RESEARCH ONLINE

University of Wollongong
Research Online

Faculty of Commerce - Papers (Archive)

Faculty of Business

2010

The relationship between spiritual well-being and ethical orientations in decision making: an empirical study with business executives in Australia

Mario Fernando
University of Wollongong, mariof@uow.edu.au

Rafi Chowdhury
University of Wollongong, rafi@uow.edu.au

Publication Details

Fernando, M. & Chowdhury, R. (2010). The relationship between spiritual well-being and ethical orientations in decision making: an empirical study with business executives in Australia. Journal of Business Ethics, 95 (2), 211-225.

Research Online is the open access institutional repository for the University of Wollongong. For further information contact the UOW Library: research-pubs@uow.edu.au

RESEARCH ONLINE

The relationship between spiritual well-being and ethical orientations in decision making: an empirical study with business executives in Australia

Abstract
The relationship between spiritual well-being and ethical orientations in decision making is examined through a survey of executives in organizations listed on the Australian Stock Exchange. The four domains of spiritual well-being, personal, communal, environmental and transcendental (Fisher, Spiritual health: its nature and place in the school curriculum, PhD thesis, University of Melbourne, 1998; Gomez and Fisher, Pers Individ Differ 35:1975–1991, 2003) are examined in relation to idealism and relativism (Forsyth, J Pers Soc Psychol 39(1):175–184, 1980). Results reveal that spiritual well-being, in particular the communal domain of spiritual well-being, is correlated with and predictive of idealism. However, the relationship between spiritual well-being and relativism is weak. Implications of the study are discussed in terms of developing managerial programs that enhance communal well-being which should lead to greater idealism in decision making. Limitations of the study and future research opportunities are outlined.

Keywords
era2015

Disciplines
Business | Social and Behavioral Sciences

Publication Details
Fernando, M. & Chowdhury, R. (2010). The relationship between spiritual well-being and ethical orientations in decision making: an empirical study with business executives in Australia. Journal of Business Ethics, 95 (2), 211-225.

This journal article is available at Research Online: http://ro.uow.edu.au/commpapers/736

INTRODUCTION

There are over 1.4 million companies registered in Australia with 2226 listed in the Australian Stock Exchange (ASX, 2009). Unlike in the United States, Australia's corporate governance model is more principles-based and less rules-based (Armstrong and Francis, 2008). However, ethical violations in corporate Australia continue unabatedly despite the introduction of legislation and governance standards designed to promote business integrity. The adverse effects of ethical violations at organizations such as HIH, One.Tel, James Hardie and Opes Prime, extend beyond value erosion and employee harm, to the catastrophic effects such violations have on investor confidence, economic stability, and communal and personal well-being. The collapse of HIH in 2001 alone cost the Australian economy an estimated $5.3 billion (Robins, 2006). Despite Australia's principles-based approach to corporate governance, very little is known about the factors influencing senior executives' ethical-unethical behavior.

According to Giacalone and Jurkiewicz (2003), research on ethical decision making has been primarily focused on ethical codes, cultures, and leadership styles. However, research has demonstrated that ethical codes alone cannot reduce unethical behavior (Somers, 2001) and that leadership does not always enhance ethical behavior (Victor and Cullen, 1988). Thus, it is clear that these efforts may not be the most appropriate to reduce unethical business activities. As an alternative "increasing attention is being placed upon assessments of individual character, personality, and belief systems that may influence ethical cognitions as precursors to behavior" (Giacalone and Jurkiewicz 2003, p. 86). This research aims to identify individual factors influencing senior executives' ethical decision making. One such individual factor that may influence ethical orientation is spiritual well-being.

INCREASING ROLE OF SPIRITUALITY IN THE WORKPLACE

Although spirituality has traditionally been rooted in religion, the link between the two is passionately debated. In the workplace spirituality literature, some argue for a spirituality that is devoid of religion while others characterize spirituality as inextricably linked to religion (Dent et al., 2005). The phenomenal growth in the interest of postmodern spirituality in the workplace is partly due to it being characterized as non-denominational, broadly inclusive, and an inherent characteristic of all human beings (Piedmont et al., 2009; Fernando, 2007).

Spiritual well-being, an outcome of the spiritual experience, "pertains to the wellness or 'health' of the totality of the inner resources of people, the ultimate concerns around which all other values are focused, the central philosophy of life that guides conduct, and the meaning-giving centre of human life which influences all individual and social behavior" (Moberg, 1979, p. 11). Fisher (1998) proposes four major domains of spiritual well-being; *personal*, *communal*, *transcendental,* and *environmental* well-being. Citing Fisher (1998), Gomez and Fisher (2003) state that;

> the personal domain reflects how one intra relates with oneself with regard to meaning, purpose, and values in life. The communal domain expresses in the quality and depth of inter-personal relationships, between self and others, and includes love, justice, hope, and faith in humanity. The environmental domain deals with care and nurture for the physical and biological world, including a sense of awe, wonder, and unity with the environment. The transcendental domain deals with the relationship of self with some-thing or some-one beyond the human level, such as a cosmic force, transcendental reality, or God, and involves faith towards, adoration, and worship of, the source of mystery of the universe. (p. 1976)

These four domains integrate to form overall spiritual well-being for an individual. Spiritual well-being has been identified as a fundamental dimension of people's overall health and well-being, and is supported by the growing evidence of spiritual well-being having positive influences on individual health (World Health Organization, 2007). Spiritual well-being correlates positively with psychological adjustment and overall wellness, marital satisfaction, physical health, social adjustment, possession of strong coping skills, and resiliency in times of stress and personal crisis (Tracey et al., 2006; Beery et al., 2002; Fernsler et al., 1999). Using several measurement instruments (e.g. Ellison, 1983; Fisher, 1998), spiritual well-being has been used for research purposes in various settings including universities, communities, clinics, and with participants such as psychiatrics, community groups, college students, persons with cancer, and persons with HIV/AIDS. The study and measurement of spiritual well-being is also becoming increasingly popular with researchers examining quality-of-life issues (Utsey et al., 2005). However, to date, despite this evidence linking spiritual well-being with positive psychological adjustment, overall wellness, and quality-of-life issues, there are no reported instances of spiritual well-being used in the business context to evaluate its impact on ethical decision making. One reason for this gap in the literature is because workplace spirituality and business ethics discourses have developed largely independently of each other.

ETHICAL ORIENTATIONS IN DECISION MAKING

Business ethics theorists generally agree that, when faced with decision situations having ethical content, executives apply ethical guidelines developed from moral philosophies (Fernando et al., 2008). Moral philosophy refers to the principles or rules that people use to decide what is right or wrong. Personal moral philosophy is depicted as one of the important factors influencing ethical decision making in established models of business ethics (Hunt and Vitell, 1986; Trevino, 1986).

