CORPORATE SOCIAL RESPONSIBILITY, CORPORATE CITIZENSHIP, AND SPIRITISM DOCTRINE: EXAMINING THE COMMON LINKAGES

RESPONSABILIDADE SOCIAL CORPORATIVA, CIDADANIA EMPRESARIAL E DOUTRINA ESPIRITISMO: EXAMINANDO OS LIGAÇÕES COMUNS

Anselmo Ferreira Vasconcelos
afv@uolcom.br
Independent Researcher, São Paulo, SP, Brazil
https://orcid.org/0000-0001-9977-9154

Abstract
The article explores the linkage among management, spirituality, religion, the concepts of corporate social responsibility (CSR)/corporate citizenship (CC), and their connections specifically with the tenets of the Spiritism Doctrine (SD). Overall, findings showed that, in theoretical terms, an ample convergence was found among the concepts of CSR, CC, and SD. More specifically, the concepts of CSR and CC describe the new duties and obligations, which make the manager's work more complex and challenging, while the SD clarifies the moral implications of decision making process, as well as suggesting some spiritually-based organizational policies that might be put into practice.
Keywords: Corporate Citizenship. Corporate Social Responsibility. Learning. Moral. Spiritism Doctrine. Spiritual Development.

Resumo
O artigo explora a ligação entre gestão, espiritualidade, religião, os conceitos de responsabilidade social corporativa (RSC)/cidadania empresarial (CE) e suas conexões especificamente com os dogmas da Doutrina Espírita (DE). No geral, os resultados mostraram que, em termos teóricos, foram encontradas ampla convergência entre os conceitos de RSC, CE e DE. Ou seja, enquanto os conceitos de RSC e CE descrevem os novos deveres e obrigações, que tornam o trabalho do gestor mais complexo e desafiador, a DE esclarece as implicações morais do processo de tomada de decisão, além de sugerir algumas políticas organizacionais espiritualizadas que podem ser colocadas em prática.
Palavras-chave: Cidadania Empresarial. Responsabilidade Social Corporativa. Aprendizagem. Moral. Doutrina Espírita. Desenvolvimento Espiritual.

Introduction

Organizations have embraced remarkable power and influence, especially from the mid-1950s onwards. Regardless of the angle we consider, it is clear that their businesses and interests permeate our lives direct and indirectly. If they were not run by authentic human beings, one could state that they were self-managed, independent, and empowered entities. Oftentimes, their goals are not aligned with the needs of people, society, and the environment. In fact, we are seeing important companies acting unethically on the planet -even in the developed countries where harsh legislation has ever been enacted- because they are apparently focusing only on material values (i.e., growing profits and operational revenue) irrespective of the consequences. As a result of such a narrow view, these companies are usually accountable for spreading fear, being disloyal with their customers, adopting discriminatory practices, triggering resentments, being careless with those that manufacture and deliver their products and services, generating unhappiness, and pursuing profit as an end in itself, as well as a means to promote the well-being of only a few people (Vasconcelos, 2015).

Not surprisingly, many organizations have negatively impacted the markets they serve by means of unethical behavior so as to reach their obscure goals. In this regard, some cases in point related to the Brazilian context are worth mentioning. Firstly, one of the largest construction companies in the country, Construtora Odebrecht, paid US$ 3.4 billion between 2006 and 2014 in bribery in its domestic operations and abroad to circumvent any difficulties that could impair its business (Rangel & Bronzatto, 2017; Araújo et al., 2022). Secondly, Samarco was the protagonist of one of the most tragic cases of ecological aggression in Brazil- certainly avoidable - that took place in the dam of Fundão in the state of Minas Gerais. From the collapse of the dam leaked about 35 billion liters of ore tailings culminating in the death of 19 people. Among other devastating effects, the destruction struck several villages given that the sea of mud and debris covered 700 km, including the coast of Espírito Santo (Zalis, 2015; Silva et al., 2017; Vasconcelos, 2018a). Unfortunately, vital lessons were not learned and the worst case of dam collapse took place in Brumadinho, near the previous one, involving the Cia. Vale do Rio Doce whereby more than 270 people died, including some of the company's employees due to the negligence of the company with safety (Godoy et al., 2019).

Similarly, larger carmakers (e.g., Volkswagen) were accountable for emissions cheating (Rhodes, 2016) and selling failed products that in some extreme cases led to the death of customers in the USA, e.g., Toyota and General Motors (Lennick & Kiel, 2005; Vlasic & Appuzo, 2014). Taken as a whole, these examples corroborate the perception that organizations should take the responsibility for avoiding damage to others very seriously. As Lennick and Kiel (2005) noted, "We need to stop thinking that we can only win if others lose. Ultimately, none of us will do well unless all of us do well" (p. 214). Thus, it is shameful that organizations of the 21st century still behave like ordinary wrongdoers (see Jurkiewicz & Giacalone, 2016).

Although organizations are crucial to society (Meynhardt & Gomes, 2019), a sizeable number of them still exhibit a darker side, which has been pointed out in the literature of organizational studies (e.g., Lau et al., 2017; Vasconcelos, 2018a, 2023). Accordingly, one can argue that such organizations just echo their toxic leaderships' ethos, that is, it seems that they do not hold strong values and principles to inspire their decisions toward the betterment of the world. Hence, many of them have been fired or even arrested due to their misconduct. By contrast, there are organizations that have already grasped their social duties by reaching a point in which they go beyond their obligations with shareholders. These companies show evidence to put into practice consistent corporate social responsibility (CSR) policies in order to better serve the society. In a related vein, the concept of spiritually-based organizations encompasses both the focus of

material and non-material values, as well as profit geared toward the general well-being (Vasconcelos, 2015). Further, such organizations are conceptually intertwined with a set of constructs such as vision, values, God, moral, ethics, social responsibility, and corporate citizenship (CC; Vasconcelos, 2008).

In this regard, it is worth noting that CSR and CC have been explored by the perspective of spirituality and religion in an introductory fashion (e.g., Frederick, 1998; Heaton et al., 2004) and through conceptual efforts (e.g., Vasconcelos, 2008, 2011; Barron & Chou 2017a, b), but there is room to deepen this discussion. Hence, my goal is to specifically analyze one religious anchor and its tenets on this matter. In this sense, some researchers rightly note that it is surprising that organizational behavior researchers have not paid substantial attention to the intersection between religion and organizations, given the relevance of religion in our contemporary society (Tracey, 2012; Busenitz & Lichtenstein, 2019; Miller, 2019). Fortunately, other researchers have also worked on the nexus among religion, businesses, and workplaces (e.g., King, 2008; Hardesty et al., 2010; Hudson, 2014; Barron & Chou, 2017b; Van Aaken & Buchner, 2020). Taking it into account, the purpose of this paper is to explore the linkage among management, spirituality, religion, the concepts of CSR/CC as well as their connections, if they exist, specifically with the tenets of Spiritism Doctrine (SD).[1] By practicing reflective believing (Miller, 2019), it is expected to contribute to broaden the understanding of religion traditions on management regarding that "religion continues to matter" (Van Buren III et al., 2020, p. 800). Furthermore, this is important to mention that religions have a lot of positive and constructive tenets and principles that shape humans' beliefs. In doing so, people tend to take their faith to the workplaces because evidence shows that the religions really influence workers' behavior and values at work settings (e.g., Carneiro et al., 2019; Suriyankietkaew & Kantamara, 2019; Alshehri et al., 2021). At this juncture, it must be pointed out that the SD's body of knowledge (tenets) is strongly derived from the Spirits' revelations. As such, SD fundamentally provides a transcendental perspective to the humans' affairs, including, by the extension, the way that organizations and institutions are run. Overall, SD depicts an unconventional angle and therein lies one of the contributions of the current endeavor. According to Allan Kardec[2] (2003a), Spiritism is a science of observation[3] and not the outcome of human imagination. In addition, the *spirit Vianna de Carvalho*[4,5] noted that "All the facts studied by Spiritism rest on natural laws, in no way clashing with the research initiatives carried out by science ..." (Franco, 2014, p. 12). However, what I intend to analyze more profoundly here is its religious aspect.

Furthermore, Kardec (1868) argued that "[...] In the philosophical sense, Spiritism is a religion [...] because it is the Doctrine that establishes the bonds of brotherhood and the communion of thoughts, not on a simple convention, but on a more solid basis: the very laws of Nature" (p. 491). As a *viewpoint article*, this endeavor also explores the interplay between science and religion (i.e., SD) by means of a selective literature review in order to find some overlap between them. In doing so, I seek to elicit more understanding from distinct epistemological sources (knowledge and learning) that complement each other. Given the SD's scope and teachings, my research

---

[1] Spiritism Doctrine is a relatively new religion compared to traditional ones considering that it was founded only 166 years ago.

[2] He is considered the codifier of Spiritism Doctrine. In addition, Allan Kardec, pseudonym of Hippolyte Leon Denizard Rivail (1804-1869), was a very respectable intellectual and scholar with extensive work published in the area of education. By initially investigating the so-called phenomenon of the turning tables, which aroused the general curiosity in the Europe of his time, he later elicited the tenets that shape the Spiritism Doctrine.

[3] The Spiritism Doctrine adherents assert that it is grounded on science, philosophy, and religion.

[4] It must be noted that a substantial part of Spiritism principles stems from the teachings and messages transmitted by the Spirits through mediums.

[5] All translations are mine. Thus, it must be attributed to the author of the paper the mistakes.

question is: Can SD provide useful insights to the studies of organizations specifically related to, broadly speaking, their responsibility role?

Therefore, after this introduction, I examine the CSR construct, particularly some basic aspects related to the notion of responsibility. Hence, I analyze some theoretical aspects (i.e., origins/concerns, implications, initiatives/perspectives, and perceptions/effects) of the concepts of CSR and CC. To this end, I gather data and insights from relevant work published in these fields, though I hasten to clarify that it is not explored here their theoretical intricacies or state-of-the-art, given that such endeavor has been exhaustively done for many scholars around the world. Subsequently, I ascertain the contribution of the SD about these issues (e.g., books, articles, papers, and messages channeled by mediums were all considered in this stage). In this regard, my research is grounded on the history of SD regarding that I draw on specially, but not exclusively, old texts and books that shape the principles and tenets of it (Bowen, 2009). Finally, the conclusions and recommendations for future studies are presented.

Theoretical Foundations of Corporate Responsibility

It is pertinent to remember the meaning of the word *responsibility* and its implications before we advance our discussion. As a species that lives in society, it is expected therefore that every human being be responsible for his/her acts and attitudes as well as contributes positively to the group that he/she is tied to. Since our childhood, we are prepared and oriented to somehow give back to the society some of the benefits that it gives to us. We usually have the opportunity to perform relevant roles as sons, fathers, mothers, and, most importantly, professionals. In a nutshell, it is a fair price, so to speak, for our existence. In this way, Lennick and Kiel (2005) theorize that responsibility is a feature of morally intelligent individuals. Further, they argue that only a person willing to take responsibility for his/her acts is able to conform to universal human principles. In their view, it refers to a radical competence because it requires that we accept the responsibility for everything we do; thus, despite the fact that we live in a very complex world, we are pushed for by bosses, family members, and even friends to do the right thing. In sum, Lennick and Kiel (2005) suggested that the attitude of accepting responsibility means that, regardless of our imperfections, there is no excuse for failing to do what is right.

Returning our discussion about the organizational environment, Pless et al. (2012) posited that the act of behaving in a responsible manner is not conceivable as an obligation or vocation, but basically as the right thing to do in order to create value for both businesses and society. For their part, Robinson and Smith (2012) proposed that responsibility is associated with one's role performed in the social and physical environment. Such an understanding attributes to the stakeholders and their actions a wider role. According to these authors, the responsibility is then intertwined with three basic elements, namely, capacity, character, and virtue. Most importantly, Kaul and Smith (2012, p. 135) warned us that responsibility is not limited to business, given that it goes beyond and above that, while we are urged to take a stand. Rather, we are inspired to probe our actions, scrutinize our held values and ethics, and take into account how the issue of sustainability impacts on our way of working.

