**Sin and missing the mark in management: A Lukan perspective[[1]](#footnote-1)**

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**Abstract**

*This paper draws on biblical writings to contribute to our understanding of sin, a catchphrase commonly used in everyday discourse and the scholarly literature with little reference to its underlying meaning. A biblical understanding of “sin” draws attention to whether behaviors are consistent with religious teachings and/or with the will of God. This study develops a Lukan understanding of sin and management—grounded in the socio-economic context in which the biblical text was written—that calls for the development of management theory and practices that liberate relationships (rather than promote patron-client relationships), de-marginalize the poor and oppressed (rather than widen gaps between rich and poor), promote positive deviance (rather than stigmatize diversity), provide fresh ways of thinking (rather than perpetuate the status quo), and facilitate connection to the spiritual (rather than reject spirituality). The conclusion describes practical examples and implications associated with the Lukan approach.*

**Keywords:** biblical, liberation, management, marginalization,sin, spirituality, stigmatization

It is not uncommon for management scholars to use the term “sin.” For example, a word search shows that sin is referred to in about 10 percent of articles in *Journal of Management, Spirituality and Religion*, and about 5 percent of articles in *Journal of Business Ethics*. Moreover, references to sin are increasing in the general public, as is evident in a Google Ngram analysis that shows that proportional references to “sin” have tripled over the past 40 years, after having been fairly stable for the 40 years prior to that.

Even so, the meaning of sin remains under-developed in both the popular and scholarly literatures. Instead, sin is often used as a “throw away” descriptor that refers to behaviors ranging from missing the mark to egregious wrong-doing (Sumerau, Mathers, & Cragun, 2016). Sin is associated with going against social norms taught by authority figures (Sumerau et al., 2016), with imperfection (Delbecq, 2004; Richardson, Sinha & Yaapar, 2014), divine punishment (Hardesty, Westerman, Beekun, Bergman, & Westerman, 2010; Hope, 2007; Orton & O’Grady, 2016), and a need for conversion (Delbecq, 2004; Korten, Egel, & Pavlovich, 2018). Investments that are deemed by some to be immoral are called “sin stocks” (e.g., gambling, alcohol, and military) (e.g., Ferruz, Munoz, & Vargas, 2012, p. 503; Humphrey & Tan 2014, p. 375), while “sins of omission” may be evident when failing to provide appropriate information and “sins of commission” may be evident when providing incorrect information in advertising and negotiation (Dalman, Buche, & Min, 2019; Olekalns, Kulik, & Chew, 2014).

One way to develop a richer conceptual framework for understanding the meaning of sin is to examine its religious roots (Sumerau et al., 2016). This could and should be done from a variety of religious perspectives, but given that much of mainstream Western management theory and practice has been grounded in a so-called Protestant ethic (e.g., Weber 1958, original 1904-05), the focus in this paper will be to understand and draw from the meaning of sin in the context of the Judeo-Christian scriptures. More specifically, this study will focus on the socio-economic historical understanding of the meaning of sin as used in the Gospel of Luke, which mentions variants of the term “sin” (e.g., sins, sinner) more often than any other book in the New Testament. In the original biblical languages, the term sin refers to “missing the mark” vis a vis religious rules and/or God’s will.

Our findings indicate that a biblical understanding of sin goes far beyond, for example, identifying a handful of management practices that are sinful, or specific acts of c/omission in negotiation and marketing. Rather, our analysis suggests that, from a historically-grounded biblical perspective, the main goals of contemporary mainstream management theory and practice may be “missing the mark.” For example, it may be sinful to focus on maximizing financial well-being by exploiting opportunities to achieve competitive advantages where a firm enjoys power over suppliers, customers, employees, and competitors. Our analysis also suggests that managers should seek to be in tune/relationship with the sacred, as this provides insight and courage that facilitates overcoming sinful structures and systems. Ironically, according to Luke, often the people who do this best are managers who would be labelled as “sinners” by conventional religious standards. Finally, forgiveness of sin implies ushering in new social structures and systems that have a focus on ensuring that everyone is treated with dignity and has enough, and that enhance ecological well-being. Such structures and systems are particularly relevant for addressing the social and ecological crises that are currently facing humankind.

