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Louis W. Fry*, Laura L. Matherly*, J.-Robert Ouimet*
* Texas A&M University - Central Texas, Killeen, TX, USA
+ Holding O.C.B. Inc., Cordon Bleu International Ltd., and Piazza Cordon Bleu-Tomasso International Inc., USA

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The Spiritual Leadership Balanced Scorecard Business Model: the case of the Cordon Bleu-Tomasso Corporation

Louis W. Fry*,a, Laura L. Matherlya and J.-Robert Ouimetb

aTexas A&M University – Central Texas, Killeen, TX, USA; bHolding O.C.B. Inc., Cordon Bleu International Ltd., and Piazza Cordon Bleu-Tomasso International Inc., USA

Developments in strategic scorecards, performance measurement and quality, e.g. Baldrige Award Criteria, point out the pivotal role that employee well-being and performance plays in predicting all other key strategic indicators. The purpose of this paper is to offer the Spiritual Leadership Balanced Scorecard Business Model as a driver of employee well-being, organizational commitment and productivity, corporate social responsibility and, ultimately, financial performance, via its impact on internal processes, output quality, and customer satisfaction. An illustrative case study of is offered as an example of how the Spiritual Leadership Balanced Scorecard Business Model can be applied, through Cordon Bleu-Tomasso Corporation’s innovative human and economic ISMAs (Integrated System of Management Activities), in the daily management of a company deeply committed to the constant pursuit of the reconciliation of human well-being with productivity and profits through an emphasis on workplace spirituality with openness to religion and transcendence in full freedom.

Keywords: spiritual leadership; balanced scorecard; performance excellence; leadership effectiveness

Over the last decade, developments in industry have signaled the need for corporations to monitor performance dimensions that go beyond traditional financial measures. The erosion of confidence in accounting reporting procedures and corporate social responsibility, ushered in by Enron and WorldCom and punctuated by Lehman Brothers, Bear Sterns, and the collapse of the world’s financial markets, are examples that demonstrate that the profit motive no longer suffices as an adequate, single driver of corporate values. The field of performance measurement argues for an expanded focus by specifying the importance of non-financial predictors of financial performance such as customer satisfaction, operating/internal measures, quality, leadership, innovation, and employee well-being and growth (Kaplan and Norton 1992, 1996, 2004b; Baldrige Award 2004).

Among these non-financial measures, the performance of employees (including leadership) emerges as the central and leading indicator of the other performance

*Corresponding author. Email: lwfry@ct.tamus.edu
categories (Kaplan and Norton 2004a). Although the interplay of these dimensions of organizational performance can be complex, in general leaders influence employee performance and high levels of employee performance result in better operations which in turn lead to higher levels of customer satisfaction. Finally, high customer satisfaction leads to better financial performance. Since the performance of the employees in an organization – from the executive level to the operational level – is central to effective and efficient internal operations, subsequent customer satisfaction and ultimately financial performance, a focus on employee performance is warranted for organizations that wish to be successful and thrive (Kaplan and Norton 2004a, 2004b).

A business model describes the architecture of the firm, its network of partners and stakeholders, and how it offers value to its customers. Given the apparent failure of current business models, there is a need for developing a new model that accentuates ethical leadership, employee well-being, sustainability and social responsibility without sacrificing profitability, revenue growth, and other indicators of financial and performance. This means developing and adopting business models with strategies that have a positive economic, social, and environmental impact, often referred to as the triple bottom line. The triple bottom line – or “People, Planet, Profit” – encompasses an explicit set of moral values and criteria for measuring organizational (and societal) success and with it a need to institute triple bottom line assessment and reporting.

Spiritual leadership (see Figure 1) is an emerging paradigm that has the potential to guide organizational transformation and development of organizations that maximize the triple bottom line (Fry and Slocum 2008). The theory of spiritual leadership was developed from an intrinsic motivation model that incorporates hope/faith, vision, and altruistic love (Fry 2003, 2005, 2008). Spiritual leadership taps into the fundamental needs of both leader and follower for spiritual well-being through (1) calling, or a sense that one’s life has meaning, purpose, and makes a difference, and (2) membership, or a sense that one is understood,

![Figure 1. Model of spiritual leadership.](image)
appreciated, and accepted unconditionally. The purpose of spiritual leadership is to create vision and value congruence across the individual, empowered team, and organization levels and, ultimately, foster higher levels of organizational commitment and productivity whereby human well-being, corporate social responsibility, and organizational performance (the triple bottom line) cannot only coexist, but be maximized (Fry and Slocum 2008).

The purpose of this article is to bring together advances in strategic performance measurement (Baldrige Program 1992; Kaplan and Norton 1992, 1996, 2004b) with spiritual leadership theory as the basis for a Spiritual Leadership Balanced Scorecard Business Model that places primary emphasis on maximizing employee well-being, corporate social responsibility and sustainability, and positive organizational outcomes such as employee commitment, productivity, and financial performance. First, we discuss developments in strategic performance measurement. Developments in strategic scorecards, performance measurement and quality, (e.g. Baldrige Program 2004), point out the pivotal role that employee performance plays in predicting all other key strategic indicators. Next, we review spiritual leadership theory (Fry 2003, 2005, 2008) as a predictor of employee commitment, psychological and spiritual well-being and positive human health. Then we propose that spiritual leadership through the Spiritual Leadership Balanced Scorecard Business Model provides a process for ultimately impacting customer and stakeholder satisfaction, and ultimately financial performance by fostering the development of the motivation and leadership required to drive excellent operational performance. Finally, we offer an illustrative case study of Cordon Bleu-Tomasso Inc. of Canada as an example of how spiritual leadership theory and the Spiritual Leadership Balanced Scorecard Business Model can be applied, through Cordon Bleu-Tomasso’s innovative human and economic ISMAs (Integrated System of Management Activities), in the daily management of a company already deeply committed to the constant pursuit of the reconciliation of human well-being and sustainability with productivity and profits through an emphasis on workplace spirituality with openness to religion and transcendence in full freedom.

Developments in strategic performance measurement
Since 1992, two milestone developments in performance measurement occurred that provided management with (1) direction on specific performance measurement categories, and (2) an overall causal framework for establishing a performance measurement system that in the end predicts financial results. When Kaplan and Norton (1992) introduced the Balanced Scorecard, they provided a framework for capturing metrics at the executive level based on the categories of (1) customer satisfaction, (2) financial performance, (3) internal processes, and (4) employee innovation and growth. Non-financial measures provided the balance needed to supplement financial measures and align employees with strategy.

At the same time that the Balanced Scorecard was introduced, the Baldrige Award was undergoing changes to include the reporting of financial and
nonfinancial performance results in overall company performance (Fuchsberg 1992; Mahoney and Thor 1994). Presently, Baldrige (2004) focuses business results in the following areas: (1) customer-focused results, (2) product and service results, (3) financial and market results, (4) human resource results, (5) organizational effectiveness results, including key internal operational performance measures, and (6) governance and social responsibility results. Like the Balanced Scorecard, the Baldrige National Quality Program (2004, p. 6) specifies that “The use of this composite of measures is intended to ensure that strategies are balanced – that they do not inappropriately trade off among important stakeholders, objectives, or short-and longer-term goals”.