The origins and concerns with CSR

First of all, it is worth mentioning that CSR is an umbrella concept and, for this reason, it has been underlined by several theoretical fields such as economy, management, business ethics, political theory, sociology, and legal philosophy (Richter, 2010).[6] By the 1920s, the topic of CSR

---

[6] The readers can find a wide range of definitions in Dahlsrud's (2008) work.

started to be approached by business literature. The first monograph related to this issue, *Social Control of Business* by Maurice Clark, postulated that organizations had obligations toward society. But it was only in 1953 that the concept of CSR began to be explored by scholars through the seminal book *Social Responsibilities of the Businessman* by Howard R. Bowen. In this book, Bowen referred to the duties that businessman needed to pursue in terms of policies, decisions, and desirable line of actions aiming at meeting the goals and values of society (cited in Freeman & Hasnaoui, 2011).[7] These recommendations continue to be updated considering the distortions that the current business environment usually causes on our lives. Nevertheless, it is notorious that many organizations in the planet still follow - either being aware of that or not - an "evil vision", as outlined by Milton Friedman. More specifically, the acknowledged economist advocated, in an article published in 1970 in the New York Times Magazine, entitled *The Social Responsibility of Business Is to Increase Its Profit* (i.e., a summary of his views discussed earlier in his book *Capitalism and Freedom* published in 1962), that the social responsibility of a business was only to use its resources toward activities that increased profits. To him, the only social responsibility of organizations should be the maximization of profit in conformity with the basic rules of the society (Schwartz & Saiia, 2012). I believe that if Milton Friedman were still alive, he would likely review his point of view by incorporating other aspects without ruling out the profit imperative to organizations.

In contrast, Waddock (2005, 2008) and Waddock and McIntosh (2009) noted that it was only by the 1990s that the terminology and more elaborated work related to corporate responsibility indeed emerged. In this way, Lips-Wiersma and Nilakant (2008) asserted that the idea of CSR came up as a sort of reaction to the neoliberal thesis by means of actions that sought to reduce the dysfunctional aspects and focused on social issues. Fortunately, there has been a great deal of development in this topic. However, we have to admit that, despite of the growing interest toward this subject, we are far away to handle CSR and CC – interchangeable topics – on a daily basis (Glavas & Piderit, 2009). To illustrate, it is worth remembering that nearly 2.8 billion people around the world live with less than US$2.00 a day (Waddock & McIntosh, 2009). In this regard, the waves of refugees that arrive every single day in the European continent seek not only for safety and humanitarian aid, but also for the basic conditions of life and a decent work.

Moreover, we still have to discover other means to balance the need for improving technological advancements and keeping the jobs for a future that embraces people in the first place and gives them concrete opportunities to hone their skills, as well as remembering us that all these new technologies are basically tools, which are made by people and for people (Schwab, 2016, pp. 113-114). As put by Handy (1999), corporations not only employ people, but they are citizens likewise. Under such a view, they have rights underlined by the society where they operate and also have responsibilities enacted by law. As wisely noted by Handy (1999), we increasingly expect that they act as decent citizens. In parallel, Ketola (2006) proposed that an ideal company is capable of maximizing "its economic, social and ecological responsibilities" (p. 101). At this juncture, it must be pointed out that the concept of CSR encompasses all organizations regardless of their size and capital (Deaconu et al., 2011; Min et al., 2017). Put another way, *there is no organization on this planet that does not have the obligation and duty to engage in a CSR or a similar framework.*

According to Aggerholm and Trapp (2014), research has outlined a typology made up of three generations. The first generation was basically permeated by the notion of human rights, which made possible to obtain individual benefits, particularly when governments avoided undesirable actions. The authors cite, for example, the right to freedom of speech and not being prosecuted

---

[7] By the way, the readers more interested in the evolution of CSR thinking may find more details in the outstanding work of Freeman and Hasnaoui (2011, pp. 423-424, Table I).

for doing it. The second generation covered human rights that were usually secured by the intervention of the State under the general framework of protection legislation. More specifically, the typical initiatives of this generation of CSR sought to provide a range of rights for workers, their families, and local communities (e.g., fair wages, health benefits, and fundamentally safe working conditions). All of these corporate initiatives could be either voluntary or enacted by specific legislation. Finally, the third generation has substantially broadened the scope of CSR. That is, the major concern is to go beyond the rights of the individual and of particular groups and to focus on humankind as a whole. Therefore, this generation transcends, so to speak, the organization, the local, and the national boundaries. Rather, this generation extends its scope to a global context and overcomes the legal matters that are tied to organizations and the interest of their stakeholders.

Maon et al. (2010) provided a literature review that integrated the development of CSR into three cultural phases. Thus, the first phase was labeled as CSR cultural reluctance and, as such, it was composed of only one stage of development, i.e., rejection. It prevailed here the understanding that one should win at any cost. The second phase of CSR was denominated as CSR cultural grasp, and it helped to make strides. Rather, it was composed of three stages, namely: self-protecting (CSR as marginal), compliance-seeking (CSR as worthy of interest), and capability-seeking (CSR as influential). The last phase of CSR is cultural embedment and it covers caring (CSR as embodied), strategizing (CSR as prevailing), and transforming (CSR as ingrained). Alternatively, Garriga and Melé (2004) argued that CSR theories could be pigeonholed through four common features, namely: (1) reaching objectives that lead to long-term profits; (2) by using responsively the business power; (3) by incorporating the social demands into business activities; and (4) fundamentally by contributing to a good society, i.e., doing what is ethically correct. In their view, CSR and related theories could also be classified into four concepts: instrumental, political, integrative, and value theories. In essence, the literature about the CSR construct continues to exhibit varied and progressive features (Croker & Barnes, 2017).

The implications of the CSR concept

On the other hand, Waddock (2001) noted that the relationships with the stakeholders[8] shape the foundation of CC, which is traditionally referred to as corporate social responsibility. In light of it, CC is seen as the outcome of the adoption of positive values that guide the organizational behavior. Further, there is a strong interdependence between CC and other elements of human civilization that mold our society. As a result, good corporate citizens are aware that they need to develop internal practices to interact with the stakeholders, which are supported by a range of values integrated into their core ideologies. More specifically, when such commitments work suitably, then, are formed certain practices, policies, and procedures, which respect the fundamental value and dignity of these stakeholders beyond the natural environment in which the organization operates. The working definition adopted here is derived from Waddock (2004, p. 10):

> Corporate responsibility is the degree of (ir)responsibility manifested in a company's strategies and operating practices as they impact stakeholders and the natural environment day to day. Some level of responsibility is integral to any corporate action or decision that has impacts. Corporate responsibility cannot be avoided because it is integral to action, and thus forms the root or foundation of corporate citizenship.

---

[8] According to Clarkson (1995, p. 106), "*Stakeholders* are persons or groups that have, or claim, ownership, rights, or interests in a corporation and its activities, past, present, or future. Such claimed rights or interests are the result of transactions with, or actions taken by, the corporation, and may be legal or moral, individual or collective. Stakeholders with similar interests, claims, or rights can be classified as belonging to the same group: employees, shareholders, customers, and so on" (Italics in the original).

In a related vein, Lennick and Kiel (2005) argued that there are two basic aspects linked to the responsible organization. The first implies its responsibility to serve others. The second involves the responsibility of recognizing mistakes and failures. Going a step further, Waddock (2004, p. 17) suggested that most organizations –regardless of their size– should pay close attention to a set of issues involving their relations with employees (including the communication with them), labor, public relations, public affairs, government, issues management, media, investors, customers, suppliers, communities, and stakeholders. In effect, there is the likelihood that companies change – actually, it is expected that they do it for the good of humanity and the planet – their business approach, which is usually rooted in a sort of plutocentric responsibility view, to the acceptance of an ideal of responsibility that embraces social and ecological issues (Ketola, 2006).

Either way, the media worldwide provides almost every day compelling cases of how organizations are dealing with the obligations underlying this ideal scenario. Obviously, one must recognize that there is room to progress in this area, yet one can also note some praiseworthy initiatives. For instance, the European Committee proposes that by behaving in a responsible social manner does not mean only conforming to the legislation, but also to go beyond by means of voluntary investments in human resources, environmental management, as well as searching for the common ground between the interested parties (Deaconu et al., 2011). Relatedly, Waddock (2005, p. 31) pondered about the leadership role in terms of making wise decisions to assure that their organizations contribute to society by "making things better, not worse". To Waddock (2005), what positive CC delineates is that companies be engaged in the betterment of society by going beyond doing good through philanthropic initiatives and employees' volunteer work. What positive CC supports is the thought that organizations should start to exhibit respect for the dignity and worth of their stakeholders, including those situated in the natural environment (see also Homer, 2022).

Waddock (2005) posited that it was necessary to think in terms of a broader perspective in order to implement an agenda of positive CC. This agenda, in turn, presupposes the shift of the pattern of pure competition (dog-eat-dog mode) to a new one, which imitates the sense of symbiosis, as it is called by biologists. Anyway, Waddock (2005) suggested that a positive CC orientation could potentially allow a better balance to societies, which are currently dominated by business interests and economic values. In sum, "Positive CC also argues that the civilizing values of relationship embedded in civil society are important to building a world where humanity can thrive" (Waddock, 2005, p. 35). But there is other germane aspect to take into account (Eabrasu, 2012). That is, products, services, and industries are amoral and, as such, they should not be judged by the rigor of a moral frame. However, it is feasible when they are associated with individual actions that somehow involve the manipulation of products, production of services, and operation of the industries. In this regard, the morality of products like tobacco and guns should be associated with individuals who buy and sell them and the harm that these products may cause to an individual's health and safety. Under this view, it is considered inappropriate to simply define a set of products and services as immoral because they gather dangerous, defective or useless features.

Nonetheless, there appears to be a trend to judge the morality of a company on the ground of its actions. More specifically, when we complain about a bad service or try to do it through the right channels - and we are unsuccessful -, we are judging the morality of that organization. We tend to consider the organization and its employees as partners in a sort of dirty game (the perception of collusion springs to our mind). Furthermore, organizations have to handle increasing criticism concerning their function and usefulness (i.e., their products and services that damage people's

well-being and safety), while the concept of CSR advances. As for those companies that operate in a grey zone between ethical and unethical choices, it is imperative that they must be prepared to face harsh and relentless evaluations. Also noteworthy is that "Corporations are increasingly confronted with their own sometimes uncomfortable pasts concerning environmental harm and human rights violations" (Schrempf-Stirling et al., 2016, pp. 715-716).

CSR initiatives and perspectives

Based on the previous discussion, a question arises: what exactly do the CSR actions consist of? Albinger and Freeman (2000, as cited in Dunford et al., 2007, p. 3) proposed that the typical initiatives of CSR embraced donations to charities, community outreach programs, employee diversity efforts, participative management, and reducing environmental impact, among other things. Crilly et al. (2008) argued that many of the initiatives aforementioned were decisions derived from leaders, managers, and employees. In other words, it means that many noteworthy actions that are engendered in distinct communities are not the by-product of consistent CSR policies. In turn, Waddock (2008, p. 30) claimed that stakeholders expect a stronger commitment to standards of business practice and global norms, which is rarely seen before on the corporate agenda, namely, "human rights, environmental sustainability, transparency, security and safety, avoidance of abusive regimes", among others. Obviously, these demands increasingly affect the business strategies and actions, as well as shaping the core of CSR and CC. On the whole, the business activity is becoming extremely complex as a result of these obligations, duties, and concerns.

In addition, Waddock (2008, p. 38) noted that progressive companies (i.e., those that are concerned with their corporate image as suggested above) are facing the new challenges in a proactive manner by stating their values, vision, and responsibilities to society, stakeholders, the natural environment, and fundamentally integrating those commitments into strategies and business practices; detailing how they are dealing with the vision and values; being more transparent and producing sustainability or multiple bottom lines reports in accordance with best practices (especially admitting when there are problems and detailing what they are doing about them); having their initiatives properly audited by a credible entity that certifies what the company is actually doing; interacting and engaging with stakeholders, including critical NGOs; joining leading CR initiatives, associations, and organizations in order to keep them updated. Consistent with this view, Waddock and McIntosh (2009, p. 305) offered an interesting contribution outlined by the Tellus Institute about corporate redesign from 2020 onwards whereby it is suggested that the purpose of the corporation is to mobilize private interests to serve the public interest; obtain fair returns for shareholders, but not at the expense of stakeholders; operate sustainably without compromising the ability of future generations to meet their needs; share their wealth equitably among those who contribute to its creation; be governed in a manner that contemplates participatory, transparency, ethical, and accountability issues; and respect the right of persons to govern themselves and not infringe other universal human rights. Therefore, this view describes a multidimensional frame composed of sensitive issues that cover the insecurity of modern era and concurrently help mold the future.