This paper is divided into three parts. The first part provides a brief review of “sin” as it is used in the literature and provides the rationale for the current study. The second part presents a four-part typology of sin based on the historical meaning and usage of the term in the Hebrew and Christian scriptures, and then presents five key themes and their implications for management based on how sin is described in the Gospel of Luke. The final part discusses implications for management theory and practice.

**Sin and management**

Sumerau et al. (2016) note that although reference to “sin” is commonplace and it has been used to justify (and condemn) all sorts of actions and social policies, the term itself lacks an established meaning in everyday life. Though the term may have religious roots, it is used in both religious and secular settings, but neither the social science literature nor the religious traditions have a ready answer to the meaning of sin. This scholarly recognition regarding the need for an improved understanding of sin dates back to at least the 1970s, when there were numerous unheeded calls for study of the term (e.g., Lyman, 1978; McConahay & Hough, 1973). Today the term is typically not defined even when used in empirically-based and social scientific journals. Sumerau et al. (2016, p. 1132) conclude that “social scientists would benefit greatly from systemic analysis of the meaning(lessness) of sin” in its daily usage and in written accounts. Our study will analyze the meaning of sin in key religious writings and draw implications for its use in management theory and practice.

Ideas about sin have a deep and long history in organization and management theory. Perhaps most notably, Max Weber—one of the founders of the field and still considered to be a leading moral philosopher in management generally (e.g., Clegg, 1996) and in the faith-at-work literature specifically (Gundolf & Filser, 2013)—identifies the desire for salvation (from suffering and sin) as a primal force for social change (e.g., Kalberg, 1980). More specifically, Weber (1958) describes both: (1) how the Protestant ethic grew out of a desire to overcome sins associated with the previous status quo, and (2) how the principal emphases on materialism and individualism associated with capitalism were grounded in the belief that, in order to be saved from sin, individuals are called to pursue opportunities to gain material wealth as a sign of God’s blessing (“private profitableness [in one’s calling …] is not only morally permissible, but actually enjoined,” Weber, 1958, pp. 162-63). That said, Weber adds that the religious origins of the ethical principles that inform “the modern economic order” have long been secularized, and that society has since become captured in a metaphorical materialistic-individualistic iron cage (Weber 1958, pp. 181). Weber’s overall analyses related to the importance of the Protestant ethic for understanding capitalism are well-accepted and continue to be critiqued and elaborated upon (e.g., Dyck & Schroeder, 2005; Enderle, 1997; Frey, 1998; Golembiewski, 1989; Herman, 1997).

Given this background, it is not surprising that the term “sin” is not infrequent in the management literature (especially in the fields of ethics, religion, and spirituality). Scholars use the term sin to refer to human imperfections (Delbecq, 2004; Richardson et al., 2014) and to describe the so-called seven deadly sins (Chen, 2012) and morally questionable behaviors like sloth (Höpfl, 2007), bribery and fraud (Quddus, Bailey, & White, 2009), and using insider information for investor trading (Wren, 2000). Sin is associated with punishment from the divine (Hardesty et al., 2010; Hope, 2007; Orton & O’Grady, 2016) and a need for conversion (Delbecq, 2004; Korten et al., 2018). Scholars note that prior to the Middle Ages Christian theologians had taught that work was a punishment for sin (Höpfl, 2007; Diddams, Whittington, & Davigo, 2005; Piątkowski, 2007). However, by the time of the Protestant Reformation, doing hard work was seen as doing God’s will (Diddams et al., 2005; Weber, 1958). In Islam it is not sinful for people to seek the bounty of the Lord by engaging in trading (Richardson et al., 2014).