Two popular perspectives of personal moral philosophies are *idealism* and *relativism*. Forsyth (1980) identified idealism and relativism as important predictors of moral judgment. Idealism is defined by Forsyth as the degree to which individuals "assume that desirable consequences can, with the *right action*, always be obtained" (1980, p.176, emphasis in original). Relativism, on the other hand, is defined by Forsyth (1980, p.175) as "the extent to which an individual rejects universal moral rules" when making ethical judgments. Idealism and relativism are independent constructs and individuals can be high or low in both dimensions (Forsyth, 1980).

These two orientations of moral philosophy have been extensively used in the business ethics literature and have been shown to influence important variables in ethical decision making such as organizational deviance, ethical intention and perceived moral intensity, ethical sensitivity, perceived importance of ethics and social responsibility, and ethical judgment (see Fernando et al., 2008 for a review). Research has demonstrated that individual factors such as cultural background, religion, gender, and age can influence these two ethical orientations (Fernando et al., 2008; Karande et al., 2002). This research further explores the effects of individual factors on ethical orientations by examining the influence of spiritual well-being on the moral philosophy of executives.

SPIRITUAL WELL-BEING AND ETHICAL ORIENTATIONS IN DECISION MAKING

Spirituality has been linked to ethical cognitions, and is an important factor in determining how individuals perceive the ethicality of a situation (Giacalone and Jurkiewicz, 2003). Their findings demonstrate that an increase in individual spirituality leads to the perception of questionable business practices as being unethical, implying that higher spirituality leads to greater ethical concerns. Thus, spiritual well-being, viewed as an outcome of experiencing spirituality, should also influence ethical orientations. However, this influence may be different for idealism and

relativism.

Idealism is primarily related to an individual's concern for the welfare of others. In making ethical judgments, highly idealistic individuals avoid choosing the lesser of two evils as this would still harm some people; rather, idealists believe that harming others is always avoidable (Forsyth, 1992). Idealism relates to a sense of optimism in decision making and high idealism is based on values related to altruism (Singhapakdi et al., 1999). Research has indicated that personal factors that are more related to the "ethics of caring" (see Karande, 2002) correlate with higher levels of idealism. A review of the domains of spiritual well-being indicates that increased spiritual well-being corresponds with an increased consideration of the impact of one's actions on others. Being more conscious of the relationship between oneself and others in the community (high communal well-being) or being more considerate of the effects of one's activities on the environment (high environmental well-being) should lead to focusing on others in terms of one's actions, and thus lead to greater idealistic decision making. Within the domains of spiritual well-being, the communal domain is perhaps the one that is most directly related to decision making that affects others, as communal well-being focuses on the relationship between the self and others and is related to the love of humanity (Gomez and Fisher, 2003). Thus, individuals with a high level of communal well-being are more likely to be idealistic in their ethical orientation as they would like to be fair and kind to all. This leads to the following two hypotheses:

H1: Spiritual well-being will be positively correlated with and predictive of idealistic decision making.

H2: Among the domains of spiritual well-being, the communal domain will have the strongest correlation with idealistic decision making and will be the strongest predictor of

idealistic decision making.

Highly relativistic individuals reject universal moral codes when making ethical decisions and tend to weigh the circumstances more than the moral code that has been violated (Forsyth, 1992). The relationship between spiritual well-being and relativism is debatable. Individuals with high spiritual well-being are more likely to have strong values (related to personal well-being), and be more committed to ensuring justice to others (related to communal well-being). These factors may lead individuals with high spiritual well-being to follow strict moral codes and thus be less relativistic. This corresponds closely with a deontological position which states that actions should be evaluated by comparing with a universal moral code (Kant, 1873/1973). This would mean that individuals with high spiritual well-being may hold a personal moral philosophy of *absolutism.* Absolutists are individuals who "believe that one should strive to produce positive consequences (high idealism) but at the same time maintain strict adherence to general moral principles (low relativism)" (Forsyth, 1992, p.463). On the other hand, high spiritual well-being also encompasses a tendency for love and caring and greater empathy for others (related to communal well-being). This may mean that there will be a willingness to examine contextual circumstances in each case of an ethical dilemma in order to ensure justice to all, rather that following a strict code of ethics that cannot always discern between ethical violators in different contexts. This may lead to individuals with high spiritual well-being to be less likely to follow strict moral codes and thus be more relativistic. This corresponds with value pluralism (James, 1891/1973) which states that the consequences of an action determine its moral value. This would mean that individuals with high spiritual well-being may hold a personal moral philosophy of *situationism*. Situationists are "individuals who eschew universal moral principles (high relativism) but still insist that one should produce positive consequences

that benefit all involved (high idealism)" (Forsyth, 1992, p.462). Thus, it is difficult to develop *a priori* hypothesis for the relationship between spiritual well-being and relativism. Prior research on the relationship between individual factors and relativism has also revealed insignificant results (e.g., Fernando et al., 2008; Karande et al., 2002). Thus, instead of formulating a specific hypothesis, the following research question is posed:

RQ: Is there a predictive relationship between spiritual well-being and relativistic decision making?

A survey was conducted to test the above hypotheses and investigate the research question. The sample consists of business executives in Australian organizations occupying positions ranging from manager to president. Despite declining attendance in religious activity, a profound and dramatic change of attitude to spirituality is giving rise to a new Australian spirituality in relation to nature, environmentalism, Aboriginal reconciliation, visual arts, contemporary youth culture, the mental health professions, and the natural health movement (Tacey, 2003). This new spirituality is fundamentally concerned with discovering new and better ways of life and community. Despite Australia's principles-based approach to corporate governance and the ascendance of new spirituality in Australia, there is no research examining how the personal, communal, transcendental, and environmental domains of spiritual well-being influence corporate decision making. Therefore, this study will be in a unique position to help clarify the role of spiritual well-being and ethical orientation of executives in corporate decision making.

METHODOLOGY

Sample Description

A total of 6000 electronic mail invitations were sent to executives randomly selected from organizations listed in the Australian Stock Exchange to participate in a web based survey. 1910

invitees logged on and completed the survey, a response rate of 31.8%. The survey included the measures of idealism, relativism, and spiritual well-being as well as questions related to the demographic and professional status of the respondent. Table I describes the demographic profile of the sample. The sample had more females than males, and more executives with a religious affiliation (Christianity was the predominant religion) than without a religious affiliation. Two-thirds of the respondents were 40 years of age or below.