Kaplan and Norton (1996, p. 149) define strategy as “a set of hypotheses about cause and effect” and maintain that every measure should be identified in a chain of outcome measures and corresponding performance drivers of the outcome measures. Although specific measures, in particular the performance drivers, will vary across organizations, there are generic, core outcome measures such as customer satisfaction, financial data and employee skills that are common across strategies and industries. The non-financial measurement perspectives – customers, internal business processes and learning and growth – represent an investment in intangible assets that build the capabilities for a company’s future growth.

The causal path proposed by Kaplan and Norton (2004b) is that improving employee, technological and organizational capabilities will result in continuous improvement of key internal processes. Improved processes that deliver value to the customer will lead to subsequent improvements in customer satisfaction, which in turn will lead to improved financial performance. Strategy maps illustrate the application of the Balanced Scorecard to particular companies, where specific measures are linked according to the causal path. Furthermore, in each of the four perspectives, both leading and lagging indicators may be identified.

In 1992, the Baldrige Award guidelines also introduced a causal model linking the seven examination categories: 1.0 senior executive leadership, 2.0 information and analysis, 3.0 strategic quality planning, 4.0 human resource development and management, 5.0 management of process quality, 6.0 quality and operational results, and 7.0 customer focus and satisfaction. Senior executive leadership is the driver of the system components – information and analysis, strategic quality planning, human resource development and management, and management of process quality – which, in turn, drive quality and operational results and customer focus and satisfaction.

**Balanced scorecard performance measurement**

A Balanced Scorecard (see Figure 2) reports strategic performance indicators in those areas of quality and internal operations, customer focus, human resources and finance that have been derived from the firm’s strategic plan and for which quantifiable performance objectives have been established (Matherly and Fry 2005; Fry and Matherly 2007). An example of a balanced scorecard is shown in Figure 3, where five common and core outcome measurements are identified in
Figure 2. Strategic scorecard areas of focus and measures.

Figure 3. Example balanced scorecard.
the human resource management area: employee well-being/commitment, retention or turnover, employees trained, and employee productivity and implementation of best practices. By examining monthly trend data and performance vs. targets, performance gaps can be identified that, if closed, will provide the firm with competitive advantage. An example of developing a strategic performance measurement system that provides the framework for aligning a firm’s strategy and objectives vertically and horizontally across organizational functions and units is shown in Figure 4. Figure 4 starts with the core measures in human resources, and shows how the data can be segregated to measure each region, business unit and function thereby linking individual, department and business unit efforts in a common and integrated direction.

Drawing from the Total Quality Management, Baldrige Program and Balanced Scorecard perspectives, Matherly and Fry (2005) and Fry and Matherly (2007) introduced a framework for linking leading and lagging indicators to the strategic management process in order to develop a strategic scorecard. In Figure 5, the strategic management process is shown, beginning with the development of a mission and vision, followed by an internal and external analysis, which results in strategic action plans and objectives. These objectives are the basis for the measures that are selected on a balanced scorecard. Generally, the more strategic the level of the scorecard in the organizational chart, the more results oriented and lagging are the specific measures that are reported in the scorecard. For example, a firm’s quality, delivery and costs are leading indicators of customer satisfaction, which in turn, impact financial performance. These outputs are key factors in determining customer satisfaction, which in turn affects financial performance.

Both Kaplan and Norton (1992) and Baldrige (Mahoney and Thor 1994) recognize the essential and pivotal role that employees play in the achievement
of quality and internal, operational results that then impact customer satisfaction and financial results. In fact, Kaplan and Norton (1996) assert that the learning and growth perspective is the driver for achieving performance outcomes in the other categories. Three principal categories, that demonstrate a firm’s commitment to investing in the capability of their employees, systems and organizational processes, are included in the learning and growth perspective: (1) employee capabilities, (2) information system capabilities, and (3) motivation, empowerment, and alignment.

Likewise, the Baldrige Award Criteria (2004) recognize that the knowledge, skills, creativity and motivation of all employees is central to an organization’s success; therefore, valuing employees by committing to employee satisfaction, development, learning and well-being will result in higher quality products and services. According to Baldrige, organizational and personal learning will lead to a more flexible, responsive and efficient organization, which will result in a sustainable distinctive competency and market advantage.

The Spiritual Leadership Balanced Scorecard Business Model
The value of employee participation and empowerment in decision making is not new. At the turn of the twentieth century, Fayol and Follett argued against using a centralized, hierarchical model for organizations. In his principles of
management, Fayol (1984) maintained that authority should not be concentrated at the top of the organizational hierarchy, that it was important for long-term employees to develop the skills required to improve organizational efficiency, and that managers should encourage the development of esprit de corps or enthusiasm to a common cause. Follett asserted that the power and leadership in organizations should stem, not from a manager’s position of authority, but from knowledge and expertise (Parker, 1984). The theme of the importance of employee participation and motivation continued throughout the twentieth century and the history of management and leadership.

More recently, in the 1980s, the emphasis on total quality management brought about a renewed prescription for management to decentralize decision-making authority and empower individuals and teams with the authority needed to make processes more efficient and effective. More and more, empowerment, quality and continuous improvement are viewed as a necessary component of employee and organizational learning (Conger and Kanungo 1988; Baldrige Award 1992; Kaplan and Norton 1992, 1996, 2004b; Ford and Fottler 1995; Spreitzer 1996).

In calling for a scientific inquiry in workplace spirituality, Giacalone and Jurkiewicz, (2003) and Giacalone et al. (2005) identify several weaknesses that must be addressed if this newly emerging paradigm is to be a source of employee empowerment and achieve acceptance among the scientific community. Two of these, lack of a theory-based definition and inadequate measurement tools, are beginning to be addressed by research on spiritual leadership theory. To date, the theory of spiritual leadership (Fry 2003, 2005, 2008) has been studied, tested, and validated in a diverse array of organizations including secondary schools, a university, military units, city governments, police, and for profit organizations. Results so far support a significant positive influence of spiritual leadership through spiritual well-being on employee life satisfaction, organizational commitment and productivity, various measures of work unit performance, and sales growth (Malone and Fry 2003; Fry et al. 2005, in press; Fry and Matherly 2006; Fry and Slocum 2008).

By impacting employee performance, and collectively, team and organizational performance, spiritual leadership provides the foundation for developing the learning, creativity, empowerment, and innovation required to drive organizational excellence in processes and outputs. Spiritual leadership comprises the values, attitudes, and behaviors necessary to intrinsically motivate one’s self and satisfy fundamental needs for spiritual well-being through calling (a sense that one makes a difference and their life has meaning) and membership (a sense that one is understood and appreciated), which positively influences organizational commitment and productivity, psychological well-being, life satisfaction, and corporate social responsibility (Fry 2005). A general model of spiritual leadership is given in Figure 1.

Spiritual leadership requires:

1. **An organizational vision** in which leaders and followers experience a sense of calling so their lives have purpose, meaning and make a difference.
(2) An organizational culture based on the values of altruistic love so leaders and followers have a sense of membership, belonging, feel understood and appreciated, and have genuine care, concern, and appreciation for both self and others.