Among ethicists in this field, the term is used in studies that examine the financial pros and cons of refusing to invest in so-called “sin stocks” (e.g., Ferruz et al., 2012, p. 503; Humphrey & Tan 2014, p. 375), differences between Protestant and Catholic views of what constitutes sin stocks (Gutsche, 2017; see also Cui, Jo, & Valesquez, 2019), and whether advertising their acts of corporate social responsibility is helpful for “sinful firms” (Oh, Bae, & Kim, 2017). Another common usage is reference to “sins of omission” (e.g., when negotiators withhold information, Olekalns et al., 2014; when shortcomings of favourite brands are not mentioned, Dalman et al., 2019) and “sins of commission” (e.g., when negotiators deliberately misrepresent their positions, Olekalns et al., 2014; when referring to acts of workplace deviance, Gok et al., 2017). To use insider information for investor trading is to “sin most gravely” (Wren, 2000, p. 114).

Consistent with Sumerau et al. (2016), what almost all mentions of sin in the management literature share in common is that they use the term as a catchphrase, with little effort to define what the sin means. On those rare occasions where management scholars have begun to unpack the meaning of sin, they have typically followed the example of Weber and done so drawing on contemporary understandings of sin based on particular theological and religious perspectives (e.g., Egan, 1988; Sandelands, 2015). While such studies are valuable, our goal in this study is to unpack the meaning of sin by examining how it was understood in biblical times.

**Rationale for the Present Study**

This study examines what the term “sin” refers to in biblical writings in their historical socio-economic context, and reflects on the implications of this examination for contemporary management theory and practice. We think such a study is relevant for at least three reasons. First, given that sin is an oft-used but under-developed idea in the management literature, and given that it is often thought of as a term with religious connotations, it seems relevant to delve more deeply into the religious, socio-economic, and historical meanings of the term. While we welcome such analyses from a variety of religious and secular traditions (e.g., Mulla & Krishnan, 2014; Quddus et al., 2009), we posit that a study grounded in the Judeo-Christian tradition may be of particular relevance given its historical influence in shaping economic institutions in Western society (e.g., as described by Weber, 1958).

Second, our paper responds to Weber’s (1958, p. 183) argument that the best way to escape the modern materialistic-individualistic iron cage (associated with a Protestant ethic understanding of sin) is via the rediscovery of ancient ideas and ideals and/or via new prophets. In particular, in this paper we examine the meaning of sin based on an analysis of the biblical Gospel of Luke as interpreted within its historical social and economic context. We believe our historically-grounded vantage point permits us to go outside of today’s dominant paradigm, and thereby may enable us to see it in a new light. It may be that our contemporary way of seeing sin (e.g., sin stocks, sins of omission or commission) has become a way of not seeing, and that a fresh vantage point enables escape and new insight (Poggi, 1965).

Third, our study is consistent with the “theological turn” emerging in the organizational studies literature which suggests that even agnostics and atheists will find it useful to consider the theoretical and practical implications of considering God because: (1) 80 percent of humankind self-identifies as being religious (The Global Religious Landscape, 2012) and thus it is relevant to examine implications of their views (in our case, to consider the implications of an understanding of sin in the Christian sacred scriptures), and (2) this offers ways of thinking about management that are not available within the dominant utilitarian paradigm (e.g., Agamben, 2011; Dyck, 2013, 2014; Harrington, 2007; Simmons, 2008; Sørensen & Spoelstra, 2012).

**A biblical understanding of sin, and implications for management**

**Two Dimensions of Sin: Missing the Mark vis a vis God and vis a vis Religious Rules**

A first step toward understanding sin in the biblical record is to look at the meaning of the words translated as “sin” in Hebrew (the language of the Hebrew scriptures/Old Testament), Greek (the language of the New Testament), and Aramaic (the everyday language spoken by Jesus). There is considerable agreement that—whether in Hebrew, Greek, or Aramaic—the original words translated into English as “sin” generally meant “missing the mark.” For example, the Greek term is used by Homer in the *Iliad* to describe a spear missing its target (Adams, 2008), and the Hebrew term is used in Judges 20:16 to describes slinging stones at a hair without missing the target.

