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# The Importance of Spiritual Values in the Process of Managerial Decision-Making in the Enterprise

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**Abstract:** Making decisions in the enterprise is a complex process of choosing the optimal solution. A manager who makes decisions in the management process is guided by a set of managerial criteria and competencies. The manager's competences are shaped in the process of education and experience acquisition. However, the manager also has its own system of values that can affect the decision-making process. The article presents the results of qualitative study carried out in 52 Polish enterprises, the managers of which declare that they uphold Christian values. The objective of the study was to determine the influence of Christian values on the cooperation with employees, competition, state administration, local community, contractors, and customers. The studies determine both the level of use of the professed values when it comes to enterprise management and the likelihood of the managers to promote Christian values that they uphold. The theoretical issues were based on the review of scientific literature on managerial competences, as well as management carried out on the basis of biblical principles and especially on management by gospel. The results of the research reveal strong engagement of Christian managers in the implementation of the professed values in the enterprise management and low engagement when it comes to promoting the Christian values they uphold.

**Keywords:** decision-making; competences; managers; spiritual values

## 1. Introduction

Modern knowledge on enterprise management, in its primary approach, defines management as a process of implementation of managerial functions, that is planning, organization, managing, and controlling, that are oriented towards resources—material, financial, human, and information ones—for the purpose of implementation of goals in an efficient and effective manner [1]. The efficiency and effectiveness of achieving organization goals are one of the key aspects of this process' success. As emphasized by the researchers [2], achievement of goals in an efficient way is about doing things in the right way, while effective goals' achievement is doing the right things. Hence the primacy of effectiveness over efficiency—it is better to be effective than efficient.

However, the efficiency and effectiveness of management depends on the predispositions and skills of the persons who become responsible for this process. This person is the enterprise manager. The research over work and competences of a manager of an enterprise at every level has been carried out for more than a century [3], therefore, the modern knowledge in this field is very wide. It applies, in particular, to managerial roles and the traits and skills in the form of competences resulting from them [4]. However, it is often forgotten that a manager is also a person with certain beliefs who upholds certain values that are important to them and that may determine their decisions. Religious values can also affect the implementation of the principles of sustainable development in managerial work.

This article presents the results of research carried out on the basis of interviews with managers of enterprises in Poland, who declare that they uphold Christian values. The objective of this article is

the assessment of the influence of the professed Christian values on the implementation of enterprise management function.

The article is divided into five parts. After a short introduction, there is a section where the theoretical framework of the discussed issue is described, with attention paid to the person of manager and their competences, as well as the issue of biblical role of steward in the context of spiritual Christian values and vocation. Then, the research methods and the results of the study have been presented. The last part includes key conclusions resulting from the research and discussions.

## 2. Literature Review

### 2.1. Manager and Their Competences

The events that took place in the 20th century, especially the industrial revolution, initiated not only the development of entrepreneurship, but also allowed for the expansion of knowledge on managerial competences. It is impossible to list all the competences that are related with the work of a manager, therefore, in this article only the key ones will be discussed.

The literature names four key approaches to the work of managers in the context of their roles or managerial functions. The first division of managerial roles is the H. Fayol's model [5], that defines the main manager's functions, those are: planning, organization, coordination, giving orders, and controlling. The second model is the model of H. Mintzberg [6], who claims that the manager has to fulfill interpersonal, information, and decision-making roles. On the other hand, J.P. Kotter [7] indicated that the manager has to fulfill the following functions: (1) long-term functions that are about defining goals and courses of action, (2) mid-term functions that are about proper allocation of resources, taking into account long-term objectives, and (3) short-term functions, which is the effective allocation of resources in terms of profits. C. Hales [8], on the other hand, states that the main functions of a manager are figurehead and leader, liaison, meaning that a manager is responsible for creating and maintaining contacts, they control and manage their subordinates, and they are also planners. In the scope of their activities there are innovation activities. They negotiate, handle disruptions and ensure smooth business activity, allocate resources, take responsibility for monitoring, filtering, and dissemination of information.

However, the identified four characteristics of managerial roles are only an introduction to another definition and concept. D. Ulrich [9] claims that a manager is a strategic partner, administration expert, spokesperson for the employees, and change agent. S.R. Quinn [10] names eight roles of a manager, which are: innovator, facilitator, producer, director, coordinator, monitor, broker, and mentor.

W. Kieżun [11], in turn, states that a manager plays three major functions in their work: (1) organizer, who carries out organizational activity (selection of subordinates, determination of scope of activity, establishment of organizational structures, determination of information links, incentive system, control system, ongoing supervision, planning, resources allocation, organization of work process), (2) entrepreneur, who undertakes activities that aim to implement the basic objective of the enterprise (decision making concerning production volume, assortment, technological profile, purchase of materials) and (3) interpersonal coordinator, who manages the issue of establishing the attitude towards an employee during work (ensuring the right level of motivation, secure work conditions, organizational culture, development of employees).