Insert Table I about here

Table II describes the professional profile of the sample. The majority of participants were at a managerial level and nearly three quarters of the respondents were in the private sector.

Insert Table II about here

Measures

Idealism and Relativism

This study used an adaptation of Forsyth's (1980) ethics position questionnaire (EPQ) to measure the levels of idealism and relativism (see Appendix 1). These are the same measures of idealism and relativism used by Fernando et al. (2008) and Karande et al. (2002). The EPQ consists of two scales to measure idealism and relativism. The original EPQ contains ten items related to idealism, and another ten items related to relativism. As in Fernando et al. (2008) and Karande et al. (2002), the revised scale used eight items to measure idealism and seven items to measure relativism. A five point Likert scale was used (1 being "very low" and 5 being "very

high") to measure agreement with each item. For each respondent, the idealism and relativism scores were computed by averaging the responses to the items of each construct. Based on the current dataset, the eight-item scale for idealism had high reliability (Cronbach's $\alpha = 0.91$) as did the seven-item scale for relativism (Cronbach's $\alpha = 0.84$).

Spiritual Well-being

The SHALOM scale developed by Fisher (1998) was used to measure spiritual well-being. SHALOM is an acronym for Spiritual Health Measure and Life-Orientation Measure (see Fisher and Brumley, 2008 for a more detailed discussion of the SHALOM scale). There are 20 items in the SHALOM scale (see Appendix 2), five items related to each of the four domains of spiritual well-being. As explained earlier, these four domains are: relationship with self (*personal* well-being); relationship with community (*communal* well-being); relationship with God/Divine (*transcendental* well-being); and relationship with environment (*environmental* well-being). A five point Likert scale is used (1 being "very low" and 5 being "very high") to measure agreement with each item.

Spiritual health in each of these domains is measured by the lived experience of individuals by asking them to reflect on how they feel each item within the domain "reflects their personal experience most of the time". Thus, there are measures of *lived personal* well-being, *lived communal* well-being, *lived transcendental* well-being and *lived environmental* well-being – these relate to ***lived spiritual well-being*** across the four domains. Life orientation is measured in each of these domains by asking individuals to state how important each item within the domain is "for an ideal state of spiritual health". Thus, there are measures of *ideal personal* well-being, *ideal communal* well-being, *ideal transcendental* well-being and *ideal environmental* well-being - these relate to ***ideal spiritual well-being*** across the four domains. The reliability and

validity of this spiritual well-being scale has been demonstrated (Gomez and Fisher, 2005a; 2005b; 2003) and the scale has also been used to measure the spiritual well-being of professional service employees such as nurses (Fisher and Brumley, 2008). As can be seen in Table III, based on this data set, the reliability scores for all the measures of spiritual well-being are acceptable.

Insert Table III about here

ANALYSES AND RESULTS

The dataset was analyzed using the statistical software package SPSS 15.0. The means of the variables of interest are compared across the overall sample using paired sample *t* tests. Further comparisons of the means are conducted between key segments of the sample using independent sample *t* tests. Subsequently, correlation and regression analyses with the components of spiritual well-being and idealism/relativism are conducted with the data from the overall sample. These analyses are further conducted with the data from segments within the sample.

Idealism, Relativism and Spiritual Well-being

Overall sample

The means and standard deviation for idealism, relativism and the components of spiritual well-being for the overall sample are provided in Table IV. Some of the key differences across the variables in the overall sample are discussed below.

Insert Table IV about here

A paired sample t test indicated that in the overall sample there was a higher level of

idealism than relativism $t(1909) = 29.31$, $p < 0.001$. This is similar to the findings of Fernando et al. (2008). Ideal communal well-being was higher than ideal transcendental well-being $t(1909) = 43.58$, $p < 0.001$ and ideal environmental well-being $t(1909) = 37.93$, $p < 0.001$. Similarly, lived communal well-being was higher than lived transcendental well-being $t(1909) =41.79$, $p < 0.001$ and lived environmental well-being $t(1909) = 32.12$, $p < 0.001$. Ideal personal well-being was also higher than the ideal transcendental well-being $t(1909) = 42.15$, $p < 0.001$ and ideal environmental well-being $t(1909) = 39.43$, $p < 0.001$. Similarly, lived personal well-being was also higher than lived transcendental well-being $t(1909) = 39.35$, $p < 0.001$ and lived environmental well-being $t(1909) = 30.07$, $p < 0.001$. These results indicate that communal well-being and personal well-being is of higher relevance to the sample of executives being studied.

Key segments

The means for idealism and relativism across key segments are displayed in Table V.

Insert Table V about here

Insert Table VI about here

Some of the key differences across the variables in the overall sample are discussed below.

Male and female executives

Comparing between male and female executives, an independent sample t test revealed that female executives had higher levels of idealism than male executives $t(1908) = 10.42$, $p < 0.001$ and also slightly higher levels of relativism than male executives $t(1908) = 3.21$, $p < 0.01$. The

ideal personal well-being for female executives was higher than for male executives $t(1908) = 11.23$, $p < 0.001$, as was lived personal well-being, $t(1908) = 9.81$, $p < 0.001$. The ideal communal well-being for female executives was higher than for male executives $t(1908) = 9.51$, $p < 0.001$, as was lived communal well-being, $t(1908) = 9.12$, $p < 0.001$. The ideal environmental well-being for female executives was higher than for male executives $t(1908) = 6.92$, $p < 0.001$, as was lived environmental well-being, $t(1908) = 5.98$, $p < 0.001$. There was no significant difference in ideal transcendental well-being $t(1908) = 0.36$, $p > 0.05$ or in lived transcendental well-being $t(1908) = 0.24$, $p > 0.05$ between male and female executives. These results indicate that in most domains, female executives have higher levels of spiritual well-being than male executives.

Executives with and without religious affiliation

Executives with a religious affiliation had slightly higher levels of idealism, $t(1908) = 4.28$, $p < 0.001$ compared to executives without a religious affiliation. However, the most striking difference between these two groups is in transcendental well-being. As can be expected, those with a religious affiliation had a much higher level of ideal transcendental well-being than those without a religious affiliation $t(1908) = 26.96$, $p < 0.001$. This difference was also valid for lived transcendental well-being $t(1908) = 25.38$, $p < 0.001$. Executives with a religious affiliation also had slightly higher levels of ideal personal well-being $t(1908) = 2.88$, $p < 0.01$, lived personal well-being $t(1908) = 3.29$, $p < 0.01$, ideal communal well-being $t(1908) = 3.60$, $p < 0.001$ and lived communal well-being $t(1908) = 3.94$, $p < 0.001$ compared to executives without a religious affiliation.

