcomes enables proactive measures to rectify situations. Equal care for her children and the global community embodies the connectedness felt for communities worldwide. She extends this concern to encompass all global citizens, viewing them as her own children. By empathising with the anticipated needs of others before the consequences, the founder spreads care and love universally, paving the path to global morality. The global community benefits from the founder’s kindness and generosity, receiving empathy as a blessing. Understanding one’s inner self enhances comprehension of others’ perspectives. This empathetic, socially committed mindset is the core of her venture’s creation.

The overarching theme of benevolent service was previously discussed under the themes of gratitude, generosity, and empathy. The founders reveal that these values, which denote the spiritual values of gratitude, generosity and empathy, are aligned with selfless

actions directed toward both oneself and others' inner well-being, carried out without expectation of return, and grounded in their inner connectedness and self-awareness. The following section elaborates on the second overarching theme, selfless equanimity, through the themes of detachment, justice, and principled conduct.

**Table 5.1 Summary of Spiritual Values Related to Benevolence**

|                          |   |
|--------------------------|---|
| <b>Overarching Value</b> | <b>Benevolent Service</b><br>A purposeful passion that emerges from inner connectedness and inner self-awareness for the care for others through understanding, giving and gratefulness for the inner wellbeing of oneself and others. It shows a conscious understanding of oneself and others' thoughts and actions while connecting, empowering the inner self and serving others.           |
| <b>Key values</b>        | <b>Gratitude</b><br>Self-aware thinking and actions of the founder to acknowledge and appreciate others for their kindness and support for the founders' and others' survival. This shows a conscious connection with others.<br>Eg: "I had an interest in saving our soil structure underground, as it is the foundation of us." (Founder Tahi)  |
|                          | <b>Generosity</b><br>self-aware, selfless acts that benefit others. The founder willingly shares kindness and benevolence with others by allocating their time, resources, knowledge, and understanding without expecting anything in return.<br>Eg: "It belongs to the employees here and to society, to aid those in need." (Founder Rima)  |
|                          | <b>Empathy</b><br>The founders consciously connect with individuals by understanding the differences among individuals. Compassionately, founders support individuals in finding inner relief by providing comfort regarding contexts and situations while internally aligning with them.<br>Eg: "If I can give the product to my children, then only I can do the production." (Founder Tekau) |

### 5.2.2 Alignment of founder's concerns: Self-Equanimity

Self-equanimity is the second overarching theme, which represents detachment, justice and being principled (Table 5.2). Selfless Equanimity denotes the absence of personal attachment while reflecting inner stability, selflessness and unwavering commitment to connecting and serving others. It reflects the founders' unbiased and desire-free emotional balance, which leads to non-judgmental service to those in need through fair treatment and integrity in both thought and action.

## **Detachment**

The theme of detachment, as outlined in this study, entails a conscious disconnection from individuals, circumstances, and the associated emotions (Table 5.2). Detachment signifies a state of calmness, clarity, and impartiality towards people and situations encountered by the founder. Employing detachment allows the founder to focus on the present moment and envision the future without being bound by past experiences and encourages the natural flow of actions, behaviours and circumstances. In this study, the notion of detachment is intricately intertwined with actions, their consequences, and the awareness thereof. In this study, detachment is generated through code of detachment from incidents, detachment from past life of the employees, detachment from unnecessary actions, and detachment by consciousness. The founders' detachment from unnecessary things offers the employees and society an opportunity to develop their inner selves and connect with the present moment.

Founder Rua, who established a book publishing venture to support novice authors, exemplifies that the founder's focus is not only on their actions but also on the consequences for the community, nature, and the universe, all while cherishing inner peace. They anticipate the significance of their actions in the near and distant future, leading to a conscious detachment from the resulting consequences.

“There are times when some people don't listen to me. In those instances, I remain silent, confident in the truth of my words. People are more inclined to believe when they see practical evidence, and I earn their trust through my actions and deeds.”

**(Founder Rua)**

The founder momentarily steps away from reality to impart the noble truth to the employees, employing disconnection from temporary circumstances. By maintaining silence on the present reality, the founder prompts employees to contemplate the truths. Truths, both spoken and unspoken, are elucidated through practical examples to resonate with the inner selves of individuals. It is evident in the phrase, “I remain silent, confident in the truth of my words. People are more inclined to believe when they see practical evidence.” Utilising both silence and action, the founder seeks to convey life's truths effectively. By fostering curiosity about universal truths through actions and their significance, individuals can internalise these lessons and experience them firsthand. This approach offers an opportunity for individuals to grasp the serenity found in detachment from transient realities.

The detachment from one's actions and their consequences paves the way for a new journey toward spiritual commitments. It is evident in the narrative, “when they see practical evidence,” that the founder's inclination to guide individuals by example signifies the intention

of demonstrating the impact of actions that are selfless rather than self-centred. The founder believes that every action carries both merits and demerits and seeks to help individuals understand the deeper meaning behind their actions and reactions in life, which may sometimes lead them toward the spiritual realm. By employing selfless actions and reactions, the founder creates a pathway for others to comprehend the truths about life.

## **Justice**

The narratives generate the next theme of justice (Table 5.2). The study examines justice within a fair-treatment framework aimed at fostering resilient individuals rather than dependent ones. Fair treatment is justified as being free from personal preference and external pressure, and instead grounded in a commitment to serving those in need. In this context, justice encompasses societal, moral, and natural harmony, with fluid boundaries between them. The study highlights attributes such as fairness and righteousness, along with empathy and generosity, as the guiding principles of justice consciously upheld by the founders. The founders' own life experiences serve as examples of how just societies can be fostered through adherence to moral standards and selfless actions. For instance, Founder Tekau-mā-rima, who established a venture to support women-headed families, elaborates on her past adversities, which have informed her commitment to enacting justice for others by creating a venture for underprivileged poor communities, such as single mothers with disabled children or women facing domestic violence.

“Some have disabled family members, while others are single parents, facing low economic stability and family problems. Having experienced similar challenges myself, I am compelled to recruit these women who are enduring such hardships. My goal is to help them overcome these obstacles and lead lives akin to my own now.” **(Founder Tekau-mā-rima)**

The founder's inner contentment stems from empathetic concerns for others and their pursuit of social justice. The founder feels a strong commitment to those who suffer the most. Apparently, in the statement, “I am compelled to recruit these women who are enduring such hardships,” they are committed to practising fairness and equity, particularly for individuals striving to overcome poverty and oppression within their households. The founder empathetically employs this understanding to advocate for social justice in communities experiencing similar challenges. This process mirrors the founder's own journey towards

psychological thriving. The founder's achievement of a comfortable life is shared by creating platforms for others to access social justice.

Justice is administered based on actions and their consequences. Some deeds are rewarded, while some are penalised, guided by the principles of natural justice and spiritual insight, which are impartial and noble. The founder has personally experienced the workings of natural justice through encountering hardships. The founder attributes their current good life to virtuous deeds, such as serving others in this lifetime. Statements such as, “Having experienced similar challenges myself, I am compelled to recruit these women who are enduring such hardships. My goal is to help them overcome these obstacles and lead lives akin to my own now,” exemplifies the founder's adherence to natural justice. As per the statement, the founders demonstrate the principles of natural justice to others by practising generosity and empathy, uplifting those in need and encouraging moral and spiritual commitments within society to achieve personal comfort. They not only believe in natural justice for themselves but also advocate for it on behalf of those who have endured hardships.

### **Principled**

The founders encounter the theme of being principled, which is generated from the codes (Table 5.2). This theme stems from the founders' adherence to firm principles, fidelity (denoting the keeping of promises), and an appreciation for moral values and selfless thoughts that prioritise others' well-being. The founders' principled thinking and actions led to the creation of socially committed ventures through establishing inner stable individuals and serving others. The following narrative illustrates the founder's self-aware firmness on principles, which in turn leads to the creation of socially committed ventures. Along with Founder Whā (Organic food venture), Founders Iwa (Solid waste management venture) and Tekau (Traditional organic food venture) practice firm principles when creating their organic ventures. They made the ventures to establish a healthy society, conserve the environment and establish a healthy community by promoting the traditional practices that safeguard the environment.

“We can't do business with living animals, chemicals, alcohol, weapons, or slavery. These five items are prohibited in our company. Even when we had an organic restaurant, we never served alcohol. We eventually closed it because people always wanted to drink alcohol in the beautiful, nice bungalows. We said no because we wanted to stick to our principles. We didn't want to earn money from something that is not very ethical, in our view.” **(Founder Whā)**

The founders commit to embedding moral principles to secure the creation and continuation of the venture. It is evident in the narratives that the founders value principles over materialistic gains. The statement, “We didn't want to earn money from something that is not very ethical, in our view,” emphasises the importance of an ethical perspective on life, which supports the creation of socially committed ventures. The founders are not ready to abandon the policy for money. Holding on to the self-policy showcases the determination of founders to practice self-conscious actions throughout their lives.

When creating ventures, the founders are committed to ensuring the well-being of humans and animals. This is evident in the statement, “We can't do business with living animals, chemicals, alcohol, weapons, or slavery.” Even though the founders adhere to culturally sensitive ethical principles, these principles ensure refraining from torturing humans and animals through weapons and slavery. This reflects a respect for the lives and existence of others. Abstaining from slavery denotes a respect for the worth of both humans and animals. These ventures ensure the safeguarding of both humans and animals without expecting anything in return.

Through self-equanimity, the founders demonstrate just and fair treatment toward others by engaging in selfless actions and sustained commitment, detaching from personal desires and external influences while maintaining inner stability. The self-equanimity creates the spiritual values like justice, detachment and being principled. Benevolent service and self-equanimity enable the founders to align internally with the well-being of others through self-aware understanding and altruistic action. The spiritual values embodied by the founders through these actions are expressed in various ways and are recognised by the employees of the venture, as described below in Section 5.3.

**Table 5.2 Summary of Spiritual Values Related to Self-Equanimity**

|                          |   |
|--------------------------|---|
| <b>Overarching Value</b> | <b>Self-Equanimity</b><br>Self-equanimity denotes the absence of personal attachment while reflecting inner stability, selflessness and unwavering commitment to connecting and serving others. It reflects the founders’ unbiased and desire-free emotional balance, which leads to non-judgmental service to those in need through fair treatment and integrity in both thought and action. |
| <b>Key values</b>        | <b>Detachment</b><br>Self-aware disconnection from individuals, circumstances and emotions. It signifies inner calmness, clarity and impartiality towards people and situations by focusing on the present moment, envisioning the future and   |

|  |   |
|--|---|
|  | <p>unbinding the past. In detachment, the founders are self-aware of actions, behaviours and consequences.</p> <p>Eg: “There are times when some people don't listen to me. In those instances, I remain silent, confident in the truth of my words.” (Founder Rua)</p>   |
|  | <p><b>Justice</b></p> <p>Justice fosters resilient individuals rather than dependent ones. Fair treatment is justified as being free from personal preference and external pressure, and instead grounded in a commitment to serving those in need. In this context, justice encompasses societal, moral, and natural harmony, with fluid boundaries between them. The study highlights attributes such as fairness and righteousness, along with empathy and generosity, as the guiding principles of justice consciously upheld by the founders.</p> <p>Eg: “Some have disabled family members, while others are single parents, facing low economic stability and family problems. Having experienced similar challenges myself, I am compelled to recruit these women who are enduring such hardships.” (Founder Tekau-mā-rima)</p> |
|  | <p><b>Principled</b></p> <p>The founder adheres to principles like fidelity and appreciation of morals and selfless thoughts to ensure others’ well-being. The founders' firm thinking and actions led to the creation of socially committed ventures through establishing inner stable individuals and service to others.</p> <p>Eg: “Even when we had an organic restaurant, we never served alcohol. We eventually closed it because people always wanted to drink alcohol in the beautiful, nice bungalows. We said no because we wanted to stick to our principles. We didn't want to earn money from something that is not very ethical, in our view.” (Founder Whā)</p>  |

### 5.3 Expressing Values

The study narratives generate the themes related to the ways and means of expressing founders’ special characteristics. In this context, expression refers to the visible enactment of spiritual values, wherein employees recognise the founders’ appreciation of others’ presence and their inherent worth in each person’s life, while also witnessing a deep connection between the founders’ inner being and others. Furthermore, the founders’ spiritual values become evident to employees through the creation of opportunities for others’ inner growth and the contribution to others’ well-being through selfless actions. According to the codes categories, four themes are identified: Acknowledgement, connectedness, empowering and serving (Table 5.3). These themes are generated based on the interactions of the founder with the inner self

and others, which encompass community, planet Earth and the universe. Therefore, in the study, the themes can be considered as the founders' key interactions. The key interactions are expressed by the founders' values through their thinking, behaviour, and habits.

### 5.3.1 Acknowledgment

The founders demonstrate acknowledgement, one of the themes of expression, through self-aware recognition of another's presence as meaningful, and by appreciating others' efforts toward a shared meaningful purpose, grounded in mutual respect (Table 5.3). In the study, the acknowledgement denotes the gratitude of the founder for the others for their presence while contributing to the well-being of the inner self and others. The acknowledgement consists of two codes: Acknowledging others' existence, which includes people and the universe, and their contribution.

#### *Acknowledging others' existence*

Under the code of acknowledging others' existence, the founder acknowledges the existence of others to survive together. The founder appreciates others' presence in the venture as well as in the founder's life by encouraging freedom to choose. In acknowledging others, founders accept the well-being of nature, the world, society and individuals.

“I had an interest in preserving our soil structure underground, as it is the foundation of our existence.” **(Founder Tahi)**

Founder Tahi established a venture to safeguard geological resources while serving underprivileged people. The gratitude to the earth that bears the soil is paid by the founders by protecting it. The existence of nature is acknowledged by creating a venture related to the natural resources: soil and its conservation. The focus is socially committed towards conserving the soil, which is the base for life on Earth.

Surviving with others is mentioned in the narrative of Founder Tahi:

“There was a time when food was expensive. During that period, I gave them extra money to buy food. I told them not to worry about their salary, as I would provide the money needed for food. Sometimes, I share the food I prepare at home with my employees.” **(Founder Tahi)**

Self-aware, empathetic engagement with the employees' situation leads the founder to provide extra care for them. This is evident in statements such as "There was a time when food was expensive" and "I told them not to worry about their salary, as I would provide the money needed for food." The founder's empathetic response to the employees' survival during difficult times implies compassion. The founder understands that during hardships, employees worry about their basic needs and the funds required to meet them. By alleviating this concern, the

founder ensures employee satisfaction. By entrusting the mode to fulfil the needs of employees, the founder acknowledges the importance of the employees' survival and well-being.

By being empathetic and compassionate, the founders extend generous support through actions. This is evident in the statement, "I share the food I prepare at home with my employees." The founders generously share their home-cooked food with the employees, demonstrating the righteous actions of sharing and equity.

### ***Acknowledging others' contributions***

The founders appreciate the employees' contribution to the venture as well as the life and work together by valuing collective action. The founders reinstate the collective contribution by eradicating the self-ego of the founder from the entity. The contribution of employees via collective action is valued as follows.

“..... Only when we come together can we make everyone happy. The success of the business depends on the success of the employees. Together, we can achieve a successful business. If one side fails, the other part will fail as well. This is a journey we undertake together. There is no journey that I go alone. We are on this journey together.” **(Founder Tekau)**

The founder appreciates the contribution of the employees of her traditional organic food venture, which creates a happy environment for everyone. This is evident in the statement, “Only when we come together can we make everyone happy,” where the founder acknowledges the importance of harmony among everyone in the venture for its continuation. The founder not only expects the happiness of the employees but also values the happiness of the community they serve. This is indicated in the above statement, where the founder does not restrict happiness to the employees or the venture alone, but aims for the happiness of everyone, using the phrase, “make everyone happy.” Thus, the founder is thankful for the employees' role as creators of societal happiness.

The founder anticipates that individual development will contribute to society through collective actions within the venture. The founder acknowledges that the success of the entity depends on the success of the employees, as stated in the phrase, “The success of the business depends on the success of the employees.” Then, the founder emphasises, “Together, we can achieve a successful business. If one side fails, the other part will fail as well.” It appears that the founder believes any improvement in the employees contributes to the venture and its continuous journey.

The founders acknowledge the concept of “we” rather than “I” within the entity, which shows selflessness in the founders' thinking and actions. It is mentioned in the statement,

“There is no journey that I go alone. We are on this journey together.” The founder understands the strength behind collective understanding and action in going beyond oneself.

### 5.3.2 Connectedness

The theme of connectedness implies the founders’ self-aware and selfless thoughts and actions that foster empathetic bonding through both sensing oneself and recognising unity with others (Table 5.3). Emerging from the narratives, connectedness as a second theme highlights the importance of aligning thoughts with the inner self and cultivating relationships with the community, the planet, and the universe, all in the service of delivering socially committed and empathetic actions.

#### *An individual’s connectedness with the inner self*

In the research, the connectedness with the inner self reveals the founders’ undue realisation about thoughts and self-aware actions. The connectedness with one’s inner self is explained by nourishing the inner self while creating a calm mindset and sensing contentment towards others’ well-being. In connecting with the inner self, founders understand the breadth and depth of spirituality, as mentioned by Founder Whā (A founder of an organic food venture):

“Spirituality is something that cannot be judged by science. I would say science is immature or primitive in this regard. Spirituality is related to your mind; I believe the whole universe is in your mind. So, it's not outside; it is inside. It's you, ultimately.” (Founder Whā)

Spirituality has a relationship with the inner self, which is considered as mind. It is evident in the statement “Spirituality is related to your mind; ..... So, it's not outside; it is inside.” The founder considers spirituality delves into the mind, and the mind is within an individual. The notion of the mind is both broad and narrow simultaneously. This duality is evident in the narrative, where the expansiveness of the mind is expressed as "I believe the whole universe is in your mind," while its narrowness is articulated as "it's not outside; it is inside. It's you, ultimately." The founder shares their understanding of spirituality by illustrating that understanding oneself is far more intricate than understanding the universe. Exploring the universe is an endless quest. By asserting that "the universe is in your mind," the founder equates one's inner self with the vastness of the universe, suggesting that there are countless hidden aspects within oneself waiting to be discovered. Indicating the inner self as the universe implies that there is much more to explore and understand within oneself. Likewise, the founders make a connection with the inner self and oneself.

The research data illuminate that to connect with the inner self, the founders experience making their mind calm via various ways, which are unique to individuals. Some founders engage with physical world activities to make the mind calm (Founder Tahī, a founder of geo-resources venture), while others utilise inner self-thinking to calm the mind (Founder Iwa, a founder of industrial waste management venture).

“I practice meditation and have a special way of offering flowers to Lord Buddha. I first smell the flowers before offering them.....“I make patterns with different colour flowers and offer them to Lord Buddha.” **(Founder Tahī)**

The founders are directly involved with mind concentration activities to nourish the inner self. For instance, Founder Tahī mentions in the narrative that “I practice meditation.” Meditating indicates concentrating the mind on the present moment. Being in the present moment via meditation, as well as practising the mind to detach from the past and future, is another way of practising calmness.

### ***Connecting with other human beings***

Under the theme of connectedness, the narratives generate the next code of connecting with other human beings. Consciously maintaining human relationships via emphasising inclusiveness and openness of the inner self.

The data reveal that the founders open their inner selves to be understood by others. The founders foster openness not only to connect with others impartially but also to align their own thoughts and actions, providing a clear picture to others. For instance, Founder Tekau, who established a traditional food venture, states that,

“If we keep something in our hearts and do something else, it will confuse the employees. We have to act according to what is in our hearts.” **(Founder Tekau)**

Openness of the founder to others exhibits a willingness to conscious connectedness with the people. In this context, openness involves the founders' commitment to aligning their words and thoughts with their actions. This is evident in the statement, “We have to act according to what is in our hearts,” highlighting the founders' concern about expressing their true thoughts to ensure a clear understanding among others. A mismatch between actions and thoughts generates confusion among individuals. Self-awareness about one's actions and thoughts contributes to the conscious connectedness of individuals with each other.

### ***Connectedness with the planet***

Under the theme of connectedness, the next code is connectedness with the planet. This code is generated through the relationship with the environment through a passion for nature, and thereby a passion for nature conservation.

The code is established through compassion for nature by understanding the existence of nature and the value of nature for human survival. The founders are passionate about nature by exploring nature in depth to generate a clear understanding of the temperament of nature. Thereby, founders create a bond with nature. Under the *code of connectedness with the planet*, generated via the founders' concerns of the uniqueness of the planet in different geographies.

“Gems are endemic to our area. I do not want to waste these natural, precious stones, which are found only in our area. It is a product of nature.” **(Founder Tekau- mā-tahi)**

The unique existence of nature creates a sensational bond with the individuals who value nature's creation. The founder who established ventures to protect gemstones and support poor communities values nature, where they do not want to exploit or waste the non-renewable elements of nature for human benefits. The founders feel the natural sensation of creation and holding a product which cannot be wasted unethically, as it is precious to the Earth. This is evident in the phrase, “I do not want to waste these natural, precious stones.” The founder feels the bond of protecting nature.

The next narrative under the code connectedness with the planet is understanding the value of nature for human survival.

“At the Rio Summit, it was estimated that if we do not control the demand for resources by 2050, we will need the equivalent of the resources of two Earths to sustain the global population. We are pursuing a resource recovery solution, where the waste produced by one industry becomes the input for another.” **(Founder Iwa)**

Founder Iwa established an industrial waste management venture to safeguard the non-renewable resources and minimise environmental pollution. The founders believe that without acknowledging nature, human survival is impossible. This is evident in the statement, “if we do not control the demand for resources by 2050, we will need the equivalent of the resources of two Earths to sustain the global population,” which highlights the founders' concern about anthropogenic infinite desires and environmental degradation. The founders emphasise that the requirement of protecting the planet Earth and its resources is for the future survival of beings. This compassionate thinking about nature inspires the creation of environmentally sound ventures focused on resource conservation.

### ***Connecting the inner self with the universe***

The code of connecting the inner self with the universe falls under the theme of connectedness. This code is driven by an unshakable belief in connection with the universe, and mutual transactions with the inner self and the universe. This connection can be mutually

exclusive (eg: generous offer from the universe) or mutually inclusive (eg: mutual connection with the universe, which denotes the action has returns).

Founder Tahi notes that the universe has fulfilled his expectations before the time he predicted. Thus, his narrative further elucidates the firm belief in his actions and the returns from the universe, even if not immediately. Sometimes, the outcome of the connection with the universe occurs before or after the individual's actions.

“Everything that I wanted to do happened even before the time I expected. I am keeping that diary even now. So, the things I believe are still writing in a diary. So, I repeat every time, even before going to sleep. So, I have achieved those things, and I believe the universe gives me them. Otherwise, no place that gives me everything.” **(Founder Tahi)**

The founders believe in the expected or unexpected generous offerings of the universe. This is evident in the statement, “Everything that I wanted to do happened even before the time I expected.” By emphasising the phrase “Everything that I wanted to do,” the founders convey their expectations, while the phrase “happened even before the time I expected” indicates the occurrence of the unexpected. It seems that the founders believe in the universe regardless of space and time. The generous actions of the universe are acknowledged by the founders in achieving the tasks of life.

The connectedness with the universe implies a repository for actions and reactions to ensure life with delight. It is evident in the statement, “I have achieved those things, and I believe the universe gives me them. Otherwise, no place that gives me everything.” The belief in the benevolence of the universe nourishes the connectedness with the universe by considering the universe as a storage of responses. The founders’ connectedness with the universe is obvious in the phrase “Otherwise, no place that gives me everything.” The founder considers the universe as the place to rely on for their actions. This assurance builds up the resilient individual by doing self-aware actions.

“God is within us and the Universe. When we do something, it becomes part of the Universe, and the universe exists everywhere.” **(Founder Tahi)**

Belief in the universe signifies belonging to the cosmic system. The founder emphasises the universe as a higher power, stating “God is within us and the Universe.” The founder signifies the infinite strength that the universe has over the actions of people. The founders show that the universe is filled with the actions and thoughts of individuals, where the universe watches over every action by existing everywhere. It is evident in the statement, “When we do something, it becomes part of the Universe, and the universe exists everywhere.” It seems that

the founders foster belongingness to the universe via those transactions and interactions with the universe.

### 5.3.3 Empowerment

The theme of empowerment enables individuals and the community to be confident and foster authority to take control over their lives and their decisions by being self-aware, trustworthy individuals through strengthening core values (Table 5.3). The theme consists of a code of empowering the inner individual.

#### *Empowering the inner individual*

This code arises from empowering the inner selves of employees by strengthening their core values, enabling them to become confident and trustworthy individuals who live according to their self-consciousness.

The founder does not hold grudges against the individuals. The founders show detachment from temporary individual actions, even though they do wrong and make mistakes. The founders allow individuals to rectify the lapses and errors to become meaningful individuals in society.

“I have met that sort of so many people. I give them two or three chances to correct their misbehaviour and get them to work.” **(Founder Tahi)**

The founder, who established a geological resources-related venture, gives opportunities to the employees to correct themselves according to moral values to sustain the venture. It is evident in the statement, “I give them two or three chances to correct the misbehaviour and get them to work.” It seems that the founder’s concern is with the employees’ transformation from an unethical life to an ethical life. The founders’ expectation to shape the inner self of employees to become moral individuals by getting a second chance denotes the founders’ generosity toward the employees.

“I started collecting donations as they wished to contribute to the temples. They voluntarily donated from their salaries.” **(Founder Tahi)**

The founders encourage employees to reflect on their actions to become moral individuals in society by initiating their thinking. The founder’s initiation of moral actions is indicated in the phrase, “I started collecting donations,” where the founder instigates the employees to commit to society. The founder not only values his own thinking but also appreciates the employees’ willingness to serve society, as stated in the phrase “as they wished to contribute to the temples.” This indicates that the initiative is not solely the founder’s idea

but also the desire of the employees. Furthermore, the founder acknowledges the employees' voluntary contributions by stating, "They voluntarily donated from their salaries."

The founder respects the dignity of the individual. The founders build up dignified individuals who are confident and self-conscious by respecting every individual's dignity as a human being.

"I usually give my office keys and vehicle keys to the workers. This demonstrates my belief that they are not thieves. The workers always remember this. I always say that my organisation does not have thieves; everyone is honest, and there are no robberies. So, don't engage in such behaviour and do the job honestly. In my organisation, I don't lock things with keys, and I don't keep records of the diesel pumped into the vehicles." **(Founder Tahi)**

Letting the employees be aware that the founder's trust and belief are entirely on them encourages them to be moral individuals. The above examples and the statements, "This demonstrates my belief that they are not thieves. The workers always remember this," indicate the founders' trust in the employees. The founders' actions and words towards the employees denote the valuing of employees as moral human beings, open the avenue to employees to further development of their inner selves to be spiritual beings through their thoughts, words and behaviours. The founder develops the spiritually sound individual within the venture to deliver the service to society.

The indication of valuing the morality of the employees encourages them to be more moral and ethical by bearing spiritual connotations. This is evident in the statements, "I always say that my organisation does not have thieves; everyone is honest, and there are no robberies. So, don't engage in such behaviours and do the job honestly." The founder keeps standards high for the employees to reflect and act accordingly. This leads to dignified individuals improving themselves to be more morally sound and spiritual.

"I include that person in my thoughts and wish him well to reach the ultimate Nirvana. When I do that, there is nothing on my mind. I am detached from such unpleasant situations, making it easier for us to regenerate." **(Founder Iwa)**

Inner nourishment of the individuals takes place with the detachment of negative thoughts and flourishing with positive thoughts. Founder Iwa, who established a waste management venture to protect the environment, states that "I am detached from such unpleasant situations, making it easier for us to regenerate." It seems that the founders' disconnection with the negative situations and thoughts leaves the space for the arrival of serene thoughts, which help the individual to revive.

The revitalising of the inner individual takes place by emptying the repository of the inner individual. This is evident in the statement, “When I do that, there is nothing in my mind.” It indicates the founders regenerate by eliminating the negative thoughts from their minds. The founder further indicates that in the statement, “I include that person in my thoughts and wish him well to reach ultimate Nirvana,” it is not only the emptying of thoughts but filling them with non-violent thoughts that assist the founders to regenerate.

The narratives of founder Tahi, who established a soil-related venture, elaborate on revising together, the righteous work which has been done together. It allows one’s mind to be open to others and their surroundings. And a reminiscence of righteous work enriches the inner self with righteous feelings, which are engraved in the mind. It makes the inner self easy to grasp the cascades of righteous actions and behaviours.

“It happens in a way that from the initial stage every day, once we finish the work at the site, and even before the start of work the next day, in the evening, even if the work is small, we have a discussion that says we have done a good job and it’s good for us. We treated the people well, and they felt happy too.” **(Founder Tahi)**

The reminiscence of the righteous work together strengthens the individual’s inner self as well as others’ inner selves. It is evident in the statement, “We have a discussion that says we have done a good job and it’s good for us.” Doing good for the people is appreciated, and it has an influence on the individuals’ selves as well. Discussing the righteous work done every day helps to embed a positive atmosphere around the individuals. The founders not only nourish themselves, but they also try to embed the sensation of inner happiness in others.

The nourishing of the inner self begins with simple, righteous acts that have a ripple effect throughout the community. This is evident in the phrase, “even if the work is small,” where the founders emphasise the importance of righteous action rather than its scale. The statement, “We treated the people well, and they felt happy too,” indicates that the founders prioritise kindness towards others and aim to bring happiness to the community. Whether the actions are small or large, engaging in righteous deeds fosters inner contentment for both the doers and the recipients.

#### **5.3.4 Serving**

This theme of serving denotes the self-awareness of others’ situations and hardships and offering assistance, catering for the needs of others via direct human-to-human service or indirectly via doing service to the environment to ensure well-being (Table 5.3). Despite the founders’ recognition of others’ work and appreciation, the founders also serve employees and

society. Therefore, under the theme of serving, two codes are generated: Serving employees and serving society.

### ***Serving employees***

The following narrative indicates the founders' willingness to empower the mindset of the employees beyond the financial aspect. The founders attempt to strengthen the inner self of the individuals via the competency and skills to fulfil the utilitarian aspect of life. Founder Tekau, who created a traditional food venture, stated that,

“Every Monday, we give our employees a “happy hour.” During this time, they sing, celebrate, and showcase their skills. They spend it happily. I have chosen the first hour of the week to give them a mental boost to start the week. Some people ask me whether that hour is lost for the business. But I don't see it as a loss. Employees' happiness is the secret behind their families' happiness. We always ask them to stay happy here and go back home happy as well. If they cannot work here happily, they will not be able to leave happily.” **(Founder Tekau)**

The psychological encouragement of the employees is vital for the development of their inner selves via not only by showcasing and developing their competency but also by improving the inner resilience of employees. The competency development is evident in the statements, “they sing, celebrate, and showcase their skills.” By developing the competency, employees foster self-confidence and independence to stand on themselves. The founders gifted the resilience to individuals and society to be resilient. This indicates the founder's selflessness in serving society.

The founders, eager to spread happiness, start with the employees with their families and then to society. It is evident in the narrative segment, “Employees' happiness is the secret behind their families' happiness. We always ask them to stay happy here and go back home happy as well. If they cannot work here happily, they will not be able to leave happily.” The founder understands that the happiness of an individual, which depends on the inner self of the individual, plays a vital role in building up the inner self. The strong individuals bring the family and society a positive vibe.

“Because of their employment here, they were able to afford medication for their illnesses and lead a better life. Seeing the success stories of these individuals fills me with utmost happiness.” **(Founder Tekau)**

The founders empathise with employees' feelings of sorrow as well as happiness. It is evident in the narrative, “Because of their employment here, they were able to afford medication for their illnesses and lead a better life. Seeing the success stories of these

individuals fills me with utmost happiness.” The empathetic consideration of employees during their hard times and taking the actions to support them indicates the founders’ willingness to see the relaxed individuals in the entity as well as society.

### ***Serving society***

The code of serving society is generated under the theme of serving by treating others well and being conscious of others’ hardships.