It is also worth mentioning that many of the authors claim that the role of a manager is to, first of all, be a leader [12]. However, the discussion [13] on this subject points to the difference between the role of a leader and a manager, as the role of a leader is about creating a vision, setting directions about the development and persuading the employees as regards their rightness, while managers deal with specification and implementation of the strategies and solutions developed by leaders.

According to others [14], what distinguishes a manager is the power that, in accordance with the traditional model of sources of managerial power, includes formal, reward, legitimate, referent, and expert power. Managerial power results not only from the level of hierarchy. It also depends on

the personal skills of a manager. G.E. New [15] stated that the role of a manager is linked with the specific role and an effective manager should have a high level of managerial competences that match their role. Their competences should be linked with the organization and its organizational culture.

Competences mean knowledge, thanks to which one can pass judgments, make decisions, and voice authoritative opinions. A competent man is a man, who is adequately prepared for specific actions and who is also authorized to undertake them [16]. By analyzing a historical evolution of this issue, one must first refer to F. Taylor [3], who linked the skills of workers with their work stations and paid attention to a scientific selection of employees to workplaces and the development of their professional qualifications. At first, these issues were used with reference to the scope of duties, authorizations, or responsibilities for actions. It also referred to the behavior of employees, especially the effective behavior, which is not based only on measurement of single features [17]. An interesting approach can also be observed in the works by R. Boyatzis [18], who—when describing the competences—was the first one who started to distinguish traits that differentiate good employees from average or poor ones. This concept was developed by G. Cheetham and G. Chivers [19] in the form of professional competences, that comprise of: meta-competences (communication, self-development, creativity, problem solving) and core competences (cognitive, functional, behavioral and ethical). At the end of 20th century, C. Woodruffe [20] defined competences as a set of behavioral patterns needed for the proper implementation of tasks or functions. Whereas D. D. Thierry, Ch. Saureta, N. Monode [21] noticed that competences are general knowledge, skills, experience, attitude, and readiness of an employee to act in given circumstances.

The research project of National Health System [22], carried out in Great Britain in the 1990s, led to the creation of the English definition of competences. A person is considered competent if they can perform assigned tasks and activities well and can prove that they have specific skills. In turn, T. Hoffman [23] states that there are three concepts of competences: competences as observable performance, work standard, or quality of outcome, and underlying attributes of a person.

Only the views presented in the 21st century were focused on intellectual approach to competences and on emphasizing the meaning of system of values in decision-making process. According to M. Armstrong [24] competence is the ability to use and apply knowledge in professional situations. It is a set of skills allowing for effective performance of work, for achieving objectives, and abiding by standards of acting. A. Poczowski [25] equals the term competences with qualifications. Competences, according to him, are a set of inherent human traits that result in cause-and-effect relationship with the high results of the work a person achieves. Whereas, according to W. Załoga [4], competences are a group of such factors as knowledge (endless, non-linear, simultaneous, and dominant), skills (technical, interpersonal, diagnostic, and creative), experience, personal traits (extroversion, kindness, emotional stability, reliability, and openness), attitudes and behaviors (based on knowledge, beliefs, emotions, and experience). Lastly, A. Sajkiewicz [26] extends the structure of elements used so far that comprise managerial competences, also including the values that the manager uses and their attitude (Figure 1).

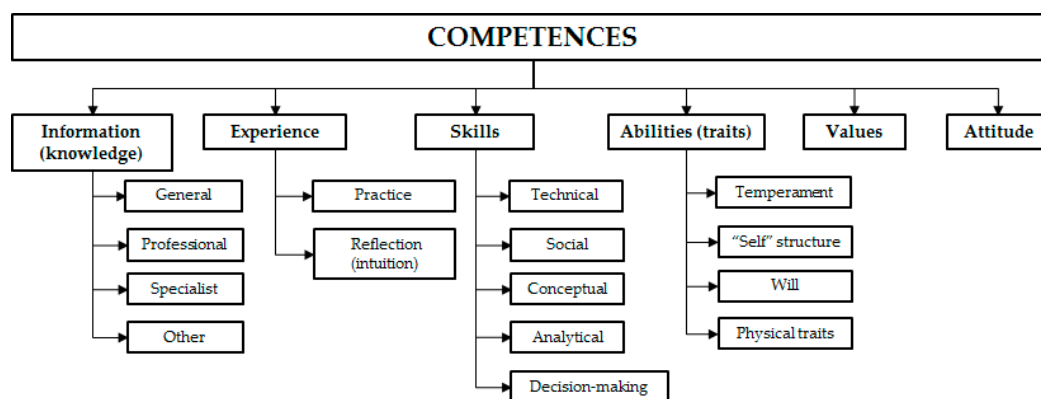


Figure 1. Structure of managers' competences (cf. [26]).

Intense development of knowledge on the managerial competences was enriched with values, as more and more often researchers are haunted by the question of how the spiritual side of a person influences their attitude at work. This is no difference in case of managers, irrespective of the fact whether they are enterprise owners or if they are only hired managers. This issue is more and more visible in literature, which is why a separate sub-chapter (the next one) is devoted to this issue.