Public and private sector executives

The pattern of responses for public and private sector executives were very similar, with the major exception being the difference in transcendental well-being. Private sector executives had higher levels of ideal transcendental well-being $t(1908) = 2.57$, $p < 0.05$ and lived transcendental well-being $t(1908) = 2.57$, $p < 0.05$ compared to public sector executives.

Relationship between Lived Spiritual Well-Being and Idealism

A correlation analysis was conducted between the measures of lived spiritual well-being and idealism with the data from the whole sample. The results indicated that the strongest correlation is between lived communal well-being and idealism ($r = 0.48$, $p <0.001$). This was stronger than the correlation between lived personal well-being and idealism ($r = 0.42$, $p < 0.001$) and the correlation between lived environmental well-being and idealism ($r = 0.33$, $p < 0.001$). The weakest correlation was between lived transcendental well-being and idealism ($r = 0.16$, $p < 0.001$).

A regression analysis with idealism as the dependent variable and the four domains of lived spiritual well-being as the independent variables revealed that the regression model was significant $F(4, 1905) =156.94$, $p < 0.001$. The R^2 was 0.25, which indicates that lived spiritual well-being explains a reasonable amount of the variation in idealism. This supports H1. The regression coefficients are provided in Table VII. The regression coefficient of lived communal well-being is the highest, indicating that in terms of the four domains of lived spiritual well-being, *communal well-being has the strongest effect on idealism.* This supports H2. The regression coefficients of lived personal well-being and lived environmental well-being were also significant, however the coefficient values were lower. In order to check for multicollinearity, a review of the VIF and tolerance values was undertaken. A VIF value greater than 10 indicates multicollinearity (Myers, 1990). Tolerance values lower than 0.2 (Menard,

1995) may also indicate multicollinearity. The highest VIF value was 2.42 and the lowest tolerance value was 0.41. Thus in this regression model, multicollinearity was not an issue.

Insert Table VII about here

Relationship between Ideal Spiritual Well-Being and Idealism

A correlation analysis was conducted between the measures of ideal spiritual well-being and idealism with the data from the whole sample. The results indicated that the strongest correlation is between ideal communal well-being and idealism ($r = 0.53$, $p < 0.001$). This was stronger than the correlation between ideal personal well-being and idealism ($r = 0.46$, $p < 0.001$) and that between ideal environmental well-being and idealism ($r = 0.37$, $p < 0.001$). The weakest correlation was between ideal transcendental well-being and idealism ($r = 0.21$, $p < 0.001$).

A regression analysis with idealism as the dependent variable and the four domains of ideal spiritual well-being as the independent variables revealed that the regression model was significant $F(4, 1905) = 201.71$, $p < 0.001$. The R^2 was 0.30, which indicates that ideal spiritual well-being explains a reasonable amount of the variation in idealism. This supports H1. The regression coefficients are provided in Table VIII. As can be seen, the regression coefficient of ideal communal well-being is the highest, indicating that in terms of the four domains of ideal spiritual well-being, *communal well-being has the strongest effect on idealism.* This supports H2. The regression coefficients of the three other independent variables were also significant but the coefficient values were lower. A review of the VIF and tolerance values showed that the highest VIF value was 2.77 and the lowest tolerance value was 0.36. Thus in this regression model, multicollinearity was not an issue.

Insert Table VIII about here

Relationship between Lived Spiritual Well-Being and Relativism

A correlation analysis was conducted between the measures of lived spiritual well-being and relativism with the data from the whole sample. The correlation between lived communal well-being and relativism (r = 0.25, p <0.001), the correlation between lived environmental well-being and relativism (r = 0.24, p <0.001), and the correlation between lived personal well-being and relativism (r = 0.23, p <0.001) were of a similar level. The correlation between lived transcendental well-being and relativism was not significant (r = -0.03, p > 0.05). A regression analysis with relativism as the dependent variable and the four domains of lived spiritual well-being as the independent variables revealed that the regression model was significant F (4, 1905) = 48.28, p < 0.001. However, the R^2 was only 0.09, indicating that *lived spiritual well-being does not explain much of the variation in relativism*. A review of the VIF and tolerance values showed that the highest VIF value was 2.42 and the lowest tolerance value was 0.41. Thus in this regression model, multicollinearity was not an issue.

Relationship between Ideal Spiritual Well-Being and Relativism

A correlation analysis was conducted between the measures of ideal spiritual well-being and relativism with the data from the whole sample. The results indicate that the strongest correlation is between ideal environmental well-being and relativism (r = 0.27, p <0.001). This was stronger than the correlation between ideal personal well-being and relativism (r = 0.20, p < 0.001) and the correlation between ideal communal well-being and relativism (r = 0.19, p < 0.001). The correlation between ideal transcendental well-being and relativism was very weak (r = -0.05, p < 0.05). A regression analysis with relativism as the dependent variable and the four

domains of ideal spiritual well-being as the independent variables revealed that the regression model was significant F (4, 1905) = 45.96, $p < 0.001$. However, the R^2 was only 0.09, indicating that *ideal spiritual well-being does not explain much of the variation in relativism.* A review of the VIF and tolerance values showed that the highest VIF value was 2.77 and the lowest tolerance value was 0.36. Thus in this regression model, multicollinearity was not an issue.

Relationship between Spiritual Well-being and Idealism across Key Segments

Since the earlier analyses revealed that the domains of both lived and ideal spiritual well-being can explain the variation in idealism, further analyses of the relationship between spiritual well-being and idealism is conducted within different segments of the sample.

Male executives

The part of the data set that only included the responses from male executives was analyzed separately. A regression analysis with idealism as the dependent variable and the four domains of lived spiritual well-being as the independent variables revealed that the regression model was significant F (4, 726) = 70.33, $p < 0.001$. The R^2 was 0.28, which indicates that for male executives, lived spiritual well-being explains a reasonable amount of the variation in idealism. Among the significant regression coefficients, the one for lived communal well-being (0.39) was the highest. A regression analysis with idealism as the dependent variable and the four domains of ideal spiritual well-being as the independent variables revealed that the regression model was significant F (4, 726) = 84.70, $p < 0.001$. The R^2 was 0.32, which indicates that for male executives, ideal spiritual well-being explains a reasonable amount of the variation in idealism. Among the significant regression coefficients, the one for ideal communal well-being (0.45) was the highest.