“We treated the people well, and they felt happy too. Let’s perform our tasks for them at a lower cost. Therefore, when the less fortunate individuals wish to construct a house, we will offer our services at half the price.” **(Founder Tah; Geo-resources Venture)**

The founder is morally enthusiastic about serving society to fulfil their requirements. It is evident in the statement, “We treated the people well, and they felt happy too.” The happiness of the people is valued by treating the people in a quality way.

The founders’ empathetic understanding of the needs of underprivileged people denotes their eagerness to serve society. It appears in the statement, “When the less fortunate individuals wish to construct a house, we will offer our services at half the price.” The founders value the equal chance of existence for everyone with or without privileges. The founder sets an example for a just individual in society by doing justice to the underprivileged communities.

“There is one differently abled person who has been working here for a long time, and two others who have been with us for about a year. As the Managing Director, I have given a clear directive: if someone [who is differently abled or disabled] comes here from anywhere and there is no existing position suitable for them, a new role must be created to accommodate them. This reflects one of my core expectations for how this organisation operates.” **(Founder Rima)**

The desperate and marginalised individuals are aided in developing and stabilising their lives within society. This is evident in the narrative of Founder Rima, who established the stationery production venture to serve marginalised communities and children. He states, “I have given a clear directive: if someone [who is differently abled or disabled] comes here from anywhere and there is no existing position suitable for them, a new role must be created to accommodate them.” This reflects the founder's fair and just commitment to providing equitable opportunities that support the psychological and physical well-being of these individuals, enabling them to contribute meaningfully to society.

The founders' understanding of the hardships within the community enables them to provide responsible service directly to society. Founder Tekau, who created a traditional organic food venture, states that,

“In our production, we refrain from using preservatives or any artificial ingredients. Our production is one hundred percent natural. From the outset, our aim has always been to provide the best for our customers. Initially, lacking experience and techniques for preservation, we faced numerous returns. When customers inquired about the returns, we accepted them, explaining our commitment to using no preservatives, and provided them with another batch of products. From the start, we have prioritised people over profit.” **(Founder Tekau)**

Fulfilling the basic needs of society righteously is inclined to deliver the best community service. This is evident in the narrative segment, “From the outset, our aim has always been to provide the best for our customers. Initially, lacking experience and techniques for preservation, we faced numerous returns. When customers inquired about the returns, we accepted them, explaining our commitment to using no preservatives.” Here, the founder provides quality and healthy food products to society, alleviating concerns consumers may have about the products they consume. The founder's policy of prioritising natural ingredients and avoiding artificial additives to promote a healthy society underscores the founder's responsibility to fulfil the most basic needs of human beings.

**Table 5.3 Recognition of Spiritual Values**

|                    |   |
|--------------------|---|
| <b>Recognition</b> | <p><b>Expression</b></p> <p>The visible enactment of spiritual values, wherein employees recognise the founders’ appreciation of others’ presence and their inherent worth in each person’s life, while also witnessing a deep connection between the founders’ inner being and others. Furthermore, the founders’ spiritual values become evident to employees through the creation of opportunities for others’ inner growth and the contribution to others’ well-being through selfless actions.</p> |
| <b>Expression</b>  | <p><b>Acknowledgement</b></p> <p>The founders demonstrate acknowledgement, one of the themes of expression, through self-aware recognition of another’s presence as meaningful, and by appreciating others’ efforts toward a shared meaningful purpose, grounded in mutual respect. In the study, the acknowledgement denotes the gratitude of the founder for the others for their presence while contributing to the well-being of the inner self and others.</p>                                     |

|  |  |
|--|--|
|  | Eg: “I had an interest in preserving our soil structure underground, as it is the foundation of our existence.” (Founder Tahī)   |
|  | <p><b>Connectedness</b></p> <p>The founders’ self-aware and selfless thoughts and actions foster empathetic bonding through both sensing oneself and recognising unity with others. It highlights the importance of aligning thoughts with the inner self and cultivating relationships with the community, the planet, and the universe, all in the service of delivering socially committed and empathetic actions.</p> <p>Eg: “I believe the whole universe is in your mind. So, it's not outside; it is inside. It's you, ultimately.” (Founder Whā)</p> |
|  | <p><b>Empowerment</b></p> <p>Strengthening the core values to become self-aware, trustworthy individuals.</p> <p>Eg: “I started collecting donations as they wished to contribute to the temples. They voluntarily donated from their salaries.” (Founder Tahī)</p>  |
|  | <p><b>Serving</b></p> <p>Self-aware offering of assistance, fulfilling the needs of others by providing services directly or indirectly to ensure the well-being of others.</p> <p>Eg: “We treated the people well, and they felt happy too. Let’s perform our tasks for them at a lower cost. Therefore, when the less fortunate individuals wish to construct a house, we will offer our services at half the price.” (Founder Tahī)</p>   |

The expressions of acknowledgement, connectedness, empowerment, and service enable the founders to demonstrate their spiritual values to employees, fostering a sense of trust and bonding between the two distinct groups: founders and employees. This, in turn, aligns both the employees and the venture with its overarching social mission.

#### 5.4 Chapter Summary

The chapter explores the solution to the first sub-research question: What spiritual values does the founder create and express? The recognised values are gratitude, generosity, empathy, detachment, justice, and principled. The founder’s self-awareness and selflessness in actions and behaviours generated values that served both society and the inner self. These values are closely aligned with the overarching themes of benevolent service and self-equanimity. The six spiritual values mentioned above are categorised under these two dimensions, although the boundaries between them are not always clearly defined. Ultimately, both overarching themes are guided by selfless and self-aware actions aimed at ensuring the inner well-being of oneself and others. Benevolent service reflects self-aware inner

understanding and a sense of connectedness in caring for others, while self-equanimity signifies a commitment to fair, just, and selfless actions in the service of others. Gratitude, as a form of self-aware care, reflects the founders' conscious efforts to serve employees and others, thereby contributing to the development of their authentic identities. Generosity encompasses a broad range of selfless acts intended to benefit others. The founders demonstrate a strong desire to spread kindness and benevolence by sharing their time, resources, and knowledge without expecting anything in return. Their benevolent service is expressed through aligning themselves with others, which gives rise to the theme of empathy. This inner alignment with others, by understanding their contexts and situations through empathy, provides the founders with a sense of inner relief. Detachment involves a conscious disconnection from individuals, circumstances, and the emotions associated with them. Under the overarching theme of self-equanimity, detachment signifies a state of calmness, clarity, and impartiality toward people and situations. Within this context, justice is understood as encompassing societal, moral, and natural harmony, with fluid boundaries between these domains. Being principled arises from the founders' commitment to self-aware, firm principles, fidelity, and the recognition of moral values. The founders' principled thinking and selfless actions laid the foundation for the establishment of socially committed ventures.

Once the founders embody spiritual values, these values are recognised by employees through the ways in which the founders express them. The expression of spiritual values plays a crucial role in their recognition, facilitating both the transfer and persistence of these values within the venture. The expression of values is done through four ways: Acknowledgement, Connectedness, empowerment and serving. The founders acknowledge the others' presence and contribution. In acknowledging others, the founders assure the well-being of individuals, society and nature. Connectedness involves alignment with the inner self, the community, the planet, and the universe. An empathetic awareness of oneself and others fosters the well-being of both one's own inner self and the inner selves of others through self-aware and selfless actions. Empowerment denotes self-aware actions to strengthen the inner self of an individual for the present and future. Serving implies that self-aware direct or indirect service to individuals and society. By expressing their values through self-aware, selfless actions, the founders build meaningful relationships and contribute to the well-being and growth of both their own inner selves and those of others. The process of transferring the above values from the founder to the venture is discussed in Chapter 6.

## CHAPTER 6: TRANSFERRING OF SPIRITUAL VALUES

### 6.1 Introduction

Chapter 6 depicts the transferring processes of the founder's spiritual values. The chapter critically answers the second research question: How does the founder transfer spiritual values to the venture? This chapter consists of three themes: Fostering spirituality, practising spirituality and nurturing spirituality. The theme of fostering encompasses two codes: Commitment and self-awareness. The theme of practising spirituality comprises three codes: Guiding, demonstrating, and leading. The third theme of nurturing spirituality consists of four codes: Cultivating, empathising, enduring and adopting spiritual values.

### 6.2 Fostering Spirituality

Fostering spirituality is the first theme of value transmission. It determines the meaning of the path and causes of spirituality by being truthful in words and deeds (Table 6.1). The theme comprises two codes: commitment and self-awareness. The founders demonstrate intentional and enduring dedication to the social mission by motivating others to align with the purpose. This commitment encourages employees to become more conscious of their thoughts and actions, fostering both an understanding of their own inner selves and a sensitivity to the well-being of others.

#### 6.2.1 Commitment

The first code expressed under the theme of fostering spirituality is commitment. The 'commitment' reflects the founder's willingness to dedicate to others' wellbeing (Table 6.1). These desires are not based on obligation or necessity but on the passion of caring for others. Through their enduring dedication, the founder encourages employees to align with the social mission by adhering to the founder's words and actions, which are conveyed in a way that employees can easily understand. In reinforcing values like generosity and empathy, the founders foster a consistency of actions and bond with the individuals.

Founder Tekau established the venture to upgrade the local traditional organic food product that comprises sesame and 'Kithul' [Fishtail palm/ *Caryota urens*] treacle.

"Employees recognise spiritual values through our actions and behaviour. The way we speak and the topics we discuss also convey our spiritual values. It will confuse the employees if we say one thing but act differently. We must align our actions with our true intentions. Spending most of our time with employees and maintaining a consistent attitude are crucial. They interpret our communication

through both our words and actions. If our actions contradict our words or if we focus solely on ourselves, employees will perceive us as insincere. Demonstrating our values through actions such as providing necessities for those in need, carries more weight than mere words. This authentic behaviour is what truly resonates with employees.” **(Founder Tekau)**

The Founder Tekau commits to maintaining consistency between thinking and actions: Being true to oneself, to show the intentions accurately to the employees. The founder intends to safeguard traditional practices and contribute to a healthy community by providing organic foods through this venture. The founder shows *generosity* towards employees by providing time and space for them to associate easily with the founder to understand the trustworthiness of the founder’s thoughts and behaviour. It is evident in the statements, “Spending most of our time with employees and maintaining a consistent attitude is crucial. They interpret our communication through both our words and actions.” The long-time connectedness with the founder allows the employees to understand the founder’s spiritual values through reliable actions. The founder maintains consistency between intention and behaviour to facilitate the transmission of spiritual values to the employees by being true to intention and action. The founders *generously* extend the actions committed to expressing the inner self, with the employees, to encourage them to be on the journey of accomplishing the committed social purpose of the venture: Serving society.

Founder Tekau practices commitment by harmonising the actions or speeches, and intentions, which is crucial in conveying spiritual values to the employees. It is evident in the statement, “We must align our actions with our true intentions,” which denotes aligning the founder’s actions with thought, which has a lasting effect on employees. The founder *empathises* with the inner self, aligning the founder’s actions with talk and thoughts, allowing employees to affiliate with the founder’s intention: serving the community and the environment.

The spiritual values are internalised by consistently *empathising* with the employees’ thinking [Founder Tekau]. Every Monday, the founder allocates interaction hours, enabling employees to start the week uplifted through shared performance and celebrations. The founder provides the employees with space and time to connect to enhance their mental energy, aligning with the core intention of the venture: Cultivating a healthy community. It is evident in the statement, “If our actions contradict our words or if we focus solely on ourselves, employees will perceive us as insincere.” The founder exemplifies spiritual values of *empathy* and *generosity* through their routine behaviours to embed spirituality within the employees. This

approach supports the employees in aligning with the founder's intentions of serving the community and acting collectively. It reflects the founders' care for employees and encourages their commitment to the community.

Founder Rima elaborates on the practising commitment by caring for others' well-being. The core purpose of Founder Rima's venture is to provide benevolence to those in need, which is practised not only with the community but also with the employees.

“To me, my employees are not just workers who come in from 8:00 am to 5:00 pm; they are members of my extended family. I see myself as a father figure to them, and I couldn't bear to see them suffer. This commitment to caring for my employees is something I've held since the beginning of my business, and it's a principle I intend to uphold today, tomorrow, and in the future.” **(Founder Rima)**

Founder Rima's commitment to genuine kindness towards the community and the employees is apparent. By recruiting differently abled individuals, the founder alleviates hardship and fosters inclusiveness within the venture. This purpose is realised collaboratively with employees who themselves experience the benevolence firsthand. The committed *generosity* of the founder extends through his actions to prevent the employees from suffering from the beginning of the venture. The founder's *generosity* to employees is evident in the statement “I couldn't bear to see them suffer,” which indicates the founder's standards of preventing employees from suffering. The phrase, “I couldn't bear,” suggests the founder's unwillingness to see others' suffering and his suffering from seeing others' pain. The feeling of being unbearable for others' suffering symbolises the initiation of the founder's generosity, which is committed to caring for others. It is evident in the statement, “It's a principle I intend to uphold today, tomorrow, and in the future,” which indicates the founder's commitment to adhere to the initial principle of the venture: Commitment to caring for others to prevent them from suffering. The founder practices truthfulness in their words and actions. The employees feel the founder's true care for them through personal experience, which causes them to adhere to the founder's generous commitment to society: Serving neglected communities.

The founder's commitment to empathising with others is evident in nurturing spirituality among employees. The founder Rima's bonding with others by being the holder of their suffering, serving as an expression of *empathy*. The founder showcases internal integrity with the employees by bonding and taking selfless actions. The statement “I see myself as a father figure to them,” reflects the caring for employees while bearing the burden. The unspoken yet compassionate bond between a father and his children is expressed in the relationship between the founder and the employee of this venture. The founder's choice of

bearing employees' emotional sensitivity declares his *empathetic* sensation towards employees' suffering. This practice declares the founder's genuine commitment to serving deprived individuals. This firsthand experience of bonding through integrity steers the employees to follow the founder's path of spirituality.

### 6.2.2 Self-awareness

The code of adhering to self-awareness is the second code elaborated under the theme of fostering spirituality through values such as integrity (Table 6.1). Self-awareness is expressed as an individual's internal sense of selflessness in their actions. Spirituality is fostered by being true to one's inner self through understanding of one's present thoughts and actions, which does not encompass self-desire. Self-awareness promotes an individual's inner growth by encouraging self-reflection on one's thoughts and actions, while also enhancing others' understanding of those actions. The code demonstrates the spiritual values of generosity, gratitude, principled and empathy.

The initiator of a traditional handloom venture, Founder Waru, mentions:

“I prioritise trustworthiness in my interactions. When selecting a garment for you, I ensure it's the best match, even if it means being honest when a choice may not be ideal, despite the customer's preference. My focus is always on what best suits the customer. For example, if you select a saree priced at LKR 25,000 but I know a saree priced at LKR 15,000 suits you better, I would choose the LKR 15,000 saree. While I could simply recommend the higher-priced option, I aim to help you look your best, matching colours and styles to your skin tone, to ensure you feel confident and satisfied with your choice.” **(Founder Waru)**

Fostering spirituality is practised by being true to oneself, reflecting being *principled* and *generous* [Founder Waru]. Being *principled* is evident in the statement, “When selecting a garment for you, I ensure it's the best match, even if it means being honest when a choice may not be ideal, despite the customer's preference,” which denotes the founder being true to the customer by practising trustworthiness. Practising honest actions appears in the statement, “I prioritise trustworthiness in my interactions,” which indicates the founder's firm decision to be strict with the principles of being honest, even by losing monetary pursuits. It is apparent in the statement, “While I could simply recommend the higher-priced option, I aim to help you look your best, matching colours and styles to your skin tone, to ensure you feel confident and satisfied with your choice.” It reflects the founder's generosity towards customers. Practising

actions of being principled and generous by being true to oneself is projected to the employees via the founder's interactions with the customers.

**Founder Tekau** established a traditional treacle and sesame-related venture, says, "I am unwilling to alter our policy, as using lower-quality ingredients would result in greater harm to consumers than any potential profit. The negative consequences for both this life and the afterlife would be substantial. Furthermore, such a shift would conflict with our conscience, as we would know we are not acting correctly. This awareness can become a significant mental burden."

*Empathising* with the founder's inner self in alignment with integrity for consumers is bounded by the founder's sense of self-awareness in fostering spirituality [Founder Tekau]. The founders maintain the consistency between thinking and action through this alignment. The integrity towards the consumers is supported by producing organic preservative-free sesame-based foods, though it hinders the market expansion. The founder empathises with the consumers' choice of this food. The effect of self-awareness on empathy is addressed in the statement, "Such a shift would conflict with our self-conscience, as we would know we are not acting correctly." The founder reveals the awareness of the presence of one's mind on one's actions in that moment by stating the phrase "conscience." The founders reflect on their inner selves to discern the distinction between moral and immoral actions. The founder allowed her mind and actions to remain in the present moment. The phrase, "Such a shift," denotes the founders' critical evaluation and awareness of the phases of morality and immorality. This inner conflict, which leads to mental instability, is clearly stated in the statement, "This awareness can become a significant mental burden," which indicates the initiation of psychological trauma of contradictory thinking and action. This unveils that the founders' awareness of the shift between conscience and actions instils spiritual values, such as *empathy* and *generosity*, in their thinking and behaviour. Adherence to the actions with self-awareness and selflessness shows the employees the feeling of inner peacefulness of the founder. The founder demonstrates this regular thinking and behaviour to the employees to encourage them to hold on to the commitment to serving the community through empathy.

Fostering spirituality through loyalty elucidates self-awareness of the standards of the founders [Founder Tekau]. It assists in maintaining a peaceful mind that is attained by their generous thinking towards the consumers by being faithful. Abstaining from harmfulness to consumers for financial benefit exemplifies the unwavering principles of loyalty of the founders. It is evident in the statement, "I am unwilling to alter our policy, as using lower-quality ingredients would result in greater harm to consumers than any potential profit."

Compromising consumers' well-being for monetary gain is the least expectation of the founder in the venture's development. The founders' principled thinking and actions reflect their commitment to upholding standards of faithfulness and *generosity* when serving the community. Engaging with founders' *principled* selfless actions, the employees grasp the essence of implementing consistent policies on behalf of others' well-being.

“It means that everything I do, I do with mindfulness. For example, when I take something, I am aware and conscious that I have taken it. If I write something, I know that I am writing. This awareness transforms actions into merit. We must do things with an awareness of our own minds. .... I introduce them to the employees by sharing the books I have written. .... I then aimed to serve people by helping new authors get published. The first book I printed was done entirely for free as an act of help. I used the money I had earned from previous binding work to fund it.”

**(Founder Rua)**

Founder Rua expresses respect and *gratitude* to the mentor who taught him the craft of bookbinding, instilling in him self-awareness and the purpose of accountability. The founder established a publishing agency to support emerging authors and contribute to the community through his own writing, evolving into a writer himself. The founder's awareness of cultivating values like social accountability is evident in his alignment of inner intentions with outward actions. *Empathising* on own thoughts and actions is evident in the statement, “When I take something, I am aware and conscious that I have taken it.” The founder seems to empathise with their own actions by feeling the actions within their inner mind. *Empathising* with one's own feelings to understand one's actions signifies the founder's self-awareness. The founder conveys introspective thoughts to the employees through writing, reflecting the consistency of thinking. It is evident in the statement, “I introduce them [spiritual values] to the employees by sharing the books I have written,” which indicates that the founders keep the reliability between thoughts and actions via documentation, assisting the employees to understand the founder's thoughts. This understanding fosters the alignment between employees uniting towards a common social commitment: Serving the community through disseminating knowledge by providing access to writing and reading.

Self-aware thinking in fostering spirituality is evident in the genuine intention and actions of the founder towards a knowledgeable and informed society [Founder Rua]. The founders *generously* open the space for employees to experience the engagement of empowering others' lives by establishing a publishing entity. The founder assists emerging authors in publishing their books. It is evident in the statement, “I then aimed to serve people

by helping new authors get published,” which indicates the founder’s kindness to nascent authors and **generosity** in opening the avenue for the community to refer books. The employees experience the founder’s **generous** action by engaging in the venture’s activity. Opening avenues for employees to collectively engage with the founder encourages alignment with the venture’s social mission, serving society by providing emerging writers opportunities for publication.

**Table 6.1 Definitions of Fostering Transfer Process and its Mechanisms**

|                          |  |
|--------------------------|--|
| <p><b>Process</b></p>    | <p><b>Fostering</b></p> <p>Determines the meaning of the path and cause of spirituality by being truthful in words and deeds. The founders demonstrate intentional and enduring dedication to the social mission by motivating others to align with their purpose. This commitment encourages employees to become more conscious of their thoughts and actions that affect others’ inner well-being and their own inner well-being.</p>  |
| <p><b>Mechanisms</b></p> | <p><b>Commitment</b></p> <p><i>The founders’ willingness to dedicate themselves to others’ well-being through a passion for caring for others. These desires are not based on obligation or necessity but on the passion of caring for others. Through their enduring dedication, the founder encourages employees to align with the social mission by adhering to the founder’s words and actions, which are conveyed in a way that employees can easily understand.</i></p> <p><i>Eg: “I couldn't bear to see them suffer. This commitment to caring for my employees is something I've held since the beginning of my business, and it's a principle I intend to uphold today, tomorrow, and in the future.” (Founder Rima)</i></p> |
|                          | <p><b>Self-Awareness</b></p> <p><i>An internal sense of selflessness in their actions. Spirituality is fostered by being true to one’s inner self through understanding of one’s thoughts and actions, by being in the present. Self-awareness promotes an individual's inner growth by encouraging self-reflection on one's thoughts and actions, while also enhancing others' understanding of those actions.</i></p>  |

|  |   |
|--|---|
|  | <p><i>Eg: “If you select a saree priced at LKR 25,000 but I know a saree priced at LKR 15,000 suits you better, I would choose the LKR 15,000 saree. While I could simply recommend the higher-priced option, I aim to help you look your best, matching colours and styles to your skin tone, to ensure you feel confident and satisfied with your choice.”</i></p> <p><i>(Founder Waru)</i></p> |
|--|---|

The above section elaborates on the first process of fostering through two mechanisms, commitment and self-awareness, in transmitting spiritual values from the founder to the venture. The next section addresses the second process of spiritual value transmission: practising spirituality.

### **6.3 Practising Spirituality**

Practising spirituality is the second theme that emerged from the data related to the founder-centred spiritual value transmission process. The word “practising” refers to the repetition of actions towards a social commitment as a routine of life (Table 6.2). Social commitment refers to the altruistic sense of contribution to societal well-being, which is nonmaleficence or to a meaningful purpose. The repetitive actions denote the frequency and consistency of conduct. These actions are commonly used in everyday contexts to ensure the founder's social mission is realised. The founders secure spiritual values through practices such as guiding, demonstrating, and leading to achieve the social commitment of the venture.

#### **6.3.1 Guiding**

The code of guiding is under the theme of practising spirituality. Guiding is the process that illustrates the shifting of employees’ behaviours to align with the founders’ intentions of social commitment (Table 6.2). Guiding includes teaching, advising and instructing the employees towards the founder’s social mission. The founders emphasise guiding by supporting each other: People and environment. This encounters the spiritual values of generosity and gratitude.

“My employees are diverse. Each one is unique. Some fully align with my vision, while others struggle despite being told multiple times. For those employees, I take the time to teach them during their free moments, helping them develop their own unique style to succeed and earn respect in society..... In my business, when a customer enters my premises, they are treated like family. Think about a wedding, where we’re warmly welcomed, seated, and offered food and drink. I follow the

same approach here. That's why my customers stay with me. I teach this practice to my employees when they first join." (**Founder Waru**)

Founder Waru's venture aims to preserve Sri Lanka's traditional handloom industry, providing a livelihood for elderly people. The founder's *generosity* guides employees to earn respect from society through their employment. It is evident in the statement, "For those employees, I take the time to teach them during their free moments, helping them develop their own unique style to succeed and earn respect in society." The founder teaches and advises the employees by providing different ways to understand their differences. It appeared in the statement, "Some fully align with my vision, while others struggle despite being told multiple times." Customers see this. "When customers enter my premises, they are treated like family,...I teach this practice to my employees when they first join." These *generous* actions of teaching and advising the employees improve their character, enabling them to serve the older generation of the handloom industry as legitimate individuals with unique skills.

In another venture related to geological mining and testing, the founder [Founder Tah] guides employees to use minimal natural resources and to endeavour to co-exist with nature to support environmental sustainability.

"When we go to work, there are some slanting houses, so we treat them. Even before construction begins, we ensure the work on the site is done accurately, without wasting land and resources." (**Founder Tah**)

The venture of Founder Tah was founded on the premise of optimising the utilisation of earth resources in the building construction industry by providing accurate geological reports on subsurface soil structures and bedrock. It is apparent in the statement of Founder Tah, "We ensure the work on the site is done accurately, without wasting land and resources," which denotes the minimum usage of resources for optimal living. The founder guides the employees in sampling soil accurately without wasting earth resources. He shows *generosity* and *gratitude* to nature, providing resources for people to live. The founder's guidance to the employees is to practice minimal utilisation of geological resources while performing routine duties such as geological mining and soil sample collection, reflecting his commitment to environmental sustainability. By consistently instructing employees towards soil resource conservation through accurate soil sampling and precisely detailed reporting, the founder encourages employees to develop a sense of *generosity* and *gratitude* towards nature through optimal use and safeguarding of natural resources.

Founder Whā established an organic food venture to safeguard community health and the environment. The subsequent quote from Founder Whā illustrates the ethical expansion of the venture over illegal engagement for pursuing growth:

“All employees know the policies they are working under. They never take on a proposal that does not align with the concept. We are expanding, and there are many things we could do, without doing unethical work such as cutting trees or engaging in unethical mining. However, they never accept proposals like that because they know it is not part of the concept.” **(Founder Whā)**

The founders’ guidance to ethical and legal practices illustrates gratitude for the environment and compassion for all living beings [Founder Whā]. Founder Whā established a venture related to organic farming to save the environment from exploitation and the community from food poisoning. The founder believes that no financial gain can justify the harm inflicted upon the natural world. This is evident in the statement, “We are expanding, and there are many things we could do, without doing unethical work such as cutting trees or engaging in unethical mining,” which indicates the founder’s instruction to employees to select the projects that contribute to the venture’s growth without compromising spiritual, ethical and legal standards of the venture for financial gain. Trees and land are vital for all living beings, and the founder’s commitment lies in safeguarding even a single tree and preserving every inch of land. This reflects the founder's self-satisfaction and ethical fulfilment through accountable business practices while symbolising *gratitude* towards the entire ecosystem. The founders’ guidance to establishing co-existence with nature and others is evident as employees are guided by the instructions from the founder to protect the environment.

### 6.3.2 Demonstrating

Demonstrating elaborates on the expression of characteristics of the founder, under the theme of practising spiritual values. In the study, ‘demonstrate’ refers to practically explaining and exhibiting the values instilled in the founder, including showing abstract ideas that are observable and understandable (Table 6.2). By demonstrating, the founders transmit spiritual values through actions, symbols and behaviours which are observable to the employees. The founder’s character is significant in demonstrating spiritual values like being principled, being generous and showing gratitude.

The employees understand spiritual values by observing the routine behaviour of the founders. Founder Waru established the venture as a handloom clothing line, rooted in Sri Lanka’s traditional textile industry, which is preserved by the older generation.

**Founder Waru** said, “Even when we eat, it is not good to overeat because we may be consuming someone else's portion. We must have limits.....The people I work with, including weavers and tailors, are always on my thoughts. Even though I may not have a lot of money, I make it a point to give them [Weavers and tailors] a lump sum each year.”

Founder Waru embodies generosity towards all living beings. Founder Waru’s mission of respecting others’ life purposes equally is evident in the statement, “It is not good to overeat because we may be consuming someone else's portion,” which indicates the founder’s generous action to alleviate someone else’s hunger by limiting overconsumption. That demonstrates the acknowledgement of the co-existence with others. It is witnessed in the founder’s actions, stating, “Even though I may not have a lot of money, I make it a point to give them [Weavers and tailors] a lump sum each year.” This statement shows the founder’s generous actions towards the existence of weavers and tailors in the industry. The founder exhibits generous actions to employees to lead a life without compromising others’ necessities.

The founder’s character is visualised by pursuing actions of ethical life. By observing the founders’ behaviour, the employees can witness the founders’ actions. Founder Tahi shows the actions aligned with ethical living, fostering a sustainable relationship with the environment.

“Even during lunch, I tell them to put the garbage in the dustbin rather than on the floor. I practice this, and they follow suit. This concept is also taught to the workers on the site.” (**Founder Tahi**)

The founder [Founder Tahi] demonstrates minimising environmental impact through a favourable existence with the environment. Founder Tahi’s social mission of venture creation: Protecting nature by optimal utilisation of natural resources is evident in the quotes. Living conjointly with the environment is evident in the statement, “Even during lunch, I tell them to put the garbage in the dustbin rather than on the floor. I practice this, and they follow suit.” The founder demonstrates the action to maintain environmental cleanliness. Sustaining an unpolluted environment not only ensures a healthy place for everyone to exist but also improves aesthetic value, allowing individuals to experience a sense of calm. The founder’s demonstration for employees towards harmless living with the environment shows *generosity* towards nature by minimising environmental impact through accompanying employees to be eco-friendly individuals. The founder extends generosity to the employees by disseminating knowledge and information on sustainable garbage management. Practising the mission of

protecting the environment with employees demonstrates upholding *generosity* for both the environment and the community.

Founder Whā established a venture related to organic farming to promote a healthy environment to support healthy people. From the outset, the founder demonstrates socially committed actions embedded with spiritual values, enabling employees to grasp the essence of his mission, which includes showing gratitude to nature and generosity toward all beings.

“Inorganic agriculture can eventually impact both human and soil health. Therefore, I started an organic company that also supports small farmers..... It’s not just about the work they [Employees] do; we’re also doing something a bit different because they believe this approach is rooted in a strong philosophy. Additionally, they [Employees] understand that a key principle is our commitment to not allowing any food items with inorganic components. They never accept a proposal that does not align with the concept.” (Founder Whā)

Spirituality is practised by Founder Whā, demonstrating *generous* and *grateful* actions. The founder established a venture related to organic farming to accomplish the social mission of environmental protection and healthy food for people. This signifies the bond between the founder’s actions and the environment. The action of establishing an environmentally friendly venture is elaborated in the statement, “Inorganic agriculture can eventually impact both human and soil health. Therefore, I started an organic company that also supports small farmers.” This implies the actions of the Founder Whā to protect the environment from the inorganic farming consequences. The action-oriented character of the founder to conserve the environment is demonstrated by initiating an organic farming venture. The founder demonstrates practising spirituality by presenting the character instilled with *gratitude* for the environment by creating and continuing the eco-conscious venture. The founder’s actions concerning the environment are felt by the employees while working with him. It appears in the statement, “They [Employees] understand that a key principle is our commitment to not allowing any food items with inorganic components. They never accept a proposal that does not align with the concept,” which indicates employees’ understanding of the founder’s dedication towards the environment and the community.

Founder Ono, who created the venture in the seafood industry to show gratitude to the underprivileged people who contributed to his education by providing him with a scholarship, expresses:

“We are dealing with a food item that should reach consumers worldwide as a sustainable, healthy product. We do not source from unsustainable materials, even

if they are cheaper. We only use sustainable materials. This industry provides livelihoods for many people with lower living standards, which we must keep in mind. Primarily, we focus on the final consumer's satisfaction and avoid using any chemicals that could pose hazards. When producing our food, we all keep these principles in mind. If we do, everyone naturally adheres to them..... Sustainable sources include using recommended and ethical fishing gear and avoiding the overexploitation of fish. Some vessels achieve cheaper and larger harvests by utilising unethical fishing gear, but we do not pursue such methods on principle.”