## 2.2. Christian Values Upheld by the Managers

Christianity, as one of the biggest monotheist religions, is based on the teachings of Jesus Christ that were written down in the form of Gospel, which is the major element of the biblical New Testament. Currently, this is the religion of 32% of the world's population. It includes such denominations as Catholicism (50.1%), Protestantism (36.7%), and Orthodox (11.9%) [27]. A key element of Christianity is belief in God Almighty, who is one, but who is three Divine persons: The Father, the Son (Jesus Christ), and the Holy Spirit. Christianity stemmed from Judaism, through which God was gradually revealing himself to the human race, what is described in the Old Testament of the Bible [28]. The birth of Jesus Christ, son of God, by way of incarnation, then his death in a crucifixion and resurrection is a sacrifice, through which all who believe in Christ can be saved. Apart from the sacrificial mission of the son of God, the essence of God's revelation is also His teachings, extended by the descent of the Holy Spirit, to proclaim salvation for all the people and generations till the second coming of Jesus Christ. The teachings of Christ can be found in the New Testament, especially in the four Gospels written down by Jesus' apostles, who were inspired by the Holy Spirit [28]. The truths found in the Gospels, in the form of stories, Biblical parables and sermons, along with the deposit of faith of the Old Testament, are a set of values of the Christians. However, despite systematization, the precise indication of Christian values is not easy to define, due to spiritual aspects and, especially, the personification in the Person of the Son of God. Therefore, literature defined three dimensions of Christian values. These are [29]:

- supernatural phenomena, articles of faith, rationally unverifiable;
- revealed truths, referring to a human and their life being of anthropological and ethical nature;
- Christian beliefs and their role in a human life, culture, and history of mankind.

For a majority of Christians, a way to strive for the salvation of the soul is to carry out personal vocation, understood as God's calling for a specific way of living and for performing specific functions in a society, that is also marked with skills given by God to fulfill this role in the society (in a community of vocations). A vocation has three main features: (1) it is a gift from God for a human and it is God, who chooses a person and who calls upon them; (2) the vocation can be accepted or rejected, which means that a person is free to decide if they should accept the vocation; (3) the objects of vocation are people, for whom God calls upon a man to serve these people with the gifts they received from God [30].

As in every vocation, an unambiguous determination if there is a calling to fulfill managerial functions in a society is not easy, as it requires personal insight. Yet, it is not difficult to see that it matches the features of a vocation, as it may be God's calling (manifesting itself in a form of a gift from God, being management skills) directed towards a person who—free to do so—accepts this calling and fulfills it as service for the well-being of humankind and society.

It is also worth adding that, in line with the Bible, the calling to manage the goods is the first calling the man heard from God (Book of Genesis 1: 28 [28]) being asked to steward the Earth several moments after its creation. This order has a form of a blessing towards the first man and woman. The Earth is solely a symbol that a God explains later on when specifying this order (Book of Genesis 1: 28–30 [28]). Earth is to be understood as specific resources given to a man.

The teachings of Jesus Christ as the Son of God are directed to every man, therefore, also to managers, entrepreneurs, leaders, and administrators. Numerous parables from the Gospel about wealthy men, stewards, kings, debtors, and many others are a significant indicator of values that a

Christian should uphold when managing specific resources. Mark the Evangelist states that Jesus taught many things (Gospel of Mark 6: 34 [28]), and thanks to parables we also know that it also referred to managing material goods, employees, and even how to be a good steward. In this regard, the opinion of R.A. Sirico [31,32] becomes all the more important. He claims that some parables should be an important starting point for overcoming boundaries between religion and economics, meaning shaming the rich for the poor, irrespective of the fact how they became rich and how they use their possibilities.

Even though in some scientific and business areas the issue of running a business in line with the professed religious beliefs is treated nonchalantly, it is difficult to deny that this method of management more and more often appears in scientific literature. It must be admitted that many issues on this subject are difficult to be studied empirically [33], but researchers are still doubling their efforts in this matter. However, usually this researching comes to a general influence of the professed values on the behavior of a man (not necessarily a manager). An example may be the research of S.J. Conroy and T.L. Emerson [34], who, on the basis of a sample of 850 students of two universities, have suggested that religiousness is a statistically important predictor of reaction in many ethical scenarios, but their subsequent results were not as unambiguous.

M. Brophy [35] warns that excluding such values from business activity brings the threat of alienating the entrepreneurs from their moral fairness. He claims that, thanks to the so-called spiritual imagination, the entrepreneurs can more easily identify the same values and integrate them easier with economic practice, the company policy or the organizational culture being developed.

An interesting literature study on this subject was carried out by C.V. Porras and I.D. Toro-Jaramillo [36]. They have cited many works on the form of expression of own spirituality at work, both in the context of the employee [37] and in the context of organization [38]. Some studies even suggest that there is a positive correlation between the spiritual development and the engagement at work, identification with the organization, satisfaction from the work, and negative correlation with the presence of frustration in the organization [39]. What can also be observed are the local research initiatives on the differences in implementation of work by people of different religions [40] or in sharing experience in terms of leading based on spirituality [41]. In turn, L. Tischler, J. Biberman, and R. McKeage [42] present even theoretical models of the influence of emotional intelligence and the spirituality on the effectiveness at work.