Referencing Figure 1, the source of spiritual leadership is an inner life or spiritual practice that, as a fundamental source of inspiration and insight, positively influences development of (1) hope/faith in a transcendent vision of service to key stakeholders, and (2) the values of altruistic love. Inner life speaks to the feeling individuals have about the fundamental meaning of who they are, what they are doing, and the contributions they are making (Vail 1998; Duchon and Plowman 2005). Inner life includes individual practices (e.g. meditation, prayer, religious practices, yoga, journaling, and walking in nature) and organizational contexts (e.g. rooms for inner silence and reflection) to help individuals be more self-aware and conscious from moment-to-moment and draw strength from their beliefs, be that a Nondual Being, Higher Power, God, or philosophical teachings (Fry and Kriger 2009).

Spiritual leadership fosters spiritual well-being, which then positively influences employee life satisfaction, corporate responsibility, organizational commitment and productivity, and financial performance – the triple bottom line (Fry and Slocum 2008). The triple bottom line captures the essence of sustainability by measuring the impact of an organization on its key stakeholders. A positive triple bottom line reflects an increase in the organization’s value, including its human and societal capital as well as its profitability and economic growth. It can serve as a balanced scorecard that captures in numbers and words the degree to which any organization is or is not creating value for its shareholders, employees, and for society. Figure 6 gives the Spiritual Leadership Balanced Scorecard Business Model.

The Spiritual Leadership Balanced Scorecard Business Model draws from the latest developments in both the Baldrige and Balanced Scorecard approaches to performance excellence. It strongly emphasizes stakeholder satisfaction and spiritual leadership as key to maximizing the triple bottom line. The strategic management process begins with the development of a vision, purpose, and mission, followed by an internal and external stakeholder analysis. This analysis forms the basis for the development of organizational strategic objectives and action plans. These comprise the quality, stakeholder satisfaction, and financial measures found in the Balanced Scorecard performance categories.

Employee learning and growth is the central Balanced Scorecard performance category because it is a leading indicator that drives the other performance categories. As shown by the dotted line, employees who have a sense of well-being and are committed, productive, and socially responsible will strive to continuously improve organizational processes and produce quality products and services that satisfy key customers and other stakeholders which, ultimately, drives financial performance. In turn, the Learning and Growth outcomes are lagging indicators that are driven by the Organizational Spiritual Leadership process.
The Spiritual Leadership Balanced Scorecard Business Model utilizes a vision and values-driven stakeholder approach to achieve congruence across the individual, team and organizational levels that fosters high levels of employee well-being, stakeholder satisfaction and financial performance. This process is initiated by developing a vision that, in conjunction with the organization’s purpose and mission, forms the foundation for relating to and meeting or exceeding the expectations of key stakeholders. Through vision, hope/faith and a culture grounded in the values of altruistic love, strong intrinsic motivation is established among leaders and followers. This intrinsic motivation facilitates the integration of individuals and teams with the organization’s vision and values. Through this integration, empowered teams emerge, allowing workers to utilize their talents and abilities to effectively deal with key strategic stakeholder issues. Therefore, Spiritual Leadership is ultimately the driver of the learning and growth performance category that produces continuous improvement in operations and the development of high-quality products and services. This in turn generates high levels of customer satisfaction, leading to better financial performance; and sustainable organizations that maximize the triple bottom line.

Applying the Spirit Leadership Balanced Scorecard Business Model: the Cordon Bleu-Tomasso Corporation

We will now consider the Cordon Bleu-Tomasso Corporation as an illustrative case of an organization that is well along the path of transforming itself through...
spiritual leadership and in the initial stages of implementing the Spiritual Leadership Balanced Scorecard Business Model. The company is a well-established Canadian food processing company with annual sales of over 200 million dollars. The company employs over 400 people and is a private company and part of Holding O.C.B., Inc., a financial group owned by Dr. Robert Ouimet. Founded in 1933 by Robert Ouimet’s father, Cordon Bleu-Tomasso is Canada’s largest manufacturer of frozen dinners and entrées. Its customers include most of this country’s major retail food chains and its products can be found in the frozen-food section of supermarkets from coast to coast. To maintain its market position in such a highly competitive industry, it strives for continuous growth in quality and innovation as well as in productivity, sales and profits. Since the founding of the company, sales growth and profits have been superior to those of the industry.

Under Robert’s leadership, Cordon Bleu-Tomasso developed an innovative human and economic Integrated System of Management Activities (ISMAs). The company continues to be an active laboratory where, since 1990, the innovative economic and human ISMAs continue to be experimented on and developed in the management of this fast growing Canadian frozen food processing company (Our Project 2010). Tomasso also accepts its corporate social responsibility to protect the environment and to contribute to the human, material, and spiritual development of their country. Not all the officers and workers in the company take part in the activities of the ISMAs. They are quite free not to. Others take part to the degree they choose to, and when they choose to. But the activities are made available to all on a pluralistic basis, and the company is explicit in deeming the programs an important benefit for all who want to take advantage of them.

What follows is an initial assessment of the Cordon Bleu-Tomasso Corporation using the Spiritual Leadership Balanced Scorecard Business Model (see Figure 6). First, we will outline Cordon Bleu-Tomasso’s approach in management of human well-being with productivity and profits through the two sets of economic and human ISMAs. Next, we perform an initial assessment of Cordon Bleu-Tomasso’s economic and human ISMA’s in terms of spiritual leadership and the Spiritual Leadership Balanced Scorecard Business Model. Finally, suggestions are offered for how Cordon Bleu-Tomasso may build upon its current effort to create a world-class company that operates through the Spiritual Leadership Balanced Scorecard Business Model while continuing to reconcile human well-being with productivity and profits through management activities that emphasize workplace spirituality with openness to religion and transcendence in full freedom.

Implementing workplace spirituality and spiritual leadership at the Cordon Bleu-Tomasso Corporation
According to Robert Ouimet, the key to successfully implementing workplace spirituality and spiritual leadership through an experiment like that at Cordon
Bleu-Tomasso is a total commitment to personal liberty, an absence of any form of coercion and proselytism, with calm patience and the long view in trying out new suggestions from employees regarding future improvements or corrections and additions. A low-key and soft approach is best – not only best, but mandatory. The slightest hint of moral pressure should be avoided completely and totally in the work place. The atmosphere must have the crystal clear air of freedom and personal choice and although there must be authentic desire by the board of directors and the management who implement this innovative program to give priority to the primacy of human dignity. There is also the absolute necessity that each manager of the organization be authentic and humble.

The CEO who puts the program into effect must be willing to often be silent and let others take the lead. He must show wisdom, patience and breadth of vision. He must be an advocate for the sensibilities and liberty of all who work in the company. He should lead by behavior, not by words. He should be a person counting constantly on the strength and wisdom from God love or the transcendence of his or her choice. At Cordon Bleu-Tomasso, being a privately held company makes the experiment easier to execute with patience and the long view. Chief executive officers in publicly owned companies normally face far shorter-focus rewards and tenure, and are likely to proceed with lesser confidence in the possibility of continuity and company-wide support. To be successful in these companies, the trust and the leadership and getting the economic and human ISMAs working together with the help of the from the board of directors and, if necessary, from a few influential shareholders. Following are Cordon Bleu-Tomasso’s dream (vision), mission and values.