In contrast, Schwartz and Saiia (2012) suggested that the ethical component should be part of a larger notion of CSR. For their part, Costas and Kärreman (2013) argued that CSR programs help build more ecological, ethical, and environmentally responsible corporations; furthermore, these efforts shape an ideal image and aspiration. On the other hand, these recommendations and visions bring up the question or challenge of how to engender it all. In this sense, Jamali et al. (2015) proposed the interplay between CSR and human resources management (HRM). Thus, the HRM polices (e.g., recruitment and selection, performance assessment, reward/compensation,

and training/development) may embrace such a framework. The authors noted that HRM may play a germane role in enhancing the motivation, engagement, and commitment of employees toward CSR discourse, particularly by listening to their opinions about the strategy, as well as engaging them as authentic partners in the whole process of changes. Indeed, when employees voice their opinions and are respected, valued, and rewarded to do so, they tend to cooperate even more to reach the CSR goals. In another vein, Marquis et al. (2007) argued that if we regard the local geographic communities as immediate institutional environments, they could be target of legitimacy and corporate social change. Under this perspective, according to the authors, one could shape both the nature and level of corporate social action through its focus (e.g., promoting the arts, supporting education, or developing housing) and through its form (e.g., cash donations, volunteerism, the provision of products or services). Such approach seems a suitable starting point for organizations that are really engaged on the notion of some sort of "corporate social action". At last, Waddock and McIntosh (2009, p. 309) stated that:

> A radical thought, perhaps, is that ecological sustainability *may really mean not more but less productivity, not only to conserve the earth and its renewing capacity, but also to provide jobs for more people at decent wages, and create space in all of our lives for the more aspirational aspects of human spirit to emerge. We need to shift away from growth at all costs to balance, equity, and sustenance that is in line with planetary resources* […]. (Italics added)

Taken together, the perspective aforementioned enables that the human evolution takes place in other aspects, for example, by means of the assimilation of the *spiritual agenda*. In this regard, conscious leaders may help the organizations to contribute to a greater good and to grapple with social problems (Fyke et al., 2016).

Perceptions and Effects

However, there is a conflicting scenario concerning the outcomes and understanding of this subject, given that both positive perceptions and skeptical/distorted opinions have been identified. From a more optimistic standpoint, Glavas and Piderit (2009) considered that CC may be the conduit for high quality connections, including among employees. In such an environment, it is likely that the employees will be more encouraged to hold their own values than in an environment where what matters is only financial gains. In this sense, the investigation conducted by Dunford et al. (2007) found that employees who believe that their organization is socially responsible tend to feel more job satisfaction, are less prone to quit, and are more engaged in citizenship behavior. It is worth pointing out that the results of this study were partially mediated by the perceptions of organizational trust. Overall, these findings corroborated that, when companies do well by doing good, they likely engender a more satisfied, loyal, and citizenship-oriented workforce.

Extending this line of reasoning, Hansen et al. (2011) came to similar conclusions by means of two studies. Rather, they surmised that CSR activity may be an effective strategy, that is, CSR initiatives may be a tool to align both stakeholder values and consumers, and, most importantly, to win the hearts and minds of employees as well. In fact, Bode et al. (2015) found evidence of this possibility in other study related to the employees of a global management consulting company. More specifically, the findings revealed that the simple employees' participation in social corporate initiatives created a positive association and retention rates. Interestingly, the sample of this study was made up of professionals that worked for a business consulting firm in which the search for profit was salient. Even so, the consultants stated to be willing to accept pay cuts in order to participate in social initiatives and the likelihood of staying at the organization was greater than that of non-engaged colleagues. Further, another recent study confirmed that the young workers felt attracted to work for organizations committed to social-environmental responsibility (Cohen et al., 2017).

Exploring another similar concept, i.e., Corporate Environmental Responsibility (CER), Dögl and Holtbrügge (2014) sought to identify whether such a concern (1) influences a company's reputation, (2) leads to employee commitment and, most interestingly, (3) whether the relationships of these three constructs differ between emerging economies and developed countries. This study drew on a cross-sectional approach and the target was CEOs or senior executives of companies headquartered in the USA, Germany, China, and India. Taken together, 117 organizations from developed economies and 98 from emerging economies answered the questionnaire that covered questions related to green initiatives specifically in the dimensions of strategy and culture, products and technology, evaluation and recruitment, communication, and employee commitment. The results indicated an effect of CER on the reputation of the companies and, by extension, on the commitment of the employees. However, the same was not observed for the green dimensions cited above, except for the communication that generated more positive effects on the reputation of companies in developed nations. The results also suggested that cultural differences were less relevant than expected for the effects of CER activities.

Reiterating the benefits, Rayton et al.'s findings (2015) indicated that there is a direct relationship between the perceived level of corporate social performance and affective commitment (see also Bizri et al., 2021). The study found that corporate social performance is part of the psychological contract, and eventual breaches of internal corporate social performance may lead to a decline in affective commitment. As a result, companies that seek to get their employees' commitment on the grounds of human resources strategies may reach it through their corporate social performance, i.e., meeting the internal and external demands of their employees in this aspect. In this regard, one may infer, therefore, that CSR improves the commitment of employees. Furthermore, there is evidence sizeable that CSR activity benefits both society and organizations (e.g., Spreitzer & Sonenshein, 2004; Lewin et al., 2020; Tempels et al., 2020; Zhang et al., 2020; Espasandín-Bustelo, et al., 2021; Kim & Kim, 2021; Ryan & Turner, 2021).

In contrast, Pedersen (2010) argued that, despite the ample impact of organizations have on society, managers still have a narrow view in terms of societal responsibilities. More specifically, they do not believe that their responsibilities are linked to social exclusion, the development of the Third World or poverty reduction. Accordingly, the argument that firms are not equipped to deal with the social activities (e.g., Carroll & Shabana, 2010) has been persistent. In this sense, Reiter (2016) highlighted the difficulties that larger organizations have to accommodate to the tenets of CSR or stakeholder theory. To illustrate, the author draws on the huge failure of BP Corporation, despite its efforts to enable policies and codes toward its commitment to stakeholders, society, and the environment. In fact, it is worth noting that the BP was responsible for the worst ecological disaster in the history of the petroleum industry at the Deepwater Horizon offshore drilling rig in the Gulf of Mexico notwithstanding its initiatives to comply with UN Global Compact and the Extractive Industries Transparency guidelines, as well as tracking its impact on society and the environment.

Similarly, by examining large Canadian industrial emitters, Talbot and Boiral (2015) found six main neutralization techniques used by them in order to rationalize their impacts: self-proclaimed excellence, promotion of a systemic view, denial and minimization, denouncing unfair treatment and deceptive appearances, economic and technological blackmail, and blaming others. Each organization studied (*n= 10*) employed between two to five techniques. One of the most relevant contributions of this study was to identify that these techniques, in essence, ranged from organizational narcissism to scapegoat. On the other hand, the usage of such techniques denotes lack of commitment to the tenets of CSR, which is very worrying. In parallel, Minefee et al.

(2015) stated that many of the largest corporations simply do not integrate their corporate foundations into their strategic plan. As a result, little is known about these entities and their impact on CSR activities. Results also showed that they rarely take advantage of their parent corporations' core competencies and focus on external stakeholders. In terms of the Brazilian context, it is worth highlighting a recent study by Irigaray et al. (2017) in which the authors focused on the CSR discourse of the one hundred largest companies listed on BM&F Bovespa by market value. The study covered large organizations (314 documents were meticulously scrutinized) which, in theory, should be well-acquainted with the subject, as well as capable of producing and disseminating consistent and detailed reports of CSR regarding that, as we have seen, it is not something new in the repertoire of corporate duties. However, the authors found a rather disappointing picture given that only a quarter of the sample demonstrated to understand CSR more broadly, as well as being widely engaged in corresponding practices.

Similarly, Kazmi et al. (2016) argued that despite the concept of CSR embodies the, so to speak, spirit of capitalism, it unsuitably handles two features underlying such vision, that is, safety and fairness. In their opinion, there is an undesirable treatment concerning the dimensions of individual safety and tangible rewards for employees, which play a critical role in this context. Such deficiency may wreak havoc on the potential advancement of CSR toward a new capitalism and the changes proposed by critical management studies in corporate capitalism. To them, it could be interesting to consider workers as the core of CSR initiatives and to implement bottom-up processes. Taken together, research clearly indicates that organizations have not entirely embraced the underlying guidelines of the concept of CSR. Perhaps this explains why they attract, by and large, suspicion, fear, and distrust. Simply put, it is not possible to believe that organizations are consciously searching for doing good, yet the corporate discourse usually emphasizes that. In fact, it appears that we are far away from this scenario, especially when we take into account the events and facts of everyday life[9]. In this regard, Smith and Singer (2012) expressed a negative opinion about the larger corporations in virtue of their lack of compassion, particularly in relation to impoverished people. Going further, they stated, "*Current corporate social policy also lacks a spiritual dimension. There is little contemplation regarding right and wrong*; instead, there is only strategizing as to maximize CSR metrics as cost efficiently as possible" (Smith & Singer, 2012, p. 60, Italics added).

The Contribution of The Spiritism Doctrine to The Theme of CSR

From the discussion above, one can analyze whether there is a potential linkage between CSR and the notion of spirituality. In this regard, it is noteworthy that an ample and recent literature review about CSR, which is strongly focused on the individual, found some crucial aspects whereby people experience CSR and the meaning of labor, namely, work orientation, moral identity, environmental/ecological values, and communal values (Aguinis & Glavas, 2019). Researchers also suggest that firms should have "a forward-looking political responsibility for the structural injustices that arise out of the social processes in the global system in which they operate" (Tempels et al., 2020, pp. 406-407). Overall, this review evinces that CSR goes beyond the context of work and the financially-driven mindset. Further, it embodies other features that help shape an individual's identity, i.e., morals and virtues. Such understanding enables a potential link with the positive spiritual agenda. In this way, Hogan (2000) surmised that organizations

---

[9] In this sense, the inhumane and unworthy treatment given by United Airlines to David Dao (passenger) due to overbooking was recorded by many smartphones' cameras. The images of violence and disrespect were watched out worldwide. He had his nose and two teeth broken, suffered concussion, and had other problems requiring surgery. It is worth remembering that it occurred simply because he did not want to give up his seat to the employees of the company.

concerned with social responsibility issues, e.g., time for community services (in this aspect see also Al Mubarak, 2021; Martin, 2022), employee volunteer programs, partial donation of profits to social causes, responsible investment, environmental accountability, and, fundamentally, the involvement in sensitive global issues, operate under a spiritual perspective.

According to Heaton et al. (2004), a spiritual perspective – holistic in nature – would have balanced measures, that is, policies of social impact and environmental sustainability. As noted earlier, it is suggested that the notion of spirituality permeates the concepts of CSR and CC. Therefore, this section is dedicated to deepen the contribution – direct and indirect – of a spiritual lens to these topics. This is a very pertinent endeavor, especially when one considers the previously highlighted power and influence of today's organizations. In light of it, this paper proposes that the SD tenets may help to better clarify both the individuals and organizations' role toward enabling the aforementioned concepts. Indeed, SD tenets invite the individuals, which always play the agents of organizational transformations, to perform their role within society with responsibility and love, as well as giving full consideration (respect) to the other. Rather, it reminds us to keep in mind Jesus' second commandment, that is, "You shall love your neighbor as yourself" (Matthew, 22: 34 [New King James Version]). In this regard, SD tenets give high prominence to another Jesus Christ's teaching: "Therefore, whatever you want men to do to you, do also to them, for this is the Law and the Prophets" (Matthew, 7: 12 [New King James Version]). Extending this reasoning, Allan Kardec (1987)[10] proposed that:

> The truly good person is one who complies with the laws of justice, love and charity in their highest degree of purity. If they examine their conscience concerning their own actions, they will ask themselves if they have violated those laws, if they have practiced any evil, if they have done all the good that was possible, if they have voluntarily disregarded any occasion to be useful, if anyone has any complaint to make of them and finally, if they have done to others everything that they would wish done to themselves.
> They deposit their faith in God, in his goodness, in his justice and in his wisdom. […]. (p. 180)

Overall, SD tenets guide the individual to behave ethically, engage only in doing the right things toward the neighbors and to contribute positively to society as a good citizen. Further, SD tenets, which are philosophically ingrained in Jesus Christ's teachings, remind us about the imperative of serving humankind and taking care of the planet. Regarding the purposes of this work, it is worth mentioning that "Personal mastery is one of the learning organization disciplines according to Senge. It can be concluded that the personal mastery could be achieved through spiritual development in terms of learning and reflection" (Rupčić, 2017, p. 423). Also of noteworthy is that the spirituality topic evokes the concern with connectedness, meaning and purpose to their lives (Allen & Fry, 2019). In related vein, Ronel (2008) noted, "In the theistic approach, the spiritual struggle is based on spiritual knowledge related to God and the yearning for God. This knowledge leads one beyond the "darkness" of the ego and the everyday routine" (p. 140).