It is also necessary to mention that the influence of professed values on the performance of professional duties does not concern only Christians. In the literature, you can find studies on other religions [43,44]. However, this article is about the Christian denomination, which is why the topic was narrowed to Christian values. Whereas T. Brügger and M. Huppenbauer [45] studied Swiss managers and they focus on the way Christians frame and embody their existence at work, M.L. Lynn, M. J. Naughton, and S. VanderVeen [46] surveyed Christian workers in the United States and they found that work-faith integration was positively associated with faith maturity, church attendance, age and denominational strictness, and negatively associated with organizational size. D. W. Miller, T. Ewest, and M.J. Neubert [47] discussed the development of The Integration Profile Faith and Work Integration Scale, which is designed to measure the multidimensional nature of faith expressions within workplace settings.

Reference should also be made to pioneers of this subject, i.e., B. Dyck and D. Schroeder [48,49], who, based on research among an Anabaptist-Mennonite moral-point-of-view developed a radical ideal-type of management that is characterized by its emphasis on servant leadership, stakeholding, job crafting, and sustaincentrism. Also S. G. Buszka and T. Ewest [50] present key research insights concerning integration influences and strategies for Christians who seek to integrate their faith and their work.

A very interesting scientific work on the issue of religious rules at work is an article [51] that discusses four organizational approaches in the context of the said subject. These are faith-avoiding, faith-based, faith-safe, and faith-friendly. The analysis of the authors is complemented with a critique



of some of the approaches. However, F. Katakas [52] emphasizes the advantages of religious life at work. On the basis of review of 140 academic papers, he groups the benefits of spirituality at work according to three perspectives. Thus, he introduces three groups of advantages of its presence in the enterprise. These are:

1. spirituality improves well-being of the employees and the quality of life,
2. spirituality ensures that the employees have the sense of purpose at work,
3. spirituality ensures that the employees have the sense of connection and community.

In 2017, A.R. Szromek [30] proposed a new approach on this subject, establishing the definition of “management by gospel” as one of the techniques of modern management. This term is understood as the process of managing the resources entrusted to man by God, through the performance of management functions in the light of the evangelical teaching, aimed at the efficient and effective implementation of purposes (including business, social and spiritual ones) for the good of humanity. The basis of rules formulated by A.R. Szromek is the Great Commandment (Gospel of Matthew 22: 34–40, Gospel of Mark 12: 28–31 [28]), being the point of reference for interpretation and the manner of fulfilling God’s mission by the manager, by way of observing the Ten Commandments (Book of Exodus 20: 1–17 [28]), and the Beatitudes formulated by Jesus Christ (Gospel of Matthew 5: 3–11 [28]). This approach serves a purpose to emphasize that the Beatitudes are not the new Ten Commandments and do not replace or repeal them (Gospel of Matthew 5: 17–19 [28]). The Beatitudes orient the person towards the goals they should strive to achieve by obeying God’s Ten Commandments. A point of reference for all the orders and bans is the Great Commandment that, in the context of fulfilling managerial functions, can be about the relation between a manager and an employee, customer or contractor, or even competitor, the state, or local community. Referencing the Great Commandment, Ten Commandments, and the Beatitudes to the process of management is about paying attention to implementing Christian values in theoretical and practical aspects of management.

The subject of the Ten Commandments in the context of management was already discussed by researchers [53]. It was suggested that the use of the Ten Commandments in enterprise management is selective and is treated as a general moral framework [54].

It is also worth emphasizing that the described approaches to enterprise management can result in associating them with a practice that is well-known in business and widely discussed in literature, namely Corporate Social Responsibility (CSR). In literature, it is defined as self-regulation, initiative, internal organizational policy, and even enterprise strategy that aims to support social initiatives by financial support or voluntary service (cf. [55]). It must be emphasized that the activities within CSR, even though that may be an expression of some Christian values (for example mercy for those in need), are usually initiated by the organization, in general non-selflessly, and now also often not voluntarily. Yes, the inspiration for these charitable activities, carried out by enterprises, may be the shared values, but there are also other motives behind them. The issues of CSR may have varied motivations and consequences [56], sometimes even contrary with Christian values (for example, supporting practices that are contrary to Christian morality). It seems that CSR may be only one of the tools for implementing managerial functions understood through the Christian values.

J. Cui et al. [57] state that the professed values linked with religious practice have a significant influence on the behavior of employees in the enterprise and this translates into greater changes of winning the so-called social license to operate. It distinguishes those enterprises, the activity of which is oriented towards local communities, natural environment, and human rights.

It must also be emphasized that, among numerous publications that support the development of spirituality, especially Christian ones, at work, there are also papers that critically approach this academic trend [58,59]. They do not, however, diminish the significance of this subject, but allow to notice some shortcomings or even contradictions. The literature of the subject also includes academic papers that clearly state the need to develop integration and philosophical frameworks, as spirituality is an issue that goes beyond the approaches developed so far [60].