**Cordon Bleu-Tomasso’s dream**

**Joyful & Passionate People** serving **Enthusiastic Customers**

To lend full meaning to our work and to our lives …
… by nurturing each others’ happiness and well-being.
… by shining God’s love upon those with whom we work each day, upon our families, our customers and everyone we encounter in the life of our enterprise.
… by respecting the diversity and the dignity of each person we work alongside.
… by living – in full freedom – universally authentic human, spiritual and religious values.
… by sustaining a safe, healthy work environment where ideas flourish, teamwork and initiative are encouraged and success is rewarded.
To be a world class leader and the “go to” supplier in the development and manufacture of top quality consumer meal solutions …
… by maintaining the highest standards for quality and food safety.
… by meeting our customers’ changing expectations for product innovation.
… by controlling costs and offering consistently high quality products at reasonable prices.
Cordon Bleu-Tomasso’s mission

As a highly respected, economically competitive, provider of quality frozen dinners and entrées, centred on and driven by our people in cooperation with God, to innovatively generate continuous growth … in human well-being, in sales and earnings.

Cordon Bleu-Tomasso’s values

Solidarity, Brotherhood
No “us versus them”. No “big bosses”.
Together … we are the company.

We share a common dream, a common mission.
We accept, therefore, the spiritual obligation to love and care for everyone – more today than yesterday.
Authenticity, Humility …
… everyday … in everything we do.

Listening to Others, Growth of Human Dignity
No one is a number … or a cog in a wheel.
Everyone deserves to be treated with respect.

We are – each of us – inhabited and loved by God.

We are ends in ourselves … and not means to some other end. Hope and Faith in the Love, Wisdom and Caring of God …
… as freely lived by each of us in our own personal rhythm and way

These statements directly relate to the components in the spiritual leadership process. In particular they relate Cordon Bleu-Tomasso’s dream (a transcendent vision of service to key stakeholders) and the values of care and concern (altruistic love) for both the company and its people to meaning in work (calling) and a sense of brotherhood/solidarity (membership).

Cordon Bleu-Tomasso’s economic and human ISMAs

All of the company’s activities reflect human, spiritual and economic priorities. These priorities have been established to enhance the ongoing well-being of each person within the two columns and within the five outer circles given in Figures 7 and 8. The Keystone and the Centre Circle encompass the personal values of each individual in relation to his or her choice of Transcendence … the Creator, the Supreme Being (the Higher Power), God of Love, God the Father, the Son and the Holy Spirit, Allah, Jehovah, Buddha or any other opening to Transcendence … and his or her goal and reason for being. The Keystone given in Figure 7 and the Centre Circle given in Figure 8 make possible in daily management the reconciliation of the often conflicting objectives of the two columns and of the five outer circles.
To maintain its strong position in such a highly competitive industry, Cordon Bleu-Tomasso must strive for continuous growth in quality, innovation, productivity, sales and profits. Therefore, the economic ISMA is central for Cordon Bleu-Tomasso to be able to make all of the ongoing investments necessary to become and remain competitive as Canada’s low-cost manufacturer. This requires that:

1. For the benefit of everyone at Cordon Bleu-Tomasso (and of our families), and also of those outside the company with whom we do business, we must maintain a level of profitability and productivity at least equal to that of our competitors. As a financially solid organization, we will be able to generate and invest the capital required to support ongoing development and to secure our collective future.

2. Our vision is to be recognized, across North America, as a world class leader and the “go to” supplier in the development and manufacture of frozen dinners and entrées.

3. We must provide our customers products of the highest quality, delivered on time, at prices consistent with the expectations of the people who consume them. At all times, our products must conform to the directives of the appropriate government bodies.

4. Our company seeks to distinguish itself first and foremost through the competence, the authenticity and the desire to work within a team of each
of its people; by the quality of our products and services; through technological innovation and efficient production; through a continuing commitment to research and development.

(5) We favour highly organized, strongly disciplined but flexible management characterized by the decentralization of responsibilities and authority. This permits us to act quickly and cohesively and to promote the initiative and participation of everyone in the company.

(6) We accept our responsibility to protect the environment and to contribute to the economic and social development of the country.

_Cordon Bleu-Tomasso’s human ISMA_

As illustrated by the Keystone and the Two Columns, the happiness and well-being, individual and collective, of everyone at Cordon Bleu-Tomasso Corporation is one of the two pillars (columns) of their organization. In concert with the Economic ISMA and the Keystone, this human ISMA is one of fundamental reasons for the company’s existence. In particular, Cordon Bleu-Tomasso will:
(1) Offer fair and equitable wages and benefits which compare favourably to those of other companies of similar size and type;
(2) Provide safe and secure working conditions for each person and, as much as possible, foster the growth and development of the individual and collective values that exist within the company;
(3) Promote a just and equitable working environment and respect the dignity of each person. There can exist no discrimination or harassment. People will work together in a beautiful and healthy climate of individual and collective freedom and thought;
(4) Offer during work hours, to those who so desire, possibilities to discover and to develop through the years, within ourselves and among each other, our fundamental and essential values: solidarity and brotherhood, peace and serenity, humility and reconciliation between people; also justice and equity, authenticity and honesty between and among everyone in the enterprise. Over the years, we will be offered the opportunity to participate together in the varied activities of our Human ISMA (Integrated System of Management Activities). These activities include, among others, a gesture, personal testimonials, a room for silence and reflection, annual personal bilateral meetings, the community meal, a monthly spiritual support group, small group meetings with the president, the accompaniment of laid-off people, as well as training meetings on the Human ISMA and Our Project.

For those who wish to participate, these Human ISMA activities will gradually promote the development of the above-mentioned values … necessary values that can support growth in faith and hope (in whatever form), in a spirit of charity, love, compassion, welcoming others, and cooperation in the workplace. All this, of course, in a healthy climate of individual and collective freedom.
(5) Make every effort to give full, lasting meaning to our daily work. Work exists for man and woman; and not man and woman for work. The lasting meaning, the lasting fruit, of our work – solidarity and fraternity in our workplace – will allow us, at the end of each day, to return home to our families with more love, compassion, serenity, courage and wisdom.
(6) Accept our responsibility to contribute to the human, material and spiritual development of our country.

Relating Cordon Bleu-Tomasso’s human ISMA to spiritual leadership
Table 1, which is an expansion of the table from Fry (2005), gives a comparison of Cordon Bleu-Tomasso’s values, which are defined in Table 2, revealing considerable overlap with the values of spiritual leadership as well as with other scholarly fields relating to spiritual well-being.

The Cordon Bleu-Tomasso values of hope/faith, love, dignity, humility, truth/authenticity, prudence, discernment, listening to others, justice, and freedom/responsibility relate directly to the values of spiritual leadership. Not included in
the table are the peace/serenity and efficiency/productivity values, which are viewed in Spiritual Leadership Theory (SLT) as outcomes of spiritual well-being (Fry 2005). Brotherhood and solidarity is viewed as similar to membership.