In light of it, I suggest that these aspects and concerns of SD make frontier with the general ideas that underline the concept of CSR and CC, as such, they establish a clear theoretical linkage. In essence, SD is concerned with inspiring humankind to act and behave better in order to promote the progress of the planet and therein lies a common ground between its tenets/teachings and CSR/CC. On the other hand, it is worth remembering that SD tenets and principles have been conveyed especially in Latin America, North America, and Europe. In essence, SD literature supports the faith in the hereafter; the spirits' messages and teachings through mediums; on Jesus

---

[10] Allan Kardec was also the author of the so-called Pentateuch. That is, a set of five basic works on Spiritism, namely: *The Book of Spirits* (1857), *The Mediums' Book* (1861), *The Gospel According to Spiritism* (1864), *Heaven and Hell* (1865), and *Genesis – The Miracles and Predictions According to Spiritism* (1868). In addition, he was the editor of the *Spiritist Magazine – Journal of Psychological Studies* and also author of *What is Spiritism* (1859).

Christ's teachings (the Gospel) as well as his behavior as a role model that must be followed by all human beings; and the practice of charity. SD advocates that mankind has received three great revelations until now. The first revelation (the Ten Commandments) was received by Moses apparently from God. That revelation focused on basic instructions and warned that people's faith should be addressed toward just one supreme divinity. In essence, that revelation embraced the monotheism belief. Jesus Christ was the author of the second one. As such, that revelation refined the previous one by introducing rich teachings that aimed at inspiring people to love God and others as themselves. Finally, the third revelation (i.e., the SD) is seen as the promised comforter that was predicted by Jesus Christ.

Allan Kardec's contribution

As the *Spirit of Léon of Muriane* elucidated in a mediumship meeting chaired by Allan Kardec (1862)[11], "Spiritism is moral progress; it is the elevation of the Spirit on the road to God" (p. 474). Moreover, the tenets of Spiritism point out, "The spirits teach no other morality than that of Christ, for the reason that there is no better" (Kardec, 2003a, p. 40). Overall, evidence demonstrates that humankind has considerable difficulty to assimilate the moral factor and, by extension, their decisions, actions, and creations tend to echo more or less severe imperfections. To Kardec (1864a), only a person's narrow view leads him/her to enjoy a life in which the material interests surmount the spiritual ones. In other words, he/she cannot glimpse other dimensions of life and their implications for the current and future existences. But Kardec (1864a) also argued, "Spiritism, by teaching him/her the participation of *the spiritual element in all things of the world, broadens his/her horizon and changes the course of his/her ideas; it opens the era of moral progress*" (p. 331, Italics added). More specifically,

> Demonstrating the action of the spiritual element on the material world, it expands the domain of science and, for this very reason, opens a new avenue to material progress. Then mankind will have a solid foundation for the establishment of the moral order on Earth. (Kardec, 1864b, p. 436)

Further, Kardec (2003a) suggested that people would be more able to understand the value of *solidarity*. For him, *fraternity* plays a key role and thus neutralizes selfishness rather than being neutralized by it. Therefore, it is expected that people with such an understanding change laws, arrangements, and the role of organizations. To further clarify the rationale, Kardec (2003a, p. 40) noted that what the teachings of the spirits add to Jesus Christ's moral is basically the knowledge of the specific laws, which bind the living to the dead. Such knowledge elucidates the vague ideas that we have about the soul as well as its past and future. In addition, according to Kardec (2003a), the teachings of Spiritism, which the own spirits impart through mediumship messages, allow the individuals to understand that solidarity binds all beings together. In this regard, charity and fraternity become social necessities that humankind has to handle in a more intense manner. As a result, individuals tend, still according to him, to demonstrate conviction in practicing such initiatives not only for duty's sake.

This analysis allows us to infer that SD has a mission to carry out toward humankind spiritual evolution. In fact, the SD adherents usually advocate that it is the *Consoler* promised by Jesus Christ (see an interesting mention in the Gospel: John, 15: 26). Therefore, the source of this knowledge is fundamentally spiritual. Rather, it chiefly emanates from the spirits' authorship and covers themes, topics, and issues of higher ethical and moral level; yet it also derives from free

---

[11] At this juncture, it is important to note that Allan Kardec (the codifier of Spiritism Doctrine), the mediums Francisco Cândido Xavier, Divaldo Pereira Franco, writers as Cairbar Schutel, as well as the spiritual entities like Emmanuel and Joanna de Ângelis, among other characters, helped to lay down the foundations of SD. In fact, the literature shows that they undoubtedly contributed to bring further light on SD's mission of revealing the implications of spiritual dimension to humankind through playing distinct roles in different times.

thinkers, scholars, and supporters. In addition, one may identify high wisdom by examining this body of knowledge and revelations. Taken together, the depth of the arguments, opinions, and analyses allow us to see the strengthening of reason, which is especially welcome in this area. For the sake of it, one may speculate that this content may help to improve substantially humankind's well-being and social justice.

Analyzing the Christian commandment concerning the need to love our neighbor as ourselves and giving to him all that we wish for us, Kardec (1987, p. 116) deduced that therein lies the perfect manifestation of charity, given that it contains "all of man's obligations towards his fellow men". Furthermore, Kardec (1987) questioned whether we have the right "to demand that they behave in any better manner, that they be more benevolent or more devoted to us than we are to them? The practice of these maxims leads to the destruction of selfishness" (Kardec, 1987, p. 116). Accordingly, he predicted that:

> *When they have been adopted* [these maxims] *as a rule of conduct and as the base of all institutions*, then Man will understand true fraternity, and so make it possible for peace and justice to reign on this planet. There will be no more hate nor dissensions, but only union, concordance and mutual benevolence. (Kardec, 1987, p. 116, Italics added)

The Codifier of Spiritism (Kardec, 1987, p. 195) reiterated that Jesus Christ's teachings were eternal because they were rooted in the truth (i.e., cosmic and universal laws). In Kardec's (1987) opinion:

> The words of Jesus are eternal because they are the truth. They constitute not only a safe conduct to celestial life, but also a pledge of peace, of tranquility and the stability of earthly things. *This is why all institutions, be they human, political, social or religious, that rely on these words will always remain steadfast as the house built upon rock.* They will be retained by man because in them he will find his happiness. However, those who violate these words will be as the house built upon sand, which the wind of renewal and the river of progress will sweep away. (Kardec, 1987, p. 195, Italics added)

In turn, the individuals that are urged by them will be happy for cooperating to something greater. Kardec (1869, p. 149) also argued that people's unhappiness on Earth derives from their disregard for the divine laws. Accordingly, he proposed we adapt our actions and our social institutions to those laws and we then would likely be as happy as our corporeal nature would allow. To a large extent, Allan Kardec's work indicates that the individual is and will always be the agent of changes of a social and humanitarian scope (this reasoning can be extended to the role of organizations and institutions, give that they are managed by human beings). When a person improves morally - in this sense, the SD's anchor may be, as the majority of religions are, a powerful and motivational strength - he/she usually starts to play a constructive and positive role in society, which, in the end, benefits himself/herself direct or indirectly (Figure 1 tries to encapsulate this idea).

According to the Spiritual entities, when the individuals:

> […] become enlightened in regard to spiritual things, they attach less value to material things; and as they emancipate themselves from the thraldom of matter, they reform the human institutions by which selfishment is fostered and excited. Such should be the aim of education. (Kardec, 2003b, p. 362)

In parallel, Vasconcelos (2017) argues that we are living in a suitable moment to utilize all transformative value related to spiritual knowledge to enhance the human race. He suggests that through the development of our own spirituality, we can change ourselves and our creations, including the society and institutions. Corroborating this opinion, evidence indicates that the spiritual element permeates all things (Kardec, 2003a, p. 20).
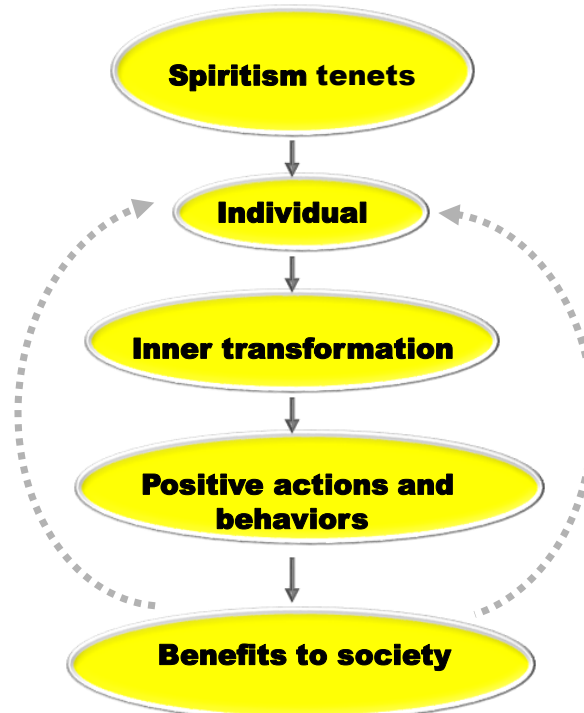
Figure 1. Potential effects of Spiritism Doctrine

Some warnings by the spirit of Emmanuel

On the other hand, the *spirit of Emmanuel* channeled a thought-provoking message through the medium Francisco Cândido Xavier (2013)[12], which deserves to be analyzed in light of the purpose of this paper. Drawing on Jesus Christ's teachings, as cited by the Apostle Luke (16: 2), he warned that we will all be held accountable for our management (acts). In this way, the SD argues that the mechanism of action and reaction is identified in the entire divine work, thus expressing a perfect justice. As noted earlier, the SD tenets, which are strongly associated with Jesus Christ's teachings, also embrace the dimension of work. Viewed in this way, Vasconcelos (2010a) suggested that the factors that can enable the spiritual development at work are a moral basis, the search for meaning, and the relationships. As a result, the rewards tend to be less debts and more spiritual credits, joy, self-realization, and happiness, which may take place in the current earthly life or in future lives (spiritual and earthly).

In contrast, materialistic, atheistic or agnostic individuals likely despise such warnings, given that they cogitate little or even nothing about transcendental themes. Nevertheless, the religious approach addressed here in terms of discussing organizations' environmental and social actions invites both scholarly work and organizational leaderships to take into account other perspectives. In light of it, the spirit Emmanuel emphasized:

> In essence, each person is a servant because of his or her endeavor in the work of the Supreme Father, and at the same time a manager because he or she is the holder of enormous potential in the sphere in which he or she toils. (Xavier, 2013, p. 163)

---

[12] Francisco Cândido Xavier (1910-2002), also known as Chico Xavier, was one of the world's most distinguished mediums. Astonishingly, he psychographed 412 books during his life and never claimed to be the author of any of them. He used to say that he just wrote what the spirits told him. For this reason, he never accepted a cent derived from sales of those books. It is important to mention that Chico Xavier's spirits' books sold more than 20 million copies and he gave all the copyrights to charity institutions and Spiritism Doctrine groups since the first book was published. His best seller, *Nosso Lar* (translated into English as *The Astral City*), was attributed to the spirit of André Luiz and sold 1,300,000 copies (as cited in Vasconcelos, 2009).

In other words, the spirit Emmanuel (Xavier, 2013) suggested that human beings are designated to perform the role of cooperators in the celestial creation. Definitively, we are not borne to be villains, but to help shape the divine ideals in accordance with our skills. As one may infer from the spirit Emmanuel's words: "The opportunity to work is a blessing" (Xavier, 2013, p. 163). But the spirit Emmanuel also cautioned that "Each intelligence on Earth will have to account for the resources that have been entrusted to it" (Xavier, 2013, p. 163).[13] Furthermore, this spiritual entity clarifies that:

> A beneficial experience is a great achievement.
> The opportunity to live in harmony with the Lord, our fellow beings and nature is a glory common to all.
> Time devoted to helping those less blessed with resources or understanding is precious. (p. 164)

These recommendations posit that by pursuing a path that is contrary to ethical and moral grounds (e.g., by committing "white color" crimes, wrongdoings, and misbehaving) take the individuals to face painful consequences enacted not only by ordinary laws, but also by cosmic ones (cf., Kardec, 2003b, 2005). In fact, many executives have been punished worldwide for failing to comply with the law (see, for example, Lennick & Kiel, 2005; Ferrell & Ferrell, 2011).

It is worth remembering that in Brazil, for example, some CEOs of large construction companies were arrested due to the payment of bribes to politicians. Accordingly, the spirit Emmanuel (Xavier, 2013) proposed that people should deeply reflect upon what they have been doing with their talents and capabilities. He warned that we should do good before God, given that at any moment the divine power may ask us to give an account of our management (i.e., he refers to the inevitable moment of death that reaches all human beings sooner or later).