Female executives

The part of the data set that only included the responses from female executives was analyzed separately. A regression analysis with idealism as the dependent variable and the four domains of lived spiritual well-being as the independent variables revealed that the regression model was significant F (4, 1174) = 65.66, $p < 0.001$. The R^2 was 0.18, which indicates that for female executives, lived spiritual well-being partially explains the variation in idealism. However, the explanatory power of lived spiritual well-being on idealism is less for female executives than for male executives. Among the significant regression coefficients, the one for lived communal well-being (0.30) was the highest. A regression analysis with idealism as the dependent variable and the four domains of ideal spiritual well-being as the independent variables revealed that the regression model was significant F (4, 1174) = 91.29, $p < 0.001$. The R^2 was 0.24, which indicates that for female executives, ideal spiritual well-being explains a reasonable amount of the variation in idealism. However, the explanatory power of ideal spiritual well-being on idealism is less for female executives than for male executives. Among the significant regression coefficients, the one for ideal communal well-being (0.31) was the highest.

Executives with religious affiliation

The part of the data set that only included the responses from executives with a religious affiliation was analyzed separately. A regression analysis with idealism as the dependent variable and the four domains of lived spiritual well-being as the independent variables revealed that the regression model was significant F (4,1170) = 94.30, $p < 0.001$. The R^2 was 0.24, which indicates that for executives with a religious affiliation, lived spiritual well-being explains a reasonable amount of the variation in idealism. Among the significant regression coefficients, the one for lived communal well-being (0.37) was the highest. A regression analysis with idealism as

the dependent variable and the four domains of ideal spiritual well-being as the independent variables revealed that the regression model was significant F (4, 1170) = 132.37, $p < 0.001$. The R^2 was 0.31, which indicates that for executives with a religious affiliation, ideal spiritual well-being explains a reasonable amount of the variation in idealism. Among the significant regression coefficients, the one for ideal communal well-being (0.42) was the highest.

Executives without religious affiliation

The part of the data set that only included the responses from executives without a religious affiliation was analyzed separately. A regression analysis with idealism as the dependent variable and the four domains of lived spiritual well-being as the independent variables revealed that the regression model was significant F (4, 730) = 58.39, $p < 0.001$. The R^2 was 0.24, which indicates that for executives without a religious affiliation, lived spiritual well-being explains a reasonable amount of the variation in idealism. Among the significant regression coefficients, the one for lived communal well-being (0.33) was the highest. A regression analysis with idealism as the dependent variable and the four domains of ideal spiritual well-being as the independent variables revealed that the regression model was significant F (4, 730) = 66.29, $p < 0.001$. The R^2 was 0.27, which indicates that for executives without a religious affiliation, ideal spiritual well-being explains a reasonable amount of the variation in idealism. Among the significant regression coefficients, the one for ideal communal well-being (0.31) was the highest.

Private sector executives

The part of the data set that only included the responses from private sector executives was analyzed separately. A regression analysis with idealism as the dependent variable and the four domains of lived spiritual well-being as the independent variables revealed that the regression model was significant F (4, 1386) = 129.41, $p < 0.001$. The R^2 was 0.27, which indicates that for

private sector executives, lived spiritual well-being explains a reasonable amount of the variation in idealism. Among the significant regression coefficients, the one for lived communal well-being (0.39) was the highest. A regression analysis with idealism as the dependent variable and the four domains of ideal spiritual well-being as the independent variables revealed that the regression model was significant F (4, 1386) = 170.78, $p < 0.001$. The R^2 was 0.33, which indicates that that for private sector executives, ideal spiritual well-being explains a reasonable amount of the variation in idealism. Among the significant regression coefficients, the one for ideal communal well-being (0.43) was the highest.

Public sector executives

The part of the data set that only included the responses from only public sector executives was analyzed separately. A regression analysis with idealism as the dependent variable and the four domains of spiritual well-being as the independent variables revealed that the regression model was significant F (4, 514) = 31.91, $p < 0.001$. The R^2 was 0.20, which indicates that for public sector executives, lived spiritual well-being partially explains the variation in idealism. However, the explanatory power of lived spiritual well-being on idealism is less for public sector executives than for private sector executives. Among the significant regression coefficients, the one for lived communal well-being (0.30) was the highest. A regression analysis with idealism as the dependent variable and the four domains of ideal spiritual well-being as the independent variables revealed that the regression model was significant F (4, 514) = 38.51, $p < 0.001$. The R^2 was 0.23, which indicates that for public sector executives, ideal spiritual well-being explains a reasonable amount of the variation in idealism. However, the explanatory power of ideal spiritual well-being on idealism is less for public sector executives than for private sector

executives. Among the significant regression coefficients, the one for ideal communal well-being (0.26) was the highest.

Overall, these analyses reveal several major results: (1) spiritual well-being can predict the orientation of idealism among executives, this supports H1; (2) for both the domains of lived spiritual well-being and the domains of ideal spiritual well-being, the communal domain is the most important in predicting idealism, this supports H2; (3) the relative importance of the communal domain is valid across both male and female executives, across both religious and non-religious executives and across both public and private sector executives, these findings provide further support for H2; and (4) spiritual well-being is not a good predictor of the orientation of relativism among executives, this answers the research question that was posed regarding the relationship between spiritual well-being and relativism.

LIMITATIONS

There are a number of limitations of this study; these limitations also provide opportunities for future research. First, the study was correlational in nature. As survey methodology was used, this allowed the detection of the co-occurrence of spiritual well-being and idealistic ethical orientation. The theoretical foundation of the study allows us to interpret these results as a predictive relationship between spiritual well-being and idealism. Technically, however, correlation does not necessarily imply causation, and future research can examine the relationship between spiritual well-being and ethical decision making through a field experiment rather than a survey. Second, the study focuses on ethical orientations and does not measure actual ethical behavior. Similar to other studies that have examined moral philosophies (e.g., Karande et al., 2002), this research is based on the assumption that ethical orientations will influence subsequent ethical behavior. Future studies can be conducted to directly observe

managerial behavior in ethical situations and relate this to spiritual well-being. Third, the response rate for this study was 31.8% indicating that a majority of potential respondents opted not to participate. Those who choose to participate in this study may be more interested in or concerned about ethical issues. This selection bias has the potential to distort the findings. Thus, the results may not perfectly reflect the population of interest. An effort can be made to profile non-respondents based on demographic and professional characteristics, and identify any factors that may be different from those who participated in the study. Fourth, the sample was limited to executives within Australia. This may reduce the generalizability of the findings to the ethical decision making of executives in other cultures and countries. However, the theory developed in this study was not developed to be relevant for an Australian context only. In order to broadly validate these findings, future research can examine the relationship between spiritual well-being and ethical decision making in other cultures.