Similar to the process used for implementing spiritual leadership (Fry 2005, 2008), Cordon Bleu-Tomasso gives all employees a survey (25 items every two years) to measure the performance of its human ISMA while also gathering measures of its economic ISMA. Appendix 1 gives the analysis of the Cordon Bleu-Tomasso survey items to the SLT survey measures. As expected, many of the Cordon Bleu-Tomasso survey questions (19 of 25) directly relate to spiritual leadership variables. However, there are no questions that measure vision, i.e. the extent to which strategic leaders and the organization serve key stakeholders, encourage hope and faith, establish a standard of excellence and define the destination and journey that reflects high ideals. Nor are there items that speak to life satisfaction. In addition, there is one question that pertains to inner life, hope/faith and calling. Inner life is the extent to which one has and seeks an inner spiritual awareness. Hope and faith relate to the effort and works that are required to endure, persevere and do what it takes to reach stretch goals while calling is defined as the extent to which one’s life has meaning and makes a difference.

Relating Cordon Bleu-Tomasso’s economic ISMA to the Spiritual Leadership Balanced Scorecard

Interviews with Cordon Bleu-Tomasso’s President and direct reports reveal that the basic information technology is in place so that it would be relatively straightforward to:

1. Define metrics.
2. Collect data on all SLT variables.
3. Develop a manual balanced scorecard in Excel for Cordon Bleu-Tomasso working with the metrics owners.
4. Develop data input forms and calculations.
5. Produce a report over 12 months with Year to Date and Targets that can be maintained by the finance manager on an ongoing basis.

A sample spiritual leadership balanced scorecard for Cordon Bleu-Tomasso is shown in Table 3 that the President and his direct reports would use to lead and manage Cordon Bleu-Tomasso through Spiritual Leadership to reconcile human well-being with productivity and profits through an emphasis on the economic and human ISMAs with openness to religion and transcendence in full freedom.

Discussion and conclusion

There is increasing public pressure from stakeholders for Boards of Directors and CEOs to more closely monitor the organization and its subsystems. Traditional
Table 1. Comparison of human ISMA with spiritual leadership and other scholarly fields emphasizing values relating to spiritual well-being.

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<td>Hope/faith</td>
<td>Vision of service/letting go of self</td>
<td>Trustworthiness</td>
<td>Optimism</td>
<td></td>
</tr>
<tr>
<td>Hope/faith</td>
<td></td>
<td>Honesty</td>
<td>Honesty</td>
<td>Hope</td>
<td></td>
</tr>
<tr>
<td>Altruistic Love:</td>
<td></td>
<td>Forgiveness</td>
<td>Integrity</td>
<td>Humility</td>
<td></td>
</tr>
<tr>
<td>Trust/loyalty</td>
<td></td>
<td>Hope</td>
<td>Integrity</td>
<td>Compassion</td>
<td></td>
</tr>
<tr>
<td>Forgiveness/</td>
<td></td>
<td>Gratitude</td>
<td>Reliability</td>
<td>Forgiveness</td>
<td></td>
</tr>
<tr>
<td>Acceptance/</td>
<td></td>
<td>Humility</td>
<td>(Promise Keeping)</td>
<td>Gratitude</td>
<td></td>
</tr>
<tr>
<td>gratitude</td>
<td></td>
<td>Compassion</td>
<td>Loyalty</td>
<td>Love</td>
<td></td>
</tr>
<tr>
<td>Integrity</td>
<td></td>
<td>Integarity</td>
<td>Respect</td>
<td>Altruism</td>
<td></td>
</tr>
<tr>
<td>Honesty</td>
<td></td>
<td>Veracity/truthfulness</td>
<td>Civility</td>
<td>Empathy</td>
<td></td>
</tr>
<tr>
<td>Courage</td>
<td></td>
<td>Charity</td>
<td>Courtesy</td>
<td>Toughness</td>
<td></td>
</tr>
<tr>
<td>Kindness</td>
<td></td>
<td>Humility</td>
<td>Decency</td>
<td>Meaningfulness</td>
<td></td>
</tr>
<tr>
<td>Empathy/compassion</td>
<td></td>
<td>Forgiveness</td>
<td>Dignity</td>
<td>Humor</td>
<td></td>
</tr>
<tr>
<td>Patience/</td>
<td></td>
<td>Compassion</td>
<td>Autonomy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>meekness/</td>
<td></td>
<td>Thankfulness/gratitude</td>
<td>Tolerance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>endurance/</td>
<td></td>
<td></td>
<td>Acceptance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>excellence</td>
<td></td>
<td></td>
<td>Responsibility</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fun</td>
<td></td>
<td></td>
<td>Accountability</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Excellence</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Diligence</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Perseverance</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Continuous</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Improvement</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Farness</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Process</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Impartiality</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Equity</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Caring</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Citizenship</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Table 2. The Cordon Bleu-Tomasso values fostered by the economic and human ISMAs.

<table>
<thead>
<tr>
<th>Values group</th>
<th>Values measured</th>
<th>Definitions of the values measured</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>dignity</td>
<td>(a) respect due to all people</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(b) a person’s inner state, untroubled by conflicts, worry, or disharmony; harmonious relationships within a group or society</td>
</tr>
<tr>
<td>2</td>
<td>peace</td>
<td>(a) a person’s inner state, untroubled by conflicts, worry, or disharmony; harmonious relationships within a group or society</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(b) a sign of brotherhood or reconciliation</td>
</tr>
<tr>
<td>3</td>
<td>serenity</td>
<td>The tranquility that comes from moral or inner, unagitated peace.</td>
</tr>
<tr>
<td>4</td>
<td>brotherhood</td>
<td>The quality of the relationship among people working in the company.</td>
</tr>
<tr>
<td></td>
<td>solidarity</td>
<td>Relationships among people who are conscious of their common interests; in awareness leading to the moral obligation for everyone to help everyone.</td>
</tr>
<tr>
<td>5</td>
<td>humility</td>
<td>A proper esteem for oneself in one’s manner of being and in one’s relationship to others and to the absolute. Humility blocks pride and accepts or chooses giving up one’s own will, according to the circumstances; it brings freedom to maturity in the way of living with tensions and conflicts, it uproots self-sufficiency that keeps one from recognizing the absolute (god love) who is present in everyone and in commitments to be of service to neighbors and society.</td>
</tr>
<tr>
<td>6</td>
<td>truth</td>
<td>(a) That which the mind can and must assent to.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(b) Knowledge that has the highest value.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(c) The agreement between the aimed at goal, or the envisioned human good, and a person’s behavior.</td>
</tr>
<tr>
<td></td>
<td>authenticity</td>
<td>The quality of a person or his or her attitudes that expresses a deep truth about that person, not superficial attitudes or conventions.</td>
</tr>
<tr>
<td>7</td>
<td>prudence</td>
<td>A mental attitude which allows for reflecting on the extent and consequences of one’s acts, for choosing the appropriate means to attain goals, for taking the necessary measures to avoid errors, and for rejecting everything that one thinks might be harmful.</td>
</tr>
<tr>
<td></td>
<td>discernment</td>
<td>A mental disposition for clearly evaluating things and their evolution.</td>
</tr>
<tr>
<td></td>
<td>listening to others</td>
<td>Paying attention to people and the messages they communicate.</td>
</tr>
</tbody>
</table>
Table 2. (Continued).