**(Founder Ono)**

Demonstrating ethically considered practices through the actions and decisions of the founder [Founder Ono] spreads *generosity* to others. The founder recognises the challenging living standards within the seafood community and maintains the venture's ethical standards to ensure its sustainability to safeguard the livelihood of the fishing community. Adhering to ethical principles is evident in the statement “We do not source from unsustainable materials, even if they are cheaper,” which states that adhering to ethical *principles* is prioritised over monetary pursuits. This claims the founder's repeated demonstration of ethical practices even under unfavourable contexts. Ethical engagement leads to *generous* actions for the employees and the consumers. The statements, “This industry provides livelihoods for many people with lower living standards, which we must keep in mind,” and “We are dealing with a food item that should reach consumers worldwide as a sustainable, healthy product,” showcase the founder's accountability to the lives of others: Employees and consumers, respectively. The founders provide services to others as a commitment to following ethical notions. The founders' regular demonstration of ethical practices in sourcing seafood for exporting opens opportunities for the employees to engage in ethical work within the venture.

### **6.3.3 Leading**

The third code under the theme of practising spirituality is leading, which explains managing others through decisions and interactions by being principled to the social mission (Table 6.2). This code encompasses the spiritual values of being principled, generous, just and detachment.

Founder Whā created the organic farming venture to ensure the well-being of the community and environment.

“We don't engage in business involving live animals, chemicals, alcohol, weapons, or slavery. These five areas are excluded from our company's practices. For

instance, even when we operated an organic restaurant, we refused to serve alcohol. Eventually, we closed it because guests often expected alcohol in such a picturesque setting. However, we stood firm in our principles, as we didn't want to profit from something we believe is ethically questionable..... When you practice something, you become a part of it. So, the employees who understand the concept naturally become part of it, and their contribution follows.” (Founder Whā)

The Founder Whā decided to establish an ethically sound venture which leads by being *principled*. Being *principled* on the concept that they believe in is evident in the statement, “We stood firm in our principles, as we didn't want to profit from something we believe is ethically questionable.” This decision to reject unethical practices, even if profitable, is fundamental to the core purpose of the venture: Commitment to the well-being of society by establishing an organic venture. The founder’s unwavering adherence to ethical principles over financial gain underscores a deep commitment to integrity and *detachment* from monetary gain. This stance establishes a formation of *detachment* that is free from exploitation, including harm to living beings, alcoholism, weapons, or slavery, reflecting the founders’ dedication to ethical prosperity as stated in Founder Whā’s quote. The founder’s decisions are based on the detachment from exploitation, alcoholism, weapons and slavery. Activities oriented towards a principled nature and detachment in the venture provide the employees with regular engagement in the founder’s ethical journey that opens the avenue to perform socially committed behaviours. The founders’ *principled* commitment serves society with benevolence by creating employees committed to societal well-being. It is evident in the statement, “When you practice something, you become a part of it and their [Employees] contribution follows,” which indicates the founder’s decision to instil regular ethical practices engraved within the employees via practising.

It was not only the founder’s adherence to principles of social commitment in managing employees, but also his interactions with others, that inspired employees to align with his social mission. The handloom venture established by Founder Waru was specifically aimed at engaging the elderly community.

“When I started this business, my goal was not solely to earn money. This business creates jobs specifically for elderly individuals. Unlike modern production, handloom weaving is done manually, using both hands and legs, without relying on electric equipment. This activity not only provides them with a livelihood but also keeps them healthy, as it involves physical movement that helps prevent non-communicable diseases. So far, I have provided jobs to about seventy people. While

there are many job opportunities in the market, few, if any, are designed for elderly individuals, yet they are fully capable of excelling in this craft.” (**Founder Waru**)

The founder’s generosity is explained by leading a venture for the benefit of the elderly community. This interaction between the founder and the older generation is not only for providing them with a livelihood but also for life longevity. It is evident in the statement, “This activity [handloom weaving is done manually, using both hands and legs] not only provides them with a livelihood but also keeps them healthy, as it involves physical movement that helps prevent non-communicable diseases,” that shows the founder’s concerns about the health of elders. The founder’s true feeling for elderly people’s lives is stated in the statement, “When I started this business, my goal was not solely to earn money. This business creates jobs specifically for elderly individuals,” which denotes the founder’s intention of creating the venture for elders. The Founder’s leadership of life with these interactions allows the employees to engage in actions related to the elderly community within the venture.

The founder’s interactions not only reduce demographic disparities but also demonstrate detachment from social constructs by engaging farmer communities in fulfilling social commitments and promoting cultural diversity within the workforce.

This is represented by **Founder Whā**, who says: “I started my company as an organic venture, and my challenge was how I should support small farmers. Why are small farmers pretty much neglected? How can we make their livelihood more sustainable..... My organic concept is not only environmentally friendly but also culturally sensitive, respecting all cultures. In a country like Sri Lanka, with its mix of Tamil Hindus, Catholics, Muslims, and others, it is essential to honour all cultural traditions..... We typically recruit through interviews, with no discrimination. Female, male, Buddhist, Muslim, it doesn't matter. Human beings are human beings..... Agriculture is not only about agronomy but also about culture. Therefore, organic practices must be culturally sensitive and socially just, eliminating discrimination and exploitation.....”

The decision of the Founder Whā to recruit individuals from diverse cultural backgrounds has led the entity towards practising equity. The founders base their decisions on *principles*, providing *equal* opportunity to diverse individuals. Recruiting culturally diverse employees to establish the organic farming venture that nurtures small-scale rural farmers, the founder acknowledges the diversity. Diversity is experienced through mutual understanding and respect for each other’s differences and similarities. The founder’s concerns on not only ethnical diversity but also social status differences due to livelihood are evident in the

statement, “Why are small farmers pretty much neglected?” which denotes the founder’s consideration of deserting small farmers. The founder leads the entity by allowing the diverse employees to achieve a common mission of uplifting farmers’ lives by including them in the economy to fulfil their life purpose. It is apparent in the statement, “My organic concept is not only environmentally friendly but also culturally sensitive, respecting all cultures,” which denotes the lasting co-existence of different cultures within the venture. Incorporating diverse cultures with their unique traditions and perspectives into the venture enables employees to feel a sense of inclusion in one another’s cultural practices. The founder signifies the equal opportunity to coexist with differences in cultures and social status. Indifferent thinking and *just* interactions of the founder foster harmonious living with diverse groups, ensuring respect for and recognition of diversity as a routine practice. The phrase, “Human beings are human beings,” reflects the founder’s belief in the shared humanity of all individuals. Leading the venture with this perspective and decisions, the founder encourages the employees to embrace spiritual values in their daily practices when serving small-scale farmers.

When managing and interacting with employees, not every individual may perceive the purpose and commitment of the venture and the founder in the same way. Disagreements may arise, and in such cases, the founders maintain detachment from those circumstances and individuals.

“During those five years, we encountered two incidents involving individuals whose values did not align with ours. We initially engaged with them in a friendly manner and formally ended the association when necessary. We usually provide an opportunity for individuals to rectify their behaviour. However, if they do not comply, we take appropriate action, because others observe our responses, and inaction could encourage negative behaviour.” **(Founder Iwa)**

The principled nature of Founder Iwa is demonstrated in the way he manages ill-mannered employees, balancing empathy with adherence to principles of venture creation. This is evident in the statement, “We initially engaged with them in a friendly manner and formally ended the association when necessary. We usually provide an opportunity for individuals to rectify their behaviour,” which reflects the founder’s flexibility in guiding employees toward alignment with the venture’s social mission: safeguarding the environment through waste management. This flexibility illustrates the founder’s empathetic and generous approach in giving individuals a chance to realign with the spiritual values of the venture. At the same time, the founder’s commitment to principles is exemplified through detachment from those who persist in negative behaviour,

prioritising the collective well-being. As he notes, “Others observe our responses, and inaction could encourage negative behaviour.” This detachment supports the alignment of the broader team with the social mission of environmental protection.

**Table 6.2 Definitions of Practising Transfer Process and its Mechanisms**

|                          |  |
|--------------------------|--|
| <p><b>Process</b></p>    | <p><b>Practising</b><br/>           Repetition of actions towards a social commitment as a routine of life. Social commitment refers to the altruistic sense of contribution to societal well-being, which is nonmaleficence or to a meaningful purpose. The repetitive actions denote the frequency and consistency of conduct. These actions are commonly used in everyday contexts to ensure the founder's social mission is realised.</p>  |
| <p><b>Mechanisms</b></p> | <p><b>Guiding</b><br/> <i>Shifting of employees’ behaviours to align with the founders’ intentions of social commitment. Guiding includes teaching, advising and instructing the employees towards the founder’s social mission. The founders emphasise guiding by supporting each other: People and environment.</i><br/> <i>Eg: “Some fully align with my vision, while others struggle despite being told multiple times. For those employees, I take the time to teach them during their free moments, helping them develop their own unique style to succeed and earn respect in society.” (Founder Waru)</i></p> |
|                          | <p><b>Demonstrating</b><br/> <i>Practically explaining and exhibiting the values instilled in the founder; including showing abstract ideas that are observable and understandable. By demonstrating, the founders transmit spiritual values through actions, symbols and behaviours which are observable to the employees.</i><br/> <i>Eg: “Even during lunch, I tell them to put the garbage in the dustbin rather than on the floor. I practice this, and they follow suit.” (Founder Tahi)</i></p>   |
|                          | <p><b>Leading</b><br/> <i>Managing others through decisions and interactions by being principled.</i><br/> <i>Eg: “However, if they do not comply, we take appropriate action, because others observe our responses, and inaction could encourage negative behaviour.” (Founder Iwa)</i></p>   |

The section above explores the second process of spiritual value transmission: Practising spirituality. The following section illustrates the third process in the transmission of spiritual values: nurturing spirituality.

#### **6.4. Nurturing Spirituality**

The third theme of founder-centred spiritual value transmission is nurturing spirituality. The theme of nurturing encompasses active support, encouragement, and care that promotes individual growth (Table 6.3). Nurturing refers to the intentional and compassionate process of cultivating growth, fostering deep understanding, and sustaining commitment over time. It involves empathising with others' experiences and inner journeys, bearing challenges with patience and grace, and implementing values or practices with sincerity and self-awareness. In essence, nurturing is a gentle, continuous act of support and encouragement that enables both individuals and ventures as a community to flourish inwardly and collectively. It promotes employees' inner calmness and passion for life by comforting others. It consists of four codes: cultivating, empathising, enduring, and adopting spiritual values.

##### **6.4.1 Cultivating**

Cultivating is the first code under the theme of nurturing spirituality. The founders foster deliberate effort and care to encourage employees to embrace habits like mind peacefulness and self-satisfaction by altruistically serving others (Table 6.3). By cultivating peace in the mind, the founders nurture employees to recognise spiritual values like detachment and justice.

Founder Rima established the venture to support those in need by manufacturing stationery for children and providing employment opportunities for individuals with disabilities.

“We [Founder and employees] have a shrine room in this factory. After worshipping Lord Buddha by offering flowers, we start our work. Most of the time, employees start their work after worshipping Lord Buddha. It makes our minds pure. After worshipping, I make only one request: To be given enough money to help the poor people.” **(Founder Rima)**

The cultivation of mental tranquillity unites individuals on a shared path with the founder [Founder Rima]. By creating a shrine room within the workplace, the founders provide employees with time and a place to cultivate inner stillness through worship. The employees offer flowers and worship Lord Buddha together with the founder and others. This ritual of worshipping, encouraged before work begins, aligns collective intention and harmonises the

team's focus on a common goal: Manufacturing stationery required for children. It is evident in the statement, "After worshipping Lord Buddha by offering flowers, we start our work," which denotes the time and space provided by the founder to the employees to embrace inner calmness before work begins. The fostering of inner tranquillity is anchored by employing *just* and equitable treatment for all employees. The sense of equity facilitates the alignment of employees' collective efforts toward a unified purpose of the venture: Helping those who are in need.

The venture was established to connect with children by creating soft toys which inspire their happiness and learning. The founder values self-satisfaction that comes from crafting toys over monetary gain. Founder Tekau-mā-toru established the venture for making these soft toys for children states:

"Some people focus solely on money and lack satisfaction with the quality of the products they create. We typically value self-satisfaction from our work more than monetary gain.... I take pride in this product, and my employees share the same sense of satisfaction..... By interacting in a friendly manner, I found a way to share concepts without creating a teacher-student dynamic. There is no distance between us. They gain the most from me, and I give my best to them." (**Founder Tekau-mā-toru**)

The encouragement to cultivate non-materialistic satisfaction within the entity is evident [Founder Tekau-mā-toru]. By recognising individual differences, the founder encourages employees to embrace non-materialistic satisfaction and align as a unified group. The founder's core purpose of creating toys for children does not entirely rely on monetary gain. The *detachment* from materialistic gain is evident in the statement, "We typically value self-satisfaction from our work more than monetary gain...." The employees' alignment with the founder is obvious in the statement, "I take pride in this product, and my employees share the same sense of satisfaction," which denotes the founder and employees' alignment towards self-satisfaction. The founder nurtures employees' minds by showing connectedness with the employees who join the journey with the founder, by promoting them to value self-satisfaction. It is apparent in the statement, "By interacting in a friendly manner, I found a way to share concepts without creating a teacher-student dynamic." This connection empowers employees' inner minds. The founder embarks on a journey with the employees, prioritising self-satisfaction over monetary gain.

### 6.4.2 Empathising

The founder expresses the spiritual value of empathy under the theme of nurturing spirituality. This code elaborates on the founders' compassion for others by understanding and sharing in their lives alongside the employees (Table 6.3). It signifies the founder's inner attunement and harmonious responsiveness to the inner realities that include needs, feelings and experiences of others to support their growth and well-being. This lays the foundation for employees to be compassionate and have meaningful connections with each other. Aside from empathy, the founders express detachment and justice under the code of empathising.

Founder Ono, who established the seafood export venture, says: "We can easily terminate a person, but it is their children, spouses, and extended families who will suffer. If someone commits theft in the company, we must remove that person as per the company rules. However, I urge supervisors not to let their employees reach that point. The responsibility of preventing such situations lies with the managers. Therefore, as a small sub-culture within the company, we strive to communicate and transfer our values to employees at all levels." **(Founder Ono)**

*Empathising* with others' lives is exemplified through the founders' actions, which nurture employees' minds. The founder Ono emphasises *empathising* with the feelings of others in the statement, "We can easily terminate a person, but it is their children, spouses, and extended families who will suffer." Founder Ono's venture comprises underprivileged communities who engage in fishing and labour work. The founder urges executives to *empathise* with the suffering of these employees to prevent making indifferent decisions. It is evident in the statement, "I urge supervisors not to let their employees reach that point [Terminating due to committing a theft]. The responsibility of preventing such situations lies with the managers," which states the founder's true intention is for employees to feel, understand and connect with others' lives. The founder's practice of *empathy* sets the course for fostering *empathetic* thinking and actions among the employees, aligning with the founder's commitment to serving the fishing society.

The subsequent quote of Founder Ono elaborates on the connection between shared experiences with one another to understand others' feelings.

"It starts with the cleaner's relationship, trust, and value, which affect the final product. If we do not treat our cleaners well or are unaware of their needs, it will impact the entire business. We cannot punish and make them good, but we can tell and educate them." **(Founder Ono)**

Fulfilling the necessities of individuals by being aware of their hardship is evident in Founder Ono's quote. It seems that the statement, "If we do not treat our cleaners well or are unaware of their needs, it will impact the entire business," obviously expresses treating employees by knowing their life conditions. *Empathising* with employees by understanding their actual circumstances, such as poverty-driven living status, opens the opportunity to feel their real status, allowing genuine and effective remedies. The *empathetic* resolutions of the founder enable employees to grasp the essence of *empathising* with others. This nurturing of *empathy* allows the founder to serve society by cultivating *empathy* within employees.

The founder Ono encourages the employees to recognise the inner essence of others when practising empathy to serve disadvantaged communities. For instance, the *detachment* from hierarchical sequences signifies creating a bond among employees from lower to higher. It is evident in the phrase, "It starts with the cleaner's relationship, trust, and value," which indicates the founder's *detachment* from employees' positions and performance when *empathising* with employees' lives. Within this venture, some uneducated employees engage in labour-intensive tasks such as fish slicing, sanitation, and monitoring shipment conditions like temperature and humidity. Others contribute through laboratory work, conducting microbial and histamine testing, and handling management responsibilities. The founder stresses the essential value of each employee's role, demonstrating empathy for their unique life circumstances and inner essence. *Empathising* with the employees' inner essence oscillates between *detachment* and bonding. The founder distinguishes *detachment* as loosening the bonding with imposed constructs, such as hierarchy, while bonding with the inner vibe that fosters the sense of belongingness. The employees feel the firsthand experience from the founder. This practice reflects Founder Ono's commitment to developing the inner selves of the employees to contribute to deprived communities.

The founder Ono acknowledges the employees' non-materialistic contribution to the existence of the venture to nurture their spiritual values. It is evident in the phrase, "It starts with the cleaner's relationship, trust, and value," which denotes the founder's consideration for the cleaners' existence in the venture via their moral contribution. The cleaner's moral contribution is defined by neither performance nor position but by the relationships, trust and values they uphold. The founder's deviation from the position to bond with the value significantly contributes to sustaining fairness within the entity. Extending this impartiality to every employee reflects the founder's actions of *justice*, which leads to the dedication of creating a *just* community. The founder nurtures spiritual values like *justice* by allowing employees to feel the acceptance of their values within the entity.

### 6.4.3 Enduring

The code of enduring, which illustrates bearing burden with/for others, is under the theme of nurturing spirituality. The enduring in the study context reveals the facilitation of the founder to feel the burden and bear the burden for the sake of the well-being of others while nourishing their inner selves (Table 6.3). This can be done individually by the founder or collectively with the employees. Through the enduring burden, founders demonstrate generosity, gratitude, empathy, detachment and justice.

“We always try to take these actions [bear the burden of others and support those in need] collectively with our employees. It is not only for outsiders but also for our employees. When their [Employees’] children perform well in examinations, we offer them scholarships until they complete their senior school level. We especially help children who do not have fathers with their studies. It's not only my children who should have the opportunity to study; every child should have that chance. We remember our own history and how we struggled to provide education for our children. That is my attitude: to ensure every child has access to education.”

#### **(Founder Tekau)**

In the process of enduring, spirituality is nurtured [Founder Tekau] collectively among employees, fostering a sense of shared *empathy* for each other's struggles. This collaborative practice enhances the ability to endure individual burdens while uniting efforts to confront challenges as a cohesive group. This venture consists of diverse individuals such as single mothers, women-headed family members, mentally retarded individuals and drug rehabilitating women. The employee engagement with understanding and uplifting others is witnessed. The statement, “We always try to take these actions [bear the burden of others and support those in need] collectively with our employees,” denotes Founder Tekau’s intention of collective action with employees, cultivating a shared commitment to one another's struggles. This mutual trust between founders and employees reassures that no individual faces their struggles in isolation. In essence, this collaborative spirit serves as a gesture of *gratitude* for their (the founder and the employee) shared journey, which in turn practices the founder’s commitment to ensure the psychological well-being of employees.

The dedication to enduring for others is rooted in personal experience [Founder Tekau], demonstrating acts of *empathy* and *generosity*. This commitment to *empathising* with the lives of others is articulated through lived experiences. It is conveyed in the statement, “We remember our own history and how we struggled to provide education for our children.” By reflecting on their own struggles, Founder Tekau *empathises* with the burdens faced by

guardians regarding children's education. The endurance of the parents' burden by *empathising* leads to serving the underprivileged communities. As the employees are included in the *empathising* process, they generate connectedness with the founder to help others while helping themselves. The encouragement of employees to endure the struggle of others while embracing their own is evident in the quote. The founders [Founder Tekau] guide the employees to embrace the hardship for others by cultivating *empathy* for others' suffering. It is evident in the statement, "We especially help children who do not have fathers with their studies." It seems that while *empathising* with employees who struggle to survive, the founders guide the employees to feel the burden of the children who bear the burden of accessing education. The collective concern with employees for fatherless children and the burden they endure serves as guidance, urging employees to cultivate *empathy* and *generosity* in their actions and thoughts. The founder supports improving the employees' spirituality through collective action with employees to serve disadvantaged communities.

The founder [Founder Tekau] *generously* provides the children with access to education by being the strength for their parents [Employees]. *Generosity* is expressed in the statement "It's not only my children who should have the opportunity to study; every child should have that chance." The *generosity* is demonstrated through *empathy* for underprivileged children by supporting their education and dismantling the vicious cycle of social neglect. This visualises the founder's endurance of the parents' burden to provide education for their children. It reflects the founder's commitment to serving deprived children. The *generous* feeling of the founder is experienced by the employees directly and indirectly, leading them to join the founder's path of helping neglected communities. Equity is practised by providing equal opportunities to every child by enduring the burden for others: Parents and guardians [Employees]. Providing equal opportunity is evident in Founder Tekau's statement, "Every child should have that chance," which indicates the founder's desire to serve underprivileged children, especially those who are fatherless. The understanding of the burden of the parents for their child's education is evident in the phrase, "How we struggled to provide education," which elaborates on the founder's understanding of the burden of parents. The struggle is collectively endured by the founder and parents to pay *justice* to all children to accomplish education. The collective practice of *justice* via providing equal opportunity to underprivileged children encourages employees to accommodate *justice* in their lives. It exemplifies the founder's initiation of employees to endure others' burdens to feel the *just* actions.

#### 6.4.4 Adoption of Spiritual Values

Adoption of spiritual values is the fourth code under the theme of nurturing spiritual values. The founders facilitate employees' adoption of spiritual values by encouraging them to accept, integrate, and practice them through their actions, behaviours, and speeches (Table 6.3). By conveying spirituality to employees, the founders shape their identity to treat others with consideration and empathy while sensing inner satisfaction. Other than fostering empathy, the founders express the spiritual values of generosity, being principled, and gratitude throughout this process.

“Several problems arose with other employees, as usual. They said, ‘Is sir a lunatic to take this sort of people [differently able people] into the company? They and we both get the same salary, even though they don’t do anything.’ Such problems occurred. However, they knew that in these situations, I make my own decisions. Over time, they came to understand the intention of the organisation, and now everyone works together by helping each other.” **(Founder Rima)**

Confidence in *generous* actions that represent the purpose of creating the venture provides opportunities for employees to experience *generosity* and *empathy* towards others [Founder Rima]. The venture recruits differently able individuals to bring solace to their lives. The employees' adaptation to working with diversely competent individuals is evident in the statement, “Over time, they came to understand the intention of the organisation, and now everyone works together by helping each other.” The *principled* decisions of the founder to adhere to spiritually oriented actions open the avenue for employees to involve themselves with *generous* and *empathetic* actions for others.

“There's a young woman who was seen as a problem by her family because of her. When these individuals are left alone at home, they can become hyperactive, but here, we give her tasks, and she happily does her job...Once differently abled individuals are recruited to this organisation, they are already aware of its values. They recognise that the organisation offers them employment to support them. Therefore, there is no need for a separate mechanism to train them.” **(Founder Rima)**

The *empathetic* perspective of the founder opens the path for employees to adopt spiritual values such as *gratitude* while serving the venture's social mission of supporting those in need [Founder Rima]. The founder's *empathy* towards the employees is evident in the statement, “When these individuals [differently abled individuals] are left alone at home, they can become hyperactive,” which denotes the founder's understanding of the employees'

difficulties in adjusting to a normal life. The founder is confident in aligning the employees with the founder’s intention: Serving deprived communities. The recruited differently able employees engage with the venture’s mission while paying *gratitude* to the entity. It seems in the statement, “They recognise that the organisation offers them employment to support them. Therefore, there is no need for a separate mechanism to train them,” which indicates employees’ *gratitude* to the entity for supporting them to lead a normal life. By showing *empathy* towards employees, the founder builds the employees with *gratefulness*.

“Spirituality is about how an individual thinks and internalises things. .... Some fully align with my vision.” **(Founder Waru)**

The commitment to advance the social mission alongside the Founder Waru reflects the employees’ integration of spiritual values into their lives. The embracing of spiritual values unfolds through introspection within the employees’ minds. It is evident in the statement, “Spirituality is about how an individual thinks and internalises things,” which denotes the founder’s encouragement to employees to contemplate actions before internalising. The lasting self-principles are formed through contemplation. This is practised by the founder to lead the path to show the employees. Consequently, the *principled* behaviour of the founder builds the employees who engage with the mission to safeguard the underprivileged community. Founder Waru’s venture was created to assist the life purpose of the older generation who engage with the traditional weaving industry. Employees’ alignment with this mission is evident in the statement, “Some fully align with my vision,” which indicates the envisioned thinking of employees to follow the founder.

**Table 6.3 Definitions of Nurturing Transferring Process and its Mechanisms**

|                                |  |
|--------------------------------|--|
| <p><b>Transfer Process</b></p> | <p><b>Nurturing</b><br/>Active support, encouragement, and care for individuals to grow. Nurturing refers to the intentional and compassionate process of cultivating growth, fostering deep understanding, and sustaining commitment over time. It involves empathising with others' experiences and inner journeys, bearing challenges with patience and grace, and implementing values or practices with sincerity and self-awareness. In essence, nurturing is a gentle, continuous act of support and encouragement that enables both individuals and ventures as a community to flourish inwardly and collectively. It promotes employees' inner calmness and passion for life by comforting others.</p> |
|--------------------------------|--|

|                          |   |
|--------------------------|---|
| <p><b>Mechanisms</b></p> | <p><b>Cultivating</b></p> <p><i>Deliberate effort and care to encourage employees to embrace habits like mind peacefulness and self-satisfaction of altruistically serving others.</i></p> <p><i>Eg: “Most of the time, employees start their work after worshipping Lord Buddha. It makes our minds pure.” (Founder Rima)</i></p> <p><i>Eg: “We typically value self-satisfaction from our work more than monetary gain.... I take pride in this product, and my employees share the same sense of satisfaction.” (Founder Tekau-mā-toru)</i></p>  |
|                          | <p><b>Empathising</b></p> <p><i>Founders’ compassion for others by understanding and sharing in their lives alongside the employees. This lays the foundation for employees to be compassionate and have meaningful connections with each other.</i></p> <p><i>Eg: “If we do not treat our cleaners well or are unaware of their needs, it will impact the entire business.” (Founder Ono)</i></p>  |
|                          | <p><b>Enduring</b></p> <p><i>Facilitating the founder to feel the burden and bear the burden for the sake of the well-being of others, while nourishing their inner selves.</i></p> <p><i>Eg: “We always try to take these actions [bear the burden of others and support those in need] collectively with our employees.” (Founder Tekau)</i></p>  |
|                          | <p><b>Adoption</b></p> <p><i>Encouraging employees to accept, integrate, and practice values through their actions, behaviours, and speeches. By conveying spirituality to employees, the founders shape their identity to treat others with consideration and empathy while sensing inner satisfaction.</i></p> <p><i>Eg: “Once differently abled individuals are recruited to this organisation, they are already aware of its values. They recognise that the organisation offers them employment to support them. Therefore, there is no need for a separate mechanism to train them.” (Founder Rima)</i></p> |

## 6.5 Chapter Summary

The founder's spiritual values are transferred through three processes: Fostering, practising and nurturing.

Fostering spirituality reveals the encouraging path and causes of spirituality by being truthful in words and actions. In transferring spiritual values, the founders foster spiritual values through committed and self-aware words and actions. The commitment denotes the founders' willingness to dedicate themselves to others' well-being. Generosity and empathy are spiritual values that transfer through commitment. Self-awareness fosters spirituality in employees to be true to their inner selves. Understanding one's thoughts and actions nurtures self-awareness that promotes an individual's inner growth by encouraging self-reflection on thoughts and actions. Self-awareness exhibits spiritual values such as generosity, gratitude, principle, and empathy.

Values can become realised and realistic through practice (Oldham, 2024). Spiritual values are practised as routine actions and behaviour via guiding, demonstrating and leading the employees. The founders utilise guidance to shift employees' behaviour to align with the founder's intention via teaching, advising and instructing. The founders' spiritual values, such as generosity and gratitude, are disseminated to the employees by guiding them to provide support to the people and the environment. Demonstration of characteristics directs the employees to capture the thinking and attitude of the founder through actions, symbols and behaviours which convey the abstract idea that is observable and understandable. Through demonstration, the founders show spiritual values like being principled, generous and grateful. Practising spirituality via leading directs the founders to disseminate spiritual values to employees through decisions and interactions by being principled. The founder leads the employees to composite spiritual values such as being principled, generous, just and detachment in their daily practices.

The study context unveils nurturing as active support, encouragement and care for employees for self-improvement by promoting inner calmness and passion for comforting others. In nurturing spirituality, the founders utilise the processes of cultivating, empathising, enduring and adopting to transfer spiritual values. In cultivating spiritual values such as detachment and justice, the founders deliberately employ effort and care for the employees to embed habits of mind, peacefulness and self-satisfaction. In empathising, the founders understand and share the lives of others alongside the employees. This action, which establishes the foundation within the employees to be compassionate and connect meaningfully, conveys detachment and justice. In enduring, the founders facilitate the employees to bear the burden

for the sake of others' well-being. The founders reflect generosity, gratitude, empathy, detachment and justice in enduring burdens with and for others. Adopting spirituality by the employees is facilitated by the founders by encouraging them to accept, integrate and practice spirituality via the founders' actions, behaviours and speeches. By facilitating the adoption, the founders show spiritual values of generosity, empathy, gratitude and being principled.

Recognition of spiritual values such as generosity, gratitude, empathy, justice, detachment, and principled behaviour, examined in Chapter 5, reveals their expression and significance. Possessing these spiritual values reflects an individual's willingness to align with a meaningful purpose. In sustainable ventures, transferring these values from individuals (founders) to the entity (employees) is crucial for longevity. Chapter 6 delves into this value-transferring through three core processes: Practising, fostering, and nurturing spirituality. The mechanisms ensuring their integration into the entity are discussed, with the subsequent chapter: Chapter 7, exploring their enduring impact in detail.

## **CHAPTER 7: PERSISTENCE OF SPIRITUAL VALUES**

### **7.1 Introduction**

Chapter 7 of the study unveils the findings for the third research question: How are spiritual values sustained within the entity? The chapter explores the continuation of spiritual values through the narratives of employees of the ventures. The focus, therefore, shifts from the founders themselves to how their employees make sense of the transfer process to build longevity into the venture. The findings reveal three themes under the persistence of spiritual values within the entity: Contemplation, continuous engagement and self-coaching. The theme of contemplating is generated through two codes: Believing and Self-awareness. The theme of continuous engagement consists of three codes: Empathising, collective engagement and following. The theme of inculcating is composed of two codes: Internalising and practising.

### **7.2 Contemplating**

The first theme under the process of persistence is contemplating. Contemplating refers to employees' thinking and reflection on the meaning and implications of the founder's and others' selfless thoughts and actions to seek insights and clarity (Table 7.1). Contemplating is generated through two codes: Believing and Self-awareness. Contemplating is the reflective process of turning inward with attentiveness and openness, where one examines thoughts, emotions, and experiences through the lens of belief and self-awareness. It involves believing with sincerity, trusting in values, truths, or meaningful purposes, and simultaneously being self-aware by observing one's own mental, emotional, and spiritual states. Through contemplation, individuals connect with their inner selves, align with meaningful beliefs, and gain clarity about their actions and intentions in the broader context of life and relationships.

#### **7.2.1 Believing**

The first code of theme contemplating is believing, which expresses acceptance of the founder and his thinking (Traits and values) as credible and trustworthy to acknowledge as long-term inspiration to others (Table 7.1). Believing is not merely an acceptance, but a trust in the deeper meaning behind values, actions, or thoughts. Believing in the founder supports the employees in contemplating spiritual values such as detachment, generosity, principle, and justice. Believing, under contemplation, refers to a conscious and reflective acceptance of values, truths, or meaningful purposes that resonate with one's inner self. It is not blind acceptance, but rather a self-aware trust developed through introspection and resonance. Within contemplation, believing becomes an inner persuasion, a spiritual alignment with what feels

existentially meaningful for the inner wellbeing of oneself and others. It guides one's thoughts and actions toward greater authenticity and purpose.