IMPLICATIONS FOR THEORY AND PRACTICE

The findings of this study have several implications for the theory and practice of ethical decision making. A number of important theoretical insights have been gained from examining the relationship between the personal, communal, transcendental, and environmental domains of spiritual well-being and the ethical orientation of executives. The results support the view that individual factors play a key role in personal moral philosophies, and that spiritual well-being is one such individual factor. The relationship between communal well-being and idealism is noteworthy. The predictive power of communal well-being on the idealism of Australian executives' decision making could be due to the stronger presence of social attributes like volunteerism, mateship, and the dominance of Christian values. Fernando et al. (2008) study also found that Christian Australian managers are more idealistic than others.

With the more principles-based corporate governance approach in Australia, this finding has practical implications for promoting ethical decision making at work. Any increase in self-initiated ethical decision making is likely to ease the pressure for further corporate regulation in Australia. There are over 1.1 million managers in Australia, 14% of the total Australian workforce (ABS, 2006). A white paper on accountants and ethics echoes the widely felt need for a framework defining the demarcation between professional and personal views on religious, moral and social ethics (ICA, 2006). Given that the relative importance of the communal domain was valid across both male and female executives, across both religious and non-religious executives and across both public and private sector executives, business organizations and professional bodies in Australia wanting to promote more idealistic decision making may find it useful to initiate more communal based measures such as volunteering activities and community outreach programs rather than personal, transcendental or environmental based measures. Although not previously linked with the need for more idealistic decision making, corporate volunteering programs are popular among Australian organizations. 52% of 164 organizations surveyed (Volunteering Australia, 2006) cite as the reason for initiating these volunteer programs was to allow employees to make a contribution to the community. These organizations support staff volunteer programs by providing paid time off from work, insurance cover while volunteering, and recognition as part of employee's development plan. For example, 40% of respondents allow their staff one day off work time to contribute to volunteering, and a further 21% allow two to three days per year. 6.3% of respondents allowed up to one week, and 2% more than one week. The majority of companies (76%) allow all staff to participate in the program with 39% also encouraging partners, family or friends of employees to participate. Thus, when recruiting Australian executives, organizations wanting more idealistic decision

making may look for potential recruits who are likely to engage in communal based activities.

As the only study to have examined the link between spiritual well-being and the ethical orientations of Australian executives, this inquiry can be extended in several directions. First, the relative lack of a predictive relationship between spiritual well-being and relativism in this study was similar to other studies that have examined the influence of other individual factors on the ethical orientation of Australian executives (see Fernando et al., 2008). While this could be an attribute peculiar to Australian society, it could also suggest weaknesses in studying the concept of relativism. Second, it might be useful to further examine why communal well-being compared to personal, transcendental, and environmental well-being has a stronger explanatory power for predicting idealism among Australian executives. Lastly, the relative importance of the communal domain which was validated across both male and female executives, across both religious and non-religious executives, and across both public and private sector executives could be further tested with different samples such as professionals across different industries and services, and between metropolitan and regional/rural areas.

Table I: Demographic profile of sample

	Frequency	Percent
Gender		
Male	731	38.3
Female	1179	61.7
Age		
Under 30	384	20.1
31-40	897	47.0
41-50	591	30.9
Over 50	38	2
Religion		
Christian	829	43.4
Buddhist	87	4.6
Hindu	24	1.3
Muslim	22	1.2
Other	213	11.2
No Affiliation	735	38.5

Table II: Professional profile of sample

	Frequency	Percent
Current Job Title		
Manager	1198	62.7
Senior Manager	203	10.6
General Manager	122	6.4
Group General Manager	53	2.8
Director	218	11.4
CEO	80	4.2
President	36	1.9
Sector		

Private	1391	72.8
Public	519	27.2

Table III: Reliability statistics of spiritual well-being measures

	Cronbach's α
Ideal personal well-being	0.84
Ideal communal well-being	0.83
Ideal transcendental well-being	0.95
Ideal environmental well-being	0.85
Lived personal well-being	0.83
Lived communal well-being	0.80
Lived transcendental well-being	0.94
Lived environmental well-being	0.84

Table IV: Means (standard deviation) of idealism, relativism and spiritual well-being

Variable	**Overall Sample Score**
Idealism	4.01 (0.75)
Relativism	3.40 (0.76)
Ideal personal well-being	4.01 (0.71)
Ideal communal well-being	4.01 (0.68)
Ideal transcendental well-being	2.78 (1.22)
Ideal environmental well-being	3.35 (0.83)
Lived personal well-being	3.70

	(0.72)
Lived communal well-being	3.74 (0.66)
Lived transcendental well-being	2.62 (1.15)
Lived environmental well-being	3.19 (0.80)

Table V: Means (standard deviation) of idealism and relativism across key segments

		Idealism	**Relativism**
Gender	Female	4.14* (0.67)	3.44** (0.74)
	Male	3.79 (0.81)	3.33 (0.80)
Religious Affiliation	Yes	4.06* (0.74)	3.38 (0.77)
	No	3.92 (0.75)	3.42 (0.75)
Sector	Private	4.02 (0.74)	3.39 (0.77)
	Public	3.97 (0.75)	3.41 (0.74)

Note: Significant differences within a cell are denoted with an asterisk/s,

*$p < 0.001$, **$p < 0.01$

The means for the spiritual well-being measures across these segments are provided in Table VI.

Table VI: Means (standard deviation) of spiritual well-being across key segments

	Ideal Personal WB	Ideal Comm. WB	Ideal Envr. WB	Ideal Trans. WB	Lived Personal WB	Lived Comm. WB	Lived Envr. WB	Lived Trans. WB
Gender								
Female	4.15* (0.64)	4.12* (0.62)	3.45* (0.80)	2.78 (1.22)	3.82* (0.68)	3.85* (0.61)	3.27* (0.78)	2.62 (1.16)
Male	3.79 (0.76)	3.82 (0.74)	3.19 (0.85)	2.76 (1.23)	3.50 (0.75)	3.57 (0.70)	3.05 (0.81)	2.61 (1.13)
*p < 0.001								
Religious Affiliation								
Yes	4.05** (0.67)	4.05* (0.67)	3.34 (0.84)	3.28* (1.12)	3.74** (0.71)	3.79* (0.66)	3.18 (0.82)	3.07* (1.04)
No	3.95 (0.76)	3.94 (0.70)	3.37 (0.81)	1.96 (0.91)	3.63 (0.73)	3.66 (0.67)	3.20 (0.77)	1.89 (0.91)
*p < 0.001 **p < 0.01								
Sector								
Private	4.00 (0.71)	3.99 (0.68)	3.36 (0.84)	2.82* (1.22)	3.68 (0.73)	3.72* (0.67)	3.20 (0.82)	2.66* (1.14)
Public	4.04 (0.71)	4.05 (0.68)	3.32 (0.79)	2.66 (1.22)	3.74 (0.71)	3.80 (0.63)	3.15 (0.75)	2.51 (1.15)
*p < 0.05								