<table>
<thead>
<tr>
<th>Values group</th>
<th>Values measured</th>
<th>Definitions of the values measured</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>justice</td>
<td>The firm and unshakable intention to recognize and to promote each person’s fundamental human rights.</td>
</tr>
<tr>
<td>9</td>
<td>faith</td>
<td>Confidence and belief.</td>
</tr>
<tr>
<td></td>
<td>hope</td>
<td>The ability to wait and yet to have confidence in reaching one’s goals based on important values.</td>
</tr>
<tr>
<td>10</td>
<td>freedom</td>
<td>A person’s capacity to initiate action, to choose among alternatives, to control behavior, and to accept moral responsibility.</td>
</tr>
<tr>
<td></td>
<td>responsibility</td>
<td>The competence and action that require one to fulfill one’s duty, to keep one’s word, and to right a wrong.</td>
</tr>
<tr>
<td>11</td>
<td>love</td>
<td>The desire for what appears to be the most valuable thing (to feel loved and appreciated) and to put it into practice, especially the desire to do for others what is good and just.</td>
</tr>
<tr>
<td>12</td>
<td>efficiency</td>
<td>The ability to produce the most results with the least effort, while giving the highest value to resources.</td>
</tr>
<tr>
<td></td>
<td>productivity</td>
<td>The ability to produce while increasing efficiency so as to be competitive.</td>
</tr>
</tbody>
</table>
Table 3. Proposed spiritual leadership balanced scorecard for Cordon Bleu-Tomasso Corporation.

<table>
<thead>
<tr>
<th>PROPOSED BALANCED SCORECARD</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td><strong>Finance</strong></td>
</tr>
<tr>
<td>Debt/Equity</td>
</tr>
<tr>
<td>Current Ratio</td>
</tr>
<tr>
<td>% Team Discounts</td>
</tr>
<tr>
<td>Average Days Receivable</td>
</tr>
<tr>
<td>Average Days Payable</td>
</tr>
<tr>
<td><strong>Human Development</strong></td>
</tr>
<tr>
<td>% Absenteeism</td>
</tr>
<tr>
<td>% Turnover</td>
</tr>
<tr>
<td>Average Days Lost Accident</td>
</tr>
<tr>
<td>Average Number of Accidents</td>
</tr>
<tr>
<td>% Agree Inner Life</td>
</tr>
<tr>
<td>% Agree Vision</td>
</tr>
<tr>
<td>% Agree Altruistic Love</td>
</tr>
<tr>
<td>% Agree Hope/Faith</td>
</tr>
<tr>
<td>% Agree Calling/Meaning</td>
</tr>
<tr>
<td>% Agree Membership</td>
</tr>
<tr>
<td>% Agree Life Satisfaction</td>
</tr>
<tr>
<td><strong>Research &amp; Development</strong></td>
</tr>
<tr>
<td>$ Sales New Products vs. Plan</td>
</tr>
<tr>
<td>Profits New Products vs. Plan</td>
</tr>
<tr>
<td><strong>Operations</strong></td>
</tr>
<tr>
<td>% Agree Commitment</td>
</tr>
</tbody>
</table>
Table 3. (Continued).

<table>
<thead>
<tr>
<th>PROPOSED BALANCED SCORECARD</th>
</tr>
</thead>
<tbody>
<tr>
<td>% Agree Productivity</td>
</tr>
<tr>
<td>% Waste</td>
</tr>
<tr>
<td>% Efficiency</td>
</tr>
<tr>
<td>% Defective</td>
</tr>
<tr>
<td>% Order Accuracy</td>
</tr>
<tr>
<td>% On-Time Delivery</td>
</tr>
<tr>
<td># Complaints</td>
</tr>
</tbody>
</table>

**Sales and Marketing**

| $ Sales | % Sales Growth Previous Year | % Sales vs. Budget |

**Corporate Social Responsibility and Sustainability**

| % Stakeholder satisfaction | % Reduced Purchase & Consumption of Ozone-depleting Substances | Efficiency of Non-renewable Resource Recovery and Use | Proportion of Energy from Fossil and Non-Fossil Fuel Sources | Percent of Recyclable Materials Actually Recycled | Percent of Job Descriptions Including Sustainable Development | Percent of Departments/Divisions Adopting Sustainable Development in strategic plans, mission statements, visions, etc. | Compliance With Environmental Regulations | Volunteer Rate |

Target
financial accounting systems do not include key competitive competencies such as quality, service, flexibility, dependability, and customer satisfaction and employee resources. The imperatives dictated by global competition and constant change require bottom-up empowerment, real-time information from customers and processes and an organizational transformation to a learning organizational paradigm.

Recognizing that ideas for continuous improvement are often initiated by those employees who are closest to the internal processes and the firm’s customers, Kaplan and Norton (1996, p. 128) call for a “major reskilling of employees so that their minds and creative abilities can be mobilized for achieving organizational objectives”. In other words, executives need to transform front-line employees from routine performers of standard operating procedures into proactive, valued and committed problem solvers and change agents who take appropriate actions to ensure organizational success?

Since customer needs and market conditions can change without warning, the intellectual capital and core skills required to thrive may change as well. The learning and growth balanced scorecard category focuses on employee well-being and commitment, and corporate social responsibility. These indicators in addition other such as absenteeism and turnover reflect how well a firm utilizes human resources. Moreover, leaders must also provide employees with the knowledge of how their jobs are relevant to the organization’s performance and vision/mission. This understanding is necessary to implement the triple bottom line by integrating individual jobs, teams, and business units with the organization’s vision/mission to successfully implement strategy, and hence, survive and thrive in today’s global economy.

Spiritual leadership provides employees with both the knowledge to contribute to the organization and the power to make consequential decisions and the necessary resources to do their jobs. It also creates the context for employees to receive the altruistic love that, in turn, forms the basis for intrinsic motivation through hope/faith in the organization’s vision in socially responsible service to internal and external stakeholders. The Spiritual Leadership Balanced Scorecard Business Model assumes that the learning and growth of employees – from the chief executive level to the operational level – is central to effective and efficient internal operations, quality products and services, subsequent customer satisfaction and ultimately financial performance. A focus on organizational spiritual leadership as it relates to learning and growth is therefore essential for organizations that wish to be successful and thrive. Organizational spiritual leadership through the learning and growth category is ultimately the driver of continuous improvement in operations and high quality products and services that lead to higher levels of customer satisfaction, which then leads to better financial performance – in other words, conscious, stakeholder focused, sustainable organizations that maximize the triple bottom line.

However, in the quest to reconcile human well-being with productivity and profits, through an emphasis on workplace spirituality, it is important to avoid the negative consequences of a hostile work environment that may result when
employers’ emphasize religion in the workplace (Montagne 2004; Lips-Wiersma et al. 2009). Many feel that viewing workplace spirituality through the lens of religious traditions and practice is divisive in that, to the extent the religion views itself as the only path to God and salvation, it excludes those who do not share in the denominational tradition (Cavenaugh 1999). Furthermore, religious practices often conflict with the social, legal, and ethical foundations of business, law, and public and non-profit administration (Nadesan 1999). Thus, religion can lead to arrogance that a particular company, faith, or society is better, morally superior, or more worthy than another (Nash 1994). Imbuing religion into workplace spirituality can foster zealotry at the expense of organizational goals, offend constituents and customers, and decrease morale and employee well-being (Giacalone and Jurkiewicz 2003; Giacalone et al. 2005). Accentuating the line between religion and spirituality in regards to workplace spirituality is essential in honoring the integrity of both disciplines.