Founder Rua has established a publishing venture to support new authors in publishing their books. He mentioned that earning enough to pay employee salaries from the venture is sufficient for him. The employee who has worked as a management assistant for ten years for Founder Rua states:

“A notable trait of Sir [Founder Rua] is his complete detachment from materialistic aspects of life. He has cultivated a profound sense of detachment, which we deeply admire and understand.... Sir always gives things for merit and consistently prioritises the well-being of employees. At times, he undertakes tasks without expecting profit, focusing instead on the greater good. Observing these actions, we realise that Sir is not solely a businessperson, but someone driven by deeper values..... We dedicate ourselves to upholding its reputation and honouring Sir's legacy.....If a person aligns with Sir's values during their time here, they tend to stay. If not, they leave on their own accord. **(Employee Rua Toru)**

The employee believes the founder's spiritual values and thoughts shape their expectations and desires in the long run. Believing in the founder's selfless thinking is evident in the statement, “He has cultivated a profound sense of detachment, which we deeply admire and understand,” which indicates the employee's understanding and admiration of the founder's spiritual value of *detachment*. Believing in the founder's *generous* actions that enrich the employees' lives unveiled in the statement, “Sir always gives things for merit and consistently prioritises the well-being of employees.” The trust between the founder and the employees fostered through the founder's *generous* actions creates an avenue for employees to embrace and honour the founder's spiritual values. It is evident in the statement, “We dedicate ourselves to upholding its reputation and honouring Sir's legacy,” which denotes employees' willingness to keep the founder's values within them. The entity's reputation for promoting an informed community through publishing books and empowering emerging authors with generosity has been established. The employee's long-term association with the entity reflects a deep commitment to the founder, driven by a belief in his spiritual actions. As evident in the statement, “If a person aligns with Sir's values during their time here, they tend to stay,” which reinstates the employee's willingness to embed the founder's spiritual values long term.

Employee Ono Rua, the Operational Manager of the seafood venture, highlights the principled and justifiable behaviour of the founder, which inspires him to embrace and adopt

the founder's spiritual values. Founder Ono established a seafood venture to serve the marginalised fishing community.

“He is a humble individual who engages with everyone, regardless of their position. When the EU imposed a ban on Sri Lanka, our production significantly decreased. During this challenging time, he convened a meeting to explain that large salary increases would not be possible that year. However, he earnestly requested the employees to remain with the company for another year to help recover. His sincerity inspired trust, and the employees, including myself, stayed..... His spiritual values shaped the company, embedding his principles deeply into its foundation and purpose since its inception.” **(Employee Ono Rua)**

The founder's [Founder Ono] transparent approach to real-life situations inspires employees to trust him and embrace his spiritual values. The belief in the founder's founded spiritual values of the entity is explained in the statement, “His spiritual values shaped the company, embedding his *principles* deeply into its foundation and purpose since its inception,” which indicates employees' understanding of the spiritual value-rooted entity and its functioning. Experiencing the founder's *principled* actions creates the context to believe in him and long-term alignment with the entity by accepting his spiritual values. The employees' trust in the founder through *principled*, long-lasting, consistent actions shows in the statement, “His sincerity inspired trust, and the employees, including myself, stayed.” The founder encourages employees to think and make decisions. The fairness of the founder is signified in the statements, “He is a humble individual who engages with everyone, regardless of their position,” and “he earnestly requested the employees to remain with the company for another year to help recover,” which express employees' awareness of the founder's *justifiable* decisions, actions and implications as he builds trust with everyone. The venture integrates a diverse workforce, ranging from members of the fishing community to management professionals. Fairness for everyone embodies the founder's philosophy, influencing the entire structure of the entity from top to bottom. This approach enables all employees to equally comprehend and embrace the organisation's core values. The openness of the founder, which extends *justice*, is evident in the statement, “He convened a meeting to explain that large salary increases would not be possible that year,” which implies that the founder gains the trust of employees through honesty, creating an environment where they can make informed decisions independently.

However, the founders are not always accepted and believed. This is evident in the quote from Founder Rua, who established a publishing venture to support novice authors and

disseminate knowledge, which signifies the detachment and principled nature of the founder, as well as the employees' varying understanding of the founder over time.

“Most of the employees accept what I say. However, there are a few who sometimes do not listen. In such instances, I remain silent because I know I am speaking the truth. People tend not to believe something unless it is practical. They believe me because I do meaningful work and lead by example.” **(Founder Rua)**

The founders detach from the incidents and individuals, allowing them to realise the founder's thoughts and actions themselves. The detachment is evident in the statement, “In such instances, I remain silent because I know I am speaking the truth,” which denotes the detachment of conflicting situations by leaving employees to reflect. The founder demonstrates an awareness of the employees' reflective capacities and acknowledges the variation in how they perceive and understand the founder. It is denoted in the statement “People tend not to believe something unless it is practical. They believe me because I do meaningful work and lead by example.” The founder allows employees to contemplate and embrace his principles by giving them time, demonstrating these principles through practice, and fostering trust to believe and align with him.

### **7.2.2 Self-awareness**

Self-awareness denotes self-reflecting on the meaning of others' circumstances, perspectives, actions or behaviours by being in the present (Table 7.1). It includes reminiscing about experiences, thoughtfully analysing them, recognising and rectifying mistakes if any and creating opportunities for learning and growth for oneself and others. By being self-aware individuals, the employees embrace spiritual values such as generosity, empathy and being principled.

The line leader of the children's stationery manufacturing industry, Employee Rima Toru reflects on the circumstances and actions of the founder to establish the spiritual values within the entity.

“Sir [Founder Rima, who provides benevolence to those in need] is very connected to his religion, and I am also a Buddhist. He deeply believes in his faith and is very practical about it. For example, once a lorry carrying rambutan arrived, and the seller was desperate to sell the fruits. Sir didn't keep the fruits for himself but invited everyone to buy some. When many employees didn't have money, Sir gave them money, expecting nothing in return, showing his generosity to the vendor and employees.” **(Employee Rima Toru)**

Employee Rima Toru considers the founder's circumstances for his actions, which intersect with his spiritual values. The circumstances encompass the founder's upbringing, which can be either ingrained or learned, as well as the prevailing situations. The employee considers Founder Rima's ingrained spiritual values and the existing context of the venture: Serving those in need. The consideration of the circumstances is evident in the statement, "Sir is very connected to his religion, and I am also a Buddhist," which denotes generating the meaning of the founder's actions related to the Buddhist context via the employee's experience of Buddhist philosophy. The employee reflects the founder's behaviour as *principled* in the Buddhist philosophy. The phrase, "I am also a Buddhist," indicates seeking the meaning of the founder's actions in the Buddhist context. By experiencing and reflecting on the founder's principled actions, rooted in spiritual values and taken in their original time and place, employees internalise these values by understanding the founder's spiritually driven actions themselves.

The meaning of the founder's action is reflected by the employees exploring its implications for them and those in need. The venture was established to support needy people, such as children and the disabled. The employee [Employee Rima Toru] experiences the *generous* action of the founder. It is evident in the statement, "When many employees didn't have money, Sir [Founder Rima] gave them money, expecting nothing in return, showing his generosity to the vendor and employees," which signifies the employees' engraving of the founder's immediate action to solve the current situation by analysing and reminiscing. The employee perceives the action as principled and generous, embedding those values within them. It is evident in the statement, "He has a deep belief in his faith and is very practical about it," which signals that the founder's behaviour is analysed through his principles and their implementation, grasping the essence and values of the employee's life. The employee explores the founder's understanding of others' suffering, which is stated in the phrases "The seller was desperate to sell the fruits," and "[Founder Rima] invited everyone to buy some." The founder's response to others' frustrations is evaluated through the employee's understanding of the seller's challenges in selling fruits. This reflection highlights the employee's awareness of the prevailing circumstances and the founder's compassionate and generous actions.

Line leader Rima Toru explains self-reflection in relation to the behaviours of the founder and peers to embrace the founder's spiritual principles.

"Sir [Founder Rima] is always with us, like one of our own. He never acts superior or distances himself from us, he has always been by our side. This is not just something I've observed; it's something I've genuinely felt. I believe this stems

from the way Sir treats us. His approach to employees is truly remarkable. Sometimes, I find it almost unbelievable, especially from my position where I have a full view of the organisation. There are moments when I wonder how Sir can be so generous..... If we think about something deeply in our subconscious mind, it can become real. For instance, I worked with three supervisors when I started working here. While working with some of them, I often thought that if a supervisor behaved in a certain way instead of how they did, it would allow us to accomplish our tasks more effectively.” **(Employee Rima Toru)**

Employees draw on the actions of the founder and others to self-reflect on the path they wish to pursue. The quote demonstrates how contemplating contradictory actions encourages self-improvement through introspection and self-analysis. Employee’s understanding of the founder’s actions is stated in the statements, “I believe this stems from the way Sir treats us. His approach to employees is truly remarkable,” which indicates pondering about the founder’s *generous* and *empathetic* actions to understand. Founder Rima established the venture to provide benevolence to those in need. With this understanding, reviewing peers' actions is evident in the statement, “I often thought that if a supervisor behaved in a certain way instead of how they did, it would allow us to accomplish our tasks more effectively.” Reflection of contradictory behaviours opens the employee to select their path to follow based on spiritual values. The path is instilled by carving the values mentioned in the statement, “If we think about something deeply in our subconscious mind, it can become real.” The conscious understanding and acting allow the employees to embrace the founder’s values.

Founder Tahi formed geology geology-related venture that conserves earth materials. Employee Tahi Whā, a field supervisor in this geological resources-related venture, leverages his exposure to various complementary and competitive stakeholders along with his experiences, observations, and interactions to reflect on and embrace the founder’s spiritual values.

“Based on our experiences, observations, and interactions, it’s evident that our company is neither a bad place nor led by an unfair boss [Founder Tahi]. Claiming otherwise would not only harm ourselves but also contradict our values as Buddhists following the Five Precepts. We strive to avoid falsehoods that disturb our minds and lead to suffering. I deeply believe in the integrity of our company and its leadership.” **(Employee Tahi Whā)**

The employee comprehends the founder’s spiritual values through experiences, observations, and interactions, instilling them in his own life. This understanding is shaped not

only by these interactions but also by his upbringing and cultural background. Reviewing of observations and interactions of the employee is evident in the statement, “Based on our experiences, observations, and interactions, it’s evident that our company is neither a bad place nor led by an unfair boss,” which denotes consideration of the entities and founder’s *principles* via experiences while engaging. The cultural perspective is utilised to foster self-awareness, aligning actions with personal principles and understanding their broader implications. It is mentioned in the statements, “Claiming otherwise would not only harm ourselves but also contradict our values as Buddhists following the Five Precepts. We strive to avoid falsehoods that disturb our minds and lead to suffering,” which explains self-reflection of *principles* and implications of contradictory actions that conflict with the inner self of the employee. The employee self-reflects on the circumstances based on self-experience to understand and embrace the spiritual values of the founder by being *principled*.

Employee Tahi Toru and Tahi Tahi explain creating opportunities to learn and grow by observing others’ thoughts and actions towards spirituality, rectifying mistakes and creating opportunities for learning and growth through self-awareness.

“There were occasional issues, as human beings are naturally prone to mistakes. During such times, we engaged in discussions with the new employees to identify and implement solutions collaboratively.” **(Employee Tahi Toru)**

Facilitating self-awareness in others promotes learning and growth in embracing spiritual values. Employee’s understanding of the occurrence of mistakes is evident in the phrase, “as human beings are naturally prone to mistakes,” which denotes the *empathetic* sensation of awareness of the nature of new employees. It is not only the experienced employee, but also a new employee is encouraged to engage in self-reflection and self-understanding. The employees’ support for new employees to contemplate is evident in the statement “We engaged in discussions with the new employees to identify and implement solutions collaboratively,” which reflects experienced employees’ support for new employees by creating opportunities to be self-aware and learn to adopt the spiritual values of the entity.

Employee Tahi Tahi explains both the founder's and experienced employees’ concerns about new employees' adjustment to the existing spiritual values of the entity.

“He [Founder Tahi] suggests they live and work with us at the site. For those unfamiliar with him, they are expected to learn quickly, and we assist them in adapting. Sir monitors their progress, asking about their adjustment, teamwork, and alignment with our values. We observe their behaviour, considering whether they approach the job with enthusiasm, manage frustrations effectively, and maintain

tidiness, showing respect for the environment while also enjoying the work.”

**(Employee Tahī Tahī)**

Self-awareness is achieved through mutual collaboration and the experiences of the founder and employees to develop others spiritually. Empathising with new employees’ circumstances is evident in the statement, “We observe their behaviour, considering whether they approach the job with enthusiasm, manage frustrations effectively, and maintain tidiness, showing respect for the environment while also enjoying the work,” which indicates the founder’s and experienced employees’ support for new employees to align with entity’s values without being frustrated.

**Table 7.1 Definitions of Contemplating process and its Mechanisms**

|                          |   |
|--------------------------|---|
| <p><b>Process</b></p>    | <p><b>Contemplating</b></p> <p>Employees’ thinking and reflection on the meaning and implications of the founder’s and others’ thoughts and actions to seek insights and clarity. Contemplating is the reflective process of turning inward with attentiveness and openness, where one examines thoughts, emotions, and experiences through the lens of belief and self-awareness. It involves believing with sincerity, trusting in values, truths, or meaningful purposes, and simultaneously being self-aware by observing one’s own mental, emotional, and spiritual states. Through contemplation, individuals connect with their inner selves, align with meaningful beliefs, and gain clarity about their actions and intentions in the broader context of life and relationships.</p>                                       |
| <p><b>Mechanisms</b></p> | <p><b>Believing</b></p> <p><i>Acceptance of the founder and his thinking (Traits and values) as credible and trustworthy to acknowledge as long-term inspiration to others. Believing is not merely an acceptance, but a trust in the deeper meaning behind values, actions, or thoughts. Believing, under contemplation, refers to a conscious and reflective acceptance of values, truths, or meaningful purposes that resonate with one’s inner self. It is not blind acceptance, but rather a self-aware trust developed through introspection and resonance. Within contemplation, believing becomes an inner persuasion, a spiritual alignment with what feels existentially meaningful for the inner well-being of oneself and others. It guides one’s thoughts and actions toward greater authenticity and purpose.</i></p> |

|  |   |
|--|---|
|  | <p><i>Eg: “A notable trait of Sir [Founder Rua] is his complete detachment from materialistic aspects of life. He has cultivated a profound sense of detachment, which we deeply admire and understand.” (Employee Rua Toru)</i></p>  |
|  | <p><b><i>Self-awareness</i></b><br/> <i>Self-reflecting on the meaning of others’ circumstances, perspectives, actions or behaviours of being in the present. It includes reminiscing about experiences, thoughtfully analysing them, recognising and rectifying mistakes, if any and creating opportunities for learning and growth for oneself and others.</i></p> <p><i>Eg: “Based on our experiences, observations, and interactions, it’s evident that our company is neither a bad place nor led by an unfair boss [Founder Tahi].” (Employee Tahi Whā)</i></p> |

The previous section delineated the contemplation process of persistence, focusing on belief and self-awareness, highlighting how practising and adhering to principles enable employees to reflect on and understand the founder. The following section explores the second process of persistence, continuous engagement, through empathising, collective involvement, and purposeful pursuit.

### **7.3 Continuous Engagement**

Continuous engagement is the second theme of the persistence of spiritual values. It refers to self-aware, consistent, and voluntary, but unintentional, interaction with founders/employees and employees/employees to sustain a deeper understanding and ongoing, attentive involvement in the individual growth of spiritual values via sustained participation (Table 7.2). Interactions and involvement can occur between the founder and employees, or among employees themselves, particularly between new and existing employees. Unlike practice, the two parties are attentively involved. The theme of continuous engagement is generated through three codes: Empathising, collective engagement and pursuing, which assist in achieving meaningful social commitment.

#### **7.3.1 Empathising**

The first code of the theme of continuous engagement is empathising. Empathising includes the ability to understand and share someone else’s perspective and life experiences by actively connecting and caring responses (Table 7.2). Empathising in the persistence process refers to the ongoing, conscious effort to understand, feel, and respond with respect to the

emotions, experiences, and perspectives of others. When embedded in continuous engagement, empathising becomes a sustained relational practice, not just an occasional emotional response, but a consistent attunement to others' inner selves over time. The code of empathising signifies the persistence of spiritual values such as empathy, generosity and gratitude.

The following quote from Employee Rima Toru, a line leader of a stationery manufacturing venture, highlights the founder's continuous engagement and caring attitude with employees, which fosters spiritual values such as generosity and empathy within them.

"I also started making pens... Initially, making a pen is a bit challenging, especially for beginners. If we feel pain in our hands or become upset, Sir understands. He comes over and asks, "Is it difficult today? It's okay; let's try doing it this way."

**(Employee Rima Toru)**

The founder's attentive engagement with employees fosters the persistence of his spiritual values among them. This is evident in the statement: "If we feel pain in our hands or become upset, Sir understands. He comes over and asks, 'Is it difficult today? It's okay; let's try doing it this way.'" Employees embrace the founder's *generosity* and *empathy*, which they later exhibit in their interactions with colleagues. The feeling of generosity and empathy from the founder's caring forms a depository of spiritual values within the employees. For example, Employee Rima Toru empathises with new pen makers, understanding: "I also started making pens... Initially, making a pen is a bit challenging, especially for beginners." Her compassionate response highlights her concern for their struggles. The founder's consistent involvement thus cultivates a culture of continuous *empathy* and *generosity* among employees, embedding spiritual values in their everyday routines.

The continuous interactions between the founder and employees nurture the embedded spiritual values within them. This interaction helps them understand each other's life experiences and supports the adoption of the founder's values and perspectives on life. As a line leader, she is responsible for overseeing a team of young workers who manually produce pens.

"He [Founder Rima] encourages us to avoid rigid methods and find flexible ways to complete our tasks. His goal is for each employee to feel they are not just working but also enjoying a sense of mental ease. When Sir notices we're under pressure and projecting it onto others, he reminds us to empathise, considering how we would feel in their position.....Young workers sometimes join us, and some employees come here for their first job. They often get easily frightened, so we joke around and chat with them to help them feel at ease." **(Employee Rima Toru)**

Sustaining the founder's perspectives, rooted in spiritual values, is achieved by integrating them into the entity's routine operations. Understanding of the founder's mindset is mentioned in the statement, "His goal is for each employee to feel they are not just working but also enjoying a sense of mental ease," which denotes the founder's *empathetic* sensation towards employees' feelings towards work at ease. The employees understand the founder's perspective and show it through a caring attitude toward their peers and subordinates. It is evident in the statement, "They [Young workers] often get easily frightened, so we joke around and chat with them to help them feel at ease," which signifies *empathising* with young workers' anxiety in their first or new job and providing a caring response helps them feel at ease in the workplace. The founder's spiritual value of empathising with others is instilled in employees, enabling them to recognise others' hardships and respond with care to ease their challenges. This empathetic approach becomes a routine practice within the entity.

The subsequent quote of Employee Rima Toru shows that blending with others' life perspectives assists the team in aligning towards the purpose of the venture: Provisioning benevolence to those in need. Founder Rima's stationary manufacturing venture provides inclusivity by offering equal opportunities to disabled employees.

"I observe how individuals interact with others. Managing a team is challenging because it brings together people with diverse ideas. Even when our intentions are positive, some individuals tend to focus on the negatives. In such situations, it's important to identify those who stand out and analyse their behaviour. How does this person act in these circumstances? How should we address their behaviour? Understanding these dynamics requires careful observation and takes time."

**(Employee Rima Toru)**

The continuation of the founder's spiritual values within the entity is established by embedding them into the daily routines, fostering a strong culture. Employees' ongoing engagement with these values is reflected in statements like, "I observe how individuals interact with others. Managing a team is challenging because it brings together people with diverse ideas," which denotes employees' *generous* and *empathetic* feelings towards diverse individuals and their acknowledgement of these differences. Understanding these differences, though it takes time, signifies the effort of *gratitude* for co-existence with diversity by *empathising*. It is mentioned in the statement, "Understanding these dynamics requires careful observation and takes time." Continuous engagement with each other results in keen observation and understanding of others' behaviour, which assists in the persistence of *empathy*

and *generosity* within the entity. By *empathising* with each other, employees accept every individual in the entity as a benevolence to those in need.

### 7.3.2 Collective Engagement

Collective engagement involves frequent and direct interactions between the founder and employees, as well as among employees themselves (Table 7.2). This connectivity fosters mutual development in spirituality through actions, reminders, guidance, mentoring, and continuous learning. In the context of persistence, collective engagement refers to the sustained, shared involvement of individuals within a venture, such as founders and employees or among employees who actively participate together in meaningful actions, practices, and reflections aligned with a meaningful purpose. It embodies a sense of mutual responsibility, emotional investment, and coordinated effort that nurtures the long-term persistence of shared ideals, such as social missions. The code emphasises continuing generosity, justice, empathy and being principled within the ventures.

Employee Whā Whā, a former member of the Founder Whā's organic food venture and now the owner of an organic food entity, states that continuous engagement with the founder provided him with valuable insights for self-improvement and for helping others involved with just and generous enterprising.

“Through his observation and mentorship, he helped us recognise our potential to serve society, guiding us to understand the positive impact we could make on those around us....After meeting the founder, I was able to provide non-poisonous food to people in the village, our country, and even globally. The founder guided us to conduct business in a fair and standardised manner. He broadens my perspective and encourages me to be generous and spiritual, inspiring me to think beyond my family and focus on fostering a healthy society, a healthy environment and healthy people.... To preserve the founder's vision over time, we engage directly with farmers, approaching them individually.” **(Employee Whā Whā)**

The founder's continuous mentoring inspires employees to embrace generous and principled living. By establishing an organic farming and organic food entity grounded in the *principle* of producing healthy foods, the founder exemplifies the spiritual values of *generosity*, *justice* and *being principled*. Through this guidance, employees recognise their meaningful contribution to the community and environment through the production of organic food. The insights from the founder to meaningful contribution are mentioned in the statement, “He broadens my perspective and encourages me to be *generous* and spiritual, inspiring me to think

beyond my family and focus on fostering a healthy society, healthy environment and healthy people,” which indicates employees being of *just* individuals. The establishment of *just* and *generous* entities is evident in the statement, “Through his observation and mentorship, he helped us recognise our potential to serve society, guiding us to understand the positive impact we could make on those around us,” which denotes that the frequent engagement with the founder allows employees to identify their potential to serve the community. The employees utilise the same mechanism to establish the founder’s *principles* within the working community. It is apparent in the statement, “To preserve the founder's vision over time, we engage directly with farmers, approaching them individually,” shows the employees' *principled* and *generous* behaviour towards farmers to gather around organic farming. The collective engagement of both the founders and employees in establishing a *principled, just* and *generous* working community is achieved through continuous mentoring.

Employee Tahi Toru has worked as a machine operator for ten years at the geological testing venture, says:

“There were occasional misunderstandings, and at times, the new employees forgot what we had taught them. In such situations, we consistently reminded and guided them back on track whenever necessary.” (Employee Tahi Toru)

Collective engagement facilitates individual interaction, which promotes aligning together. Frequent interactions among employees encourage understanding and empathy, strengthening relationships within the team. Understanding and *empathising* with others is apparent in the statement, “There were occasional misunderstandings, and at times, the new employees forgot what we had taught them,” which signifies the old employees’ concern for new employees. Understanding a new employee’s situation as they adjust to the organisation, experienced employees exercise *empathy*. Accepting that new employees may make mistakes due to misunderstandings reflects the *generosity* of experienced employees, who support newcomers, allowing them room for growth and alignment. The collective engagement for others’ development is evident in the statement, “We consistently reminded and guided them back on track whenever necessary,” which indicates that continuous interaction with each other ensures off-track employees are guided back to the path aligned with the venture’s values. Sustained engagements pave the way for continuous reminding, promoting individual development through embracing the entity’s spiritual values.

### 7.3.3 Pursuing

The code of pursuing refers to the self-aware act of continuously adhering to the founder's or peer's ideas and actions despite challenges (Table 7.2). Pursuing refers to the active, intentional, and sustained effort to realise a meaningful purpose or social commitment. It goes beyond simply aiming for a goal; it involves a deep, ongoing engagement that reflects inner awareness and dedication over time. The founder's ideas and actions, and peers' actions, are followed by employees when embracing spiritual values such as justice and generosity.

Founder Waru's handloom venture started to preserve a traditional industry and safeguard the older generation's living standards. The cashier and the responsible salesperson of this handloom garment venture, Employee Waru Tahi, says:

“We follow his guidance exactly as it is given. His calm and composed demeanour ensures that his values are deeply embedded within the organisation. Experienced employees pass these values on to newcomers, with Sir actively participating in their learning process. His consistent presence and teachings inspire everyone to adopt his mindset, particularly his focus on positive thinking. Despite facing numerous challenges, he remains steadfast in prioritising our well-being and staying focused on our growth and success.” **(Employee Waru Tahi)**

The founder's engagement with both experienced and new employees establishes a base for his spiritual values within the entity. The experienced employees are empowered by the founder's continuous interactions, while new employees are guided to follow the existing spiritual values. The founder's equitable and *generous* actions encourage employees to follow his guidance as indicated in the statement, “We follow his guidance exactly as it is given,” reflecting mutual trust in following and passing them to nascent employees. It is evident in the statement, “Experienced employees pass these values on to newcomers, with Sir actively participating in their learning process, “which denotes the collaboration of the founder and experienced employees in upholding the spiritual values in the entity.

Employee Whā Whā a former member of Founder Whā's organic venture and now the owner of an organic farming entity, highlights the crucial role of the founder, employees, and peers in fostering continuous engagement to establish spiritual values within the entity and the broader working community.

“The founder emphasized this personalised approach, recognizing that people are less likely to trust concepts based solely on experiments or research. Instead, they [Farmers] are more inclined to adopt practices when they see their peers doing so. To promote organic farming, the founder utilized demonstration farms and farmers

as role models. We never impose the concept as mandatory; rather, we provide additional awareness only when farmers show genuine interest.” (**Employee Whā Whā**)

Pursuing ideas and actions rooted in *justice* and *generosity* excels the continuous engagement of the founder, employees, and peers, reinforcing spiritual values within the entity. Aligning with the founder’s principles and practices is strengthened by the ongoing connection between the founder and employees. It is evident in the phrase, “The founder emphasised this personalised approach,” which indicates the founder’s *generous* actions towards the uniqueness of each individual or community group by understanding them. The employee’s explanation of the founder’s actions reflects the recognition of the founder’s values. The following of the founder’s steps is witnessed in the statement, “We never impose the concept as mandatory; rather, we provide additional awareness only when farmers show genuine interest,” which shows the employee’s *generous* and *just* actions towards farmers’ interests and decisions. The penetration of these *just* and *generous* actions within the farming community is evident in the statement, “They are more inclined to adopt practices when they see their peers doing so,” which denotes following peers who already adhere to organic farming, which provides a *just* and *generous* occupation. The continuous collaboration between the founder and the employees spreads and establishes a culture rooted in engaging with spiritual values.

**Table 7.2 Definitions of Continuous Engagement Process and its Mechanisms**

|                   |  |
|-------------------|--|
| <b>Process</b>    | <p><b>Continuous Engagement</b></p> <p>Self-aware, consistent, and voluntary, but unintentional, interaction with founders/employees and employees/employees to sustain a deeper understanding and ongoing, attentive involvement in the individual growth of spiritual values via sustained participation. Interactions and involvement can occur between the founder and employees, or among employees themselves, particularly between new and existing employees. Unlike practice, the two parties are attentively involved.</p> |
| <b>Mechanisms</b> | <p><b>Empathising</b></p> <p><i>Ability to understand and share someone else’s perspective and life experiences by actively connecting and caring responses. Empathising in the persistence process refers to the ongoing, conscious effort to understand, feel, and respond with respect to the emotions, experiences, and perspectives of others. When embedded in continuous engagement, empathising becomes a sustained relational practice, not</i></p>   |

|  |  |
|--|--|
|  | <p><i>just an occasional emotional response, but a consistent attunement to others' inner selves over time.</i></p> <p><i>Eg: "Young workers sometimes join us, and some employees come here for their first job. They often get easily frightened, so we joke around and chat with them to help them feel at ease." (Employee Rima Toru)</i></p>  |
|  | <p><b><i>Collective Engagement</i></b></p> <p><i>Frequent and direct interactions between the founder and employees, as well as among employees themselves. This connectivity fosters mutual development in spirituality through actions, reminders, guidance, mentoring, and continuous learning. In the context of persistence, collective engagement refers to the sustained, shared involvement of individuals within a venture, such as founders and employees or among employees who actively participate together in meaningful actions, practices, and reflections aligned with a meaningful purpose. It embodies a sense of mutual responsibility, emotional investment, and coordinated effort that nurtures the long-term persistence of shared ideals, such as social missions.</i></p> <p><i>Eg: "Through his observation and mentorship, he helped us recognise our potential to serve society, guiding us to understand the positive impact we could make on those around us....After meeting the founder, I was able to provide non-poisonous food to people in the village, our country, and even globally." (Employee Whā Whā)</i></p> |
|  | <p><b><i>Pursuing</i></b></p> <p><i>Self-aware act of continuously adhering to the founder's or peer's ideas and actions despite challenges. Pursuing refers to the active, intentional, and sustained effort to realise a meaningful purpose or social commitment. It goes beyond simply aiming for a goal; it involves a deep, ongoing engagement that reflects inner awareness and dedication over time.</i></p> <p><i>Eg: "We follow his guidance exactly as it is given. His calm and composed demeanour ensures that his values are deeply embedded within the organisation." (Employee Waru Tahi)</i></p>   |

The above section described the second process of persisting spiritual values: Continuous engagement in terms of empathising, collective engagement and pursuing. The

next section explains the third process of persistence: Self-coaching through internalising and practising.

## 7.4 Self-coaching

Self-coaching is the third theme of continuing spiritual values in the entity. Self-coaching refers to the act of instilling spiritual values as a habit in the mind by instructing and repetitive actions to improve one's inner self (Table 7.3). In the persistence of spiritual values, self-coaching serves as a reflective compass, allowing individuals to monitor their inner alignment, correct their course with empathy and intention, and deepen their commitment-driven life to others by assimilating spiritual values within the mindset and incorporating them in actions till it becomes a habit. Self-coaching consists of two codes: Internalising and practising.

### 7.4.1 Internalising

Internalising expresses integrating someone else's spiritual values into oneself by aligning with their thinking, which leads to inner development (Table 7.3). In the persistence process, internalising refers to the deep personal assimilation of spiritual values, insights, or principles so that they become an integral part of one's mindset. Through self-coaching, individuals engage in conscious reflection and self-guidance, allowing them to absorb and embody certain spiritual values over time. Internalising here involves transforming external guidance or ideals into inner conviction. Internalising nurtures the spiritual values of empathy, generosity and gratitude.

Employee Waru Tahi, who has been working for Founder Waru for four years, states:

“We adapt our thinking to align with his mindset and consistently uphold these principles in ourselves and our actions.” (**Employee Waru Tahi**)

The employees adopt actions aligned with the founder's spiritual values, ensuring their sustainability within the entity. Aligning the founder's thoughts with the employees is achieved through continuous mental engagement with the founder's spiritual values, which eventually translates into actions. It is evident in the statement, “We adapt our thinking to align with his mindset and consistently uphold these principles in ourselves and our actions,” Which shows employees *empathising* and resonating with the founder's thoughts to embrace his spiritual values.

Employee Tahi Whā, who worked with Founder Tahi for nine years, explains instilling the founder's spiritual values by synchronising his mindset with the founder's.