Of course, the religio-ethical meaning of sin goes beyond “missing the mark” on a sports field. In the biblical context, sin generally refers to at least one of two dimensions: (1) the human realm (e.g., missing the mark *vis a vis* religious laws), and (2) the divine realm (e.g., missing the mark *vis a vis* the will of God). This is illustrated by the meaning of *ht’,* the most common root word for sin used 595 times in the Hebrew scriptures:

The root *ḥṭʾ* frequently expresses the ethical failure of one person to perform a duty or common courtesy for another, as in the failure of a vassal to pay tribute to his overlord [human realm]. … The theological sense of *ḥṭʾ* comes into play when the offense is committed against God [divine realm], or when failure (even unconscious, inadvertent, or unavoidable) takes place in the sphere of the cult [related to human realm]. (Cover 1992)

The meaning of the Greek word for sin in the New Testament has a similar dual emphasis on a human and a divine dimension. Here a key and the most common word for sin is *hamartia* (Sanders, 1992), which refers to “a departure from either [1] human or [2] divine standards of uprightness” (Bauer, 2000, BDAG). Note that these two dimensions can be seen as related, insofar as the religious laws set by religious leaders and institutions (human realm) were typically perceived to be a proxy or indicative of sinning against God (divine realm), and that religious leaders were seen as *brokers* or *go-betweens* who introduced religious laws on behalf of God (e.g., the leader Moses was a *broker* who received the Ten Commandments from God). The Gospel of Luke places considerable emphasis on the role of brokers, who perform a quasi-managerial function mediating between patrons and clients (Moxnes, 1991, p. 254).

These two dimensions of sin are depicted in Figure 1. First, the vertical dimension examines whether or not a given behavior misses the mark *vis a vis* religious laws and institutions (human realm). According to a traditional understanding of the Hebrew scriptures (Cover, 1992), people who did not follow the Hebrew laws or were social outsiders (e.g., Gentiles) would be considered as sinners, and people would not be permitted to enter into the presence of God if they had impurities and blemishes like being blind, lame, having a mutilated face or itching disease or scabs (e.g., Leviticus 21:18-20).

*-- insert Figure 1 about here --*

Second, the horizontal dimension of Figure 1 depicts whether or not a behavior misses the mark *vis a vis* the will of God, that is, based on one’s relationship with the sacred in community (divine realm). The “Lukan principles to discern God’s will” presented in the lower part of Figure 1 depicts the hallmarks of biblical principles that are consistent with, and opposed to, the will of God that will be described in the next section.

The resulting two-dimensional framework gives rise to the four-fold typology depicted in Figure 1, where each quadrant has been given a label to categorise a specific type of behavior.1 First, the “righteous” quadrant refers to behavior that is consistent with both religious laws and with the will of God. The righteous are said to “prosper under the blessing of God,” and are often presented as the categorical opposite to the “wicked” in the Wisdom literature of Hebrew scriptures (Cover, 1992). The righteous quadrant describes people who are seeking to live, or are actually living, in communion with God and others.

Second, the “false righteous” quadrant refers to behavior that is consistent with the religious laws but not with the will of God. In the biblical context, the Pharisees—a Hebrew sect that prided itself on following religious rules—as depicted in the New Testament are sometimes presented as examples of false righteousness. There are also examples of “false righteousness” in the Hebrew scriptures, where especially the Prophets speak against religious leaders who rebel against God and “selfishly abuse power and wealth to institutionalize social injustice, using political and economic oppression to maintain their own privileged positions” (Cover, 1992). In short, the scriptures are particularly harsh toward religious leaders (i.e., brokers who ostensibly mediate between God and people) who create and/or enforce religious rules in ways that distract people from living in “shalom” (i.e., a holistic sense of peace, completeness, and wholeness among people, the divine, and creation; Duchrow & Liedke, 1989; Gillet, 1972; Healey, 1992).

Third, the quadrant labelled “false sinners” refers to behavior that is not consistent with religious laws but is consistent with the will of God. As we will describe more fully in the next section, this can include people who are not members of a religious community and/or do not conform to its laws and/or have impurities and blemishes that “miss the mark” by the standards of that community, but whose behavior is nevertheless consistent with the will of God and can be seen as exemplary for others.