Note: Significant differences within a cell are denoted with an asterisk

Table VII: Regression co-efficients

Independent variables - Lived spiritual well-being; Dependent variable- Idealism

Independent Variables	**Standardized β Coefficient**	***t* value**	***p* value**
Lived Communal Well-being	0.36	11.81	<0.001
Lived Personal Well-being	0.10	3.10	<0.01
Lived Environmental Well-being	0.10	4.00	<0.001
Lived Transcendental Well-being	0.04	1.79	>0.05

Table VIII: Regression co-efficients

Independent variables - Ideal spiritual well-being; Dependent variable- Idealism

Independent Variables	**Standardized β Coefficient**	***t* value**	***p* value**
Ideal Communal Well-being	0.38	12.08	<0.001
Ideal Personal Well-being	0.09	2.75	<0.01
Ideal Environmental Well-being	0.12	5.12	<0.001
Ideal Transcendental Well-being	0.07	3.51	<0.001

References

Australian Bureau of Statistics: 2006, 'Industry of employment by occupation Cat. No. 2068.0-2006', Census Tables, Census of Population and Housing.

Armstrong, A. and Francis, R.: 2008, 'Loss of Integrity: The True Failure of Corporate Sector'. *Journal of Business Systems and Governance and Ethics* 3(3), 1-14.

Australian Securities Exchange: 2009, *ASX Limited*, http://www.asx.com.au/about/asx/index.htm, accessed 10 February 2009.

Beery, T. A., L. S. Baas, C. Fowler and G. Allen: 2002, 'Spirituality in Persons with Heart Failure', *Journal of Holistic Nursing* 20(1), 5-25.

Dent, E. B., M. E. Higgins and D. M. Wharff: 2005, 'Spirituality and Leadership: An Empirical Review of Definitions, Distinctions and Embedded Assumptions', *The Leadership Quarterly* 16(5), 625-653.

Ellison, C.: 1983, 'Spiritual Well-Being: Conceptualization and Measurement', *Journal of Psychology and Theology* 11, 330-340.

Fernando, M., S. Dharmage and S. Almeida: 2008, 'Ethical Ideologies of Senior Australian Managers: An Empirical Study', *Journal of Business Ethics* 82 (1), 145-155.

Fernando, M.: 2007, *Spiritual Leadership in the Entrepreneurial Business: A Multifaith Study.* (Edward Elgar, London).

Fernsler, J. I., P. Klemm and M. A. Miller: 1999, 'Spiritual Well-Being and Demands of Illness in People with Colorectal Cancer', *Cancer Nursing* 22 (2), 134-140.

Fisher, J. and D. Brumley: 2008, 'Nurses' and Carers' Spiritual Well-being in The Workplace.' *Australian Journal of Advanced Nursing* 25(4), 49-57.

Fisher, J.: 1998, *Spiritual health: Its nature and place in the school curriculum*. PhD thesis, University of Melbourne. Available from:http://eprints.unimelb.edu.au/archive/00002994/, accessed April 2008.

Forsyth, D. R.: 1992, 'Judging the Morality of Business Practices: The Influence of Personal Moral Philosophies', *Journal of Business Ethics* 11, 461-470.

Forsyth, D. R.: 1980, 'A Taxonomy of Ethical Ideologies', *Journal of Personality and Social Psychology* 39(1), 175–184.

Giacalone, R. and C. L. Jurkiewicz: 2003, 'Right From Wrong: The Influence of Spirituality on Perceptions of Unethical Behavior', *Journal of Business Ethics* 46(1), 85-97.

Gomez, R. and J. Fisher: 2005a, 'The Spiritual Well-being Questionnaire: Testing for Model Applicability, Measurement and Structural Equivalencies and Latent Mean Differences Across Gender', *Personality and Individual Differences* 39, 1383-1393.

Gomez, R. and J. Fisher: 2005b, 'Item Response Theory Analysis of the Spiritual Well-Being Questionnaire', *Personality and Individual Differences* 38, 1107-1121.

Gomez, R. and J. Fisher: 2003, 'Domains of Spiritual Well-being and Development and Validation of the Spiritual Well-Being Questionnaire', *Personality and Individual Differences* 35, 1975-1991.

Hunt, S. and Vitell, S.: 1986, 'A General Theory of Marketing Ethics', *Journal of Macromarketing* 6(1), 5-16.

Institute of Chartered Accountants: 2006, 'Accountants and Ethics: A White Paper on Key Observations Arising from a Forum on Ethics'. http://www.charteredaccountants.com.au/files/documents/White%20Paper%20Follow-up%20(PDF)1.pdf , accessed 15 February 2009.

James, W.: 1891/1973, 'The Moral Philosopher and the Moral Life', in P.E. Davis (ed.), *Introduction to Moral Philosophy* (C. E. Merrill, Columbus, OH).

Kant, I.: 1873/1973, 'Critique of Pure Reason and Other Works on the Theory of Ethics. T.K. Abbott (trans),' in P.E. Davis (ed.), Introduction to Moral Philosophy (C. E. Merrill, Columbus, OH).

Karande, K., C. P. Rao and A. Singhapakdi: 2002, 'Moral Philosophies of Marketing Managers: A Comparison of American, Australian, and Malaysian Cultures', *European Journal of Marketing* 36 (7/8), 768-791.

Menard, S.: 1995, *Applied Logistic Regression Analysis* (Sage University Paper Series on Quantitative Applications in the Social Sciences, Thousand Oaks, CA).

Moberg, D. O.: 1979, 'The Development of Social Indicators of Spiritual Well-Being for Quality of Life Research', *Sociological Analysis* 40, 11-26.

Myers, R. H.: 1990, *Classical and Modern Regression with Applications* (Duxbury, Boston, MA).

Piedmont, R.L., M. B. Werdel and M. Fernando: 2009, 'The Utility of the Assessment of Spirituality and Religious Sentiments (Aspires) Scale With Christians and Buddhists in Sri Lanka', *Research in the Social Scientific Study of Religion* 20, 131-144.