The spirit of Joanna de Ângelis' reflections

In turn, the *spirit of Joanna de Ângelis* examined this problem by focusing – in an insightful mediumship message of high transcendental content psychographed by the medium Divaldo Pereira Franco[14] – on both organizational and individual levels. This spiritual entity[15] noted that in "Today's world, *filled with high technology and a great deal of extravagance, the concepts of simplicity and self-denial become tenaciously opposed*, so as to give way to automation, eccentricity, and immediate profit interests" (Franco, 2004. p. 26, Italics added). To some degree, it appears that the basic value of simplicity, indeed, does not permeate our civilization anymore. On the contrary, we are becoming increasingly hostages of automatic systems and artificial intelligence, which are being used, in many situations, in absolute disregard for the needs of human beings. For example, it is astonishing that the dispatch of a simple bill by mail to the consumers' houses is already threatened by the excessive adoption of new technologies in certain countries. In this sense,

---

[13] Following this line of reasoning, it is worth remembering Jesus Christ's teachings: "But lay up for yourselves treasures in heaven, where neither moth nor rust doth corrupt, and where thieves do not break through nor steal" (Mattew, 6: 20, King James Bible online).

[14] Divaldo Pereira Franco (1927-) is recognized worldwide as one of the greatest spiritualist mediums and today's speakers. As a medium, he published more than 250 books, with more than 20 million copies, in which 211 spiritual authors were present, many of whom occupied a prominent place in literature, in universal thought, and religiosity. His works have been translated into 17 languages. The income from the sale of these works and the copyrights were donated to Mansão do Caminho and other philanthropic entities (Mansão do Caminho, 2019).

[15] The interested reader can find more information about the trajectory of this spiritual entity, for example, in the following sites: (1) http://www.nossolar.net/biografias_joanna_de_angelis.html (text in Portuguese) or (2) https://sites.google.com/site/jasgpittsburgh/joannaangelis (text in English).

companies are not asking if consumers have a PC or have access to one. The conveniences operate only in favor of the interests of companies. Further, the signals of the labor market have been disturbing for workers of distinct levels, capabilities, and expertise, given the unbalanced frame that new technologies are triggering. More specifically, modern technologies do not threat only the rank-and-file workers, but highly educated professionals likewise (Schwab, 2016; Vasconcelos, 2016). In light of such landscape, the spirit Joanna de Ângelis noted that individuals that take part of this iniquitous system, regardless of how important they are now, sooner or later will be replaced "by others more productive for the whole in incessant renewal, a natural consequence of the new instruments" (Franco, 2004, pp. 26-27).

In this sense, Vasconcelos (2016) surmised that, given the ruthless way that the technological advancements have been implemented worldwide, it is likely that they will benefit only a few privileged groups (see also Schwab & Malleret, 2020). In his perception, what is most frightening is the likelihood of the resurgence of poverty and the marginalization of people. As previously highlighted, the pace of technological disruption has put aside not only low-skilled workers, but paradoxically also highly skilled ones that need at present to handle a very complex situation replenished of uncertainties. As a result, there is no consensus in relation to the future of work. Nonetheless, many analysts and specialists believe that workers will likely have few opportunities without a basic knowledge of algorithms, mathematics, computer technology, and engineering in the near future, given the massive presence of machines (e.g., Schwab, 2016; Calicchio, 2017). Overall, the deleterious consequences derived from such changes and the lack of actions toward minimizing their impacts are very upsetting.

In addition, the spirit of Joanna de Ângelis (Franco, 2004) accurately described what occurs nowadays in many work settings where toxic emotions and negative energy prevail. According to her view, the upper-echelon executives set increasingly greedy goals, as well as fighting deaf battles so as to get "status and insatiable power" (Franco, 2004, p. 26). She argued that these people are urged by a materialistic mindset in which what matters is to profit at all costs through a cold and insensitive decision-making process. She added that the interests of these individuals are tied to market value, stock exchanges, usury, and highly profitable businesses and contracts, among other things. As a result of their exaggerated devotion to "Caesar," they end up, as pointed out by this spiritual entity, taking their organizations to the top of the market and, by extension, enriching themselves with the obsessive behavior in which life comes down to this stressful and narrow routine. However, they will be forced to retire sooner or later, not to mention the death that also waits for them. Hence, their actions and accountability will be inevitably judged in conformity with the divine laws.

The spirit of Joanna de Ângelis argued that "Business thinking is straightforward, direct, selfish, devoid of feelings of love, of mercy, of compassion" (Franco, 2004, p. 27). In contrast, she also recognized that organizations engender progress, "but also yields misery and moral, economic, and social violence […]" (Franco, 2004, p. 27). There is no denying that companies may be more generous and humanitarian than they currently are. In this sense, this spiritual entity rightly argued that many of them, which are acknowledged and admired by their outstanding performance, "invest a share of their profits in education, hygiene, and health programs toward keeping lives, no rare they suck up another people who submit to them as slaves with wretched wages, eager for increasing production" (Franco, 2004, p. 27). The spirit of Joanna de Ângelis admitted that "These organizational contributions are worthy of praise, although they are also responsible for destructive competitions, sordid espionage, dramatic arrogance, absurd behavior" (Franco, 2004, p. 27). Unfortunately, this is clearly noticeable in some business sectors. To her, companies are, in more strict terms, devoid of soul, yet it is also conceptualized that they can be seen through spiritual lenses by means of their strategies, policies, and actions (Vasconcelos,

2015). In other words, if they are aligned with CSR/CC mechanisms, they will certainly echo solid values and virtues.

It is worth highlighting that the spirit of Joanna de Ângelis envisaged intelligent and spiritualized alternatives. In her opinion, an organization that embraces Jesus Christ's[16] teachings "is of solidarity, of benevolence, of peace" (Franco, 2004, p. 27). More specifically, this spiritual entity claimed that in that endeavor "[…] there is no place for the rigors or the requirements that undermine fraternity, respect for lives, by means of suffering, for the less valuable workers, for those who are not so skillful or who are slower […]" (Franco, 2004, p. 27). In effect, it is notorious that many NGOs have been following this path. To her, "The enterprise of Jesus is different, preserving the union of all its members, without the championship of dissension ever taking place" (Franco, 2004, p. 28). Therefore, one may infer that under such understanding the search for cooperation would be a strong guideline supporting the internal and external relationships. She proposed that "In its rules, the greatest is always the one who best serves and not the one who exalts himself" (Franco, 2004, p. 28), which suggests the need for developing servant leaderships. In this sort of conceptual model outlined by the spirit of Joanna de Ângelis there is room for compassion and respect toward the partners (human resources), i.e., two extremely important virtues that are not usually noted in organizational environments. The organization oriented to Christian principles envisaged by the spirit of Joanna de Ângelis should exhibit the following features:

> It does not give room for ingratitude to the one who offered the best of his life, working on the foundations of the endeavor, and today, tired, outdated, is left on the wall of abandonment. It never forgets the sufferers, thinking only […] of gathering more coins. It extends the charity that helps those in need and enlightens the being, freeing them from ignorance. Respect for the other is normative of permanent conduct, and consideration for the absent person prevents the development of slander, vilification, bullying, derived from the antipathy that may prevail in the group. (Franco, 2004, p. 28)

Given the incapacity of today's organizations in assuring opportunities to all human capital available, many people are forced to pursue entrepreneurship careers for surviving. Evidence shows that people with good ideas, capacities, and desire seek this pathway. To a large extent, such entrepreneurship spirit has been pivotal to leverage the human progress in all eras. And these entrepreneurs must also be mindful of their social responsibilities. With regarding to this point, the spirit of Joanna de Ângelis' warning is insightful: "Watch out the springs of the heart from which both the good and evil thoughts emerge, and be careful" (Franco, 2004, p. 28).

Conclusions

By analyzing the literature about CSR and CC, a conflicting picture was found. Rather, findings identified the existence of at least three larger categories of companies' involvement with this issue. First, one could consider the companies that are run in an absolute careless and irresponsible manner. Simply put, this pattern reveals a dark side of the organizations. In more extreme way, they are associated with employees' death due to negligence with equipment and tools provided to them, as well as employees' suicide for the sake of intense organizational pressure to obtain better results (e.g., Silveira & Medeiros, 2014; Chabrak et al., 2016). In addition, the number of cases of companies that disrespect the environment, communities, and

---

[16] He is considered by the Spiritism supporters the best role model who has stepped on the soil of this world. By the way, in question nº 625 of *The Book of Spirits*, Allan Kardec addressed the following question: "What is the most perfect type that God has offered to man, to serve as a guide and model? Jesus. Without the lessons and teachings of Jesus Christ that constitute the foundation of Spiritism, it would only be the product of incarnate and disembodied experiments."

employees' well-being is abundant in the literature (e.g., Zalis, 2015; Vasconcelos, 2018a, 2023; Alcadipani & Medeiros, 2020; Edwards et al., 2022). An illustrative example is related to Foxconn from China and its organizational culture that denies a dignified job to their young employees (e.g., Lucas et al., 2013). In turn, Elmes (2018) refers to the growing number of people facing declining income in the USA. As a consequence, they have less access to healthy foods and suffer from growing levels of food insecurity and diseases. Obviously, the industrial food system in the USA "contributes to this problem by producing inexpensive, unhealthy foods that have increasingly become the primary source of food for these people" (Elmes, 2018, p. 1064). In this sense, Smith and Singer (2012) argued that the current arrangement represents a failed system considering the dilemmas faced by organizations, particularly when they harm society because of their own agenda (see also Fernando, 2017). They warned that when wealth increases only for the 1%, it tends to decrease for the remaining 99%. Worse still, the environment deteriorates, and the debt burden increases to the majority's unhappiness. In light of it, they predicted that a "social revolution, an uninhabitable planet and slavery to the creditors among us" (Smith & Singer, 2012, p. 59).

Also noteworthy is that organizations – obviously the large ones – restrain or increase their investments in environmental responsibility to improve their financial performance and meet the interest of shareholders (Kim & Statman, 2012). On the whole, there remains the exasperating problem that the environment is not treated as an urgent issue. Suffice to say that the former American president, Donald Trump, came to the point to sign a decree that weakened all initiatives that were enacted by his predecessor to reduce the carbon emissions through the closure of coal-fired power plants (excessively polluting). This kind of mentality in the most powerful country of the world posited the difficulties to carry out good ideas in this area. Further, it was hard to understand such a view - despite some industries lobbying – taking into account the climate change and the warnings of the scientific community, including its tragic effects in many parts of the EUA. What emerges from this analysis is the fact that there are a lot of actions to be implemented so as to companies really behave responsibly in terms of social and environmental issues. The "temptation" of profiting in detriment of investments in these issues is huge, especially when organizations perform below the goals.

Second, it is feasible to envisage the companies that are seriously committed to the issue of sustainability by striving to use only environmentally-friendly raw materials, shifting the systems of remuneration of executives in order to adapt them to this reality and so on (e.g., Unilever's initiatives are noteworthy; Gianini, 2014). Third, this category may encompass those companies that strictly comply with the law, given that they put into practice CSR programs not inspired by ideals or a culture of CC. Overall, companies that fit into this group appear to have some level of awareness. Admittedly, a set of consistent actions is expected from them. I suspect that the majority of organizations fits in this category. With regard to it, as a good starting point, they might carry out a painstaking analysis concerning the new *Sustainable Development Goals* subscribed by many Heads of State and Government (United Nations, 2015). This document covers 17 goals toward ending poverty in all its forms everywhere; ending hunger by achieving food security and improved nutrition and by promoting sustainable agriculture; ensuring healthy lives and promoting well-being for all at all ages; ensuring inclusive and equitable quality education, as well as promoting lifelong learning opportunities for all; achieving gender equality and empowering all women and girls; ensuring availability and sustainable management of water and sanitation for all; ensuring access to affordable, reliable, sustainable, and modern energy for all; promoting sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all; building resilient infrastructure, inclusive and sustainable industrialization, and fostering innovation; reducing inequality within and among countries; making cities and human settlements inclusive, safe, resilient and sustainable; ensuring sustainable consumption and

production patterns; taking urgent action to combat climate change and its impacts; conserving and sustainably using the oceans, seas and marine resources for sustainable development; protecting, restoring, and promoting sustainable use of terrestrial ecosystems; promoting peaceful and inclusive societies for sustainable development, providing access to justice for all and building effective, accountable and inclusive institutions at all levels; strengthening the means of implementation and revitalizing the Global Partnership for Sustainable Development.

With this in mind, large corporations may show their CSR and CC by cooperating to accomplish at least some of these goals[17]. In a related vein, Voegtlin and Scherer (2017) emphasize the need for responsible innovation that contributes to sustainable development and three related dimensions, namely, (1) innovations that avoid harming people and the planet, (2) innovations that aim to 'do good' by offering new products, services, or technologies that foster sustainable development, and (3) the implementation of global governance schemes that also facilitate innovations toward avoiding harm and doing good. Furthermore, one must take into account the fact that corporations alone may do only a few things. For this reason, they need leaders - from both genders - that are highly engaged in promoting changes and transformations. It is worth pointing out that organizational leaders set the aims and paths to pursue. Thus, their commitment to the causes examined here is vital.