Cordon Bleu-Tomasso is able to avoid these pitfalls through its bi-annual survey and by allowing openness to religion and transcendence in full freedom through adherence to its core values and the following principle as the underpinning for its key activities:

All actors in the company’s life freely interpret the value of Transcendence in their own way. This value occupies the 6th circle in the center of the illustration of the 6 circles and the keystone in the illustration of the ISMA. Transcendence can mean the Creator; the Higher Power; God Love; God the Father, Son, and Holy Spirit; Allah; Jehovah; Buddha; or any other openings to Transcendence. To this value of Transcendence can be added, for those who so desire and according to their personal choices, different forms of reflection, meditation, and for some silent and personal prayer during work. This is quite possible without stopping work.

Cordon Bleu-Tomasso’s task for implementing the economic ISMA, given it has the basic information technology in place to report the necessary detailed functional data (an overwhelming task for large bureaucratic organizations), is relatively straightforward. Most importantly, there is a need to develop a process to capture and report strategic this type of data in order to implement the Spiritual Leadership Balanced Scorecard Business Model. This would entail:

Phase 1: Develop a manual balanced scorecard (usually in Excel) working with the functional “metrics owners”.

- Define metrics.
- Develop data input forms and calculations for each area.
- Produce final report over 12 months with Year to Date and Targets, i.e. fill in available data and begin to collect other data.
- Turn this over to their Finance Manager to maintain on an ongoing basis.
- Facilitate strategic planning meeting to benchmark targets and determine performance gaps.

Phase 2: Deliver continuous improvement, quality and leadership training.

Phase 3: Develop an automated balanced scorecard with charting and reports.
● Determine level of detail per measurement.
● Design data input forms.
● Develop charts that would greatly enhance their ability to analyze and interpret the data.
● We would need to sit down with IT, but I believe it would take about 5–6 days more of our time to define user requirements and test.

Relative to its human ISMA, Cordon Bleu-Tomasso has made considerable progress toward implementing the Spiritual Leadership Balanced Scorecard Business Model, although our analysis demonstrates that the Cordon Bleu-Tomasso survey does not capture the full range or domain of the spiritual leadership model and thus omits some key variables that have been shown in our research to be necessary to significantly impact employee well-being, organizational commitment and productivity and thus should be modified to provide the data necessary to implement and monitor the effectiveness of its human ISMA.

References
Fry, L. and Kriger, M., 2009. Toward a theory of being-centered leadership: multiple levels of being as context for effective leadership. Human Relations, 62 (11), 1667–1696.


Appendix 1

Cordon Bleu-Tomasso survey results as components of spiritual leadership

Overview
As expected, many of the Cordon Bleu-Tomasso survey questions (18 of 25) directly relate to spiritual leadership variables. However, there are no questions that measure vision, i.e. the extent to which strategic leaders and the organization serve key stakeholders, encourage hope and faith, establish a standard of excellence and define the destination and journey that reflects high ideals. In addition, there is only one question that pertains to hope/fait and one question measuring meaning/calling. Hope and faith relate to the effort and works that are required to endure, persevere and do what it takes to reach stretch goals while meaning and calling are defined as the extent to which one’s life has meaning and makes a difference.

In our experience, it is more important to look at the percentage of agree/strongly agree responses than the overall average of an item. Agree/strongly agree percentages greater than 60% are indicators of high levels of spiritual leadership and significantly predict organizational commitment and effectiveness. Lower percentages usually indicate areas in need of improvement and further investigation. I suggest you analyze the percentage of respondents by agreement category to get a more complete picture of the results.

Classifying the ratings for each dimension into low and high levels will indicate those areas where improvement is needed as well as those areas where Cordon Bleu-Tomasso is performing well. Comparable averages for the 60% agree and above responses would be 3.5 for a five-point scale or 1.25 for the Cordon Bleu-Tomasso survey. For Cordon Bleu-Tomasso’s 2004 survey, 10 of the 18 questions (Items 1, 8, 10, 14, 15, 17, 18, 19, 20, 21) were above this 1.25 threshold. Questions 2, 6, 7, 9, 13, 22, 23, and 24 did not reach this level.

Below, the Cordon Bleu-Tomasso questions are organized by Spiritual Leadership Theory variables and noted as high or low.

<table>
<thead>
<tr>
<th>Dimensions</th>
<th>Cordon Bleu-Tomasso Question #s</th>
<th>Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Spiritual Leadership</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vision</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>Hope/faith*</td>
<td>24</td>
<td>Low</td>
</tr>
<tr>
<td>Altruistic love</td>
<td>8, 10, 17, 20</td>
<td>High</td>
</tr>
<tr>
<td></td>
<td>9</td>
<td>Low</td>
</tr>
<tr>
<td><strong>Spiritual Survival/Well-Being</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meaning/calling*</td>
<td>19</td>
<td>High</td>
</tr>
<tr>
<td>Membership</td>
<td>21</td>
<td>High</td>
</tr>
<tr>
<td></td>
<td>22, 23</td>
<td>Low</td>
</tr>
<tr>
<td><strong>Organizational outcomes</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commitment</td>
<td>14, 15, 18</td>
<td>High</td>
</tr>
<tr>
<td>Productivity</td>
<td>1</td>
<td>High</td>
</tr>
<tr>
<td></td>
<td>2, 6, 7, 13</td>
<td>Low</td>
</tr>
</tbody>
</table>

* Two or more questions should be added for adequate tests for reliability and validity.
In general, this analysis demonstrates that the Cordon Bleu-Tomasso survey does not capture the full range or domain of spiritual leadership and well-being and thus omits some key variables that have been shown in our research to be necessary to significantly impact organizational commitment and productivity.

There are several benefits to Cordon Bleu-Tomasso for including the 37 spiritual leadership (SL) items in its next periodic survey.

(1) The SL survey offers a more comprehensive, valid and reliable measurement process by including the full range of variables necessary for identifying and addressing key issues that impact organizational commitment and productivity (see the attached SL overview and SL power point from our initial presentation).

(2) It would allow you to establish an internal benchmark/ baseline. It would also allow you to track your progress of key issues such as the maintenance of Cordon Bleu-Tomasso’s strong culture as Cordon Bleu-Tomasso pursues a holding company, growth strategy.

(3) Cordon Bleu-Tomasso would be included in our growing database of other companies. This would allow Cordon Bleu-Tomasso to benchmark itself to other organizations as it moves further along in its quest to become and stay world class.

Cordon Bleu-Tomasso survey questions compared to Spiritual Leadership survey questions

Spiritual leadership (SL) questions are listed first under each SL variable. Questions from the Cordon Bleu-Tomasso survey that are similar to SL variables are then underlined.