In the academic context, it is worth paying attention to the fact that management sciences, as per the definition cited above, focus on activities that support the implementation of goals in an effective and efficient way. In the spiritual dimension, the efficiency of achieving the Christian goals is indicated by the Ten Commandments, being a path leading us towards things done in the right way, while the effectiveness is indicated by the Beatitudes, meaning the implementation of the right goals. In this aspect, management as a process goes beyond the material dimension and becomes a practice present also in spiritual sphere of a man, whose everyday life should be filled with the values they uphold (Book of Psalms 23 [28,30]).

The theoretical dimension of the mentioned issues is obvious for every Christian, especially a Catholic, yet the true essence of the cited knowledge is its practical dimension, understood as the ability to accept and use the Creed. Only the use of the professed values in personal and professional life causes that this person really upholds these values and they are not only a declaration. Otherwise, it would distort the teaching of Christ [54]. The same applies to enterprise managers that declare that they uphold Christian values. In his research, A.G. Walker [61] defines this dimension as having awareness of God on the job. It can, therefore, be assumed that an important factor of diligence at work is also the level of practical profession of faith that can be assessed not only by way of declarations, but also by way of declaration combined with regular attendance of church services within religious practice. This is, however, not the indicator of true faith (as this is within the spiritual reality of every individual), but it allows for its approximation.

Even though many studies discuss this issue towards employees, still only a few tackle this subject in terms of managers. It is interesting how Christian values influence the decisions made by the enterprises managers.

### 3. Materials and Methods

The basis for conclusions concerning the present research problem are empirical studies. The research that was carried out aimed to determine the manner of implementation of Christian values by managers, when it comes to enterprise management, and the scope in which these managers promote the values they uphold. The objective of the empirical studies was also to indicate the entities, towards which the managers upholding Christian values use these values more and less often. What was also important was the determination of how the subjectively assessed level of their faith and religious practices influence their behavior towards their closer and more distant surroundings.

The research was carried out in May 2019 in Poland with the use of a research questionnaire having the form of a personal interview comprising 18 questions. The research was based on a targeted sample, as the research questionnaire was prepared only with managers upholding Christian values in mind. The research did not cover other religions, due to the fact that Poland is one of the European countries where Christianity is the religion of almost 94% of the country's population [62].

In total, 52 managers who declared that they uphold Christian values took part in the study. To specify what values should be taken into account, every respondent familiarized oneself with the definition of Christian values that encompassed the values resulting from abiding by the Ten Commandments and the Beatitudes, and first of all by abiding by the Great Commandment to love God and one's neighbor (and, in particular, the employee, customer, contractor, and even the competitor in need). This definition was much more accessible for the respondents who are not very familiar with theology. The respondents taking part in the study stated their religion themselves, also indicating the denomination that they represented, as well as the manner of their religious practices, and they assessed their belief in God subjectively.

In the process of grouping managers, they were divided by sex, age, size of the enterprise they manage, and if they are the enterprise owners. Once the traits of the respondents were identified, they were asked about their behaviors and attitudes when it comes to enterprise or organization management. The questions concerned the areas of their influence on employees, customers, tax officers, natural environment, competition, and local community.

Additionally, the respondents were divided into two major groups: *A*—managers who believe in God and who regularly attend the church service and *B*—other managers, non-believers and believers in God, who are not, however, practicing Christians. Thanks to it, it was possible to verify two research hypotheses that narrow down the studied problem. These were the following hypotheses:

**Hypothesis 1 (H1).** *The believing and practicing managers, who declare to be Christian (A), more often use the rules resulting from Christian faith in enterprise management than other managers, who only declare to be Christian (B). An alternative H0 hypothesis is the statement that the believing and practicing managers (A) use Christian values just as often as or less often than other Christian managers (B).*

**Hypothesis 2 (H2).** *The believing and practicing managers, who declare to be Christian and who attend church service (A), more often promote the rules resulting from Christian faith in their enterprises than other managers, who only declare to be Christian (B). An alternative H0 hypothesis is the statement that the believing and practicing managers (A) promote Christian values just as often or less often than other Christian managers (B).*

The issue may seem trivial, but there is a strong justification for this hypothesis. The phenomenon of practicing religiosity and revealing religious identity is noticed more and more often despite the lack of faith in professed religious values. The problem is very complex because it concerns the spiritual sphere of man. The manager may feel the identity associated with the religion (adopted by managers in their youth, e.g., by baptism), but at the same time may not know the spiritual values that he adopted long ago. This implies a lack of conduct in accordance with the values adhered to, only identification with a particular religious group. It should be clarified that it is impossible to assess human faith objectively, which is why respondents were asked to assess them independently. It is therefore a declaration of religion. Hence the discrepancy between managers who declare that they are believers and at the same time do not participate in religious practices.