Fourth, the “wicked” quadrant refers to behavior that is against the will of God and against religious rules, and is generally depicted as the counter-opposite to righteousness throughout the Hebrew scriptures (Cover, 1992). Typically, such wickedness is seen as deliberate, but sometimes people behave sinfully simply because they do not know better.

At this point, we pause to note that this biblically-grounded biblical understanding of sin differs from many contemporary understandings, which do not explicitly differentiate between adherence to religious laws versus the will of God, and which typically do not question the appropriateness of long-standing norms and laws (e.g., evident in the false righteous and false sinner quadrants). In contrast, a biblical understanding provides a basis for *questioning* existing laws, even (especially?) laws that have been ostensibly given by God to religious leaders. Note also that by enabling the questioning of existing *religious* laws/norms/institutions, the biblical understanding of sin also enables and calls for the questioning of existing *social and economic* laws and institutions (which in biblical times were considered to be holistically intertwined with religious laws and institutions; Dyck, 2013).

**A Lukan Perspective of Sin, with Implications for Management**

The four quadrants in Figure 1 provide a basic framework for understanding the meaning of the term sin in biblical times. In order to develop criteria or principles that help discern which quadrant specific behaviors fall into, and to apply this framework to management theory and practice, we chose to examine what the Gospel of Luke says about sin. The Gospel of Luke is perhaps the most important biblical book to examine the teachings of Jesus about sin and management. First, Luke makes more mention of sin and sinners (31 times, in 19 distinct passages2) than any other Gospel (Matthew, Mark, and John). In particular, the Gospel of Luke talks about “sinners” (18 mentions) more often than all the other Gospels combined (14 mentions), and more often than the rest of the New Testament combined (13 mentions). Second, Luke talks about managers, economic issues, and goods and services producing organizations (*oikos*) more often than any other writer in the New Testament (Dyck, 2013).3 A simple analysis of the 19 passages in the Gospel of Luke that mention sin yielded the following five overarching themes or principles, which we believe can serve as a helpful basis for developing a richer understanding of sin in management practice and theory, and how specific management practices and rules align with the quadrants in Figure 1.

***1. Liberated relationships: God is portrayed as eager to forgive sin and restore relationships*.** Most of the passages (88 percent) in Luke that talk about sin (*hamartia*) also talk about forgiveness (*aphiemi, “*to release from a legal or moral obligation or consequence” such as a financial debt, Bauer, 2000, BDAG), and thus have a restorative dimension. This emphasis on restoring relationships via being liberated from indebtedness is also evident in the Aramaic terms that Jesus would have used in his oral teachings. The root of the Aramaic word for sin (*khataha*) points figuratively to “threads that have become tangled,” whereas the word for forgiveness (*sebaq*) can also mean “to restore something to its original state” (Douglas-Klotz, 1999, p. 45; compare with forgiveness as “moral repair” in Goodstein, Butterfield and Neale 2016). This emphasis on restoration in Luke is noteworthy because it differs from passages about sin in other parts of the biblical scriptures that emphasize judgment and God’s wrath (e.g., Cover, 1992).

Of the 19 Lukan passages that talk about sin, the central one—both conceptually and literally (i.e., the one that lies at the midpoint4 of Luke’s 19 passages about sin)—is found in the Lord’s Prayer where Jesus says: “And forgive us our sins, for we ourselves forgive everyone indebted to us. And do not bring us to the time of trial” (Luke 11:4; all biblical quotations taken from the New Revised Standard Version). This verse links forgiveness of sin in the divine realm to forgiveness of debts in the human realm. From a business perspective it is particularly noteworthy that the word for “indebted” (*opheilo*) refers specifically to financial debts. Indeed, in every passage where Luke uses this term for being obligated to someone else, the emphasis is on the forgiveness of those debts. The most relevant passage for the present study may be the parable of the shrewd manager who reduces the debts owed to the rich business owner for whom he works (Luke 16:1-8; for more on this see Dyck, 2013). Such forgiveness of indebtedness flies in the face of first century norms regarding patron-client relations, where managers had a moral obligation to maintain the ongoing sense of indebtedness of clients (i.e., goods and services producing organizations) who had at some point become indebted to patrons (i.e., other goods and serving producing organizations that were more powerful) (Dyck, 2013). In short, forgiveness prevents people from lording it over others.