**Spiritual Leadership survey questions**

*Inner life – the extent to which one has and seeks an inner spiritual awareness.*

(1) I feel hopeful about life.
(2) I consider myself a spiritual person.
(3) I care about the spiritual health of my co-workers.
(4) I maintain a spiritual practice (e.g. spending time in nature, prayer, meditation, reading inspirational literature, yoga, observing religious traditions, writing in a journal).
(5) My spiritual values influence the choices I make.

**Yes 25** Yes or no, would you like silence and meditation room stay in your work environment?

*Vision – describes the organization’s journey and why we are taking it; defines who we are and what we do.*

(1) I understand and am committed to my organization’s vision.
(2) My work-group has a vision statement that brings out the best in me.
(3) My organization’s vision inspires my best performance.
(4) I have faith in my organization’s vision for its employees.
(5) My organization’s vision is clear and compelling to me.
Hope/faith – the assurance of things hoped for, the conviction that the organization’s vision/purpose/mission will be fulfilled.

(1) I have faith in my organization and I am willing to “do whatever it takes” to ensure that it accomplishes its mission.
(2) I persevere and exert extra effort to help my organization succeed because I have faith in what it stands for.
(3) I always do my best win my work because I have faith in my organization and its leaders.
(4) I set challenging goals for my work because I have faith in my organization and want us to succeed.
(5) I demonstrate my faith in my organization and its mission by doing everything I can to help us succeed.

Low 24. I always have the possibility of participating or getting involved in projects that interest me.

Altruistic love – a sense of wholeness, harmony, and well-being produced through care, concern, and appreciation for both self and others.

(1) My organization really cares about its people.
(2) My organization is kind and considerate toward its workers, and when they are suffering, want to do something about it.
(3) The leaders in my organization “walk the walk” as well as “talk the talk”.
(4) My organization is trustworthy and loyal to its employees.
(5) My organization does not punish honest mistakes.
(6) The leaders in my organization are honest and without false pride.
(7) The leaders in my organization have the courage to stand up for their people.

High 8. The relationship with my superior is excellent and pleasant. I know where I am going.
Low 9. Communications with other departments are excellent and we can always count on their collaboration. Never any barriers.
High 10. Communications within my work group are excellent and I entertain easy and agreeable relationships with my colleagues.
High 17. At Cordon Bleu-Tomasso, employees are treated with much more trust and mutual respect than in other companies I know.
High 20. I am strongly encouraged to express my opinions, comments and suggestions.

Meaning/calling – a sense that one’s life has meaning and makes a difference.

(1) The work I do is very important to me.
(2) My job activities are personally meaningful to me.
(3) The work I do is meaningful to me.
(4) The work I do makes a difference in people’s lives.

High 19. Since the moment I arrived at Cordon Bleu-Tomasso, I believe that what I lived positively contributed to my development and to my personal growth.
Membership – a sense that one is understood and appreciated.

(1) I feel my organization demonstrates respect for me and my work.
(2) I feel my organization appreciates me, and my work.
(3) I feel highly regarded by my leaders.
(4) I feel I am valued as a person in my job.
(5) I feel my organization demonstrates respect for me, and my work.

High 21. I am very satisfied with the support, welcome and generosity from my work colleagues.
Low 22. The people with who I entertain relationships of all sorts are very sincere. They merit my total trust.
Low 23. Cordon Bleu-Tomasso always recognizes, to its just value, my contribution to the workings of the company.

Organizational commitment – the degree of loyalty or attachment to the organization.

(1) I feel like “part of the family” in this organization.
(2) I would be very happy to spend the rest of my career with this organization.
(3) I talk up this organization to my friends as a great place to work for.
(4) I really feel as if my organization’s problems are my own.
(5) I feel very loyal to this organization.
(6) I feel a strong sense of belonging to my organization.

High 15. I totally agree with Cordon Bleu-Tomasso’s human objectives.
High 18. I am very satisfied with working at Cordon Bleu-Tomasso and I wish to stay here.

Productivity – efficiency in producing results, benefits, or profits.

(1) Everyone is busy in my department/grade; there is little idle time.
(2) In my department, work quality is a high priority for all workers.
(3) In my department, everyone gives his/her best efforts.
(4) My work group is very productive.
(5) My work group is very efficient in getting maximum, output from the resources (money, people, equipment, etc.) we have available.

High 1. My responsibilities are very well defined and I know how my work can affect other’s work.
Low 2. The work is very well organized and it is easy for me to do my work well.
Low 6. Information transmitted from management is very good. It is clear and we are very well informed of what is going on.
Low 7. Management is very preoccupied by our problems. It encourages us to make suggestions and looks to our advice.
Low 13. Cordon Bleu-Tomasso has greatly contributed to my training and to my improvement.
Satisfaction with life – one’s sense of subjective well-being or satisfaction with life as a whole.

(1) The conditions of my life are excellent.
(2) I am satisfied with my life.
(3) In most ways my life is ideal.
(4) If I could live my life over, I would change almost nothing.
(5) So far I have gotten the important things I want in life.

Cordon Bleu-Tomasso survey questions
Underlined questions are considered to be related to spiritual leadership variables.

(1) My responsibilities are very well defined and I know how my work can affect other’s work.
(2) The work is very well organized and it is easy for me to do my work well.
(3) I am remunerated very well for the work I do.
(4) The social benefits (collective insurance, meals, sick days, uniforms, etc.) that are offered to me are very satisfactory compared to what is available on the market.
(5) The physical environment I work in seems very healthy and safe.
(6) Information transmitted from management is very good. It is clear and we are very well informed of what is going on.
(7) Management is very preoccupied by our problems. It encourages us to make suggestions and looks to our advice.
(8) The relationship with my superior is excellent and pleasant. I know where I am going.
(9) Communications with other departments are excellent and we can always cont on their collaboration. Never any barriers.
(10) Communications within my work group are excellent and I entertain easy and agreeable relationships with my colleagues.
(11) I am certain I will keep my job at Cordon Bleu-Tomasso over the following year. I look at the future with optimism.
(12) My chances of promotion at Cordon Bleu-Tomasso are excellent.
(13) Cordon Bleu-Tomasso has greatly contributed to my training and to my improvement
(14) I totally agree with Cordon Bleu-Tomasso’s commercial objectives.
(15) I totally agree with Cordon Bleu-Tomasso’s human objectives.
(16) Cordon Bleu-Tomasso is well positioned and has a great future ahead of it.
(17) At Cordon Bleu-Tomasso, employees are treated with much more trust and mutual respect than in other companies I know.
(18) I am very satisfied with working at Cordon Bleu-Tomasso and I wish to stay here.
(19) Since the moment I arrived at Cordon Bleu-Tomasso, I believe that what I lived positively contributed to my development and to my personal growth.
(20) I am strongly encouraged to express my opinions, comments and suggestions.
(21) I am very satisfied with the support, welcome and generosity from my work colleagues.
The people with whom I entertain relationships of all sorts are very sincere. They merit my total trust.

Cordon Bleu-Tomasso always recognizes, to its just value, my contribution to the workings of the company.

I always have the possibility of participating or getting involved in projects that interest me.

Yes or no, would you like silence and meditation room stay in your work environment?