In theoretical terms, an ample convergence was found among the concepts of CSR, CC and SD tenets concerning the general and noteworthy purpose of enhancing the human condition. It is important to keep in mind that CSR/CC are management theories conceived to instill new concerns in the way firms are run. As such, they both rise the bar by becoming significantly more challenging the role organizations play in our society. Of note, we desperately need that they be increasingly fair and responsible in order to preserve the planet and help the stakeholders flourish. In the meantime, SD inspires individuals (1) to transform themselves by triggering an inner reform in the way they see the life and, as a result, (2) to seek to reach nobler goals. Overall, it provides strong moral guidelines that help people to behave ethically and consciously and also to find better ways to serve the society and God through their capabilities (see Table 1). In essence, no conflicting view was identified even though the analysis focused on both individual and organizational stances. While the concepts of CSR and CC describe the new duties and obligations that make, accordingly, the manager's work more complex and exciting, the SD clarifies the moral implications of decision making process, as well as suggesting some spiritually-based organizational policies (see Franco, 2004; Vasconcelos, 2010a, 2011, forthcoming) that might be put into practice. It seems to be paramount that organizational leaders seek to develop their own spirituality by grasping the consequences of it for the progress of their souls[18]. As a result, the search for spiritual literacy becomes an imperative and the SD might help them to better understand the role they play in the divine creation.[19] In other words, it appears that the spirits' teachings might inspire executives, managers, and businessman to optimize the incarnation (life experience) through ample content, which is useful for meditation, reflection and learning. Understanding their humble role in this broad and transcendent context may eventually help them to avoid the excesses of the ego, power, lack of compassion, empathy, among other things.[20] In addition, the notions of responsibility and citizenship may undeniably contribute to the evolution of the spirits (people) and institutions when they are really understood. Religion is a germane topic for a large amount of people in this world, given that they search for developing their spirituality by means of it. The pioneer work of Max Weber (2004) on the effects of the Protestant ethic over Capitalism brought to the forefront a sensitive topic. However, the study of

---

[17] Simply put, they can contribute more strongly to the creation of three forms of wealth, that is, social, environmental, and economic. This approach, which is denominated internationally as triple bottom line, embraces the notion of responsibility toward people, the planet, and profit.

the convergence of management and religion does not pertain to the mainstream. Nevertheless, scholars from distinct research streams have been exploring this vein through the lens of Buddhism (e.g., Daniels, 2014; Du et al., 2014; Vallabh & Singhal, 2014; Lennerfors, 2015), Christianism (Tongo, 2016; Graafland, 2017), Catholicism (Wirtz, 2017; Melé, 2021), Indian traditions (Kaipa, 2014; Pardasani et al., 2014; Shah & Sachdev, 2014), Islamism (Hassi, 2012; Khan & Sheikh, 2012), multi-religion (Weber, 2009; Ray et al., 2014) and the Spiritism Doctrine (Vasconcelos, 2009, 2010a, 2010b, 2017, 2022), just to mention some initiatives.

In fact, what religions offer to organizational studies are generally singular perspectives, which are rooted in beliefs, values, teachings, evidence (it refers to, in the case of SD, the immortality of the soul and the moral and ethical implications derived from it), and wisdom that may enrich their theories. In this regard, future studies could focus on, for instance, theoretical overlaps between religious traditions and theories of leadership, resilience, emotions, patience, the meaning of work, quality connections and relationships, among other possibilities.

Table 1. Comparisons

Dimensions	Corporate Social Responsibility/ Corporate Citizenship	Spiritism Doctrine
Target	Stakeholders	People (Spirits)
Focus	Social	Spiritual
Means	Policies and products	Tenets, principles and revelations
Primary Goals	Obtain profit with responsibility and enhance corporate Reputation	Help humankind spiritual progress
Secondary Goals	Improve organizations and individuals to better serve the society	Improve institutions, organizations and society
Additional Concerns	Environment	Planet
Expectations	Conscious individuals and organizations	To inspire human beings to pursue the goal of doing good and well in all dimensions of life

Source: Compiled by the author.

In addition, it is worth noting that this paper also contributes to the burgeoning Management, Spirituality, and Religion (MSR) Interest Group of the Academy of Management. In fact, the scholarly work under MSR's view suggests that "there is a common belief in something greater than ourselves, that our humanity is part of a wider cosmic order and that spirituality is a search for inner identity, meaning, connectedness, and transcendence" (Tackney et al., 2017, p. 249). Overall, this endeavor gathers evidence, i.e., transcendental knowledge (Maslow, 1993) derived from the SD tenets suggesting that organizations must hunker down to improve their role toward fulfilling society needs. In more practical terms, one may envisage that a wide range of human problems may be positively addressed by companies inspired by a spiritually-based orientation. First, companies may certainly be recognized as worthy institutions by integrating such concern into their strategies and policies. And such outcome may be considered as highly expressive, especially when one takes into account the tragic and irresponsible role performed by many companies worldwide that have consciously harmed humankind and the environment. Second, managers and policy makers may develop a spiritual perspective, particularly concerning their work and the impact of their decisions. In this regard, SD emphasizes the need for us to help build a better world through our potentialities and capabilities (including the work settings) as the only path to individuals avoid unnecessary regrets or even suffer in future lives (spiritual and earthly). Stated differently, it seems that the understanding the spiritual knowledge constitutes another challenge to be approached by managers and policy makers to reach self-actualization, meaning, peace of mind, and spiritual well-being. Additionally, this paper also expands previous studies focusing on the intersection between SD principles and management issues (Vasconcelos,

2009, 2010, 2017, 2018b, 2021, 2022) by addressing how its core ideas may also have a positive effect on the organizational level. As suggested throughout this article, the inclusion of the spiritual element substantially enriches the CSR and CC theories by expanding their frontiers to an even greater level. Under this perspective, organizations may have, in turn, more solid reasons to adhere to the moral compass and to engage in doing right and good.

References

Aggerholm, H.K., & Trapp, N.L. (2014). Three tiers of CSR: an instructive means of understanding and guiding contemporary company approaches to CSR? *Business Ethics: A European Review*, *23*(3), 235-247. https://doi.org/10.1111/beer.12050

Aguinis, H., & Glavas, A. (2019). On corporate social responsibility, sensemaking, and the search for meaningfulness through work. *Journal of Management*, *45*(3), 1057-1086. https://doi.org/10.1177/0149206317691575

Al Mubarak, M. (2021). Sustainable development through five senses of effective corporate social responsibility strategy. *Social Responsibility Journal*, *17*(6), 829-839. https://doi.org/10.1108/SRJ-07-2019-0256

Albinger, H. S., & Freeman, S. J. (2000). Corporate social performance and attractiveness as an employer to different job seeking populations. *Journal of Business Ethics*, *28*(3), 243-253. https://doi.org/10.1023/A:1006289817941

Alcadipani, R., & Medeiros, C.R.O. (2020). When corporations cause harm: A critical view of corporate social irresponsibility and corporate crimes. *Journal of Business Ethics, 167*(2), 285–297. https://doi.org/10.1007/s10551-019-04157-0

Allen, S., & Fry, L.W. (2019). Spiritual development in executive coaching. *Journal of Management Development*, *38*(10), 796-811. https://doi.org/10.1108/JMD-04-2019-0133

Alshehri, F., Fotaki, M., & Kauser, S. (2021). The effects of spirituality and religiosity on the ethical judgment in organizations. *Journal of Business Ethics*, *174*(3), 567-593. https://doi.org/10.1007/s10551-020-04614-1

Araújo, M.G.F., Lopes, M.B., Silva, L. M. and Couto, F.F. (2022). Neoliberalisno, ethos empresarial e corrupção nos discursos da Família Odebrecht. *Farol – Revista de Estudos Organizacionais e Sociedade, 29*(6), 735-778. https://doi.org/10.25113/farol.v9i26.6379

Barron, K., & Chou, S. Y. (2017a). Toward a spirituality mode of firm sustainability strategic planning processes. *Society and Business Review*, *12*(1), *46*-62. https://doi.org/10.1108/SBR-01-2016-0008

Barron, K., & Chou, S.Y. (2017b). Spirituality and social responsibility performance: The perspectives of religiously and non-religiously affiliated individuals. *Journal of Global Responsibility*, *8*(1), 63-82. https://doi.org/10.1108/JGR-07-2016-0020

Bizri, R., Wahbi, M., & Al Jardali, H. (2021).The impact of CSR best practices on job performance: the mediating roles of affective commitment and work engagement. *Journal of Organizational Effectiveness: People and Performance*, *8*(1), 129-148. https://doi.org/10.1108/JOEPP-01-2020-0015

Bode, C., Singh, J., & Rogan, M. (2015). Corporate social initiatives and employee retention. *Organization Science*, *26*(6), 1702-1720. https://doi.org/10.1287/orsc.2015.1006

Bowen, G.A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal*, *9*(2), 27-40. https://doi.org/10.3316/QRJ0902027

Busenitz, L.W., & Lichtenstein, B.B. (2019). Faith in research forging new ground in entrepreneurship. *Academy of Management Perspectives*, *33*(3), 280–291. https://doi.org/10.5465/amp.2017.0112

Calicchio, N. (2017). Um robô no meu lugar? *Veja* , *2537*(5 julho), 70-71.

Carneiro, É. M., Navinchandra, S. A., Vento, L., Timóteo, R. P., & de Fátima Borges, M. (2019). Religiousness/spirituality, resilience and burnout in employees of a public hospital in Brazil. *Journal of Religion and Health*, *58*(2), 677-685. https://doi.org/10.1007/s10943-018-0691-2

Carroll, A.B., & Shabana, K.M. (2010). The business case for corporate social responsibility: A review of concepts, research and practice. *International Journal of Management Reviews*, *12*(1), 85-105. https://doi.org/10.1111/j.1468-2370.2009.00275.x

Chabrak, N., Craig, R., & Daidj, N. (2016). Financialization and the employee suicide crisis at France Telecom. *Journal of Business Ethics, 139*(3), 501-515. https://doi.org/10.1007/s10551-015-2602-8

Clarkson, M.E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *Academy of Management Review*, *20*(1), 92-117. https://doi.org/10.2307/258888

Cohen, M., Cavazotte, F.S.C.N., Costa, T.M., & Ferreira, K.C.S. (2017). Corporate social-environmental responsibility as an attraction and retention. *Brazilian Business Review, 14*(1), 21-41. https://doi.org/10.15728/bbr.2017.14.1.2

Costas, J., & Kärreman, D. (2013). Conscience as control: Managing employees through CSR. *Organization*, *20*(3), 394-415. https://doi.org/10.1177/1350508413478584

Crilly, D., Schneider, S.C.,& Zollo, M. (2008). Psychological antecedents to socially responsible behavior. *European Management Review, 5*(3), 175-190. https://doi.org/10.1057/emr.2008.15

Croker, N.C., & Barnes, L.R. (2017). Epistemological development of corporate social responsibility: The evolution continues. *Social Responsibility Journal, 13*(2), 279-291. https://doi.org/10.1108/SRJ-02-2016-0029

Dahlsrud, A. (2008). How corporate social responsibility is defined: An analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management, 15*(1), 1-13. https://doi.org/10.1002/csr.132

Daniels, P.L. (2014). Practical wisdom for managing sustainable enterprises - synthesizing Buddhism and ecological economics. *Journal of Management Development, 33*(8/9), 797-811. https://doi.org/10.1108/JMD-09-2013-0121

Deaconu, A., Radu, C., & Puia, R. (2011). Education - multiplier of the effects caused by the initiatives of corporate social responsibility. *Management & Marketing, 6*(1), 111-122.

Dögl, C., & Holtbrügge, D. (2014). Corporate environmental responsibility, employer reputation and employee commitment: An empirical study in developed and emerging economies. *The International Journal of Human Resource Management, 25*(12), 1739-1762. https://doi.org/10.1080/09585192.2013.859164

Du, X., Jian, W., Zeng, Q., & Du, Y. (2014). Corporate environmental responsibility in polluting industries: does religion matter? *Journal of Business Ethics*, *124*(3), 485-507. https://doi.org/10.1007/s10551-013-1888-7

Dunford, B. D., Boss, A. D., & Boss, R. W. (2007, August). Doing well by doing good: A trust perspective on corporate social responsibility. Paper presented at the 67th Annual Meeting of the Academy of Management, Philadelphia, Pennsylvania.