Robins, F.: 2006, 'Corporate Governance after Sarbanes-Oxley: An Australian perspective', *Corporate Governance* 6(1), 34 - 48

Singhapakdi, A., S. J. Vitell and G. R. Franke: 1999, 'Antecedents, Consequences, and Mediating Effects of Perceived Moral Intensity and Personal Moral Philospohies', *Journal of the Academy of Marketing Science* 27 (1), 19-35.

Somers, M. J.: 2001, 'Ethical Codes of Conduct and Organizational Context: A Study of The Relationship between Codes of Conduct, Employee Behavior and Organizational Values', *Journal of Business Ethics* 30, 185-196.

Tacey, D.: 2003, *The spirituality revolution: The emergence of contemporary spirituality* (Harper Collins, Sydney).

Tracey, R., J. S. Young and V. A. Kelley: 2006, 'Relationships Between Adult Workers' Spiritual Well-Being and Job Satisfaction: A Preliminary Study', *Counseling and Values* 50, 165-177.

Trevino, L.: 1986, 'Ethical Decision Making in Organizations: A Person-Situation Interactionist Model', *Academy of Management Review* 11(2), 601–617.

Utsey, S. O., A. Lee, M. A. Holden, and Y. Lanier: 2005, 'A Confirmatory Test of the Factor Validity of Scores on the Spiritual Well-being Scale in a Community Sample of African Americans', *Journal of Psychology and Theology* 33(4), 251-257.

Victor, B. and J. B. Cullen: 1988, 'The Organizational Bases of Ethical Work Climates', *Administrative Science Quarterly* 33, 101-125.

Volunteering Australia: 2006, 'Corporate Volunteering Survey', http://www.ozvpm.com/resourcebank/documents/CorporateVolunteeringSurvey.pdf, accessed 14 June 2009.

World Health Organisation: 2007, *Basic Documents: 46th Edition,* http://www.who.int/gb/bd/PDF/bd46/e-bd46.pdf, accessed 10 January 2009.

APPENDIX 1

Measurement Scales for Idealism and Relativism (with kind permission from Springer Science+Business Media: Ethical Ideologies of Senior Australian Managers: An Empirical Study, Journal of Business Ethics, 82, 1, 2008, 153, Fernando, M., S. Dharmage and S. Almeida)

Idealism

1. A person should make certain that their actions never intentionally harm another even to a small degree.

2. Risks to others should never be tolerated, irrespective of how small the risks might be.

3. The existence of potential harm to others is always wrong, irrespective of the benefits to be gained.

4. One should never psychologically or physically harm another person.

5. One should not perform an action which might in any way threaten the dignity and welfare of another individual.

6. If an action could harm an innocent other, then it should not be done.

7. The dignity and welfare of other people should be the most important concern in any society.

8. It is never necessary to sacrifice the welfare of others.

Relativism

1. What is ethical varies form one society to another.

2. Moral standards should be seen as being individualistic, what one person considers to be moral may be judged to be immoral by another person.

3. Different types of moralities cannot be compared as to rightness.

4. Questions of what is ethical for everyone can never be resolved since what is moral or immoral is up to the individual.

5. Moral standards are simply personal rules which indicate how a person should behave, and are not to be applied in making judgments of others.

6. Ethical considerations in interpersonal relations are so complex that individuals should be allowed to formulate their own individual codes.

7. Rigidly codifying an ethical position that prevents certain types of actions could stand in the way of better human relations and adjustments.

APPENDIX 2

SHALOM: Measurement Scales for the Domains of Spiritual Well-Being (based on Fisher, 1998; Gomez and Fisher, 2003. With kind permission from Dr. John W. Fisher, j.fisher@ballarat.edu.au)

Lived Communal Well-Being

1. You feel that developing love for other people reflects your personal experience most of the time.

2. You feel that developing respect for others reflects your personal experience most of the time.

3. You feel that developing forgiveness toward others reflects your personal experience most of the time.

4. You feel that developing trust between individuals reflects your personal experience most of the time.

5. You feel that developing kindness towards other people reflects your personal experience most of the time.

Lived Personal Well-Being

1. You feel that developing a sense of identity reflects your personal experience most of the time.

2. You feel that developing self awareness reflects your personal experience most of the time.

3. You feel that developing joy in life reflects your personal experience most of the time.

4. You feel that developing inner peace reflects your personal experience most of the time.

5. You feel that developing meaning in life reflects your personal experience most of the time.

Lived Transcendental Well-Being

1. You feel that developing a personal relationship with Divine/God reflects your personal experience most of the time.

2. You feel that developing prayer life reflects your personal experience most of the time.

3. You feel that developing worship of the Creator reflects your personal experience most of the time.

4. You feel that developing oneness with God reflects your personal experience most of the time.

5. You feel that developing peace with God reflects your personal experience most of the time.

Lived Environmental Well-Being

1. You feel that developing a sense of magic in the environment reflects your personal experience most of the time.

2. You feel that developing a connection with nature reflects your personal experience most of the time.

3. You feel that developing awe at a breath taking view reflects your personal experience most of the time.

4. You feel that developing oneness with nature reflects your personal experience most of the time.

5. You feel that developing harmony with the environment reflects your personal experience most of the time.

Ideal Communal Well-Being

1. Developing love for other people is important for an ideal state of spiritual health.

2. Developing respect for others is important for an ideal state of spiritual health.

3. Developing forgiveness toward others is important for an ideal state of spiritual health.

4. Developing trust between individuals is important for an ideal state of spiritual health.

5. Developing kindness towards other people is important for an ideal state of spiritual health.

Ideal Personal Well-Being

1. Developing a sense of identity is important for an ideal state of spiritual health.

2. Developing self awareness is important for an ideal state of spiritual health.

3. Developing joy in life is important for an ideal state of spiritual health.

4. Developing inner peace is important for an ideal state of spiritual health.

5. Developing meaning in life is important for an ideal state of spiritual health.

Ideal Transcendental Well-Being

1. Developing a personal relationship with Divine/God is important for an ideal state of spiritual health.

2. Developing prayer life is important for an ideal state of spiritual health.

3. Developing worship of the Creator is important for an ideal state of spiritual health.

4. Developing oneness with God is important for an ideal state of spiritual health.

5. Developing peace with God is important for an ideal state of spiritual health.

Ideal Environmental Well-Being

1. Developing a connection with nature is important for an ideal state of spiritual health.

2. Developing awe at a breath taking view is important for an ideal state of spiritual health.

3. Developing oneness with nature is important for an ideal state of spiritual health.

4. Developing harmony with the environment is important for an ideal state of spiritual health.

5. Developing a sense of magic in the environment is important for an ideal state of spiritual health.