More broadly in the biblical writings, such a restorative understanding of sin and forgiveness is entirely consistent with the idea of Jubilee living described in the Hebrew scriptures, which was a law that ensured that all debts were forgiven on a regular basis (see Isaiah 61, Leviticus 25) (Harris, 1996). In particular, under Jubilee all debts were to be forgiven every 50 years—that is, after going through seven seven-year sabbatical cycles—and all the parcels of land purchased in the intervening years were to be returned to those from whom they had been acquired. Forgiveness of debt and restoration were integral to Jubilee, which thereby served to prevent establishing multi-generational patron-client relationships. “The jubilee was in essence an economic institution” whose whole purpose was to prevent a situation where the socioeconomic fabric of a community was disrupted due to its land and assets being taken over by a small number of wealthy goods and services producing organizations (Wright, 1992; see also Lemler & Young, 1991). Metaphorically, Jubilee is akin to periodically restarting a game of Monopoly, rather than playing one round indefinitely.

The message of restoration and Jubilee living is also the focal point in Jesus’s inaugural sermon (Luke 4:18-19), where he is anointed by the Spirit to proclaim release to the captives, restore sight to the blind, free the oppressed, and thereby to usher in “the dawn of God’s new age” (Bock, 2006, p. 410). Put in terms of sin, Jesus came to liberate the social outcasts who had impurities and blemishes, thereby restoring to the community people who had been deemed to be sinners according to religious laws in the human realm. In the same way, Jesus’s followers are also called to be baptized (anointed) in the Spirit, presumably to continue in the work of overcoming oppressive social structures and systems (human realm).

***2. De-marginalization: Forgiveness of sin calls for replacing oppressive structures and systems with life-giving structures and systems, and thereby facilitate salvation.***Immediately after the Lord’s Prayer points to oppressive socio-economic structures and systems of indebtedness that stand in the way of restoration and Jubilee principles, it concludes by underscoring the importance of developing alternative structures and systems that encourage people to hit the mark: “And do not bring us to the time of trial” (Luke 11:4b). The Greek word for “trial” (*peirasmon*, which could also be translated as “temptation”) refers to things that encourage someone do something wrong, to miss the mark (Bauer, 2000, BDAG). In the context of the Lord’s Prayer, petitioners ask to not be part of social structures and systems that will tempt them to exploit others and have others be indebted to them (i.e., marginalizing or lording it over others). Put differently, the petitioner is seeking to participate in shalom-based socio-economic structures and systems where Jubilee practices are the norm, where it is natural to treat others with dignity, and where the desire of acquisitive economics is muted (e.g., Dyck, 2013; akin to liberation theology, van den Dool, 2012).

Taken together, this verse in Luke 11:4 links forgiveness of sin to: (1) the *removal* of oppressive socio-economic (and religious) structures and systems that try to tempt people to live in unrestorative ways, and (2) the *introduction* of liberating/restorative/Jubilatory principles and structures and systems (e.g., where people forgive one another’s debts, and thus do not lord it over others). It is noteworthy that this twofold response to forgiveness of sin corresponds closely to the twofold meaning of “salvation” evident in first century Palestine and in the Gospel of Luke (Dyck, 2013). On the one hand, the Hebrew understanding of salvation emphasized being “saved *from*” oppressive social structures and systems (e.g., saved from being under the oppressive regime of the Roman emperor). On the other hand, a Greek understanding emphasized salvation as being “saved *for*” new-and-improved social structures and systems (e.g., the Roman emperor was called the “savior” because he had ushered in an era of *pax Romana,* a time when conflict between peoples within the empire was muted). In other words, for Romans the emperor is a savior because of the beneficial (for Romans) socio-economic relationships he establishes and maintains with other (non-Roman) members of the empire. But the Hebrews are looking for a savior to free them from the oppressive socio-economic relationships imposed by the Romans.