Eabrasu, M. (2012). A moral pluralist perspective on corporate social responsibility: From good to controversial practices. *Journal of Business Ethics*, *110*(4), 429-439. https://doi.org/10.1007/s10551-012-1491-3

Edwards, L., McCray, N. L., VanNoy, B. N., Yau, A., Geller, R. J., Adamkiewicz, G., & Zota, A. R. (2022). Phthalate and novel plasticizer concentrations in food items from US fast food chains: A preliminary analysis. *Journal of Exposure Science & Environmental Epidemiology*, *32*, 366–373. https://doi.org/10.1038/s41370-021-00392-8

Elmes, M.B. (2018). Economic inequality, food insecurity, and the erosion of equality of capabilities in the United States. *Business & Society*, *57*(6), 1045-1074. https://doi.org/10.1177/0007650316676238

Espasandín-Bustelo, F., Ganaza-Vargas, J., & Diaz-Carrion, R. (2021). Employee happiness and corporate social responsibility: The role of organizational culture. *Employee Relations*, *43*(3), 609-629. https://doi.org/10.1108/ER-07-2020-0343

Fernando, R.A. (2017). Strategic corporate sustainability - key approaches for creating strategies for environmental sustainability. Vision: The Journal of Business Perspective, *21*(2), vii-ix. https://doi.org/10.1177/0972262917700969

Ferrell, O.C. & Ferrell, L. (2011). The responsibility and accountability of CEOs: The last interview with Ken Lay. *Journal of Business Ethics*, *100*(2), 209–219. https://doi.org/10.1007/s10551-010-0675-y

Franco, D.P. (Pelo Espírito Joanna de Ângelis). (2004) Empresas. *Presença Espírita, 243*(, julho-agosto), 26-29.

Franco, D.P. (Pelo Espírito Vianna de Carvalho). (2014). *Atualidade do Pensamento Espírita*. 4ª edição. Salvador, BA: LEAL.

Frederick, W.C. (1998). Moving to CSR: What to pack for the trip. *Business and Society, 37*(1), 40-59. https://doi.org/10.1177/000765039803700103

Freeman, I., & Hasnaoui, A. (2011). The meaning of corporate social responsibility: The vision of four nations. *Journal of Business Ethics,100*(3), 419-443. https://doi.org/10.1007/s10551-010-0688-6

Fyke, J.P., Feldner, S.B., & May, S.K. (2016). Discourses about righting the business←→ society relationship. *Business and Society Review, 121*(2), 217-245. https://doi.org/10.1111/basr.12086

Garriga, E. & Melé, D. (2004). Corporate social responsibility theories: Mapping the territory. *Journal of Business Ethics, 53*(1-2), 51–71. https://doi.org/10.1023/B:BUSI.0000039399.90587.34

Gianini, T. (2014). Entrevista Paul Polman. O CEO da sustentabilidade. *Veja, 2390*(10 setembro), 17-21.

Glavas, A., & Piderit, S.K. (2009). How does doing good matter? Effects of corporate citizenship on employees. *Journal of Corporate Citizenship, 36*(Winter), 51-70.

Godoy, D., Desidério, M., Flach, N., & Vieira, R. (2019). Os sete pecados da Vale. *Exame, 1181*   (20 março), 17-26.

Graafland, J. (2017). Religiosity, attitude, and the demand for socially responsible product. *Journal of Business Ethics*, 144(1), 121-138. https://doi.org/10.1007/s10551-015-2796-9

Handy, C. (1999). *The Hungry Spirit: Beyond The Capitalism: A Quest for Purpose in The Modern World.* New York: Broadway books.

Hansen, S.D., Dunford, B.B., Boss, A.D., Boss, R.W., & Angermeier, I. (2011). Corporate social responsibility and the benefits of employee trust: A cross-disciplinary perspective. *Journal of Business Ethics*, *102*(1), 29-45. https://doi.org/10.1007/s10551-011-0903-0

Hardesty, A., Westerman, J.W., Beekun, R.I., Bergman, J.Z., & Westerman, J.H. (2010). Images of God and their role in the workplace. *Journal of Management, Spirituality & Religion*, 7(4), 315-333. https://doi.org/10.1080/14766086.2010.524740

Hassi, A. (2012). Islamic perspectives on training and professional development. *Journal of Management Development*, *31*(10), 1035-1045. https://doi.org/10.1108/02621711211281816

Heaton, D.P., Schimidt-Wilk, J., & Travis, F. (2004). Constructs, methods, and measures for researching spirituality in organizations. *Journal of Organizational Change Management,17*(1), 62-82. https://doi.org/10.1108/09534810410511305

Hogan, L. S. (2000). A framework for the practical application of spirituality at work. In J. Biberman, & M. D. Whitty (Eds.). *Work and spirit: A reader of new spiritual paradigms for organizations* (pp. 55-76). Chicago: University of Scranton Press.

Homer, S. T. (2022). A case-study approach to mapping corporate citizenship. *Business and Society Review*, *127*(3), 663-684. https://doi.org/10.1111/basr.12280

Hudson, R. (2014). The question of theoretical foundations for the spirituality at work movement. *Journal of Management, Spirituality & Religion*, *11*(1), 27-44. https://doi.org/10.1080/14766086.2013.801031

Irigaray, H.A.R., Vergara, S.C., & Araujo, R.G. (2017).Responsabilidade social corporativa: O que revelam os relatórios sociais das empresas. *Organizações & Sociedade*, *24*(80), 73-88. https://doi.org/10.1590/1984-9230804

Jamali, D.R., El Dirani, A.M., & Harwood, I.A. (2015). Exploring human resource management roles in corporate social responsibility: The CSR-HRM co-creation model. *Business Ethics: A European Review*, *24*(2), 125-143. https://doi.org/10.1111/beer.12085

Jurkiewicz, C.L., & Giacalone, R.A. (2016). Organizational determinants of ethical dysfunctionality. *Journal of Business Ethics, 136*(1), 1-12. https://doi.org/10.1007/s10551-014-2344-z

Kaipa, P.L. (2014). Making wise decisions: Leadership lessons from Mahabharata. *Journal of Management Development*, *33*(8/9), 835-846. https://doi.org/10.1108/JMD-06-2014-0061

Kardec, A. (1862). (Por Léon de Muriane, Espírito protetor). Fundamentos da ordem social. *Revista Espírita - Jornal de Estudos Psicológicos*, *11*(novembro), 473-475.

Kardec, A. (1864a). Destruição dos aborígenes do México. *Revista Espírita - Jornal de Estudos Psicológicos*, *8*(agosto), 325-331.

Kardec, A. (1864b). O Espiritismo é uma ciência positiva. Alocução do Sr. Allan Kardec aos espíritas de Bruxelas e Antuérpia, em 1864. *Revista Espírita - Jornal de Estudos Psicológicos*, *11*(novembro), 429-438.

Kardec, A. (1868). O Espiritismo é uma religião? *Revista Espírita - Jornal de Estudos Psicológicos*, *12*(dezembro), 483-495.

Kardec, A. (1869). Profissão de fé americana. *Revista Espírita - Jornal de Estudos Psicológicos*, *4*(abril),143-156.

Kardec, A. (1987). *The Gospel according to Spiritism.* (Original title in French: 'L'Évangile Selon le Spiritisme', 3rd edition, 1866). Digital edition. London: The Headquarters Publishing Co. Ltd.

Kardec, A. (2003a). *Genesis - The Miracles and The Predictions according to Spiritism.* (Translated from La Genèse - Les Miracles et les Prédictions Selon le Spiritisme, 1868). New York, NY: Spiritist Alliance for Books.

Kardec, A. (2003b). *The Spirit's Book.* (Translated from *Le Livre dês Esprits,* 1857). Philadelphia, PA: Allan Kardec Educational Society.

Kardec, A. (2005). *Heaven and Hell.* (Original title in French: Le Ciel et L'Enfe, 1865). São Paulo: Lake.

Kaul, M., & Smith, J. (2012). Exploring the nature of responsibility in higher education. *Journal of Global Responsibility*, *3*(1), 134-150. https://doi.org/10.1108/20412561211219337

Kazmi, B.A., Leca, B., & Naccache, P. (2016). Is corporate social responsibility a new spirit of capitalism? *Organization, 23*(5), 742-762. https://doi.org/10.1177/1350508415619239

Ketola, T. (2006). From CR-psychopaths to responsible corporations: Waking up the inner sleeping beauty of companies. *Corporate Social Responsibility and Environmental Management, 13*(2), 98-107. https://doi.org/10.1002/csr.113

Khan, M.B., & Sheikh, N.N. (2012). Human resource development, motivation and Islam. *Journal of Management Development*, *31*(10), 1021-1034. https://doi.org/10.1108/02621711211281807

Kim, M., & Kim, J. (2021). Corporate social responsibility, employee engagement, well-being and the task performance of frontline employees. *Management Decision*, *59*(8), 2040-2056. https://doi.org/10.1108/MD-03-2020-0268

Kim, Y., & Statman, M. (2012). Do corporations invest enough in environmental responsibility? *Journal of Business Ethics*, *105*(1), 115-129. https://doi.org/10.1007/s10551-011-0954-2

King, J. E., Jr. (2008). (Dis)missing the obvious: Will mainstream management research ever take religion seriously? *Journal of Management Inquiry, 17*(3), 214-224. https://doi.org/10.1177/1056492608314205

Lau, C.L.L., Fisher, C.D., Hulpke, J.F., Kelly, W.A., & Taylor, S. (2017). United Nations Global Compact: The unmet promise of the UNGC. *Social Responsibility Journal, 13*(1), 48-61. https://doi.org/10.1108/SRJ-12-2015-0184

Lennerfors, T.T. (2015). A Buddhist future for capitalism? Revising Buddhist economics for the era of light capitalism. *Futures*, *68*(April), 67-75. https://doi.org/10.1016/j.futures.2014.09.003

Lennick, D., & Kiel, F. (2005). *Moral Intelligence: Enhancing Business Performance and Leadership Success.* Upper Saddle River, NJ: Wharton School Publishing.

Lewin, L. D., Warren, D. E., & AlSuwaidi, M. (2020). Does CSR make better citizens? The influence of employee CSR programs on employee societal citizenship behavior outside of work. *Business and Society Review*, *125*(3), 271-288. https://doi.org/10.1111/basr.12212

Lips-Wiersma, M., & Nilakant, V. (2008). Practical compassion: Toward a critical spiritual foundation for corporate responsibility. In J. Biberman & L. Tischler (Eds.) *Spirituality in business: Theory, practice, and future directions* (pp. 51-72). New York, NY: Palgrave Macmillan.

Lucas, K., Kang, D., & Li, Z. (2013). Workplace dignity in a total institution: Examining the experiences of Foxconn's migrant workforce. *Journal of Business Ethics, 114*(1), 91-106. https://doi.org/10.1007/s10551-012-1328-0

Mansão do Caminho. (2019). Biografia de Divado Franco. Retrieved from: https://mansaodocaminho.com.br/divaldo-franco/biografia/ (accessed 30 June 2023).

Maon, F., Lindgreen, A., & Swaen, V. (2010). Organizational stages and cultural phases: A critical review and a consolidative model of corporate social responsibility development. *International Journal of Management Reviews*, *12*(1), 20-38. https://doi.org/10.1111/j.1468-2370.2009.00278.x

Marquis, C., Glynn, M.A., & Davis, G.F. (2007). Community isomorphism and corporate social action. *Academy of Management Review*, *32*(3), 925-945. https://doi.org/10.5465/amr.2007.25275683

Martin, F. (2022). Organizational virtues and organizational anthropomorphism. *Journal of Business Ethics*, *177*(1), 1-17. https://doi.org/10.1007/s10551-020-04725-9

Maslow, A.H. (1993). *The Farther Reaches of Human Nature.* New York, NY: Penguin.

Melé, D. (2021). Ethics at the workplace in the fourth industrial revolution: A Catholic social teaching perspective. *Business Ethics, the Environment & Responsibility*, *30*(4), 772-783. https://doi.org/10.1111/beer.12368

Meynhardt, T., & Gomez, P. (2019). Building blocks for alternative four-dimensional pyramids of corporate social responsibilities. *Business & Society*, *58*(2), 404-438. https://doi.org/10.1177/0007650316650444

Miller, K.D. (2019). Responding to fundamentalism secularism or humble faith. *Academy of Management Perspectives*, *33*(3), 307–322. https://doi.org/10.5465/amp.2017.0101

Min, M., Desmoulins-Lebeault, F., & Esposito, M. (2017). Should pharmaceutical companies engage in corporate social responsibility? *Journal of Management Development*, *36*(1), 58-70. https://doi.org/10.1108/JMD-09-2014-0103

Minefee, I., Neuman, E.J., Isserman, N., & Leblebici, H. (2015). Corporate foundations and their governance: Unexplored territory in the corporate social responsibility agenda. *Annals in Social Responsibility*, **1**(1), 57-75. https://doi.org/10.1108/ASR-12-2014-0005

Pardasani, R., Sharma, R.R., & Bindlish, P. (2014). Facilitating workplace spirituality: Lessons from Indian spiritual traditions. *Journal of Management Development*, *33*(8/9), 847-859. https://doi.org/10.1108/JMD-07-2013-0096

Pedersen, E.R. (2010). Modelling CSR: How managers understand the responsibilities of business towards

society. *Journal of Business Ethics*, *91*(2), 155-166. https://doi.org/10.1007/s10551-009-0078-0

Pless, N.M., Maak, T., & Waldman, D.A. (2012). Different approaches toward doing the right thing: Mapping the responsibility orientations of leaders. *Academy of Management Perspectives, 26*(4), 51-65. https://doi.org/10.5465/amp.2012.0028

Rangel, R., & Bronzatto, T. (2017). Lula e a conta secreta. *Veja*, *2521*(15 março), 46-49.