In terms of statistical analysis, both the descriptive measures (arithmetic mean  $x_{Av}$  and standard deviation  $SD$ ), for which significance level between the means was assessed with the use of Mann–Whitney  $U$  test, as well as the percentage measures that determine the size of fraction for each answer were used. The level of significance of differences between fractions was assessed with the use of Student's  $t$ -distribution test [63].

In some cases, the received answers were quantified for the achievement of the value of principles applicability level index in managerial practice. Due to the fact that the respondents could provide the answer using the five-item Likert scale (*Yes/Rather yes/I don't know/Rather no/No*), it was possible to assign values to their answers, that were later averaged (*Yes* = +2, *Rather yes* = +1, *I don't know* = 0, *Rather no* = -1, *No* = -2). Thus, this index took on the form of a stimulus ranging from 2 to -2 (where the higher the index, the more often the Christian values were used).

The obtained results were not only quantified, but also their scientific reliability was verified. Cronbach's alpha coefficient was used for this purpose. For the collected data, it reached 0.85, which indicates a high reliability of the data obtained.

What was also used was the multi-dimensional method of qualitative statistical analysis in the form of correspondence analysis, that is about measuring the taxonomic distances between the answers received from the respondents. Two-dimensional juxtaposition of a multi-dimensional phenomenon allows to depict the similarities of respondents' answers for particular variants of the answers [64].

The reliability of the research questionnaire was tested with the use of Cronbach's alpha coefficient [65], that—for the research sample—amounted to 0.8546. It means that the research tool that was drawn up is highly reliable.



#### 4. Results of Own Research

As a result of the research carried out, it was determined that there was twice as much men (67.31%) than women (32.69%) managers. A majority of the respondents (76.92%) were within the age range of 35–54 years. Among the respondents, 94.23% of them were Catholic and 5.77% were Protestant. The respondents were in 61.54% of the company owners and in 38.46% were hired managers. The enterprises that the managers were managing were varied. More than a half of them (53.85%) were micro-companies (meaning companies that hire less than 10 employees and their annual turnover does not exceed EUR 2 million or the total annual balance does not exceed EUR 2 million), 16% were small enterprises, 14% medium enterprises and every tenth (9.62%) was a large enterprise (meaning one employing 250 employees or more with an annual turnover exceeding EUR 50 million or with total annual balance exceeding EUR 43 million).

The respondents could qualify themselves into one of the four categories that allowed to determine their faith and religious practices. The subjective assessment of one's faith indicates that among the studied respondents, 73.8% claimed to be a practicing believer, 13.46% a non-practicing believer, 11.54% claimed not to believe, but who described themselves as practicing Christians (usually due to traditions), and 1.92% stated that they are non-practicing non-believers. The last category comes as a surprise, as in the research only managers who declared to be Christian were taking part in the study.

From among the managers taking part in the study, 88.46% of them declared that, in general, they follow the rules they know from the Bible, 76.92% of the respondents declared that they frequently and regularly take part in religious practices, 15.38% declared that they attend the church service rarely, and 7.69% do not practice at all.

As mentioned earlier, one of the additional divisions of respondents was the one when the respondents were divided into two groups: *A*—practicing believers (73.8%) and *B*—other managers (26.92%), meaning non-believers and non-practicing believers. This was a significant division, due to the subjective assessment of the respondents of their faith and the practical dimension of the professed values, perceived from the point of view of religious practices.

Managers who declare that they uphold Christian values indicate that, while abiding by them, it is the easiest way to act towards the customers. This was declared by 82% of the respondents. A slightly lesser number of managers (80%) uses the Ten Commandments and the Beatitudes towards their employees. A slightly lower percentage of managers claimed that they have Christian relations towards tax administration (76%) and the natural environment (76%). It is the most difficult to act in accordance with the professed values towards local community (74%) and towards competition (72%). However, it must be mentioned that almost every third respondent claims that they try to use these values towards competition.

By quantifying the answers in the form of indicator, being a stimulus, it is worth noting (Table 1), that the declarations of the respondents have varied levels towards two reference entities groups. The first group consists of employees, customers, and tax administration, towards whom the Christian values are used more often. Less often these values are used towards natural environment, competition, and local community.

An interesting image is the comparison between the two groups: *A* and *B*. In all comparisons, the indicator for practicing believers (*A*) was higher than the same indicator measured for other managers (*B*) (even though the differences are statistically insignificant, which may result from the small sample). It is easy to notice that the entity, towards which these differences are the most prominent, is the tax administration—meaning paying taxes and abiding by other obligations towards the state. In this case, the practicing believers more often use the professed values ( $1.39 \pm 0.66$ ) than the other managers ( $0.86 \pm 1.10$ ).

**Table 1.** Comparison of results of quantification of answers concerning the conduct being in line with Christian values.