Luke’s other references to salvation have an ongoing emphasis on both these dimensions (i.e., being saved *for* and saved *from*), and goods and services producing organizations (*oikos*) are typically the focal point where such salvation happens (for a detailed analysis, see Dyck, 2013). Luke has many examples of Jesus forgiving/healing/saving people from ailments that had made them marginalized and oppressed social outcasts and thereby prevented them from belonging to an *oikos* (Dyck, 2013; in the first century social outcasts who did not belong to an *oikos* represented about 10 to 15 percent of the population, and usually died within 5 to 7 years of becoming outcasts). These passages call for the development of more inclusive goods and service producing organizations (*oikos*), ones that welcome those who were marginalized for missing the mark (e.g., the lame, the blind) set by customary religious laws. In other words, to enact God’s will for restoration, *oikos* managers must welcome people who are sinners (i.e., who transgress traditional religious laws), and thereby managers themselves become sinners insofar as they themselves transgress traditional religious laws. This brings us to the third theme.

***3. Positive deviance: Jesus often affirms managers who fail to follow (flawed) religious laws****.* It is noteworthy that the Greek word for “sinner” (*hamartolos*) seems to refer primarily to missing the mark in the human realm, rather than in the divine realm. *Hamartolos* pertains:

**to behavior or activity that does not measure up to standard moral or cultic expectations** (being considered an outsider because of failure to conform to certain standards is a frequent semantic component. Persons engaged in certain occupations, e.g., herding and tanning, that jeopardized cultic purity, would be considered by some as ‘sinners’, a term tantamount to ‘outsider’. Non-Israelites were especially considered out of bounds). (Bauer, 2000, BDAG, emphasis in original)

Thus, the Greek term “sinner” (*hamartolos*) has much more to do with someone being a social outsider or deviant (human realm), and less to do with their behavior vis a vis the divine (Malina & Neyrey, 1991). In the Gospel of Luke the term sinner refers to people who do not belong to or follow the rules of the Hebrew teachings (e.g., Luke uses the term “sinner” where other Gospel writers talks about “tax collectors” and “Gentiles,” such as in Luke 6:32-34 vs Matthew 5:46-47).5 Such an understanding of sinner—that is, as someone who does not follow Hebrew laws and beliefs—is especially evident among the Pharisees, a Hebrew sect that prided itself on following religious rules. Indeed, in Luke the language of sinners is often associated with Pharisees who complain that Jesus fraternizes with sinners (e.g., Luke 5:30; 7:37; 15:2). In Luke 18:10-14 we read the parable of the self-righteous Pharisee compared to the tax collector (sinner) who begged for mercy, where it is the latter who went home justified.

Taken together, in terms of the four-part typology presented in Figure 1, in Luke a sinner is someone in one of the lower two quadrants, someone who does not subscribe to the cultic tradition and laws of the Hebrews. This creates the possibility for two types of sinners. The first, on the lower right-hand quadrant of Figure 1 (“wicked”), describes behaviors that are inconsistent with both cultic laws and the will of God. The second type of sinner, in the lower left-hand quadrant of Figure 1 (so-called “false sinners”), describe behaviors that do not follow religious laws but are consistent with the will of God.

The “false sinner” quadrant, which is difficult to conceive of for rule-oriented people like the Pharisees, is evident in a series of striking passages where Jesus seems to go out of his way to deliberately affirm such sinners (i.e., Jesus affirms people who do not follow religious laws, but who act in ways that are consistent with God’s will). For example, of one “sinner”—a Roman centurion who willingly subverts traditional patron-client relationships—Jesus says: “I tell you, not even in Israel have I found such faith” (Luke 7:9). Of a second “sinner”—a benevolent Samaritan, traditionally thought to be a travelling businessperson, who cares and pays for a needy ‘outsider’ without indebting the latter—Jesus says: “Go and do likewise” (Luke 10:37). Of a third “sinner”—Zacchaeus, the tax collector who proactively gives half his money to outcasts and retroactively repays fourfold anyone whom he has defrauded—Jesus says: “Today salvation has come to this *oikos*” (Luke 19:9).