“I gained many valuable traits from Sir [Founder Tahī] that helped me become a better person. I learned so much from him about staying on the right path. Just as I am fond of nature, I am equally fond of Sir. I strive to develop myself in his likeness, such as causing no harm, offering no offence, and always being truthful. All these inspirations, I drew from Sir..... This perseverance is inspired by the boss's way of thinking, which has profoundly shaped who I am today. I have internalised the spiritual values imparted by him, and, in turn, my subordinates grow through the values I have passed on. Thanks to this strong foundation, I have never faced challenges in achieving goals with my team.” **(Employee Tahī Whā)**

Aligning employees’ thinking patterns with the founder’s fosters the integration of spiritual values within the entity. The alignment of thoughts is evident in the statement, “I strive to develop myself in his likeness, such as causing no harm, offering no offence, and always being truthful,” which indicates the acceptance and acknowledgement of the founder’s thinking that disburse *generosity*. The employees utilise resemble actions of the founder, which are based on his spiritual values to shape themselves and others. The passing of spiritual values to others is mentioned in the statement, “I have internalised the spiritual values imparted by him, and, in turn, my subordinates grow through the values I have passed on,” which shows that experiencing the growth of individuals by embedding the founder’s spiritual values.

The continuation of the founder’s spiritual values from one cohort to the next is described in Employee Rima Toru’s quotation.

“I dedicate time to identifying and training individuals based on these qualities [Understanding individuals’ situations and individual behaviour], ensuring they can eventually train others in the same way. Sir has instilled this principle in all line leaders, fostering the continuity of values within the organisation. When those we train understand the significance of their connection to the organisation, they, in turn, pass on these values, ensuring that the culture of respect and teamwork endures.” **(Employee Rima Toru)**

The founder’s spiritual values are passed from one employee cohort to another by embedding them in the employees’ minds. The employees’ acceptance of the founder’s spiritual values, which are the basis of founding the entity, is evident in the statement, “When those we train understand the significance of their connection to the organisation, they, in turn, pass on these values, ensuring that the culture of respect and teamwork endures.” This signifies employees’ appreciation for the founding spiritual values, which nurture *generosity* and *gratitude* in passing these values to others and embracing them from others, respectively. The

spiritual values transferred from one employee to another are adapted to each individual's uniqueness is evident in the statement, "I dedicate time to identifying and training individuals based on these qualities [Understanding individual's situations and individual behaviour], ensuring they can eventually train others in the same way" which denotes the identifying uniqueness of individuals by *empathising* with their situations to continuation of the spiritual within the entity. This way of thought is instilled by aligning with the founder's thoughts. It is mentioned in the statement, "Sir has instilled this principle in all line leaders, fostering the continuity of values within the organisation," which denotes the continuation of the founder's spiritual values among employees.

#### 7.4.2 Practising

Practising oversees adopting self-aware, spiritually oriented activities as routine self-oriented acts to incorporate them into the routine work processes of the entity (Table 7.3). The code practising sustains generosity, gratitude, empathy and being principled within the venture.

A line leader of Founder Rima's venture, Employee Rima Toru says:

"I usually select individuals not based on their performance but on how they interact with others. I choose people by observing their behaviour in relation to colleagues. This approach was taught to me by Sir. As a line leader, I learned how to conduct myself by observing Sir, who exemplifies simplicity, problem-solving, employee relations, and generosity. I often follow his example when selecting others for responsibilities. While technical skills can be learned, interpersonal traits are harder to cultivate, and understanding how individuals behave in various situations is essential for managing a team, which is challenging because of differing ideas and attitudes." **(Employee Rima Toru)**

The founders' spiritually oriented thinking and actions become self-oriented routine actions of the employees, as evidenced by the statement, "I usually select individuals not based on their performance but on how they interact with others," which denotes founders' spiritual thinking becomes a culture within the entity. This shows that the founder's spiritual values and way of thinking have become embedded in the entity's culture, with employees adopting these values in their daily work and interactions. Founder Rima established the venture to support individuals in need, such as those with disabilities. The employees' *empathy* for each other's hardships and their understanding of uniqueness and diversity show the adoption of the founder's *empathetic* and *generous* mindset. Employee Rima Toru mentions that "While technical skills can be learned, interpersonal traits are harder to cultivate and understanding

how individuals behave in various situations is essential for managing a team, which is challenging because of differing ideas and attitudes,” which reflects the embedding of empathy and generosity in her routine life.

Employee Tahi Tahi has been working as a machine operator and supervises four helpers at the geological resources venture of Founder Tahi. The venture was established to conserve soil and earth resources by providing solutions and prevention measures for land degradation in building construction.

“We have four or five helpers who provide full support. They complete their tasks on time, neatly, and efficiently, exactly as expected. Tidiness is crucial as it reflects good habits. Carelessly disposing of waste after lunch, for example, undermines even the best work by damaging the environment. Similarly, mishandling soil samples tarnishes the company’s reputation. Fortunately, our team maintains cleanliness, a practice we learned from Sir. On every site, they work tidily and ensure the area is cleaned before leaving.” **(Employee Tahi Tahi)**

Practising the founding spiritual values of the venture becomes a habit among employee cohorts. The habit is supported by experienced employees, as evidenced in the statement, “Fortunately, our team maintains cleanliness, a practice we learned from Sir.” This statement implies embedding the founder’s spiritual values, such as *gratitude* and *generosity*, paid to the environment through the employees’ actions. The employee cohorts engage with spiritual value-oriented routines as evidenced in the statement, “On every site, they work tidily and ensure the area is cleaned before leaving,” which indicates that paying *gratitude* and *generosity* to the environment becomes a habit, working as well as their thinking. Accepting spiritual values as a habit is mentioned in the statements, “They complete their tasks on time, neatly, and efficiently, exactly as expected. Tidiness is crucial as it reflects good habits.” The employees’ expectations and actions to embed spiritual values, which become a part of the culture, are evident in the statement. The employees embedding spiritual values from the founder, or the other members have become a habit that is instilled within the culture.

The employees align their thinking with the founder’s core commitment to the venture: protecting the environment. This is evident in the statement, “Carelessly disposing of waste after lunch, for example, undermines even the best work by damaging the environment,” which highlights the incorporation of consideration for others, particularly nature, into daily routines. These actions reflect selflessness, as employees express *gratitude* toward the environment for its existence. It also demonstrates a collective adherence to shared *principles* of environmental protection.

**Table 7.3 Definitions of Self-coaching Process and its Mechanisms**

|                          |   |
|--------------------------|---|
| <p><b>Process</b></p>    | <p><b>Self-coaching</b></p> <p>Self-coaching refers to the act of instilling spiritual values as a habit in the mind by instructing and repetitive actions to improve one’s inner self. In the persistence of spiritual values, self-coaching serves as a reflective compass, allowing individuals to monitor their inner alignment, correct their course with empathy and intention, and deepen their commitment-driven life to others, by assimilating spiritual values within the mindset and incorporating them in actions till it becomes a habit.</p>   |
| <p><b>Mechanisms</b></p> | <p><b>Internalising</b></p> <p><i>The act of instilling spiritual values as a habit in the mind by instructing and repetitive actions to improve one’s inner self. In the persistence process, internalising refers to the deep personal assimilation of spiritual values, insights, or principles so that they become an integral part of one’s mindset. Through self-coaching, individuals engage in conscious reflection and self-guidance, allowing them to absorb and embody certain spiritual values over time. Internalising here involves transforming external guidance or ideals into inner conviction.</i></p> <p><i>Eg: “We adapt our thinking to align with his mindset and consistently uphold these principles in ourselves and our actions.” (Employee Waru Tahi)</i></p> |
|                          | <p><b>Practising</b></p> <p><i>Adopting self-aware, spiritually oriented activities as routine self-oriented acts to incorporate them into the routine work processes of the venture.</i></p> <p><i>Eg: “As a line leader, I learned how to conduct myself by observing Sir, who exemplifies simplicity, problem-solving, employee relations, and generosity. I often follow his example when selecting others for responsibilities.” (Employee Rima Toru)</i></p>  |

**7.5 Chapter Summary**

The persistence of spiritual values is examined through three processes: contemplating, continuous engagement, and self-coaching. In the process of contemplating, employees think about and reflect on the meaning and implications of the founder’s and others’ selfless thoughts and actions. This reflection is grounded in belief, where the founder’s intentions and behaviours are accepted as credible and true to oneself. Self-awareness, in this context, involves reflecting

on and empathising with others' circumstances, perspectives, actions, or behaviours while being fully present.

Self-aware and consistent commitment to voluntary interaction between founders and employees, as well as among employees themselves can create a path to understand each other willingly. It is facilitated through empathising, collective engagement, and intentional pursuit. Empathising reflects the capacity to connect with and respond to others' perspectives and lived experiences with genuine care. Spiritual mentoring is practised through connected, conscious lifelong mentoring (Mitroff & Mitroff, 2006). When an organisation shares a collective understanding, it perceives internal similarities that shape individual behaviour and organisational actions under institutional logic (Thornton & Ocasio, 2008). Collective engagement is characterised by frequent and meaningful exchanges that promote shared spiritual growth through acts of guidance, mentoring, reminders, and reflective learning. Thus, this nurtures the employees both through the founder's support and through their own efforts. Pursuing involves employees' willingness to follow those who engage in selfless actions. It shows a deliberate, self-aware dedication to following and embodying the values and actions demonstrated by the founder or peers, even when faced with adversity.

Self-coaching signifies the process of embedding spiritual values into one's mindset through deliberate instruction and consistent repetition, aimed at fostering inner development. This process involves both internalising and practising. Internalising refers to the assimilation of another's spiritual values by aligning with their beliefs and perspectives, thereby facilitating personal transformation. Practising, on the other hand, entails the conscious and habitual enactment of spiritually grounded behaviours, integrating these self-aware actions into the daily operational routines of the organisation. Embedding selfless actions into the mind as a habit paves the way for the persistence of spiritual values within the venture.

Chapter 7 dealt with the persistence of spiritual values, which is rooted in self-aware, empathising and practising through mutual resonance. The next chapter, Chapter 8, presents the discussion and conceptual framework for the transmission and persistence of spiritual values.

## **CHAPTER 8: DISCUSSION AND CONCEPTUAL FRAMEWORK**

### **8.1 Introduction**

Chapter 8 integrates the research findings and existing literature to develop a conceptual framework for the study. It discusses the findings from Chapters 5, 6, and 7, which reveal the spiritual values and the transferring and persistence process of spiritual values, respectively. This chapter is divided into two sections. The first section summarises the findings on the existence of spiritual values in terms of creation, transfer, and persistence. The three chapters on findings; Chapter 5: Spiritual Values and Expression, Chapter 6: Transferring Spiritual Values, and Chapter 7: Persistence of Spiritual Values, address three research questions: What spiritual values does the founder create? How does the founder transfer spiritual values? How do these values persist within the venture? respectively.

The second section presents the research framework, which is built on the journey of spiritual values to spiritual institutional logics. This journey encompasses three milestones: Alignment, sense-making and re-coupling. The journey of spiritual values to spiritual institutional logic is illustrated through the inner qualities of spiritual values, focusing on their characteristics, nature and performance through culture and standards.

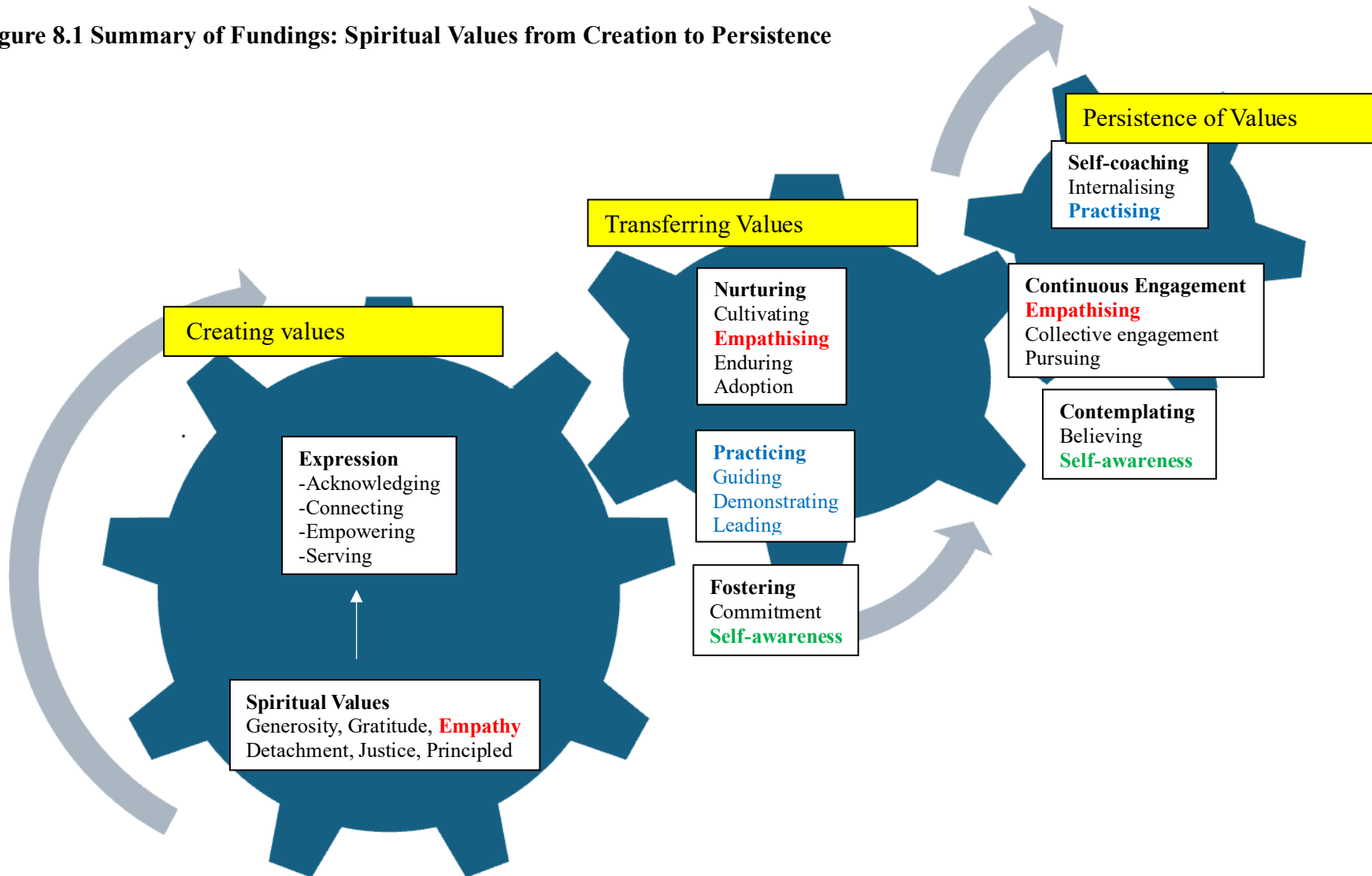
### **8.2 Summary of Key Findings**

The founder's spiritual values exist through creation, transfer, and persistence within the venture. Figure 8.1 shows a summary of the research findings.

#### **8.2.1 Spiritual Values and Expression**

The spiritual values are inbuilt in the founder, who embodies self-aware qualities such as gratitude, generosity, empathy, detachment, principled conduct, and a sense of justice through selfless thoughts and actions. Gratitude denotes the founders' self-awareness of others' kindness and shows appreciation through words and selfless actions. Generosity defines self-aware, selfless acts to people and nature. Empathy signifies providing a self-aware understanding of inner comfort for others. Detachment of the study delineates self-aware disconnection from individuals, circumstances and associated emotions to maintain inner calmness and provide the opportunity for others to live in the present. It connects with self-aware, selfless actions and consequences. The justice of the study describes the alignment of individuals within a moral framework to develop inner strong individuals. It connects with the self-awareness of others to deliver the socially committed purpose of the actions and their

Figure 8.1 Summary of Fundings: Spiritual Values from Creation to Persistence



consequences. The principled nature of spiritual values includes firm adherence to the well-being of the inner self and others. These spiritual values are identified by the venture through the founder's actions and behaviours. The founder expresses these values through acts of acknowledgement, connectedness, empowerment, and service. Acknowledgement involves showing gratitude to others for their existence and contributions to the well-being of both themselves and others. This connectedness signifies a bond with the inner self, the community, the planet, and the universe, particularly when engaging in socially committed actions. The founder nurtures personal growth by empowering individuals to strengthen their inner selves. Additionally, the founder's commitment to serving society promotes the well-being of both mind and body.

### **8.2.2 Transferring of Spiritual Values**

Transferring spiritual values involves three key processes: fostering, practising, and nurturing spirituality. Fostering spirituality emphasises the alignment between the founder's words and actions, conveying the meaning of cause and outcome and allowing employees to internalise the founder's spiritual values. It highlights a genuine willingness to dedicate oneself to the well-being of others while discovering inner contentment. Fostering is demonstrated through the founder's actions, particularly in the areas of commitment and self-awareness. Commitment reflects the founder's consistent dedication to the well-being of others, strengthening the bond between the founder and employees. Self-awareness signifies the founder's internal selfless compass, guiding their actions. It encourages self-reflection on thoughts and behaviours, which helps employees gain an understanding of the founder's intentions and actions.

Practising spirituality, which involves repetitive socially committed actions as a routine of life, occurs through three key actions: guiding, demonstrating, and leading. Guiding entails aligning employees' behaviour with the founder's intentions through teaching, advising, and instructing. Demonstrating involves presenting abstract ideas in a practical and understandable manner, making them observable and tangible. Leading reflects the founder's principled decisions and interactions, which effectively disseminate the essence of spiritual values to others.

In the process of transmitting spiritual values, nurturing spirituality involves founders actively supporting and guiding individuals to develop inner calmness and a passion for serving others. This nurturing occurs through four key approaches: cultivating, empathising, enduring, and adopting spiritual values. Cultivating spiritual values involves encouraging individuals to

embrace inner peace and adopt self-satisfying habits of selflessly serving others. Empathising reflects the founder's compassionate understanding, shared experiences, and meaningful connectedness with others. Enduring emphasises bearing burdens alongside others for their well-being while simultaneously cultivating one's inner self. Adopting refers to the founders' encouragement for individuals to accept, internalise, and practice spiritual values, fostering both the well-being of others and personal inner contentment.

### **8.2.3 Persistence of Spiritual Values**

To address the persistence of spiritual values within the venture, the findings reveal three processes: Contemplating, continuous engagement and self-coaching. In the contemplation phase, employees seek insights and clarity regarding the meaning and implications of others' selfless thoughts and actions through self-reflection and introspection. The process occurs in two ways. First, by believing, the employees assess the credibility and trustworthiness of an individual to draw long-term inspiration for their values and lives. Second, by being self-aware, individuals mindfully analyse others' experiences, perspectives, actions, and behaviours to enhance their own inner growth and better serve others.

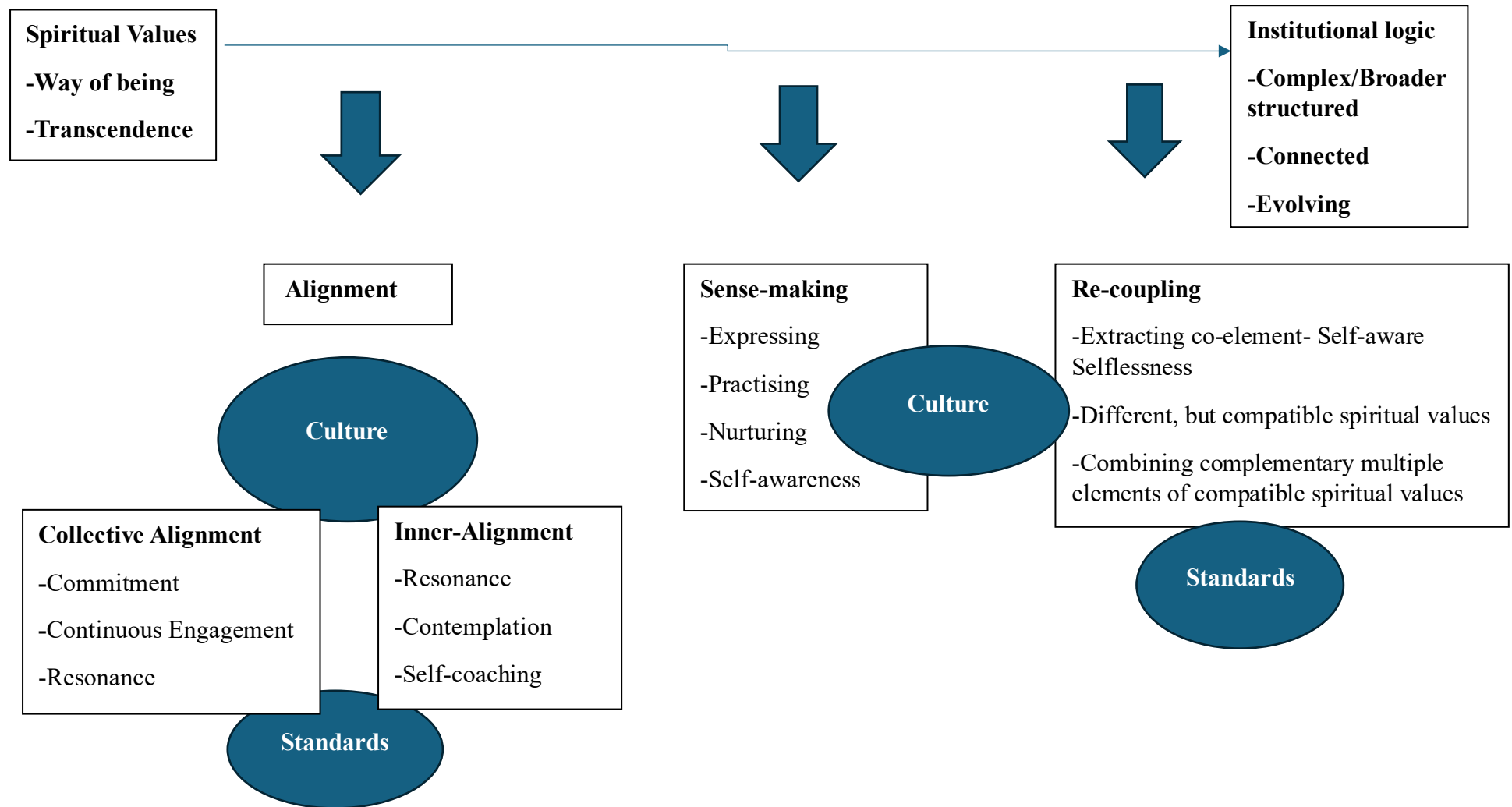
Continuous engagement refers to a self-aware and consistent mutual interaction among individuals, fostering a deeper understanding and proactive, selfless involvement in the development of their inner selves. It is achieved through empathising, collective engagement, and pursuit. Empathising involves a mutual understanding of individuals' perspectives and life experiences, fostering active connection and care. Collective engagement encompasses self-aware, frequent interactions that promote continuous learning and inner growth. Pursuit denotes the ongoing internalisation of others' thoughts and actions through self-awareness.

Self-coaching explains the self-aware process of embedding habitual selfless thoughts and actions that enhance the inner self. This is achieved through internalising and practising. Internalising involves aligning with others' spiritual values by sensing and integrating them to foster inner growth. Practising entails the self-aware and consistent adoption of spiritually oriented activities in daily life.

### **8.3 Conceptualisation: Transmission and Evolution of Spiritual Values**

Figure 8.2 illustrates the detailed conceptualisation of the study's findings, tracing the progression from spiritual values to institutional logic. My research aims to understand the transfer and persistence process of spiritual values within a venture. Under the aspects of culture (Thornton & Ocasio, 2008) and standards (Thornton et al., 2015), the overarching

**Figure 8.2 Conceptual Model: The Journey of Spiritual Values to an Institutional Logic**



attribute of self-aware selflessness underpins the entire process of creating a spiritual institutional logic from alignment to re-coupling. The current study ensures the alignment of spiritual values within the venture by a) collective alignment, which includes commitment, continuous engagement and collective resonance and b) individual alignment, which consists of inner resonance, contemplation and self-coaching. The process of sense-making involves self-awareness, expression, practice, and nurturing spiritual values. Organisational culture is sustained through this alignment and sense-making. In embodying organisational values, rationalised organisational practices, structures, and processes are identified (Bourne et al., 2019). The journey of spiritual values is further shaped by the establishment of standards, which are integrated and reinforced through re-coupling with the support of alignment and sense-making.

## **The journey of spiritual values to an Institutional Logic**

### **8.3.1 Alignment**

The study shows that alignment is a key milestone process in the establishment of a spiritual institutional logic within the venture. Alignment denotes the harmonisation and synchronisation of the inner self and others through a sense of service, while fostering harmony among different elements, such as values and their components, so they can function cohesively toward a social mission. It can occur at both an individual level, where personal beliefs and behaviours are congruent, and at a collective level, where members of a group or organisation coordinate in pursuit of common objectives. Both organisational and individual actors can influence and modify institutional logics (Thornton & Ocasio, 2008). My study shows that aligning with one another in the service of others, while remaining in resonance with one's inner self, can foster diverse spiritual institutional logics within a venture. The findings disclose that the alignment of spiritual values with institutional logics manifests in two interrelated dimensions: collective alignment and individual alignment (Figure 8.2).

### **Collective Alignment**

As evidenced in my study, the employees and the founders illustrated that collective alignment is facilitated through the voluntary and intentional engagement of both organisational actors: the founders and the employees, reflecting a shared commitment to the internalisation and enactment of spiritually grounded institutional logics. Organisations, as meso-level actors within the social structure, play a critical role in transmitting an organisational-level spiritual institutional logic to the individual level through multi-layered

social systems (Klingbeil et al., 2019). The transformation of spiritual values into an institutional logic is rooted in the founder's sustained commitment to relational connectedness, initiated through the venture's founding mission of promoting others' well-being. For instance, the establishment of the geo-resources venture by Founder Tahī was driven by a commitment to nature and underprivileged communities, while Founder Rima's stationary manufacturing venture was initiated to support the younger generation, as well as differently abled and marginalised communities, underpinned by spiritual values such as empathy, generosity, gratitude, and justice. This enduring commitment empowers the founder to embed and transmit the core spiritual values to employees, facilitating the internalisation of these principles and cultivating a spiritually aligned organisational culture. As values and knowledge are intertwined in shaping human thought and behaviour, their management in the context of transmission and persistence leads to distinct, mutually reinforcing outcomes, particularly socially constructive actions (Nussbaum, 2016). In the formation of social ventures, founders often navigate inherent tensions between profit imperatives and social mission. The founders in the current study exemplify a deliberate prioritisation of social purpose, strategically decoupled from conventional profit-centric logics. For instance, Founder Tahī distanced himself from a purely monetary perspective to serve deprived communities while safeguarding nature when establishing his soil-related venture. Social mission-oriented individuals, guided by spirituality, are driven by value-based knowledge in the creation of their innovative ventures (Sirine & Kurniawati, 2018). This commitment to a prosocial agenda initiates a process of collective alignment, anchored in the founder's other-oriented mission over profit that shapes the venture's development of a spiritual institutional logic. This alignment illustrates means–end decoupling, which is a key driver of variability in institutional processes and a crucial factor in understanding increasingly complex internal structures, such as the institutional logics within some of the organisations (Bromley & Powell, 2012). Decoupling is observed in the establishment of the organic food venture initiated by Founder Whā as well as Founder Tahī. The founders and employees in the study demonstrated that collective alignment among individuals drives organisational alignment with a social mission, facilitated through commitment, continuous engagement, and collective resonance.

### ***Commitment***

Societal reality is reflected through institutional logics, which are constructed and reconstructed over time and across space, based on individuals' ideas, values, missions, and commitments (Thornton & Ocasio, 1999). Certain institutional logics emphasise the spiritual dimension of both individuals and the community, such as the founder and employees,

signifying a collective alignment toward the inner well-being of self and others (Founder Rua). Hewa Heenipellage et al. (2022) point out that top management with a strong commitment to protecting the environment can establish sustainable enterprises. Some enterprises exhibit a deliberate commitment to supporting local communities, aiming to boost their resilience and ensure communal survival in the face of crisis (Haq et al., 2025). Committed individuals engage in micro-level institutional activities to preserve the morality of a venture when values are deteriorating or being disrespected (Wright et al., 2017). The commitment (Founder Tekau with the social mission of safeguarding the traditional food industry) and self-awareness (Founder Waru, who initiates a traditional handloom venture to uplift the life standards of the elderly community) examined in the current study enable individuals to engage in practices that nurture others through mutual understanding, thereby contributing to the development of a spiritual institutional logic within the venture. These individuals employ empathy to create resonance both internally, with the self, and externally, with others, through their thoughts, words, and actions. An enhanced form of human experience, cultivated through a wide range of secular social practices, is referred to by the term *sacred* (Suddaby et al., 2023). My study finds that spiritually grounded founders, by encouraging employees to pursue a social mission in venture creation, foster the routinisation of socially committed and selfless actions, driven by an altruistic commitment to societal well-being. The founders in the current study are deeply committed to promoting practices that align with social commitment and self-awareness, facilitating the internalisation of spiritual values as an institutional logic within the venture.

### ***Continuous Engagement***

An individual's voluntary commitment influences organisational identification, fostering collective action toward societal goals (Haque et al., 2019). As per Figure 8.2, continuous engagement is another component of the collective alignment of the institutional logic journey. The non-dominance dichotomisation of institutional logics, such as into provider and recipient roles, can help explain the choices and behaviours associated with the adoption and implementation of such logic, often reducing uncertainty and complexity (Hidefjäll et al., 2025). My study reveals that unintentional yet voluntary interactions between the founder and employees, or among employees themselves, foster a shared understanding that influences individual growth in spiritual values. Rima Toru, an employee in the current study, demonstrated an understanding that the founder's mission of providing benevolence to others is sustained through her own voluntary and attentive involvement in such actions. This, in turn, promotes sustained engagement with spiritually grounded institutional logics, thereby

supporting their continued persistence within the venture. The social interaction perspective of institutional logic is grounded in the community's institutional order and its foundational ideals of reciprocity, trust, and the necessity of mutual understanding for sustaining the community (Thornton et al., 2015). Ventures proficient in analysing various aspects of collective human experiences through systematic interpretation (Douglas, 1982) integrate a sense of meaning and purpose beyond utilitarian values (Suddaby et al., 2023). The analysis of various aspects in gaining human experience in the current study is presented as an exploration of the inner self, aimed at understanding others. Founder Tekau-mā-rima empathised with women-headed families and their burdens, aiming to empower them. This becomes an empathetic interpretation in the pursuit of spiritual values. Institutional logics are instantiated and negotiated interactionally, while the precise meanings and real effects of logics are mediated by cognitive, political, and emotional components in a collective, dispersed, and ongoing process (Zilber, 2024). The collective engagement has appeared in the current study to sustain the spiritual values. It emphasises the significance of understanding the meaning of causes and implications of spiritual values, which encompass both self-contentment and the well-being of others. Exploring family businesses, Suddaby et al. (2023) suggest that founding families often relinquish personal and financial interests in favour of higher social values. Yin et al. (2018) depict that collectivism indirectly shapes the evolution of consumption values such as materialism, towards a harmonious coexistence with nature. My study extends Suddaby's and Yin's notion of higher social value by highlighting the role of inner contentment derived from contributing to others' well-being as a social commitment, which can become the foundation for the creation and persistence of spiritual values within a venture as institutional logics.