Conduct in Line with the Values Towards:	In General ( $x_{AV} \pm SD$ )	Groups ( $x_{AV} \pm SD$ )		$P$ ( $A$ vs. $B$ )
		$A$	$B$	
employees	1.23 $\pm$ 0.97	1.29 $\pm$ 0.94	1.07 $\pm$ 1.07	0.411
customers	1.30 $\pm$ 0.78	1.39 $\pm$ 0.66	1.07 $\pm$ 1.00	0.293
tax administration	1.23 $\pm$ 0.84	1.39 $\pm$ 0.66	0.86 $\pm$ 1.10	0.094
natural environment	1.04 $\pm$ 0.81	1.09 $\pm$ 0.72	0.93 $\pm$ 1.00	0.760
competition	1.11 $\pm$ 0.81	1.12 $\pm$ 0.86	1.07 $\pm$ 0.73	0.687
local community	1.11 $\pm$ 0.91	1.24 $\pm$ 0.75	0.79 $\pm$ 1.19	0.235
In general	1.17 $\pm$ 0.85	1.25 $\pm$ 0.77	0.97 $\pm$ 1.02	0.022

Source: Own study.

It also worth noticing the differences during the selection of entities, towards which the Christian values are used by both groups. In the case of practicing believers ( $A$ ), the entities, towards which they are more prone to use Christian values, are those entities, towards which the Christian responsibility of managers refers to. These are both the employees and the customers, the state (in the form of state administration) and local community. In the case of other managers ( $B$ ), these are the entities that generate profits and create the supply chain—meaning the employees, customers, and competition. The course of action in these both groups significantly differs in terms of specific behavior criterion.

The general results of the comparison of the managers from groups  $A$  and  $B$  turn out to be statistically significant ( $p = 0.022$ ), which means that the believing and practicing managers more often refer to Christian values when managing the enterprise than the managers who only declare that they are Christian. Therefore, this result verifies the Hypothesis 1 (H1).

Slightly different results were obtained when it comes to promoting Christian values by the managers. In Table 2, one can notice that the values of the indicator are significantly lower than it was the case for conducting in line with Christian values. Managers less often promoted the Christian values than they were using them. While promoting values among own employees was easier ( $0.52 \pm 1.24$ ), it was more difficult to promote them among recipients and contractors ( $0.29 \pm 1.27$ ). It was the most difficult towards customers ( $0.01 \pm 1.38$ ).

**Table 2.** Comparison of results of quantification of responses concerning promoting Christian values.

Promoting Christian Values by Managers Among:	In General ( $x_{AV} \pm SD$ )	Groups ( $x_{AV} \pm SD$ )		$P$ ( $A$ vs. $B$ )	$\Delta$
		$A$	$B$		
customers	0.01 $\pm$ 1.38	0.12 $\pm$ 1.37	-0.29 $\pm$ 1.44	0.379	+0.41
recipients and contractors	0.29 $\pm$ 1.27	0.51 $\pm$ 1.16	-0.21 $\pm$ 1.42	0.096	+0.72
employees	0.52 $\pm$ 1.24	0.85 $\pm$ 1.05	-0.29 $\pm$ 1.33	0.007	+1.14
In general	0.27 $\pm$ 1.30	0.49 $\pm$ 1.19	-0.26 $\pm$ 1.40	0.002	+0.75

Source: Own study.

Thanks to the extremely valuable suggestion of the reviewer of this article, it was also noticed that the behavior of managers may have other reasons. It cannot be ruled out that both groups of managers have reasons to build good relations with employees, customers, and local community, to try avoiding unwanted penalties by the state, etc., that is, for purely rational and pragmatic reasons. Unfortunately, due to the subjectivity of this issue, finding it is very difficult and requires further research.

The differences between the indicators in the two groups subject to comparison are easily recognizable, both nominally and thanks to the value of level of statistical significance of differences between the means. The general results of the comparison of the managers from groups  $A$  and  $B$  also turn out to be statistically significant ( $p = 0.002$ ), which means that the believing and practicing managers more often promote Christian values in their enterprise than the managers who only declare that they are Christian. Therefore, this result verifies the Hypothesis 2 (H2).

Managers were also asked if they use Christian values when deciding which contractor to select, taking into account the work organization rules, rules of employees' treatment etc. As a result,

it became apparent that only 38% of managers confirmed that they do so or they rather (in general) do so. The vast majority (62%) does not take into account what the contractor's beliefs are.

Every second respondent (46%) claimed that on the website of their company the values resulting from their Christianity are being promoted, but 40% stated they do not do it.

Managers, who were not the owners of the entities they manage, more often declared responsibility towards local community than the managers being the company owners ( $p = 0.029$ ). It is linked with sharing the acquired resources. Hired managers were much more prone to care for the local community.

## 5. Discussion and Conclusions

The objective of analyses was to indicate the entities, towards which the managers upholding Christian values use these values more and less often. It was suggested that the behaviors of the believing and practicing Christian managers are slightly different than the ones of non-believing managers and of managers who go to church only because of the tradition. It is especially evident in the case of treatment of tax administration. The practicing believers use Christian values more often towards this entity. What is also more noticeable is the difference between the entities, towards which Christian rules are used. Practicing and believing managers more often used the professed values towards employees, customers, tax administration, and local community, while other managers—if they used the declared values—than they did so towards employees, competition, and customers. It must be emphasized that, in case of all the proposed entities, the frequency of practical use of Christian values was not as frequent in this group of managers, as in the case of practicing and believing managers. The difference was statistically significant in the case of general comparison of average results of the developed index of the usability of Christian values.