Ray, D.E., Berman, S.L., Johnson-Cramer. M.E., & Van Buren III, H.J. (2014). Refining normative stakeholder theory: Insights from Judaism, Christianity, and Islam. *Journal of Management, Spirituality & Religion*, *11*(4), 331-356. https://doi.org/10.1080/14766086.2014.910821

Rayton, B.A., Brammer, S.J., & Millington, A.I. (2015). Corporate social performance and the psychological contract. *Group & Organization Management*, *40*(3), 353-377. https://doi.org/10.1177/1059601114561476

Reiter, S.L. (2016). Corporate profit, social welfare, and the logic of capitalism. *Business and Society Review*, *121*(3), 331-363. https://doi.org/10.1111/basr.12090

Richter, U.H. (2010). Liberal thought in reasoning on CSR. *Journal of Business Ethics*, *97*(4), 625-649. https://doi.org/10.1007/s10551-010-0529-7

Robinson, S.J., & Smith, J. (2012). Exploring responsibility. *Journal of Global Responsibility*, *3*(1), 151-166. https://doi.org/10.1108/20412561211219346

Rhodes, C. (2016). Democratic business ethics: Volkswagen's emissions scandal and the disruption of corporate sovereignty. *Organization Studies*, *37*(10), 1501-1518. https://doi.org/10.1177/0170840616641984

Ronel, N. (2008). The experience of spiritual intelligence. *The Journal of Transpersonal Psychology*, *40*(1), 100-119.

Ryan, L., & Turner, T. (2021). Corporate social responsibility and independent employee representation: An ethical contradiction? *Employee Relations*, *43*(3), 742-756. https://doi.org/10.1108/ER-05-2020-0198

Rupčić, N. (2017). Spiritual development – a missing and powerful leverage when building learning organizations. *The Learning Organization*, *24*(6), 418-426. https://doi.org/10.1108/TLO-07-2017-0071

Schrempf-Stirling, J., Palazzo, G., & Phillips, R.A. (2016). Historic corporate social responsibility. *Academy of Management Review*, *41*(4), 700-719. https://doi.org/10.5465/amr.2014.0137

Schwab, K. (2016). *A Quarta Revolução Industrial*. São Paulo: Edipro.

Schwab, K., & Malleret, T. (2020). *Covid-19: The Great Reset*. Geneva: Forum Publishing.

Schwartz, M.S., & Saiia, D. (2012). Should firms go 'beyond profits'? Milton Friedman versus broad CSR. *Business and Society Review*, *117*(1), 1-31. https://doi.org/10.1111/j.1467-8594.2011.00397.x

Shah, S., & Sachdev, A. (2014). How to develop spiritual awareness in the organization: Lessons from the Indian yogic philosophy. *Journal of Management Development*, 33(8/9), 871-890. https://doi.org/10.1108/JMD-07-2013-0098

Silva, G.A., Boava, D.L.T., & Macedo, F.M.F. (2017). Refugiados de Bento Rodrigues: O desastre de Mariana, MG. *Revista Pensamento Contemporâneo em Administração*, *11*(2), 63-81. https://doi.org/10.12712/rpca.v11i2.930

Silveira, R.A., & Medeiros, C.R.O. (2014). Viver e morrer pelo trabalho: Uma análise da banalidade do mal nos crimes corporativos. *Organizações & Sociedade, 21*(69), 217-234. http://dx.doi.org/10.1590/S1984-92302014000200002

Smith, R.D., & Singer, D. P. (2012). Spirituality in corporate social responsibility: A proposed solution to the "failed system" problem. *Interdisciplinary Journal of Contemporary Research in Business*, *4*(6), 58-67.

Spreitzer, G.M., & Sonenshein, S. (2004). Toward the construct definition of positive deviance. *American Behavioral Scientist*, *47*(6), 828-847. https://doi.org/10.1177/0002764203260212

Suriyankietkaew, S. & Kantamara, P. (2019). Business ethics and spirituality for corporate sustainability: A Buddhism perspective. *Journal of Management, Spirituality & Religion, 16*(3), 264-289. https://doi.org/10.1080/14766086.2019.1574598

Tackney, C.T., Chappell, S., Harris, D., Pavlovich, K., Egel, E., Major, R., Finney, M., & Stoner, J. (2017). Management, Spirituality, and Religion (MSR) ways and means: A paper to encourage quality research. *Journal of Management, Spirituality & Religion*, *14*(3), 245-254. https://doi.org/10.1080/14766086.2017.1316764

Talbot, D., & Boiral, O. (2015). Strategies for climate change and impression management: A case study among Canada's large industrial emitters. *Journal of Business Ethics*, *132*(2), 329-346.

https://doi.org/10.1007/s10551-014-2322-5

Tempels, T., Blok, V., & Verweij, M. (2020). Injustice in food-related public health problems: A matter of corporate responsibility. *Business Ethics Quarterly*, *30*(3), 388-413. https://doi.org/10.1017/beq.2019.41

Tongo, C.I. (2016). Transcendent work motivation: Biblical and secular ontologies. *Journal of Management, Spirituality & Religion*, *13*(2), 117-142. https://doi.org/10.1080/14766086.2015.1086669

Tracey, P. (2012). Religion and organization: A critical review of current trends and future directions. *Academy of Management Annals*, *6*(1), 87-134. https://doi.org/10.1080/19416520.2012.660761

United Nations (2015). Transforming our world: the 2030 agenda for sustainable development. Retrieved from

https://sustainabledevelopment.un.org/content/documents/21252030%20Agenda%20for%20Sustainable%20Development%20web.pdf

Vallabh, P., & Singhal, M. (2014). Workplace spirituality facilitation: A person-organization fit approach. *Journal of Human Values*, *20*(2), 193-207. https://doi.org/10.1177/0971685814539407

Van Aaken, D., & Buchner, F. (2020). Religion and CSR: a systematic literature review. *Journal of Business Economics, 90*(5-6), 917-945. https://doi.org/10.1007/s11573-020-00977-z

Van Buren III, H.J., Syed, J., & Mir, R. (2020). Religion as a macro social force affecting business: Concepts, questions, and future research. *Business & Society*, *59*(5), 799-822. https://doi.org/10.1177/0007650319845097

Vasconcelos, A.F. (forthcoming). Organizational spirituality: A literature review and research agenda. *International Journal of Organizational Analysis*. https://doi.org/10.1108/IJOA-04-2022-3230

Vasconcelos, A.F. (2008). *Espiritualidade no Ambiente de Trabalho: Dimensões, Reflexões e Desafios*. São Paulo: Editora Atlas.

Vasconcelos, A.F. (2009). Intuition, prayer, and managerial decision-making processes: A religious-based framework. *Management Decision*, *47*(6), 930-949. https://doi.org/10.1108/00251740910966668

Vasconcelos, A.F. (2010a). Spiritual development in organizations: A religious-based approach. *Journal of Business Ethics*, *93*(4), 607-622. https://doi.org/10.1007/s10551-009-0243-5

Vasconcelos, A.F. (2010b). The effects of prayer on organizational life: A phenomenological study. *Journal of Management & Organization*, *16*(3), 369-381. https://doi.org/10.5172/jmo.16.3.369

Vasconcelos, A.F. (2011). Pursuing organizational spirituality: Some lessons from a financial services corporation. *Management & Marketing*, *6*(3), 365-392.

Vasconcelos, A.F. (2015). The spiritually-based organization: A theoretical review and its potential role in the third millennium. *Cadernos EBAPE.BR*, *13*(1), 183-205. https://doi.org/10.1590/1679-395110386

Vasconcelos, A.F. (2016, September 4). Disruptions caused by technology: Are they more trials for Humanity? *O Consolador* [on-line], Special, 481. Retrieved from http://www.oconsolador.com.br/ano10/481/especial.html

Vasconcelos, A.F. (2017). The scope and implications of spirituality: A dual approach. *Organizações & Sociedade*, *24*(83), 600-617. https://doi.org/10.1590/1984-9240833

Vasconcelos, A. F. (2018a). The lack of spiritual perspective on organizations: An exploratory study. *International Journal of Organizational Analysis*, *26*(5), 915-940. https://doi.org/10.1108/IJOA-02-2018-1345

Vasconcelos, A. F. (2018b). Handling spiritual resources at work: An autoethnographic inquiry. *The Qualitative Report*, *23*(3), 636-658. Available at: http://nsuworks.nova.edu/tqr/vol23/iss3/10.

Vasconcelos, A.F. (2021). Individual spiritual capital: Meaning, a conceptual framework, and implications. *Journal of Work-Applied Management, 13*(1), 117-141. https://doi.org/10.1108/JWAM-08-2020-0038

Vasconcelos, A.F. (2022). Exploring the meaning of work construct through a transcendental frame. *International Journal of Organizational Analysis*, *30*(6), 1419-1440. https://doi.org/10.1108/IJOA-12-2020-2522

Vasconcelos, A.F. (2023). Organizational incivility: A conceptual model. *Society and Business Review, 18*(3), 484-503. https://doi.org/10.1108/SBR-08-2022-0209

Vlasic, B., & Apuzzo, M. (2014). Toyota is fined $1.2 billion for concealing safety defects. *New York Times,* March 19. Retrieved from http://www.nytimes.com/2014/03/20/business/toyota-reaches-1-2-billion-settlement-in-criminal-inquiry.html?ref=automobiles&_r=0

Voegtlin, C., & Scherer, A.G. (2017). Responsible innovation and the innovation of responsibility: Governing sustainable development in a globalized world. *Journal of Business Ethics*, *143*(2), 227-243. https://doi.org/10.1007/s10551-015-2769-z

Waddock, S. (2001). Integrity and mindfulness: Foundations of corporate citizenship. *Journal of Corporate Citizenship*, *1*(1), 25-37.

Waddock, S. (2004). Parallel universes: Companies, academics, and the progress of corporate citizenship. *Business and Society Review*, *109*(1), 5-42. https://doi.org/10.1111/j.0045-3609.2004.00002.x

Waddock, S. (2005). Positive psychology of leading corporate citizenship. In R.A. Giacalone, C.L. Jurkiewicz, & C. Dunn (Eds.), *Positive psychology in business ethics and corporate responsibility* (pp. 23-45). Connecticut: Information Age Publishing.

Waddock, S. (2008). The development of corporate responsibility/corporate citizenship. *Organization Management Journal, 5*(1), 29-39. https://doi.org/10.1057/omj.2008.5

Waddock, S., & McIntosh, M. (2009). Beyond corporate responsibility: Implications for management development. *Business and Society Review, 114*(3), 295-325. https://doi.org/10.1111/j.1467-8594.2009.00344.x

Weber, J. (2009). Using exemplary business practices to identify Buddhist and Confucian ethical value systems. *Business and Society Review, 114*(4), 511-540. https://doi.org/10.1111/j.1467-8594.2009.00352.x

Weber, M. (2004). *A Ética Protestante e o Espírito do Capitalismo.* São Paulo: Editora Martin Claret.

Wirtz P. (2017). Governance of old religious orders: Benedictines and Dominicans. *Journal of Management History*, 23(3), 259-277. https://doi.org/10.1108/JMH-02-2017-0007

Xavier, F.C. (By the Spirit Emmanuel). (2013). *Living spring.* (Original title in Portuguese, *Fonte viva,* 1956). Miami, FL: Edicei of America.

Zalis, P. (2015) O mapa da destruição. *Veja*, *2454*(2 dezembro), 84-92.

Zhang, Q., Cao, M., Zhang, F., Liu, J., & Li, X. (2020). Effects of corporate social responsibility on customer satisfaction and organizational attractiveness: A signaling perspective. *Business ethics: A European review*, *29*(1), 20-34. https://doi.org/10.1111/beer.12243