Empathising, in the persistence phase of the current study, which social entrepreneurs perform, manifests as a continuous engagement, driven by self-awareness and consistent collective interaction, contributing to the formation of institutional logic rooted in spiritual values. Founder Ono, who leads the ventures with a focus on serving others, specifically, the marginalised fishing community, demonstrated consistent collective empathy within his venture. The social entrepreneurial dimension reflects the unification of individuals for a shared purpose and action, aimed at achieving a social mission through entrepreneurial and virtuous behaviour (Sullivan Mort et al., 2003). In my study, empathising in a continuous engagement process refers to sustained relational practice that responds with consistent harmonisation with others' inner selves over time to sustain spiritual values as a constant: Institutional logic. Continuous and collective actions foster a deeper understanding of each other's life experiences through active connection and compassionate responses, which offer social benefit to the wider

community and individual selves (Zsolnai, 2011). Empathising in the current study is an ongoing, self-aware effort to understand, feel, and respectfully respond to others' emotions, perspectives, and experiences collectively. Founder Rima, who established the venture with a focus on serving others, specifically the differently abled community, demonstrated respect for and acknowledgement of the collective existence of all individuals within the venture. Mutual interaction fosters the development of shared practices that reinforce institutional logics (Hidefjäll et al., 2025). Harmonisation with the self and others guides the individual toward collective transcendence, thereby stabilising institutional logic within the venture. Pavlovich (2020b) delineates empathy as a complex, ambiguous, and interconnected experience of shared existence that facilitates a shift in human awareness through the resonance of energy functions. The collective empathising observed in the current study illustrates the alignment of one's inner self with others, leading to a collective quantum transcendence within the venture that extends toward a universal purpose.

Bureaucratic systems are often marked by slow, rigid, and highly structured procedures, which can impede progress (Chawana et al., 2025) in the persistence of spiritually driven institutional logics. Institutional logics can be reflected and disseminated through interactions (Zilber, 2024). My study demonstrates that self-aware, voluntary, and altruistic practices can be transformed into mutually understood and collectively engaging actions through the embedding of interpersonal synchronisation in the establishment of the spiritual dimension of institutional logics. For instance, Founder Whā's organic farming venture, along with his generous actions toward employees, the community, and nature, inspired Employee Whā Whā to establish an organic enterprise aimed at promoting the well-being of both the community and the environment. These actions, which reflect the mutual development of inner selves through collective engagement, are characterised by guidance, mentoring, reminders, and continuous learning. Some entrepreneurial contexts, along with the stakeholders involved, are explained as being intimately interrelated (Theodoraki et al., 2022). Individuals seek engagement with others across all levels of the hierarchy, shaping their cognition, emotions, and behaviours (Colquitt et al., 2023). My study further confirms that alignment among individuals can be achieved through mutual understanding between the founder and employees or among employees, fostering both inner contentment and the well-being of others. An individual's contributions to sustaining the meaning and identity of their work may often be unintentional and retrospectively realised through time spent with colleagues within the working unit or organisation (Colquitt et al., 2023). The mutual understanding of individuals is rooted in self-awareness of one's and others' actions and behaviours, along with the self-

realisation of their collective impact, can create a sustainable alignment for spiritual values to persist within the venture as institutional logics.

Individuals operating within multi-actor settings have been observed to draw on flexible and context-dependent institutional logics to manage and resolve specific social interactions (McPherson & Sauder, 2013), though the differing institutional logics of various stakeholder groups influence their focus on distinct variables when establishing a new business (Fisher et al., 2017). Studies on the internalisation of ethical values show that collective engagement can enhance employees' shared confidence in raising their ethical voice within the group (Zheng et al., 2022). However, founders and employees of my study indicate that collective synchronisation toward a social mission for humanity unites the group through a shared vision and experience. Pavlovich (2020b) asserts that human experiences can be shared boundlessly through harmonic frequency. According to the present study, the transcendence of the inner self with the boundless outer world for a mission of humanity is shaped by synchronisation with others to preserve values. It is not only collective engagement, but the individual also strives to follow others in embedding spiritual values. Employees Rima Toru and Whā Whā followed their founders, aligning their thinking and actions accordingly. In work environments, employees follow leaders' actions and behaviours to shape their own thoughts and actions (Zheng et al., 2022). According to my study, alignment occurs through continuous adherence to the founder's or peers' ideas and actions, which are embedded with a social commitment to others' well-being and sustained through self-reflection and long-term dedication. Spiritual mentoring is a lifelong practice grounded in conscious connection and guidance (Mitroff & Mitroff, 2006).

### ***Collective Resonance***

Collective resonance in aligning spiritual values toward the establishment of spiritual institutional logics plays a pivotal role by uniting founders and employees in the pursuit of altruistic outcomes through the venture. Within complex environments, hybrid institutional logics have the potential to produce new logics that align with diverse institutional demands and stakeholders (Gorman & Dolbec, 2025). The founder's choice to prioritise serving others within the entrepreneurial manifesto can create a complex context that, in turn, initiates the persistence of spiritual values as institutional logics (Founder Tahī, who serves deprived communities by establishing a geo-resource venture). People are drawn to the groups which have objectives beyond profit and frequently join them because their objectives and ideals align (Besharov, 2014). Employees of the venture (Employee Tahī Whā) align with the founders'

(Founder Tahī's) social purpose of serving others through a resonance of their inner selves with that of the founder, thereby opening a pathway for the persistence of spiritual values as institutional logics within the venture. The individual and organisational compatibility in terms of values signifies the continuation of the existing culture within the organisation (Barrick & Parks-Leduc, 2019). In the face of resistance to new cultural influences, the persistence of original institutional logics is reflected in daily practices, as manifested through structures, symbols, and language (Magri et al., 2025). Individuals internalise values that are compatible with one another while rejecting those that are inherently opposed (Schwartz, 1992). The same goes with the employees of the venture. How does this acceptance or rejection occur? According to the founders and employees of my study, resonance among individuals initiates the collective acceptance of, or alignment with, compatible values. Conflicting logics can be leveraged through mediating mechanisms to foster innovation and persistence, rather than being simply minimised or resolved (Busco et al., 2017). The continuous adherence (pursuit) to mutual feelings of selfless actions (through collective engagement) persuades employees to inculcate spiritual values through self-aware habits within themselves to improve their inner selves. In my research, the founders who serve a social mission in establishing the venture elaborate on the quantum nature of this feeling using the lexicon of vibration (Founders Iwa and Tahī). The transcendence of self and others is achieved by synchronising with the universal harmonic frequency within oneself (Pavlovich, 2020b). Aligning the employees with an organisational mission is determined through communicating the mission by connecting to daily tasks (Carton, 2018). The spiritual dimension of institutional logic becomes integrated into the organisational culture through the collective alignment towards a common purpose of social service within the venture.

Pavlovich (2020b) argues that the boundaries between individuals and others dissolve while creating boundaries for shared meaning and mutual understanding through self-aware, reflective practices. The founders and employees of my study delineate how a fluid demarcation between the self and others is established through the sensation of connectedness and selflessness, articulated through altruism and empathy. The principles of unity, collective experience, and inclusivity underpin the essence of communion (Suddaby et al., 2023). Consequently, communion manifests as an intersubjective sense of universality or interconnectedness, emerging from a shared vision, common history, or collective experience (Halbwachs, 2020). My study extends this concept of shared and collective engagement by incorporating self-awareness of connectedness and selfless actions towards establishing spiritual institutional logics. The collective awareness and empathy of beings illustrate the

collective transcendence of beings by establishing a logic of the venture while practising individual transcendence and globally shared transcendence. This sensational connectedness and transcendence of self and others, fostering inner contentment and the well-being of others, opens the avenue for a universal understanding of human nature, thereby creating a universal spiritual institutional logic that is shaped by resonance.

### **Inner Alignment**

The journey of spiritual values towards developing a spiritual institutional logic is shaped by both the collective alignment among individuals (the founders and employees) and the inner alignment within each individual (Figure 8.2). Contribution to inner life is elaborated as connectedness with oneself, which relates to inner self-consciousness (Ashmos & Duchon, 2000; Guillory, 2000). My study conceptualises practices towards social commitment not only as an external process but also as an internal one, incorporating self-awareness practices in the transfer and persistence of spiritual values within individuals of the venture as a part of its institutional logic journey. The founders and employees engage in internal reflection and understanding of meaningful thoughts and actions aligned with a dedicated social mission focused on the inner well-being of oneself and others. Through repeated actions, they assimilate and embed spiritual values into their minds by attuning to one another's inner selves. For instance, the concept is exemplified through Employee Rua Toru's recognition of Founder Rua's practice of detachment from the materialistic aspect of life. An institutional logic is defined as a set of formal and informal norms and rules that determine what is considered legitimate, current, accurate, and true (Elvegård, 2025). In the context of the current study, commitment to others' well-being is identified as a key mechanism for the transmission of spiritually based institutional logic. The utilisation of different institutional logics was shaped by the social contexts of various types of owners and executives, as well as by the influence these contexts may have on their role identities and associated institutional logics (Miller et al., 2011). The current study highlights that socially committed actions and behaviours of the founders, rooted in inner contentment and the well-being of others, play a crucial role in sustaining spiritual values within the employees as spiritual institutional logic. The founders of my study prioritise inner contentment over external factors such as contextual pressures and social identities (e.g., Founder Whā). Organisations with a social purpose must sustain the persistence of their diverse institutional logics at the core of their operations in order to remain aligned with their founding mission (Busco et al., 2017). The behaviour that leads to social commitments can create socially committed individuals, as the founders of the current study

dedicate themselves to others' well-being. The interests, identities, values, and presumptions of people and organisations are all included in institutional logics, which show how professional organisations interact with individual agency (Thornton & Ocasio, 2008). The current study emphasises that the founder's spiritual values foster a natural sense of harmony among employees, one that is authentic to the self, arises from inner alignment with social commitment, and enables the integration of spiritual values into the venture, allowing them to persist as institutional logics.

### ***Inner Resonance***

My study emphasises that sensing spiritual values and resonating with one another creates a pathway for institutionalising these values as institutional logics. For instance, Founder Rua exhibited inner resonance through mindfulness and awareness in thought and action. Organisations can adopt selective elements of institutional logics to ensure their persistence within the organisational context (Magri et al., 2025). The sensations among individuals (the founders and employees) become traditions, symbols, and artefacts for internalising spiritual values within the venture. Indigenous communities, such as the Māori in New Zealand, view spirituality as a metaphysical concept (Lindsay et al., 2022). The reorientation of enterprises and humanity depends on the forces and power concerning human purpose, existence, and consciousness (Frederick, 1998). Empathising with the inner self to pursue inner contentment and empathising with others for their well-being highlights the resonance with inner self that becomes the power behind alignment with meaningful purpose to society in sustaining spiritual institutional logics.

### ***Contemplation***

Employees of my study who engage in contemplative processes as a means of self-validation contribute to the sustained enactment of spiritual institutional logic. While the inherent contradictions and complexity of institutional logics allow for the possibility of change, they simultaneously make such transformation difficult and uncertain (Kunz et al., 2025). My study demonstrates that the complexity and contradictions inherent in institutional logic can be mitigated through contemplative processes (Employee Ono Rua). While contemplating, the employees believe in and self-analyse the founder's and others' spirituality-embedded thoughts and actions. Hope and faith become a foundation for the vision of helping others in spiritual leadership (Fry & Vu, 2024). In the current study, the contemplative process of persistence acknowledges mechanisms such as believing, wherein employees reflectively accept the founder's thoughts and actions by considering their deeper meanings, resonating

with one's inner self and embodying the founder's values (Employee Tahī Whā). The behavioural expression of spirituality reflects one's capacity to align inner spiritual awareness with outward conduct (Duarte & Pinto-Gouveia, 2017). Beliefs are woven into organisational structures and processes to support cohesive and effective operations (Bourne & Jenkins, 2013). Employees' acceptance of and belief in the founder's spiritual values lead to the integration of these values into the organisational system, enabling their persistence as institutional logics generated through collective understanding, according to Thornton and Ocasio (1999).

Self-awareness serves as another mechanism for shaping self-concept-bound individuals through contemplation, providing a path for learning and growth via self-reflection, self-analysis, and the correction of mistakes, if any, in the journey towards institutional logic. Institutional structures shape organisations, while values and beliefs are likewise shaped by institutional arrangements (Gümüşay et al., 2025). My study suggests that selflessness, in conjunction with self-awareness, extends to the concept of the trans-self, which opens the avenue to establish spiritual institutional logics. The psychological dimensions or mindfulness alone, which are not sufficient to fulfil the purpose of life, must be complemented by a composition of cognitive behaviours and spiritual configuration to fully express one's presence and purpose (Brendel et al., 2023). Argyris (1991) describes cognitive behaviour as the conscious act of aligning oneself with an espoused value system. Self-awareness fosters an internal spiritual compass, cultivated by remaining true to one's inner self and gaining deeper insight into one's thoughts and actions through which the spiritual institutional logics persist. This is evident from Founder Rima's employee, Rima Toru, who describes a deep understanding that operates at the level of the subconscious mind. Internalising values to establish them as spiritual institutional logics supports the preservation of employees' self-consistency by aligning their behaviours with their self-concept and guiding their actions accordingly (Zheng et al., 2022). My study delineates how self-reflective understanding and present-moment awareness, through the search for meaning in circumstances and actions, can contribute to the establishment of spiritual institutional logic within the venture. The knowledge required for conscious self-monitoring is provided by self-awareness (Lou et al., 2017). As Employee Rime Toru illustrates, in the persistence phase of spiritual values within the venture, self-awareness becomes an integral part of the contemplation process, enabling employees to reflect on the meaning and implications of others' thoughts and actions, which leads to the persistence of the founder's spiritual values as norms or logic in the venture. Tackney et al. (2017) state that spirituality affects self-consciousness, sense of purpose and

well-being. Self-conscious awareness of others, coupled with actions aimed at their well-being, extends beyond one's inner self and personal interest. Self-transcendence is achieved through a heightened state of consciousness, signifying a shift from self-interest to an other-centred sense of purpose (Fry & Wigglesworth, 2013). This fosters insight and clarity through thoughtful analysis, creating opportunities for learning and inner growth for both them and others. The self-aware, committed, selfless actions foster employees to experience collective transcendence to serve society by preserving the founder's spiritual values as a constant: Spiritual institutional logic, within the venture.

### ***Self-coaching***

Self-coaching represents another component of inner alignment in the journey toward establishing spiritual institutional logic. Value internalisation is the process through which an individual integrates the values of another person or organisation (Kelman, 2006). The self-coaching process of spiritual values is achieved through internalising and practising. My study demonstrates that, through experience and learning (unless spiritual values are inherently inbuilt within an individual), a person can internalise spiritual values through repetitive actions and improving inner selves. (Employee Tahi Whā cultivated his inner self through repeated reflection and actions focused on serving others, both people and the environment. He often found himself in resonance with nature.) Enacting experiential learning is not solely an individual's endeavour which marked by personal agency, initiative, creativity, and performance (Dean et al., 2020) but also a set of socially constructed and distributed practices that shape social reality (Nicolini, 2012). The current study shows that the persistence of spiritual values as institutional logics, within the venture, can be fostered through the collective practice of selfless actions, aligned with one another in pursuit of collective well-being.

A complex pattern of interconnected concepts and norms activates specific institutions, such as social norms and stereotypes, in an individual's mind (Glaser et al., 2016; Thornton et al., 2015). The employees in my study illustrate that the self-coaching of spiritual values is a reflective act of instilling spiritual values as a habit in the mind by instructing and repetitive actions to improve one's inner self by aligning the inner self with empathetic commitment to others' well-being (Employees Waru Tahi and Tahi Whā). The current study recognises that repetition of spiritually bound reflective thoughts and actions among individuals leads to self-aware, empathetic practices that cultivate inner contentment and the well-being of others, ultimately ensuring the persistence of spiritual institutional logics.

Magri et al. (2025) point out that belief is expressed through practice, allowing future generations to be educated. My study illustrates that employees' routine virtuous practices become habitual through an understanding of the inner self, which then can pave the way for the development of spiritual institutional logic (Employee Rima Toru). The transmission of spiritual values involves individuals engaging in repetitive, socially committed actions, while their persistence is maintained through self-aware, steady spiritual activities embedded in daily life. Employee Tahi Tahi's account of the employees' routines in maintaining a clean environment serves as exemplary evidence in this study. The study also demonstrates that employees exhibit principled behaviour in practising spiritual values. Some scholars argue that practice is often dispersed, lacking a clear framework for linkage or monitoring, as well as well-defined personal behavioural guidelines (Nicolini, 2012). By extending the standards of practice, my study reveals that practice is monitored by the self, aligning with inner contentment and the well-being of others. Developing communities of practice inherently involves politics, conflict, and power dynamics (Dean et al., 2020). Practices are social by nature, as morality, meaning, and normativity can only exist at the social level (Nicolini, 2012). Some practices that connectedness demonstrates include meditation, walking in nature, art and aesthetics, gardening, journaling, and appreciative inquiry (Laszlo, 2020). My study expands on this by emphasising that practice is shaped through mutual understanding, enabling employees to pursue both personal and collective well-being while harmonising their thoughts and actions. This signifies that practices related to spiritual values maintain consistency to create a logic within the venture while having a fluid demarcation between the self and others.

### **8.3.2 Sense-making**

The next milestone process in the persistence of spiritual institutional logic is sense-making (Figure 8.2). Sense-making involves interpreting experiences, both personal and relational (others), through physical, emotional, spiritual, and institutional responses, extending beyond the five human senses (Urquhart et al., 2025). Institutional logic manifests through rational and mindful behaviours (Thornton & Ocasio, 2008). My study elucidates the development of spiritual institutional logic through selfless actions and collective transcendence, contributing to the well-being of others. The founders and employees engage in the inner self-aware, visible, repetitive, constant actions and behaviours towards a meaningful purpose to convey their spiritual values to employees by appreciating their presence and contributions to the meaningful inner well-being of others. This is achieved by connecting their inner selves with others, creating opportunities and encouragement for others' inner

development and well-being, and thereby fostering the emergence of spiritual institutional logic within the venture. For instance, Founder Tekau spoke about the journey they undertake together, emphasising that the well-being and inner contentment of everyone matter most. This shows that the connection between an individual and spirituality is intrinsically tied to the humanistic nature of spirituality. Spirituality has also been described as “the feeling individuals have about the fundamental meaning of who they are, what they are doing, and the contributions they are making” (Vaill, 1996, p. 218). The social commitment of ventures initiates the process of sense-making and diffuses throughout the organisation by means of the founders’ behaviours, demonstrated through their actions and practices, where employees experience the founders’ spiritual values, ultimately contributing to the creation of spiritual institutional logic within the venture.

### ***Expressing***

The founders in this study engage in visible actions and behaviours to convey their spiritual values to employees by appreciating their presence and contributions to the meaningful inner well-being of others. This is achieved by connecting their inner selves with others, creating opportunities for others’ inner development and well-being, and thereby fostering the emergence of spiritual institutional logic within the venture. Expression of spirituality, which integrates with whole-person knowing and being, is an essential aspect of wholeness (Braud, 2009). It connects an individual with others. The expression of spirituality underscores existential well-being, which includes an awareness of one’s relationship that transcends the self, extending to others, the Earth, and all beings, for their collective well-being (MacDonald, 2000). The current study shows that the founders articulate the meaning and purpose of their actions by transcending the self and embracing collective transcendence toward others, including human beings, nature, and the universe, through acknowledgement, connectedness, empowerment, and service. The expression of spiritual values is fundamental to their recognition and persistence as spiritual institutional logics by individuals and ventures alike. Organisations rearrange their material components to address beliefs and expectations that reflect multiple logics to instantiate them (Pache & Santos, 2013). Their transmission and enduring presence can be sustained through the synergistic alignment of individuals’ thoughts and actions, fostering a deeper integration of these values within the collective self-awareness to create a spiritual institutional logic.

By acknowledging the existence and contributions of others, the founders enabled employees to recognise values such as generosity, gratitude, justice, empathy, detachment, and principled behaviour, which contributed to the creation of spiritual institutional logic within

the venture (Founder Tahī). According to Kinjerski and Skrypnek (2006a), organisational spirituality is demonstrated by recognising employees' contributions and fostering their spiritual development and overall well-being. Acknowledgement in the current study denotes the appreciation for the existence of others, such as people, the environment and the universe (Founder Tahī established a geo-resources venture to acknowledge the environment and the universe) and their contribution (Founder Tekau). Institutional logics are interconnected complexes that guide conduct and conform to the rules and ideals of a specific group (Fisher et al., 2017). Core principles that embrace diversity and inclusion without condition include respect for individual differences, equal treatment, impartiality, and a commitment to mutual support (Guillory, 2000). Likewise, it is illustrated by the founders of my study, accepting diversity and impartiality fosters appreciation for the existence of every being and encourages mutual support for one another's presence, ultimately transcending the individual self and connecting with the broader universe. This connection facilitates the institutionalisation of spiritual values by enabling sustained integration as enduring spiritual logics within organisational contexts.

My study showed that spiritual values are expressed through the interconnectedness of individuals, fostering self-awareness, meaning, and purpose in their thoughts, actions, and behaviours. Fisher (2011) outlines various dimensions of connectedness, ranging from relationships between the self and others, and a sense of unity with the environment, to connections that extend beyond the human level, such as with cosmic forces and transcendent realities. In contexts involving multiple factions, individuals have been shown to employ flexible, situational logics to navigate and resolve specific interactions (McPherson & Sauder, 2013). In this study, specific interactions manifest as a self-aware connectedness between the individual, their inner self, and others. For instance, the relationships between the self (Founder Whā) and a sense of unity with the environment (Founder Tekau-mā-tahī), and connections that extend to cosmic forces (Founder Tahī) are elaborated in the current study. This interconnectedness can empower individuals to cultivate both altruism and empathy as enduring spiritual institutional logics, enabling them to serve others, contribute to their well-being, and nurture their own inner selves.

Individuals can go through drastic change by being material in nature and not being limited to it (Neubert, 2019). The immaterial aspect of human beings, which is significant and intrinsic, goes beyond the utilitarian value (Neubert, 2019). The current study signifies the immaterial dimensions of venture creation and continuity within the context of plural institutional logics. While the impact of multiple, potentially incompatible logics is often

acknowledged at the onset of change, it tends to be ignored in later stages, as the change becomes diffused and institutionalised (Micelotta et al., 2017). My study highlights the unbinding nature of empathy and altruism in relation to space, while their binding nature emerges through the meaning and purpose of actions, ultimately contributing to the nourishment of others' inner selves while nourishing oneself (Founders Iwa and Tahi). This nourishment creates the ground for the establishment of spiritual institutional logics within the venture. A sense of recognition derived from the connection with the community that transcends the individual via shared experience and unity (Suddaby et al., 2023). The study's expression of spiritual values reflects the empowerment of individuals' inner selves, fostering mutual understanding among them (Founder Tahi). Unity delineates functioning together to achieve a common objective via a sense of connection of strangers by sharing experience, understanding and a sense of belonging (Suddaby et al., 2023). As Halbwachs (2020) elaborates, shared experience and unity create a stance of oneness via shared history and common venture. The connectedness explored in this study reflects the expression of serving others for their well-being while simultaneously nourishing one's inner self. Serving establishes a common ground of ideas and expectations of spiritual institutional logics, fostering a persistent continuity within the venture. The non-material nature of expressions supports the development of institutional logic that governs the spiritual dimension of the venture.

### ***Self-awareness***

The process of spiritual value transfer relies on self-aware (Founder Waru), empathetic practices (Founder Tekau) that foster and nurture the institutional logical aspect of spiritual values. Hatch and Schultz (2017) explain that over time, organisational members take actions to rediscover, renew, or re-embed values through value awareness. However, a lack of value awareness and recollection can hinder the embedding of values within the organisation (Oldham, 2024). In this study, as the founders explain, self-awareness is defined as an inner understanding and reflection on one's thoughts and actions, creating opportunities for personal and collective growth to pursue the social commitment of the venture. Self-introspection in non-self-status encourages the reversal of egocentric impulses, which results in increased sensitivity and consciousness (Fry & Vu, 2024). Bitektine and Song (2023) illustrate the cognitive basis of institutional logic by incorporating individuals' perceptions of the context, where exposure to different logics may prime them to respond to diverse stimuli, thereby revealing the cognitive and normative components of those logics. In the present study, under

the process of fostering, self-awareness signifies an individual's consistent, internally sensed actions toward the well-being of others while simultaneously experiencing inner contentment. For instance, Founder Waru described experiencing inner contentment through witnessing others' happiness and satisfaction resulting from his self-aware actions. The founders establish social ventures to serve others' well-being while enriching their inner selves. The current study highlights the vital role of self-awareness in achieving social commitment through embedded spiritual values that transmit and persist as spiritual institutional logics. Awareness or consciousness implies that decisions are made willingly and freely, without being biased by prior circumstances (Locke, 2006). Self-aware decisions of the founders of my study, grounded in spiritual values, shape the culture and informal norms within the venture, leading to the establishment of spiritual institutional logic infused with meaning and purpose. The willingness to make free choices determines whether an individual engages in thoughtful reflection, which ultimately directs actions (Locke, 2006). The current study further demonstrates that self-awareness of the meaning and purpose of thoughts, actions and behaviours towards others' well-being can strengthen the path of spiritual values toward spiritual institutional logic by fostering an inner understanding of actions and behaviours.

### ***Practising Spiritual values***

The practice of spiritual values constitutes the next component in the sense-making process of the spiritual institutional logic journey (Figure 8.2). Theories have emerged through the practice (Schatzki, 2005). The current study shows that spiritual values are transmitted through practices embedded in repetitive, socially committed actions that emphasise others' well-being and one's inner contentment. This assists in the emergence of a consistent concept of spiritual values within an organisation: Spiritual institutional logics. The company pursued operational efficiency while upholding the dignity of its employees, refusing to reduce them to mere instruments of productivity, and exercising benevolence without succumbing to authoritarianism (Dellheim, 1987). For the current ventures of my study, actions towards the founding meaning and purpose are central, as they lead to the creation of spiritual institutional logic. Institutional logics that emphasise others often reflect a highly deterministic, unilateral model that drives the establishment of structures and regulations, which may be difficult to modify during the adoption and implementation phases (Hidelfjäll et al., 2025). According to the findings of my study, spiritual institutional logics, governed by selfless actions towards social commitment, are free from rigid structures and regulations. For example, Founder Tahi provided gentle, purpose-driven guidance to employees, helping them align with his social

mission of serving deprived communities while conserving the soil. Rigid procedures, methods, and regulations can hinder the effective persistence of institutional logics by slowing progress and adaptability (Chawana et al., 2025). The collective empathetic practices explored in this research foster steady connectedness among individuals by promoting benevolence in their life experiences while aligning with the inner selves (Founder Whā). Suddaby et al. (2023) individuals with a framework for internalising mechanisms of social regulation, effectively embedding the governance of collective behaviour into their subconscious routines, making such control an unexamined and accepted aspect of daily life. The founders of the current study show that individuals rooted in spirituality and developed through altruistic thoughts and actions sense the core of inner contentment, which leads to resonance with others (Founder Whā). It integrates the sensation of connectedness among individuals-whether strangers or not-who share the same alignment and synchronise. The altruistic and empathetic practices bond individuals together towards creating a spiritual institutional logic.

The founders' spiritual values, which shape the spiritual dimension of institutional logic, can guide, demonstrate, and lead the venture in sustaining that logic over time because distinct environmental contexts, characterised by varying practices, assumptions, values, beliefs, and regulatory frameworks, give rise to divergent institutional logics across groups of individuals (Thornton et al., 2015). Institutional logic is disseminated among individuals through education that transforms existing abstract knowledge (Kunz et al., 2025). The current study delineates that the transmission of spiritually oriented institutional logic can occur through the teaching and instruction of employees (Founder Waru). The current study posits that practising spirituality in the transmission of spiritual values entails frequent and consistent actions that reinforce social commitment by embedding spiritual values into daily routines with a meaningful purpose, which can shift employees' behaviour to align with the founders. This aligns with Shilling and Mellor (2013), who assert that a true sense of meaningful practice is achieved by sacrificing economic, materialistic, and utilitarian values. In sustaining institutional logic, best practices place a strong focus on pragmatism (Elvegård, 2025). The informal rules of the founder (Ocasio, 1997) can guide the venture to incorporate institutional logic. This transformation enables a venture to sustain spiritually sound individuals and facilitate the transmission of their spiritual values through the practice of meaning and purpose. The current study reveals that the repeated performance of actions is a routine altruistic contribution to the meaningful purpose of societal well-being. These actions and behaviours reflect the founder's spiritual values by expressing their abstract ideas of the pathway to spiritual institutional logic. For instance, Founder Tahi's routine of garbage disposal. The more

leaders demonstrate the organisation's principles by their actions, the more prominent these values become and the more probable it is that their staff members will internalise them (Zheng et al., 2022). The collective ideas and actions of the venture can evolve into an institutional logic over time (Thornton & Ocasio, 1999).

Managing employees towards principled behaviour paves the way for spiritual institutional logics related to the founder's spiritual values, as Thornton and Ocasio (2008) state, institutional logics delve into ideas and values of individuals, which reflect the interaction between the individual and the organisation. A non-self-approach in leadership that detaches from the desire to lead, and cultivates a sense of meaningful work, expresses loving and serving others (Fry & Vu, 2024). The present study explains that spiritual values are voluntarily expressed through an individual's selfless thoughts, words, actions, and behaviours toward another (Founder Whā refrains from engaging in unethical businesses such as those involving live animals, chemicals, alcohol, weapons, and slavery). It highlights how spiritual expressions manifest in decision-making, actions, and behaviours, ultimately fostering both inner self and collective well-being towards the manifestation of spiritual institutional logic.

### ***Nurturing Spiritual values***

Sense-making of the spiritual institutional logic journey is fostered through the nurturing of spiritual values, offering employees active support and encouragement to cultivate inner growth. As stated by Fox (1994), a meaningful outer life is cultivated by nurturing an individual's inner life (Ashmos & Duchon, 2000). The judgmental and authoritarian approach is the least utilised in the spiritual value transfer process of the current study. In nurturing towards spiritual institutional logics, as Founder Rima stated, the employees are empowered through an intentional, but compassionate process of self-awareness and sincerity, collectively. These perspectives acknowledge the influence of external support on the persistence of attributes as institutional logic, either by separating multiple institutional logics or by seeking to reconcile them internally (Busco et al., 2017). In the context of the current study, the founders actively encourage employees' internal growth by encouraging them to contribute to the social commitment of the venture: Serving others. An individual's inner self is nourished through purposeful and meaningful contributions to the community (Ashmos & Duchon, 2000). Upon entering institutions, individuals bring with them certain preconceived notions (Keith-Spiegel et al., 2003). However, the Founder Tekau-mā-toru of my study demonstrates the alignment of different individuals for nourishing the inner self and others' well-being. The spiritual perspective of a venture is reflected in an individual's understanding of their adventure, actions,

and contributions (Vaill, 1998). My study further emphasises the significance of recognising and appreciating others for their contributions, reinforcing a self-aware sense of meaning and purpose (Founder Tekau-mā-toru). It further underscores the empowerment of individuals in fostering both their inner well-being and that of others through aligned self-aware actions, which can lead to the existence of a spiritual perspective of institutional logic within the venture.

As part of the nurturing process of value transfer, empathising is emphasised in the present study as the ability to understand, share and respond harmoniously to each other's inner realities, such as needs and life experiences, fostering meaningful connections to uplift their growth and well-being. Institutional logics are grounded in emotions (Zilber, 2024), which are collective phenomena that are relational and intersubjective and rooted in their cultural environment (Bericat, 2016). Fry (2020) explains Andre Delbecq's one of the components of his view of spirituality: Calling, which denotes the attitude of listening to one's inner voice and the voice of others in personal and organisational leadership. The current study also emphasises inner feelings that harmonise with the inner realities of others, particularly within the empathising mechanism of the nurturing process in spiritual value transmission (Founder Ono). Pavlovich (2020b) posits that the harmonic frequency of the universe can help bridge the gap between oneself and others, extending beyond ordinary human experience. In this study, self-aware selflessness in action, characterised by inner feelings that harmonise with the inner realities of others, is examined alongside empathy in the transfer of spiritual values, which subsequently sustain spiritually grounded institutional logics.