These differences were even more visible in case of promoting Christian values. Tables 1 and 2, presenting the results of quantification of the given answers, state that, while in the case of upholding Christian values, the non-believing managers (who still declared that they are Christian) incidentally used the professed values, when it comes to the promotion of these values, they straight out avoided such attitude (which is suggested by the negative values of the developed index). This time, the difference between believing and practicing managers and the non-believers was statistically confirmed with the level of significance of  $<0.05$ .

The obtained results allow to confirm the Hypothesis 1 (H1) stating that: The believing and practicing managers, who declare to be Christian, more often use the rules resulting from Christian faith in enterprise management than other managers, who declare to be Christian. The Hypothesis 2 (H2) was also confirmed stating that: The believing and practicing managers, who declare to be Christian, more often promote the rules resulting from Christian faith in their enterprises than other managers, who only declare to be Christian.

At the same time, it is also worth emphasizing that the previous studies that were cited in the section devoted to literature, stating that the religion has influence on the implementation of professional duties, were confirmed [34,38,39]. This time, however, it was indicated that it also applies to managers.

The complementation of the performed descriptive analysis is the result of a multi-dimensional statement of the image of specific traits with the use of taxonomic measures. It was possible to obtain the two-dimensional statement thanks to the correspondence analysis (Figure 2).

Figure 2 allows to notice that the studied respondents indicate significant similarity in the given answers. Only individual respondents gave different answers. For example, what is important is the fact that slightly different answers were given by managers aged 55 or older and their views often differed from Christian rules. It was this group, comprised of entrepreneurs declaring Christian values and who, at the same time, never abide by the Bible. These were also the managers of larger companies. It is a very important information in the context of research cited earlier, in which it was noticed that upholding values resulting from faith is less common in larger companies and in older employees.



Figure 2. Correspondence analysis results.

Yet another group is the one comprising persons attending church services only occasionally and occasionally using the Bible, as well as non-believers and non-practicing Christians. The views of this group differ slightly from other ones, that in many issues were unanimous.

From the received statement, it results that the declarations and the actual use of Christian values when managing an enterprise is most common among the managers aged 18–55, regularly attending church service and running micro, small, and medium enterprises. No significant difference can be observed between the responses of managers being the owners of the companies they manage and the ones who only manage them at the owner's request. This is confirmed by the quantity comparison obtained with the use of descriptive analysis, where the only significant difference was the higher inclination of the hired managers to share the profits of the enterprise with the local community than it was the case of managers being at the same time enterprise owners ( $p = 0.029$ ).

The results of the research reveal strong engagement of Christian managers in the implementation of the professed values in the enterprise management and low engagement when it comes to promoting the Christian values they uphold. An important variable was the level of religious engagement, as these are managers who declare that they believe in God and attend church service, who more often included Christian values in their management practices.

Once again, it can be observed that, in the case of this issue, the obtained results confirm the research carried out by other researchers, that state that the influence of spirituality on the effectiveness of the business activity is positive. It means that the spirituality of employees positively influences the results obtained by the enterprise or social organization [35,52,57,58]. However, in this case, the results emphasize this advantage towards the managers.

A limitation of this research is definitely the size of the target sample. It seems that a larger sample of interviews would allow to reinforce the statistical proofs for the results obtained so far. Subsequent research direction in this scope should take into account not only relations with the six mentioned entities from the manager surroundings (employees, customers, competition, tax administration, and local community), but also the functional areas of managerial activity. It is also reasonable to

start a discussion on the systematization of academic research on spirituality at work, directing it towards specific values resulting from the spiritual life of specific religions or systems of values. An interesting issue is also indicating differences in the comfort of work and job satisfaction of employees. The dependent variable is the dichotomous variable denoting two possible variants. The first variant is when the manager confesses and applies Christian values or other religious values. The second variant is that the manager does not declare compliance with any spiritual values. This will be, however, the subject of subsequent researchers of the author.

The overall premise of the Industry 4.0 concept is rapid change in the business and social environment, and continuous development. Emphasis is placed not only on business results, but also the social effects of introducing this concept. The new idea of doing business, focused on permanent development of digital technologies, also brings some obligations towards society. Therefore, the Socio-5.0 concept focuses not only on technological changes in the industry, but also on achieving an over-intelligent society. This does not mean that employees and managers must be deprived of their spiritual values. It was repeatedly noted in literature that they have an impact on managerial decision-making process [26]. It can be expected that spiritual values will play a greater role in the decisions of an overintelligent society, because the general prosperity achieved through high efficiency will increase the concentration on the spiritual sphere. It seems justified to conduct research on the spiritual sphere in the context of implementing both of implementing both concepts: of economic development and modern society.

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