The social mission-oriented individuals involve fostering and enduring social change by mobilising ideas, capabilities, resources, and institutional arrangements to develop innovative responses to pressing social challenges (Alvord et al., 2004). The current study highlights that harmonising with others is essential for aligning oneself with spiritual values (Founder Tekau). The enduring mechanism identified in my study illustrates a pathway for nurturing others' inner selves by bearing their burdens in changing contexts or situations, with the founders prioritising the well-being of others. Nurturing inner selves leads the way to establishing spiritual institutional logics in the venture. Due to their historical flexibility and capacity to adapt to shifting social and economic systems, institutional logics can exert pressure on institutions and drive institutional change (Thornton & Ocasio, 2008). However, leaders who are context-sensitive can learn new skills, such as cultural intelligence, and develop a more critical and inclusive perspective (Taylor, 2018). Navigating enduring cultural and contextual changes that impact others' lives and inner selves for their betterment can contribute to a deeper

understanding of the founders' spiritual values as a persistent institutional logic within the venture.

The reduction of physical distance and the increase of interactions are likely to embed relationships (Smith & Stevens, 2010). The other-centred institutional logic adoption process is deterministic and unilateral (Hidefjäll et al., 2025). During the adoption process of spiritual values as institutional logics in my study, founders encourage employees to accept, integrate, and practice spiritual values through their actions and behaviours by treating others empathetically and fostering a sense of inner contentment (Founder Rima's generous, empathetic and principled behaviour towards recruiting differently able employees to the venture). This process aligns with the socialisation phase in knowledge management, where personal knowledge is transferred to others through direct sharing of experience (Farnese et al., 2019). However, the adoption of spiritual values is governed by self-awareness and selfless actions. The present study reveals that the transfer of spiritual values within a venture is most effectively achieved by accepting, integrating, and practising these values through connectedness and selflessness that embed the social commitment to spiritual institutional logics.

The longevity of a firm is reinforced by embedding values in the decision-making process and navigating its dynamic challenges (Suddaby et al., 2023). The current study highlights the persistence of institutional logics through the founder's decisions, words, actions, and behaviours. To maintain and pass down values across generations, a firm engages in value-based processes as best practices (Suddaby et al., 2023). The persistence of spiritual values as institutional logics of the current study stems from self-aware, voluntary, and selfless actions of individuals towards others' well-being as the social mission of the venture, which results in inner contentment. This aligns with Locke (2006), who states that awareness or consciousness implies that decisions are made willingly and freely, uninfluenced by prior circumstances and that the willingness to make free choices leads to actions or inaction.

### **8.3.3 Re-Coupling**

While spiritual institutional logic may be decoupled from profitability to prioritise a social mission, based on means–transcendence distinctions, its components ultimately re-couple to form value-based ventures. Suddaby (2025) states that in entrepreneurship, values are recognised as social symbolic constructs, emphasised through engagement in social work over purely economic pursuits. In the journey of spiritual institutional logic, according to the conceptual model, recoupling represents another milestone process which extracts and co-

creates a spiritual value-based foundation to spiritual institutional logic along with alignment and sense-making (Figure 8.2). Recoupling involves deconstructing and co-creating spiritual values to understand how their elements can be recombined into new standards, thereby contributing to the formation of spiritual institutional logics. This process involves identifying shared elements of spiritual values, recognising compatible values that either stem from inbuilt human nature or evolve independently, and enacting both inner and collective transcendence through meaningfully combining peripheral elements. Through this interplay of spiritual value elements, the peripheral components can be recombined to generate enriched institutional logics, namely, spiritual institutional logics.

### ***Extracting co-elements: Self-aware Selflessness***

The recoupling stage of the spiritual institutional logic journey is extended by extracting co-elements or shared elements from existing spiritual values. Reconfigurations of the same institutional logic can generate a range of recombinant strategies, depending on how the elements are combined (Dalpiaz et al., 2016). In the entrepreneurial domain, contextually rooted institutional elements, such as the regulative, normative, and cognitive, are identified (Klingbeil et al., 2019). The elements within an institutional logic can shape the diversity of logics (Bitektine & Song, 2023), as some elements may be common across various logics, such as self-awareness and selflessness in the current study, while others differ based on distinct value components. According to my study overarching state of self-aware selflessness underpins the entire nature and performance of spiritual values of generosity, gratitude, empathy, detachment, justice and being principled to create the spiritual dimension of institutional logic. Selfless state is composed of first-person content (Millière, 2020). Recent research explores the connectedness between spirituality and inner-self-concept. Kavar (2015) found that spirituality is integral to self-understanding, shaping one's relationships, social engagement, and sense of life purpose. The current study reveals that unintentional inner resonance, an intuitive feeling that aligns with thinking and acting, is a form of being self-aware (Founder Rua and Employee Rima Toru). A sense of self is essential for spiritual experiences, particularly in recognising the "other" (Gordon, 2009), as illustrated in this study, through the service for others by the founders and employees in pursuit of a social mission. Linders (2025) examined self-directed spirituality as an inner impulse to explore the sacred, take self-responsibility, and navigate intuitively. Together, these insights suggest that spirituality and a self-aware, selfless self-concept are deeply interconnected with spiritual institutional logics, influencing social connectedness through thoughts and actions directed toward the well-being of others, which this study refers to as social commitment.

The current study positions selflessness at the centre of spiritual institutional logics, where individuals cultivate an inner self that guides thoughts, actions, and behaviours away from self-interest or desires for their own materialistic achievements. Trans-self signifies an individual's sense of identity and awareness, encompassing ways of knowing, being, and doing, as well as psychospiritual development and both personal and societal transformation (Braud, 2009). For instance, Founder Rima's benevolent actions towards differently able communities. The individuals distinguish their core mission to create social value and place the well-being of communities above personal or financial interests (Bacq et al., 2016). These behaviours are directed toward others without any expectation in return, reflecting a detachment from expectations. For example, Founder Rima demonstrates generosity by setting aside ego-centric thoughts and actions, instead acting from an inner awareness grounded in empathy, understanding, and a sense of fulfilment in serving others or social mission. Both Maslow and Vroom adopt an individual perspective, centred on egocentrism, in explaining internal needs and perceived outcomes that drive an individual's high performance in actions and behaviours (Tongo, 2016). However, in my study, selflessness transcends beyond an individual self, resonating with others to achieve collective transcendence within the venture by provisioning the same characteristics for spiritual institutional logics. This is elaborated by Braud (2009) by explaining the transcendence in spirituality: Transcendence assists in reaching a higher state of consciousness while infusing self-awareness into routine activities and relationships. Collective transcendence extends beyond self-transcendence to an individual's immediate community, which finds meaning and purpose in life while embracing who they are and uniting in a circle (Llanos & Martínez Verduzco, 2022).

Frankl (1966) states that human beings are characterised by two phenomena: self-detachment and self-transcendence. Self-transcendence is a fundamental quality of being human that is geared towards something other than the self (Frankl, 1966). However, when practising spiritual values by founders and employees of my study, individually defined social values and norms are extended toward a deeper understanding (meaning) of cause and outcome, where one that resonates with both the individual's inner self and the inner selves of others. Hume (2016) posits, a cause is the factor that brings about an effect. In the context of the spiritual values of my study findings, the determining factors are an individual's and others' inner feelings and their connectedness, which eliminates "I" and self-ego. It contributes to the "we" and togetherness of individuals (Founders Tekau and Rima). This enhances affiliation with one another. Egolessness fosters gentleness and softness while simultaneously conveying dignity, strength, and invulnerability (Gross, 1981). The selflessness embedded in spiritual

institutional logics fosters both inner and collective transcendence, leading to shared understanding and collective actions aligned with institutional logic, as noted by Thornton and Ocasio (2008). The act of social mission of currently studied ventures delineates the collective transcendences that utilise a resource for resolving real-world issues and challenges, and encourage spiritual behaviour (Braud, 2009). Through inner-sensed selflessness and collective transcendence, the way for the venture's global transcendence is paved (Founder Ono's seafood venture, which transcendences beyond the collective notion towards global transcendence through empathy, gratitude and being principled), reflecting a broader human aspiration towards spiritual institutional logics. In this state of global transcendence, human beings embody inclusive and participatory unity with all forms of life (Pavlovich, 2020b). Thus, institutional logic rooted in spiritual values can create an avenue for its transcendence to a global dimension.

An awareness of self is fundamental to spiritual experiences, especially in cultivating the recognition of the 'other' as a meaningful presence within religious contexts (Gordon, 2009). Religious diversity contributes to the existence of multiple religious logics by demonstrating its significant influence on inter-group dynamics, which can lead to discrimination and dominance (Zhao & Lounsbury, 2016) while shaping the policy implementation despite regular religious activities (Magri et al., 2025). The current study reveals that, despite differing religious and cultural backgrounds (Founder Whā), social entrepreneurs can be united through selfless and self-aware thoughts and actions to establish spiritual institutional logics. This alignment enables them to synchronise with one another and sustain spiritual values within the venture as institutional logic, forming a collective understanding, as described by Thornton and Ocasio (2008).

In the transmission of co-values, comparable social outcomes can be generated through personal judgments, such as those of good and bad (Suddaby et al., 2023). In embedding self-aware selflessness within spiritual value transmission, individually bound desires hold little significance compared to collective well-being, and actions are carried out without expecting anything in return (Founder Rima's social mission of serving deprived differently abled communities). Different configurations of institutional logics can sometimes exhibit complementary attributes (Witt & Jackson, 2016), where different institutional domains of the society encompass similar logics and co-exist (Zhao & Lounsbury, 2016). The persistence of spiritual values in the current study highlights a similarity where these values share a common co-attribute, self-aware selflessness in thought and action.

## **Different, But Compatible Spiritual Values**

As previously noted, distinct arrangements of spiritual institutional logics may occasionally reveal mutually reinforcing attributes in the re-coupling of spiritual institutional logics. And, some logics function as actors' primary interpretive frameworks, shaping how they perceive and evaluate other logics (Lee & Lounsbury, 2015), such as the spiritual values underpinning the ventures examined in the current study. In ethics or theology, the values typically discussed are durable and serve as general criteria for assessment (Hechter et al., 1993). In my research, the founders and employees showed assessment or reasoning shifts towards searching for the meaning behind causes and outcomes without passing judgment on the situation, context, or individuals. Context sensitivity, being impermanent, may lead individuals toward detachment through flexibility and reflective cultivation (Fry & Vu, 2024). According to Kant, it is considered moral when a person acts without a sense of duty or obligation, fully detaching from personal interests or desires, including the desire to be moral (Locke, 2006). The founders and employees of my study reveal that detachment from people and context drives a pursuit of inner contentment or peacefulness and promotes happiness for others by synchronising with each other, which is not out of obligation but as a natural expression (Founder Rua and Employee Tahī Whā). The spirituality in this study is rooted in self-aware selflessness, emphasising a genuine commitment to society rather than a sense of duty or obligation by creating a meaningful community.

Conflicting institutional logics can be addressed, especially when one is heavily institutionalised (e.g., market logic) and dominates the other (e.g., growing responsible management logic) (Schuessler et al., 2023). Giacalone and Jurkiewicz (2003a) state that workplace spirituality is a set of principles embedded in a venture's culture to encourage individuals to transcend through the work process and feel connected to others in a way that fosters a sense of contentment and wholeness. The current study reveals that spiritual values are rooted in the nature of humans (Founder Rima), developing independently within each individual and can exhibit collective transcendence (Founder Whā and the employees of his organic food venture) while performing inner transcendence (Founders Tahī and Iwa). The current study also illustrates that when an individual's nature is shaped by social and cultural influences at the workplace, their spiritual values are personally sensed and connected to others. This highlights that spiritual values are inherently generated within individuals via learning or instilling and resonate with others through shared experiences and mutual understanding (Founder Iwa's understanding of vibrating with inner self and others); they can form a dominant institutional logic, like spiritual institutional logics, that supersedes other logics

within the venture. While individual value diversification plays a limited role in shaping the spiritual dimension of institutional logic, this dimension is more effectively developed through the integration of compatible value constructs. In aligned organisations, multiple institutional logics can coexist as highly central yet mutually compatible forces (Besharov & Smith, 2014). Despite their prominence and influence, these logics do not necessarily compete; rather, they may reinforce one another, fostering a harmonious organisational environment characterised by minimal conflict (Besharov & Smith, 2014).

The current study demonstrates that individual differences in perception play a minimal role in the formation of spiritual institutional logic. Suddaby et al. (2023) suggest that the sacred is governed, to some extent, by the element of sacrifice. The founders and employees of my study signify that the sacred is governed by the selfless actions on behalf of one's inner self and the inner selves of others. Suddaby et al. (2023) further explain that sacrifice involves a personal commitment to religious, moral, or political beliefs and values, often prioritising them over self-interest. Spiritual values are not about sacrifice, but about fostering inner well-being for both oneself and others (Founders Iwa and Tah). Clarifying misunderstandings of institutional logics through explanation can lead to compatible solutions without compromising either logic or necessitating new structures, methods, or practices (Gümüşay et al., 2025). Vaill (1998) emphasises the importance of spiritual awareness, warning that non-spiritual forces can easily extinguish one's inner spirit if a person is not fully aware of their inner state. My study implies that self-belief and self-understanding in the persistence of spiritual values as spiritual institutional logics not only nurture the individual but also contribute to the inner well-being of others (Employee Rua Toru). In spiritual commitment of the study highlights the role of selflessness in fostering deep alignment with spiritual institutional logics, while Vaill (1998)'s point about spiritual awareness stresses the need for inner reflection and self-awareness to preserve one's sense of purpose. Individuals who refrain from egoistic actions tend to cultivate broader social commitments and valued relationships (Ashton et al., 2014). Critical thinking and self-reflection also increase one's readiness to launch an objective inquiry into leadership principles (Fry & Vu, 2024). This suggests that cultivating self-understanding is crucial not only for individual growth but also for the well-being of those around the individual, potentially creating a ripple effect of positive influence that leads to creating spiritual institutional logics within the venture (Founder Tekau's egoless and "we" centred actions). Leaders can undergo a spiritual journey of transformation from ego-centred to other-centred states of knowing and being to mentor other leaders and enable clear vision, moment-to-moment consciousness, and the capacity to engage and enlist others (Fry & Vu, 2024). Engagement with others tends to

disseminate the spiritual dimension of institutional logic from one person to another, preventing them from remaining stagnant within an individual and fostering connectedness to persist within the venture.

### **Combining Elements of Multiple Spiritual Values; Complementary**

The existence of compatible logics and the recombination of elements from multiple logics signify the recoupling of spiritual institutional logic. Rather than being merely adaptive and transient, the fusion of multiple institutional logics is both essential and persistent (Busco et al., 2017). Values have varying scopes of influence, where some are conditioned by specific social contexts, while others remain relevant across all circumstances (Hechter et al., 1993). Thornton et al. (2015) further explain that sustaining values as institutional logic, along with cross-national and cross-country configurations, contributes to the heterogeneity of institutional logic, which in turn shapes country-specific organisational outcomes. The values identified in my study, which open the avenue for spiritual institutional logics, reveal that although their expression is shaped by social conditions, contexts, and individuals, their applicability in terms of transferring and persisting to institutional logic is largely determined by one's self-awareness of the causes and outcomes shaped by these factors. A conscious response to external stimuli promotes logical and responsible actions (Neubert, 2019). The spiritual values recognised in the current study reveal a deep sense of commitment to others, combined with inner happiness, which broadens their universality (Founder Rima). These peripheral elements of spiritual values pave the way for the formation of spiritual institutional logic. Social entrepreneurs integrate various elements of institutional logics, such as those related to social welfare, development, and sustainability, with market-oriented logics (Besharov & Smith, 2014) by centralising a core logic and positioning others at the periphery, depending on pressures from external or internal factors (Battilana et al., 2015). The current study shows the involvement of inner factors in establishing spiritual institutional logics. The self-aware, meaningful, and selfless aspect of spiritual values underscores the concept of the universality of spiritual values in the current study by fostering a self-aware, meaningful connection among individuals that evolves into an institutional logic. The following discussion traces the transition of spiritual values, culminating in their integration as spiritual institutional logics.

Organisations deal with their intrinsic institutional pluralism either by keeping the multiple institutional logics separate or by attempting to reconcile them internally (Bromley & Powell, 2012). Values rooted in humanistic principles are inherently universal in their essence

and application (Suddaby et al., 2023). Spiritual values of my study emphasise self-understanding, both of one's inner self and others. As the current study elaborates (Employee Rua Toru), belief in oneself determines a founder's ability to foresee and handle challenges (Godwin et al., 2016). Belief in oneself by contemplating what is in the persistence processes arises from both physical and mental readiness, simultaneously. These attributes, actions, and behaviours are self-aware and justifiable to the individual's inner self, rather than judgmental (Founder Rua's self-aware actions towards employees who showed resistance). This process fosters confidence and a stable state of self-awareness, enabling a deeper connection with one's inner self while creating spiritual institutional logics. The practicality of spiritual institutional logics lies in actions directed toward nurturing the inner content of oneself and others. By prioritising collective interests over individual or material gain, as seen in the social entrepreneurial domain (Bacq et al., 2016), a pathway is created toward fostering connectedness between oneself and others through a spiritual lens. Sacrificing economic, instrumental, or utilitarian objectives to gain a greater sense of meaning, purpose, or sacred values is known as sacralization, a process that transforms temporary practices into enduring values (Shilling & Mellor, 2013). The purpose and meaning of these values are not merely shaped by social context but are deeply influenced by the inner self and the shared experiences of others through resonance, as of Founders Whā and Iwa. An individual's institutional logic, shaped by narratives and interpretations, derives its significance through processes of socialisation (Toubiana, 2020). Thus, the spiritual values that are aided by resonance as an actor of reconciliation create a spiritual institutional logic within the venture to persist, opening the avenue for consistency.

The existence of spiritual institutional logic as a universal norm can be beneficial for the process of persistence of the logic. Conflicts within the same institutional logic at organisational and national levels hinder the coexistence of multiple logics across diverse contexts (Luo et al., 2019). In sociological and anthropological contexts, social actions are fundamentally guided by values (Hechter et al., 1993). As of the founders and employees of my study, spiritual values are freely expressed and sensed by others, encouraging contemplation and fostering internalisation to become a constant of spiritual institutional logic within the venture. Spiritual values, which are founded in the current study, embody universality by being deeply rooted in human nature (practical and adaptable) while simultaneously evolving independently. Universality is a categorical imperative that must be followed regardless of personal desires or extenuating circumstances (Locke, 2006). The desire to commit oneself to the inner self and others exemplifies the possession of spiritual values.

These values are cultivated within the founders and employees of my study by aligning them with a meaningful purpose that promotes the well-being of both the inner self and others.

### ***Altruism and Empathy***

My study extends the understanding that the combination of compatible elements of spiritual values embodies the complementary nature and functioning of spiritual institutional logics, which are both transmissible and resilient in the face of challenges. Compatible differences among multiple institutional norms and values create coherence and reinforce their implications for organisational functions and actions by treating each attribute as equally valid and relevant (Besharov & Smith, 2014). In the instantiation of institutional logic, organisations rearrange their material components to address beliefs, structure, practices and expectations to reflect multiple logics (Pache & Santos, 2013). By recombining mutually compatible institutional logics, a new normative logic emerges that incorporates the distinctive variations of each original logic (Dalpiaz et al., 2016). The connection between consciousness and existence underlies the values like altruism, which Kant defines as self-sacrifice for the benefit of others (Locke, 2006). According to Eastern philosophy, body and consciousness of mind relate to the universally recognised human values like gratitude, forgiveness, humility, compassion, courage, intuition, and service to others (Pavlovich, 2023). In my study, the integration of self-aware selflessness with the principled qualities of gratitude, generosity, detachment, and justice, each complementing and reinforcing the social mission of the venture, contributes to the formation of a complementary spiritual institutional logic, such as altruism. Some institutional logics can be clustered through intertwining around the co-element of attributes (Dalpiaz et al., 2016). It emerged alongside the spiritual value of empathy in my study. The current study reveals that while altruism and empathy are mutually connected, they are not constructed on rationality but rather on self-awareness and intuition of the individual. The mechanism of decoupling highlights how organisations may symbolically adopt practices associated with one institutional logic, while operationally adhering to procedures informed by another (Bromley & Powell, 2012). A distinct pattern was observed in my study, showing the mutual existence of altruism and empathy within the founders and employees. The principled nature of spiritual values encompasses principled thinking, actions, and conduct that adhere to fidelity (the keeping of promises) and the appreciation of moral values. This study provides a deeper understanding of altruism by linking it to self-awareness and resonance when it becomes a spiritual institutional logic representing recombinant attributes of each spiritual value.

To meet evolving market demands, organisations strategically integrate elements of divergent institutional logics, resulting in hybridised structures and practices (Smets et al.,

2012). My study, however, presents altruism as a form of self-awareness in selflessness, which fosters both inner contentment and the well-being of others as divergent counterparts. It explores generosity, which has a fluid connectedness with altruism and empathy, is the willingness to extend kindness and benevolence toward others by sharing one's time, resources, and knowledge without expecting anything in return, thereby exemplifying selfless acts that benefit others (Founder Rima). Excellently executed practices can cultivate inner and other-centric attributes of their own (Hartman, 2011). Altruism reflects cooperative behaviour aimed at benefiting others or achieving collective well-being (Li et al., 2014). Gratitude is for realising the beauty of the universe with appreciation while assisting individuals to broaden the perception of life to balance insecurities, which leads to life realisation (Pavlovich, 2023). My study elaborates gratitude as the founder's self-aware thoughts, actions, and appreciation, expressed through a conscious connection with others for their contributions to personal and collective well-being. This selfless acknowledgement of collective transcendence fosters a link to altruism, contributing to the formation of spiritual institutional logic.

The altruistic nature suggests that individuals who practice altruism are less influenced by social conditions and context (As of the founders of the study). In this study, detachment as a manifestation of altruism is understood as disengaging from thoughts and actions that disrupt one's own or others' inner peace. It enables individuals to connect with their inner selves and remain present in the moment, cultivating freedom and mental resilience while navigating life's complexities and understanding its natural flow. Some scholars provide a deeper elaboration on the concepts of altruism and detachment. As all phenomena are subject to change, the phenomenon of false interpretation can arise from unnecessary attachments (Burton et al., 2022), which can lead to unnecessary conflict between the inner self and the individual, as well as between the inner self and others. In my study, detachment refers to the self-aware disconnection from individuals, circumstances, and associated emotions, fostering a state of calmness, clarity, and impartiality toward people, situations, and outcomes (Founder Rua) while carrying an altruistic connotation, guiding individuals toward mental calmness through selfless actions. Altruistic behaviour of individuals lessens the demarcation between self and others, which leads to universal consciousness where we exist as one (Pavlovich & Krahnke, 2012). The relationship between institutional logics can evolve through various mechanisms, sometimes occurring organically without the need for deliberate institutional work (Micelotta et al., 2017). Therefore, according to my study, altruism signifies the collective transcendence of the individual through selfless actions and behaviours aimed at the well-being of others (Founder Rima), without the loss of one's sense of self on its path towards spiritual institutional

logic. Altruistic love is composed of honesty, integrity, humility, kindness, compassion, patience, courage, trust, forgiveness, acceptance, and gratitude (Fry & Vu, 2024). My study findings show that spirituality-based altruism is nurtured by the just and principled nature of the individuals. In general, justice entails judging individuals based solely on their character, behaviour, and individuality, without regard to gender or ethnicity (Locke, 2006). In the present study context of altruism, justice encompasses societal, moral, and natural harmony, emphasising their interconnectedness without any judgmental perceptions, which leads to the spiritual dimension of the institutional logics.

As stated previously, the interplay between elements of spiritual institutional logics may be altered through a range of mechanisms (as my study shows), often occurring without the need for intentional institutional intervention (Micelotta et al., 2017). In the current study, this is further explored through the introduction of the quantum nature of spiritual institutional logic of empathy (Founders Tahī and Iwa). According to the current study findings, the empathetic nature of spiritual values forms the foundation for altruistic behaviour and thinking through self-aware resonance with others, while Liyanagamage et al. (2023) argue that empathetic feelings are built upon mutual trust between leaders and employees. The founders and employees of my study show that empathy fosters connectedness among individuals, enhancing their inner well-being by enabling a deeper understanding of each other's emotions. My study findings further illustrate that the spiritual value of gratitude has a fluid connection with empathy. The spiritual value of gratitude reflects thankfulness and appreciation for the universe, nature, and others in recognition of the benefits, kindness, and support received for one's survival and the survival of others (Founder Tahī). Founders thoughtfully (self-aware) cultivate a connection with the universe, nature, and people as part of their existence. This interconnectedness fosters a sense of belonging and inclusiveness while also expressing the innate desire to be in harmony with others, nature, and the universe. Pavlovich (2020b) provides an in-depth explanation and support for the creation of harmony with others. In introducing quantum empathy, Pavlovich (2020b) argues that, at the quantum level, the distinction between self and others dissolves. This study supports the concept of transcending the boundary between self and others through the quantum dimension of empathy, contributing to the persistence of spiritual institutional logic.

In creating a fused version of multiple conflicting institutional logics, fragmented categorical elements become available and variably accessible to individuals and organisations within new social contexts (Thornton et al., 2015). Likewise, according to my study, the re-coupling of compatible existence, but not conflicting spiritual values or recombinant of

peripheral elements of values that are complementary or extracting the core of spiritual values, into a novel spiritual institutional logic grounded in a spiritual dimension, can give rise to a new venture context of global transcendence. Organisations modify their material arrangements to align with the beliefs and expectations associated with multiple institutional logics, thereby enacting and reinforcing those logics in practice (Pache & Santos, 2013). The current study shows that the quantum nature of spiritual institutional logics supports in instantiation of multiple logics to create globally transcendent ventures.

#### **8.4 Chapter Summary**

Chapter 8 presents the conceptual framework addressing the overarching research question: How do the spiritual values of the founder transfer and persist within the venture as institutional logics? The discussion is built around four key concepts: Spiritual values, transfer, persistence, and institutional logics. My study findings illustrate that the overarching condition of self-aware selflessness collectively nurtures the journey of these concepts. The transformation of spiritual values into spiritual institutional logic is examined through the nature and performance of values. The transfer and persistence of spiritual values are guided by three fundamental conditions: self-awareness, empathy, and practice. This framework investigates how spiritual values evolve into institutional logic, which integrates the processes of alignment, sense-making, and re-coupling. The combination of distinct yet complementary spiritual elements of institutional logics, together with resonance, ultimately gives rise to the global transcendence notion of ventures. The discussion delineates how the persistence of spiritual values into institutional logics, both compatible and complementary, contributes to the creation of meaningfully transcendent individuals within the venture.

The final chapter, Chapter 9, concludes the thesis by outlining its theoretical and practical implications and suggesting avenues for future research.

## **CHAPTER 9: CONCLUSION**

### **9.1 Introduction**

My thesis explores the processes of transfer and persistence of spiritual values within social ventures, drawing on both past evidence and current findings to address the overarching research question: 'How do the spiritual values of the founder transfer and persist within the social venture?' Chapter One introduces the research by contextualising spirituality within real-world enterprises, articulating the overarching research question, and highlighting the significance of the study. Chapter Two situates the argument for the persistence of spiritual values as institutional logics in social ventures, through a review of literature on social entrepreneurship, spirituality, the transfer process, and institutional logics. Chapters Three and Four outline the approach to addressing the overarching research question through the study's methodology and research context, respectively. Chapter Three justifies the adoption of an interpretivist philosophical stance, a qualitative research design, and a case study methodology. Data were collected from 15 MSM social enterprises through 60 semi-structured interviews and analysed using thematic analysis. Chapter Four contextualises the study by examining the spiritual, entrepreneurial, geographical, demographic, socio-cultural, economic, and philosophical landscape of Sri Lanka. Chapters 5, 6, and 7 present the study's findings. Chapter Five explores the founders' diverse spiritual values and how they are expressed. Chapter Six examines the process through which these spiritual values are transferred to the venture. Chapter Seven investigates the persistence of spiritual values within the organisational context. Chapter Eight presents the development of the conceptual model, illustrating the journey of spiritual values toward institutional logic through the integration of resonance.

Chapter Nine of the thesis presents the conclusion. The concluding remarks, derived from an in-depth discussion, are organised into three main sections: theoretical implications, practical implications, and research implications.

### **9.2 Theoretical Implications**

The conceptual model (Figure 8.2) in my study makes significant contributions to the fields of spiritual values, value transfer processes, and institutional logics. By introducing a spiritual dimension to the processes of value transfer and persistence, it enhances the understanding of spiritual institutional logic at both individual and organisational levels. The model outlines the journey of spiritual institutional logics, beginning with spiritual values and unfolding through the key processes of alignment, sense-making, and recoupling. Alignment

occurs through resonance; sense-making arises from self-aware actions directed toward a meaningful purpose; and recoupling involves dissecting and recombining elements of spiritual institutional logics. Through these processes, the transformation of spiritual institutional logics takes place. The following sections illustrate the theoretical contributions of this study to the domains of value transfer and institutional logics.

### **9.2.1 Value transferring**

By transferring spiritual values, individuals initiate their persistence within the venture through the alignment of people and processes, an alignment that is neither spatially nor temporally bound. The consistency of practices over time fosters a sense of continuity that contributes to the formation of institutional logic. These recurring practices of the founders and employees gradually shape the behavioural development of individuals. Institutional logic, in turn, reflects societal reality, as it is continually constructed and reconstructed over time and across space through individuals' ideas, values, missions, and commitments. The consistent enactment of spiritual values signals the enduring presence of these values across time. Individuals within different entities collectively acknowledge the meaning and purpose of spiritual values as transcending space, independent of individual perceptions and preferences.

The process of transferring and sustaining spiritual values offers valuable insights into the individuals' and organisations' inner understanding. The continuation of this transfer process signifies the nurturing of others' inner selves through empathy and the sharing of lived experiences. This study further demonstrates that collective engagement and the practice of spiritual values align individuals' thoughts and actions, fostering inner growth. The mediation between nourishing one's own inner self and that of others is facilitated through routine, self-aware, and selfless practices. Within this transfer process, empathy, surpassing individual transcendence and moving toward collective transcendence, emerges as a key mechanism, serving as a bridge to a deeper, almost quantum-level understanding of human connection in the transformation of spiritual values into spiritual institutional logics.

### **9.2.2 Spiritual Institutional Logic**

By introducing the spiritual dimension to institutional logics, the taxonomy of institutional logics can be extended to encompass intellectual, moral, and spiritual dimensions. For example, professional, market, state, stakeholder, or societal logics may be classified as intellectual logics, while cultural, religious, societal, or professional logics may also be viewed

as moral logics. As delineated in the current study, spiritual values and their core and peripheral elements represent the spiritual dimension of institutional logics.

The transfer process facilitates the decoupling of profit-oriented institutional logics, such as market, stakeholder, or client logics, from spiritual logics, enabling their recoupling with compatible elements. The recombinant strategy, particularly the extraction of core elements from spiritual values, reflects the consistency of spiritual institutional logics across temporal and spatial dimensions, especially in relation to cultural contexts, as evidenced in the current study. The recoupling of diverse elements within spiritual institutional logics results in varied formations. These formations give rise to distinct features that differentiate spiritual institutional logics from other logics, while maintaining minimal internal consistency. This suggests that spiritual institutional logics, when sustained, can be identified by shared features and exhibit less differentiation when practised by individuals, indicating that the individuality of each spiritual institutional logic is transcended through a collective embodiment of spiritual values.

### **Spiritual value contribution to institutional Logics**

Although social entrepreneurs shape the core and peripheral elements of social or market institutional logics based on external and internal factors, my study reveals that values which transcend collectively and resonate with both the inner self and others, toward the well-being of others, determine the co-existence of spiritual institutional logics. The current study demonstrates that the social commitment of the venture is grounded in the spiritual values of both the founder and employees, particularly altruism and empathy. Altruism, as expressed in the venture, encompasses generosity, gratitude, justice, detachment, and principled behaviour, which are complementary to each other. While no single value supersedes the others, their synergistic collective enactment contributes to the venture's altruistic actions. The presence of self-aware collectively and selflessness in the venture's practices supports the persistence of these spiritual values as institutional logics, despite their lack of formal structure or documentation.

The boundaries between different dimensions of institutional logic, such as intellectual and moral, or religious, moral, and spiritual, can often be indistinct. The current study suggests that institutional logics may consist of both core and peripheral elements, which collectively define their characteristics and properties. Deconstructing and co-creating these core and peripheral components offers insight into how different dimensions of logic can be

distinguished. For example, the concept of *self-aware selflessness* identified in my study functions as a core element that differentiates the spiritual dimension from others. Similarly, shared peripheral elements, such as generosity, gratitude, and detachment, can be unified under broader spiritual constructs like altruism. The varying configurations of these elements within a single institutional logic can give rise to distinct recombinant strategies. Some spiritual institutional logics can be clustered through self-aware selflessness, which is the co-element of spiritual values to create institutional logics. This process gives rise to a synergistic, continuously evolving spiritual institutional logic that resists reversal or regression in its transformational trajectory.

### **Resonance Contribution to Institutional Logic**

Institutional logic grounded in spiritual values is sustained through its connection to resonance, as it is rooted in self-aware and selfless actions with an empathetic notion. Spiritual values are internally cultivated and collectively transcend the individual self. The experience of collective transcendence, underpinned by the quantum nature of selflessness, self-awareness, and sustained practice, is extended beyond individual self-transcendence through the persistence of spiritual values such as empathy. Therefore, the persistence of spiritual values introduces a quantum dimension to the concept of institutional logic.

The current study emphasises that the diverse logics held by different individuals converge through alignment, resulting in the formation of a shared institutional logic that resonates and ultimately dominates over others. It illustrates that a compatible collection of spiritual values, as well as individual spiritual values, can persist within the venture by aligning with the inner selves of different individuals through the space of resonance. The quantum nature of spiritual values, such as empathy, along with altruism, enhances self-awareness and enables individuals to comprehend the meaning, purpose, and continuity of their existence and actions. These spiritual values become spiritual institutional logics by synchronising with their intrinsic energetic vibrations.

When spiritual values evolve into institutional logics, they manifest as interconnected, holistic expressions rather than isolated or segmented traits. A spiritually valued individual embodies the full spectrum of spiritual values without strict demarcation. Depending on context, circumstances, and the necessity of an altruistic response, these spiritual values are expressed through empathetic understanding. Empathy serves as the guiding force for altruism by fostering self-awareness. Spiritual values become institutional logics through a deep

awareness of context and anticipated outcomes. Resonating with others in pursuit of a meaningful purpose reflects both the recognition and internalisation of spiritual values. The findings of this study indicate that spiritual values are not enacted in isolation but rather emerge in amalgamated forms shaped by empathic resonance with others. This resonance reveals the quantum nature of spiritual values as they are institutionalised. Spiritual value-bound institutional logic disrupts conventional relationships among belief systems and cultural structures by elevating the intrinsic quantum qualities of spiritual values as foundational. While culture may influence the cultivation of spiritual values, their persistence as spiritual institutional logics is ultimately sustained by the resonance of their quantum nature.

### **9.3 Practical Implications**

#### **9.3.1 Entity embedded Spiritual Institutional Logic**

Organisations, institutions, or any collective of individuals can benefit from a deeper understanding of a spiritual institutional logic. The role of resonance in establishing spiritual value as an institutional logic supports not only individual inner development but also enables entities to embed their core purpose and values organically into their culture. The presence of value-aligned individuals helps minimise internal conflicts within the organisation.

Institutional logic can shift in its agentic capacity to generate and pursue new business opportunities by producing various recombinant strategies informed by emerging cultural meanings (Dalpiaz et al., 2016). The spiritual dimension of institutional logic, in particular, can open pathways to business strategies that prioritise the collective inner well-being of individuals. This dimension leverages habitual and experiential reconstruction, challenging conventional managerial norms to foster organisational sustainability.

The study cohort comprises individuals from diverse religious and cultural backgrounds, including Buddhists, Hindus, Christians, Muslims, and atheists. Despite these differences, all participants demonstrate a shared sensitivity to spiritual values. This suggests that spiritual institutional logics can facilitate global transcendence, enabling resonance across various ideologies, philosophies, and cultures.

#### **9.3.2 Social Entrepreneurship**

In the pragmatic stance, both individual and collective transmission and persistence of spiritual values enhance the inner self, equipping individuals to integrate with global transcendence through self-aware, empathetic understanding. Early retirement of ventures and

venture failure can be minimised by fostering a simulacrum or semblance that aligns with social and environmental needs, supporting an individual's transcendence. The persistence of spiritual values within social ventures, in turn, supports the organisation in collectively transcending toward the achievement of social meaning and purpose while ensuring inner contentment for oneself and others.

#### **9.4 Further Research**

In this research, the characteristics and nature of spiritual values are explored to advance the understanding of spiritual discipline. However, further investigation is needed into the origins of spiritual values. Examining the process of how spirituality is seeded can offer deeper insight into the mechanisms of instilling spiritual values. The current study leaves unresolved the ambiguity surrounding the origins of spiritual values, whether they are inherited, instilled, or learned. Clarifying this uncertainty presents opportunities for future research across disciplines, including psychology, cognitive science, behavioural studies, biology, quantum physics, and the social sciences.

Institutional logics have predominantly been examined through recombinant strategies oriented toward profit. The current study, however, introduces a recombinant strategy grounded in alignment with the inner self and its collective transcendence toward the inner well-being of oneself and others. While this study focuses on spiritual value recombination, it acknowledges that further exploration of recombinant strategies involving spiritual values, alongside personal, organisational, and cultural values, remains both relevant and valuable. Such inquiry could enhance understanding of the diverse dimensions and attributes contributing to the formation and evolution of institutional logics.

Suddaby et al. (2023) state that an imbalance in prioritising family values over business values, or vice versa, can threaten the survival of an entity. However, when the founding meaning and purpose are shaped by the founder's inner values, particularly spiritual values, a simulacrum between the venture's and the founder's values can coexist to support organisational sustainability. The current study demonstrates this coexistence. While exploring the relationship between values and sustainability, the intergenerational transmission of spiritual institutional logics, leading to legacy, emerges as a valuable area for future research. Investigating legacy as an extended dimension of this study could provide deeper insights into the intergenerational transfer of spiritual values.

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## **APPENDICES**

### Appendix I Case Study Description: Founders and Ventures

| Founder | Time<br>Past significance, present value, and future intention   | Place<br>Location, surrounding of events & experiences   | Sociality  |   | Social commitment   |
|---------|--|--|--|---|---|
|         |  |  | External social conditions: culture, institutional, societal, linguistic, nature of the relationship and interaction between participants and the inquirer   | Internal personal conditions: feelings, hope, desire, aesthetic reactions, existential viewpoints, moral disposition of the story characters  |   |
| Tahi    | <p>Established in 2012. Geological resources related venture. He has an understanding of universal power in terms of energy packets. He is studying that currently.</p> <p>11 years</p> <p>Around 20 employees</p> | <p>Situated in an urban area, with no particular place for the office, employees always stand by at construction sites in remote areas, When come to Colombo there are some residing places next to the founder's home</p> | <p>Sri Lankan Sinhalese who speak the Sinhala language well, if needed, can communicate in English (founder) others prefer Sinhala. Middle-class background and not an office person, interacting with employees in the field. Had a good relationship with me because he was a junior of me at the university. Originally from a rural and now well-off family.</p> | <p>Delights to talk about spirituality, though the meaning of the word is not clear to him. He said normally people do not talk about that aspect of life frequently. He is going for meditation that relates to quantum physics. Believe in transferring energy packets. He is reading a lot of books on that and participating in the lectures on it. He lent me some books as well. He believes in "karma" and studies Buddhism from different perspectives as a philosophy and has deep</p> | <p>Conserving soil and earth and providing solutions and prevention measures for land degradation in building constructions for constructors and the general public.</p> <p>Empowering people to be self-resilient</p> <p>Vision- To be the premier Geological &amp; Geotechnical service solution provider in South Asia</p> |

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|     |   |   |   | concerns about mind and mind power.  |   |
| Rua | <p>Established in the 1970s. It first started with binding books in 1959. He believes in the horoscope which says flourishing. He insists that his good behaviour is the basis of his business. Have the purpose of helping everyone. Started the literary awards for novice authors to publish books.</p> <p>Had a good connection with Venerable Thero while learning for book-binding. He was the person who won the presidential award for his personality.</p> <p>More than 50 years</p> | <p>Situated in the centre of the commercial city, old buildings showcase the beautiful quotes on torn papers that are glued on the wall, as it is early morning, employees worship lord Buddha together by offering flowers and lamps</p> | <p>He was introduced to me by one of the researchers I co-authored with. He said that when he wanted to publish his book, the founder helped him a lot. As my co-author resides in New Zealand, he could not contact the founder. He could not even give a phone call to the founder as he has a hearing problem because of his old age. I got their phone number from the website. Without knowing anyone from that organisation for my simple phone call, the employee of that organisation arranged a meeting with a founder without any hesitation. Had a warm welcome at the entity even though I went there a bit early before the founder came. The day of the entity dawns with the offering of flowers to the Lord Buddha. The founder</p> | <p>His mentality is solemn, and his face shows sobriety. He smiled with levity. The way he talks gives me the sensation of detachment from everything. He said that he runs the business only to pay the money to employees. Employees said that the founder organises a literary award every year with his own money to support novice authors.</p> | <p>Serving society by providing access to reading and writing</p> <p>Fostering new authors</p> <p>Mission- Uniting local and overseas publishing fraternities for the culmination of a global hub oriented in propagating indigenous literary concepts.</p> |

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|      | Around 100-150 employees                                     |   | prefers to speak in Sinhala. As he could not hear what I said one of the employees helped him to repeat what I said near his ear.   |   |  |
| Toru | The business was established in 2011.<br><br>Around 12 years | Situated in a very remote area. He wanted to start the business in rural areas because most of the young girls go to Colombo for jobs and are fed up with founded jobs and life in Colombo. Sometimes they may be abused and become vulnerable to harassment. So, he started the business in a remote area to give jobs who returned from Colombo or to reduce young girls going to Colombo and having a comfortable life with their families in the village. First started the business with his wife as a business partner. | The founder was introduced me to by one of my friends' friends. I was not able to do a face-to-face conversation with the founder because of his busy schedule. The founder was a bit reluctant to suggest employees for the interview, but willingly suggested me interview his CEO. | Optimistic person with firm determination | Serving society by providing<br><br>Mission- To produce and provide superior quality food and beverage products that consumers recommend to their family and friends, traders prefer for their business, employees are proud to represent and investors seek for their long-term return on investment. |

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| Whā | <p>Established in 1993, Intention of producing products without using artificial inputs and support small farmers. And not to engage with businesses related to living animals, chemicals, alcohol, weapons and slavery. It is located in the Colombo area. But dealing with around 10,000 farmer families who engage in organic farming all over the island. The entity supports traditional plant variety cultivation as well. The business has expanded to organic.</p> <p>30 years</p> <p>Employees</p> | <p>Location, surrounding of events &amp; experiences</p> <p>Situated in an urban area (Malabe) easy access, Warm welcome.</p> <p>The founder has experience in SMEs, tea, and organic agriculture. His personal experience with artificial drinks was the turning point to start an organic business.</p> | <p><b>External social conditions:</b> culture, institutional, societal, linguistic, nature of the relationship and interaction between participants and the inquirer</p> <p>The founder was introduced by one of my superiors.</p> | <p>Desired to have socioeconomic development of poor farmers in rural areas. Empowering the rural community to live well and respectfully. The benefits go beyond individual farmers to the society.</p> | <p>Commitment to establishing healthy society or conserving the environment or establishing healthy community while promoting traditional practices which safeguard environment</p> <p>Vision- To be the best environmentally-friendly organic food producer in Asia, and to achieve global customer satisfaction while guaranteeing a sustainable fairtrade approach to our primary producers and employees of Bio Foods.</p> |
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|       | Farmer families<br>2000-4000   |  |   |   |  |
| Rima  | Started business in<br>2009<br><br>13 years<br><br>Around 180-200<br>employees | Stationary producing<br>industry diapers, pens<br>Recruiting differently-<br>able people for the<br>workforce.             | The founder was<br>introduced me by my<br>brother's friend.   | High concerns about people<br>who have no voice or<br>assistance.   | Provisioning benevolence<br>to those in need   |
| Ono   | Established in 2003<br><br>20 years<br><br>250-300 employees                   | Situated in BOI zone<br>of Katunayake. Near<br>to International<br>airport, Colombo.<br>Doing business<br>internationally. | The founder was<br>suggested by one of my<br>friend and the founder is<br>the husband of one of my<br>friends.                                      | <b>Internal personal<br/>conditions:</b><br>The founder was emotional<br>when talking about<br>taxpayers' money for his<br>education and showed<br>determination to the people<br>who do not have a voice in<br>society | Deliver service to the<br>community by<br>establishing a venture to<br>recruit the<br>underprivileged fishing<br>community<br><br>Our vision is to provide a<br>tasteful healthy life by<br>providing high-quality<br>seafood products while<br>building lifelong<br>relationships with our<br>stakeholders, and<br>employees and ensuring<br>stewardship of the ocean |
| Whitu | Established in 2009<br>26 employees  | Location, surrounding<br>of events &<br>experiences  | <b>External social<br/>conditions:</b> culture,<br>institutional, societal,<br>linguistic, nature of the<br>relationship and<br>interaction between | <b>Internal personal<br/>conditions:</b> The founder has<br>the desire to contribute to<br>the food industry to make<br>equal access to everyone to<br>experience nutritious,   | Develop healthy product<br>for the people and<br>environment   |

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|      |   |   | <p>participants and the inquirer</p> <p>The founder was introduced by one of my friends. He established the organisation with his friend based on trustworthiness. Organisation is growing slowly, but the founder does not worry as long as he can pay the salary to his employees.</p> | <p>healthy food whenever they desire.</p>  |  |
| Waru | <p>Started the business in 2017. Worked in the handloom industry before. The founder likes the product because it is Sri Lankan local product and admiration for the weavers who produce beautiful cloth through art. Working around 25 people. Indirectly near 70 people get a livelihood especially rural elderly generation (Women).</p> | <p>Located in a suburban area near Colombo. Though the place is hidden, it is popular among customers because of the founder's and staff's friendliness and genuine care for the customers.</p> | <p>Multiethnic people support establishing the business.</p> <p>I regularly visit the founder's place and my brother suggested me about him.</p>   | <p>When talking felt the hearty connection with the industry. He wants to help Sri Lankan economy with dollar crisis by expanding his industry to other countries.</p> | <p>Commitment to preserving traditional industry to safeguard the life standards of older generation</p> <p>Creating socially respectable individuals</p> <p>A traditional art in Sri Lanka carried out through many generations made completely by hand and processed naturally</p> |

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| Iwa | <p>Past significance, present value, and future intention</p> <p>Started in 2018 as an environmental service business related to waste management. Giving solutions for industrial waste in BOI zone industries. Working with 10-12 permanent staff. People are attached according to the project. Initiation was not to do unjust businesses</p> | <p>The office space is located in the central Colombo, WTC building(in the middle of the commercial city of Colombo). Conducting research with universities.</p>  | <p><b>External social conditions:</b> culture, institutional, societal, linguistic, nature of the relationship and interaction between participants and the inquirer</p> <p>One of my friend's husbands introduced me the founder. He started the business with his campus roommate.</p> | <p><b>Internal personal conditions:</b> I saw his determination towards saving the nature. And synchronise with nature by showing kindness to everyone in need.</p>  | <p>Committed to conserving natural resources</p>   |
| 10  | <p>Started in 2008. Started to promote traditional food as a result of mother's love. She was a pre-school teacher. The first employees and customers are the preschool teachers. Provide the underprivileged children with access to education.</p>  | <p>Located in a rural area, Kolonna in Palmadulla District, very far from Colombo. Prioritised the women who are socially deprived in recruitment such as single parents, have family burdens, mentally retarded.</p> | <p>One of my friend's friends introduced me to the founder.</p>  | <p>Mother-in-law has locally produced raw sesame. Because of her love and to be with her more time, the founder started the business.</p> <p>Wish for education opportunities for every child. For that she established a scholarship scheme for fatherless or socially deprived children.</p> | <p>Commitment to establishing healthy society or conserving the environment or establishing healthy community while promoting traditional practices which safeguard environment</p> <p>Empowering children through education</p> |

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|  | <p>Started in 2008</p> <p>16 years ago</p> <p>52 employees</p> | <p>Established in very rural area. Away 100km from Colombo and 60km away from the main city. The nearby bank or the shop is 12 km away from the place where venture established.</p> |  |  | <p>The True Taste Of Nature!</p> <p>We are committed to providing our valued customers with sesame and spice products of the highest quality, carefully sourced from Sri Lanka's abundant natural resources. Guided by traditional agricultural practices and a deep respect for the environment, we collaborate closely with over 300 farming families to cultivate organic crops. Our mission extends beyond mere production; we aim to foster a harmonious relationship between nature and agriculture, ensuring the long-term well-being of the land and its communities. Through our sustainable sourcing practices, we strive to deliver exceptional products while preserving the rich heritage and</p> |
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|    |  |   |  |   | future of Sri Lanka's agricultural landscape.                                       |
| 11 | Started in 1990.<br>Business is on gem paintings. 20 people working now.<br>20 employees consists of 7 permanent and 13 relatives<br>23 years ago        | Located in Rathnapura district, far away from Colombo. Urban.<br>Gem Business by utilising the leftovers of gem-cutting | <b>External social conditions:</b> culture, institutional, societal, linguistic, nature of the relationship and interaction between participants and the inquirer<br>One of my friend's officers introduced the founder. | <b>Internal personal conditions:</b> She has a wish to be an inspiration for the rural women to build up their own.   | Commitment to protect natural resources like gems and the underprivileged community |
| 12 | Started in 2006.<br>Have 5 employees.<br>The business of children's and women's clothing. It started with stitching clothes by hand.<br><br>17 years ago | Established in a village area.<br>Established the business at home and recruited housewives around the home.            | <b>External social conditions:</b><br>One of my friend's officers introduced the founder.  | <b>Internal personal conditions:</b><br>feelings, hope, desire, aesthetic reactions, existential viewpoints, moral disposition of the story characters                            | Empowering a less privileged community  |
| 13 | Started in 2016<br><br>Around 7 years<br><br>4 permanent employees<br>2 subcontracted employees  | Situated within the house. Manufacturing children's toys  | <b>External social conditions:</b><br>One of my friend's officers introduced the founder.  | <b>Internal personal conditions:</b> She prefers a calm and quiet life. Therefore, she does not prefer the expansion of her business. She is unmarried and lives with her mother. | Guide children onto a righteous path  |

|    |   |  |  |   |  |
|----|---|--|--|---|--|
| 14 | Started around 2018. Have 12 sewing machines and 6 people to work with.   | Sewing clothes. The garment is located at home.  | <b>External social conditions:</b><br>One of my friends' officers introduced the founder.  | <b>Internal personal conditions:</b> feelings, hope, desire, aesthetic reactions, existential viewpoints, moral disposition of the story characters | Happiness for others<br><br>Empowering vulnerable communities such as single parents and cancer patients |
| 15 | First, started with Chinese vegetable growing alone. Then accompany other women in 2017 or 2018. She intends to support socially neglected and suffering women in society. 12 people work with. | Situated in Nuwara-Eliya district which is far from Colombo. There was no boutique to carry out the business but later established a boutique. | She was a socially vulnerable person, because of her husband's alcoholic addiction. She raises two children.<br><br>One of my friends' officers introduced the founder. She can speak both Tamil and Sinhala well. | <b>Internal personal conditions:</b><br>The hope of underprivileged women get rid of suffering and improve themselves.                              | Empower the underprivileged community  |

## Appendix II: Demography of the Founders and Employees

### Demography of the Founders

|    | Founder        | Gender | Age   | Marital Status | Educational Qualification | Religion                      |
|----|----------------|--------|-------|----------------|---------------------------|-------------------------------|
| 1  | Tahi           | M      | 45    | Married        | Mphil                     | Buddhist                      |
| 2  | Rua            | M      | 87    | Married        |                           | Buddhist                      |
| 3  | Toru           | M      | 40s   | Married        | Bachelor Degree           | Buddhist                      |
| 4  | Whā            | M      | 67    | Married        | PhD                       | Buddhist                      |
| 5  | Rima           | M      | 51    | Married        | A/L**                     | Buddhist                      |
| 6  | Ono            | M      | 50-60 | Married        | MSc                       | Buddhist by birth but Atheist |
| 7  | Whitu          | M      | 46    | Married        | B.Sc.                     | Buddhist                      |
| 8  | Waru           | M      | 36    | Married        | O/L*                      | Hindu                         |
| 9  | Iwa            | M      | 44    | Married        | MBA                       | Buddhist                      |
| 10 | Tekau          | F      | 50    | Married        | A/L**                     | Buddhist by birth but Atheist |
| 11 | Tekau- mā-tahi | F      | 53    | Married        | A/L**                     | Buddhist                      |
| 12 | Tekau- mā-rua  | F      | 45    | Married        | A/L**                     | Buddhist                      |
| 13 | Tekau- mā-toru | F      | 52    | Unmarried      | A/L**                     | Buddhist                      |
| 14 | Tekau- mā- whā | F      | 40    | Married        | O/L*                      | Buddhist                      |
| 15 | Tekau- mā-rima | F      | 52    | Married        | O/L*                      | Hindu                         |

\*NCEA Year 11 \*\*NCEA Year 12 & 13

### Demography of Employees

|   | Employee  | Gender | Age    | Marital Status | Educational Qualification | Occupation            | Working years | Religion |
|---|-----------|--------|--------|----------------|---------------------------|-----------------------|---------------|----------|
| 1 | Tahi Tahi | M      | 25     | Single         | O/L                       | Machine Operator      | 1             | Buddhist |
|   | Tahi Rua  | M      | 58     | Separated      | 10 <sup>th</sup> Grade    | Helper                | 4-5           | Buddhist |
|   | Tahi Toru | M      | 42     | Married        | 10 <sup>th</sup> Grade    | Operator              | 10            | Buddhist |
|   | Tahi Whā  | M      | 27     | Single         | O/L pass                  | Field Supervisor      | 9             | Buddhist |
| 2 | Rua Tahi  | M      | 75 ap. |                |                           | Publication Manager   | 15            | Buddhist |
|   | Rua Rua   | F      | 60 ap. | Unmarried      |                           | Head, Library Section | 30            | Buddhist |

|   |            |   |        |           |                          |  |                  |           |
|---|------------|---|--------|-----------|--------------------------|--|------------------|-----------|
|   | Rua Toru   | F | 40 ap. | Divorced  | A/L                      | Data entry and invoice bill assistant (Management Assistant) | 10               | Buddhist  |
|   | Rua Whā    | M | 40 ap. | Unmarried |                          | Cashier  | 15               | Buddhist  |
|   | Rua Rima   | F | 60 ap. |           |                          | Supervisor   | 30               | Buddhist  |
|   | Rua Ono    | F | 60 ap. | Married   |                          | Accountant   | 18               | Buddhist  |
| 3 | Toru Tahi  | M | 63     | Married   | MBA                      | CEO  | 10               | Atheist   |
| 4 | Whā Tahi   | M | 65 ap. | Married   | MSc Natural Resource Mgt | Corporate Management Consultant                              | 4 times rejoined | Buddhist  |
|   | Whā Rua    | M | 60     | Married   | Dip Agriculture          | Head of the Department Fertiliser Unit                       | 10               | Buddhist  |
|   | Whā Toru   | M | 45     | Married   | M.A. Mass-Commun.        | Senior Manager   | 15               | Buddhist  |
|   | Whā Whā    | M | 45     | Married   | O/L                      | Chairman (Parabowa)  | 24               | Buddhist  |
|   | Whā Rima   | M | 48     | Married   | M.Sc. Food Tech.         | General Manager (Production)                                 | 16               | Buddhist  |
| 5 | Rima Tahi  | F | 51     | Married   | A/L pass                 | Logistic coordinator   | 15               | Buddhist  |
|   | Rima Rua   | F | 65     | Unmarried | A/L pass                 | Retired Supervisor (Honourable worker)                       | 10               | Buddhist  |
|   | Rima Toru  | F | 27     | Unmarried | O/L pass                 | Line Leader  | 7                | Buddhist  |
|   | Rima Whā   | M | 53     | Married   | O/L pass                 | Production Assistant   | 8                | Buddhist  |
| 6 | Ono Tahi   | M | 45     | Married   | M.Sc. Animal Sci.        | Quality Assurance and control Manager                        | 5                | Buddhist  |
|   | Ono Rua    | M | 32     | Married   | Graduate                 | Operational Manager  | 9                | Buddhist  |
|   | Ono Toru   | F | 42     | Married   | PGD Finan.Mgt            | Head of Procurement  | 18               | Catholic  |
|   | Ono Whā    | M | 45     | Married   | BSc Fisheries Science    | Stores Manager   | 18               | Buddhist  |
|   | Ono Rima   | M | 42     | Married   | A/L                      | Manager, Customer Service                                    | 21               | Christian |
| 7 | Whitu Tahi | M | 46     | Married   | BSc Food Sc.             | Director   | 14               | Buddhist  |

|    |  |   |    |           |                |                                    |         |           |
|----|--|---|----|-----------|----------------|------------------------------------|---------|-----------|
| 8  | Waru Tahī  | F | 26 | Married   | Diploma        | Cashier and Sales                  | 4       | Hindu     |
|    | Waru Rua   | F | 25 | Unmarried | O/L pass       | Production Manager                 | 6       | Hindu     |
|    | Waru Toru  | M | 28 | Married   | O/L pass       | Manager                            | 7       | Hindu     |
| 9  | Iwa Tahī   | M | 26 | Single    | BSc Agri       | Operation Coordinator              | 8 mnths | Atheist   |
|    | Iwa Rua  | M | 44 | Married   | MSc En Sc      | Director, Operations               | 3       | Buddhist  |
|    | Iwa Toru   | F | 28 | Unmarried | BSc En Sc      | Executive, Business Development    | 1       | Catholic  |
| 10 | Tekau Tahī   | F | 25 | Unmarried | A/L pass       | Packing Leader                     | 4       | Buddhist  |
| 11 | Tekau- mā-tahī Tahī                                      | M | 29 | Married   | Up to A/L      | Assistant for Jewellery production | 1       | Buddhist  |
|    | Tekau- mā-tahī Rua                                       | F | 27 | Unmarried | Up to A/L      | Gemstone Cutter & Polisher         | 1+      | Buddhist  |
|    | Tekau- mā-tahī Toru                                      | F | 50 | Unmarried | O/L pass       | Shop Keeper                        | 2+      | Buddhist  |
| 12 | Tekau- mā- rua Tahī                                      | F | 45 | Divorced  | Grade 10       | Machine Operator                   | 7       | Buddhist  |
|    | Tekau- mā- rua Rua                                       | F | 34 | Married   | O/L pass       | Tailor                             | 4       | Christian |
|    | Tekau- mā-rua Toru                                       | F | 35 | Married   | A/L pass       | Machine Operator                   | 8       | Buddhist  |
|    | Tekau- mā-rua Whā<br>Healing people with universal power | F | 38 | Married   | Up to Grade 10 | Tailor (Ilets)                     | 5/6     | Buddhist  |
| 13 | Tekau- mā- toru Tahī                                     | F | 34 | Married   | A/L pass       | Garment Assistant                  | 1.5     | Buddhist  |
|    | Tekau- mā- toru Rua                                      | F | 36 | Married   | A/L pass       | Machine Operator                   | 2 mnths | Buddhist  |
| 14 | -  |   |    |           |                |                                    |         |           |
| 15 | Tekau- mā-rima Tahī                                      | F | 60 | Married   | O/L pass       | Vegetable producer                 | 3       | Buddhist  |
|    | Tekau- mā-rima Rua                                       | F | 33 | Married   | A/L pass       | Vegetable producer                 | 6       | Islam     |
|    | Tekau- mā-rima Toru                                      | F | 54 | Married   | Till O/L       | Vegetable producer                 | 6       | Buddhist  |

### **Appendix III Interview Protocol**

Can you tell me how you started your enterprise? And why? (What is the purpose of starting this enterprise?)

What sort of spiritual influence was there at the start?

How did the organisation recognise the spiritual values at first instance?

How did you embed spiritual values into the enterprise?

What sort of challenges?

What about you getting employees? How did they embrace those?

How does the organisation keep its spiritual values during a time of constraint?

How do you make those values exist in the organisation in the long run?

What are the challenges to keeping them long-term?

What is the contribution of employees?

What does spirituality mean to you?

What would you look for in a spiritual person?

Do you believe in a higher power?

What sort of spiritual practices do you do?

## Appendix IV: Participant Information Sheet

# Participant Information Sheet

Waikato Management School

Te Raupapa



THE UNIVERSITY OF  
**WAIKATO**  
*Te Whare Wānanga o Waikato*

### Purpose of the research

The research explores how a business founder's spirituality is imprinted on an enterprise. Despite the high failure rate some ventures still excel in their businesses due to the founder's competencies, values and ideologies. Except for the entrepreneurial aspect, founders may engrave different attributes like spirituality which may assist in the survival of the enterprise. This research examines how the spirituality of the founder becomes imprinted on the venture for its continuation.

### Researcher and supervisor associated with the research

#### Supervisor

Professor Kathryn Pavlovich, University of Waikato, New Zealand

[kathryn.pavlovich@waikato.ac.nz](mailto:kathryn.pavlovich@waikato.ac.nz)

#### Researcher

Thanuksha Abeywardana, University of Waikato, New Zealand

[thanukshaabeywardana@gmail.com](mailto:thanukshaabeywardana@gmail.com)

### Your involvement with this research

- This research will follow a qualitative research design – interviews and participant observation.
- You will be directly interviewed by the researcher. The interview will last for one hour. The interview will be recorded with your consent to get more precise data for the research and transcribed.
- The researcher will be around your organization for two weeks and make direct observations on your organization and contact your employees. When it is required the incidence, or the situations will be recorded (photo) within the organization with your consent.
- With your consent the researcher will make copies or recordings of the relevant documents or events/ incidents
- If necessary, the researcher will contact you with the prior notice to get more information and clarifications.
- If necessary, the researcher will contact you via zoom, emails or phone calls to get more clarifications about the collected information and data

If you take part in the study, you have the right to

- Withdraw yourself anytime from this research and withdraw any information given on/before three weeks after the interview.
- Ask any further questions about the study during the time of participation.

Confidentiality of collected information

- The collected raw information is only seen by myself and my supervisor. Your identity will not be revealed without your consent and data will be presented with a pseudonym such as Case A or Informant A1. You can access raw data of yourself anytime by contacting the researcher.
- The raw data is safeguarded by the researcher, and they are stored safely in an electronic device with a password. The collected information is discarded properly after the publication.
- The findings can be accessed by you via research publications and presentations. If you are interested a summary of the research can be sent to you on completion.

Thank you very much for your willingness to participate in this research.

Thanuksha Abeywardana

PhD student

Waikato Management School

University of Waikato

+642041165184

## Consent Form for Participants

Waikato Management School

Te Raupapa



THE UNIVERSITY OF  
**WAIKATO**  
Te Whare Wānanga o Waikato

### *The transferring of founder's spiritual imprints on post-founding ventures*

#### Consent Form for Participants

I have read the **Information Sheet for Participants** for this study and have had the details of the study explained to me. My questions about the study have been answered to my satisfaction, and I understand that I may ask further questions at any time.

I also understand that I am free to withdraw from the study on/ before three weeks after the interview, or to decline to answer any particular questions in the study. I agree to provide information to the researchers under the conditions of confidentiality set out on the **Information Sheet**.

- I agree for this interview to be audio recorded.
- I agree to participate in this study under the conditions set out in the **Information Sheet** form.

Signed: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Researcher's Name and contact information:

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Supervisor's Name and contact information:

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kathryn.pavlovich@waikato.ac.nz