Note how in each of these examples the protagonist is someone who today would be called a manager of a goods and services producing organization (*oikos*). And note how each manager acts in ways that subvert the patron-client indebtedness norms of the first century. And finally, note how each manager would be considered a sinner according to the religious laws of the Hebrew Pharisees and scribes (teachers of the law). Taken together, it seems that Jesus admires “false sinners,” especially managers who are living in ways consistent with the will of God but who miss the mark vis a vis standard religious laws and norms.

Moreover, it is noteworthy that such challenging of ostensibly God-ordained (via religious leaders playing a broker role) religious rules is also a dominant theme in the New Testament book of Acts. Acts, which was written by the same author as the Gospel of the Luke, describes the Early Church after Jesus’s life on earth. In particular, Acts describes at considerable length how the Early Church discarded long-standing and highly-revered religious laws, notably laws regarding circumcision and eating of unclean food. In short, the Early Church made changes to religious rules that define sin (in the human realm), even though the change proponents explicitly recognized that the rules had originally been given by God to brokers/religious leaders. For example, the first mention of circumcision in Acts acknowledges that it as a covenant given by God (Acts 7:8), and the final mention suggests that followers of Jesus do not need to be circumcised or to observe other religious customs (Acts 21:21). Building on this, note that though the term “sinners” is mentioned in the Gospel of Luke more than in any other New Testament book, it is not mentioned at all in Acts. This suggests that Jesus came to help sinners —in particular, those who broke religious rules but were attuned to the will of God—and that after Jesus the Early Church removed religious rules that were irrelevant to being attuned to God’s will.

The implications for an understanding of sin in management are manifold, starting with the merit of seeing the Go(o)d in social outsiders/deviants who are attuned to the will of God (i.e., “false sinners”). This is a call for everyone—and perhaps especially managers who are gatekeepers to resources that can facilitate socio-economic well-being—to look at such apparent outsiders differently, to welcome and learn from them, and to break down the barriers of one’s religious (and secular) traditions that prevent adherents from seeing the divine at work in others. Jesus challenged the dominant religious understandings of his day, teaching that following mainstream religious beliefs could get in the way of a faithful relationship to the divine. Jesus’s legacy of challenging institutionalized religious norms was evident in the Early Church that challenged long-standing religious laws regarding eating unclean food and the symbolic importance of circumcision. What are the long-standing norms and laws that today’s managers and others should reconsider? This brings us to the next theme.

***4. Renewed minds: Acknowledging sin often prompts repentance*.** Of the 19 passages in Luke that refer to sin/sinner, 7 (37 percent) mention some form of repentance. Luke refers to repentance and its cognates 18 times, more than all the other gospels combined (14 mentions). To repent (*metanoia*) can mean “turning about,” to “change one’s mind” (Bauer, 2000, BDAG), and to “change one’s mind *or* purpose” (Liddell & Scott, 2000). The Aramaic word (*tåb*) for repent also adds a sense of returning to something good or blessed (Douglas-Klotz, 1999). Today the religious term repentance is often colloquially used to describe the shift someone makes when they realize that they have been living apart from God, and to make a deliberate change toward living in relationship with God (Delbecq, 2004; Korten et al., 2018), often as part of a conversion to a particular religion (Douglas-Klotz, 1999).

Consistent with the first three themes, in Luke the idea of repentance clearly has implications for socio-economic structures and systems. When Jesus tells the Pharisees and their scribes (that is, religious lawyers and keepers of the law) that “I have come to call not the righteous but sinners to repentance” (Luke 5:32) there seems to be a double message: the self-righteous religious leaders need to change their minds/purpose, as do the false sinners. For both, repentance involves a change of mind/purpose vis a vis how one’s actions are understood to be related to the will of God. And, importantly, for both this change of mind/purpose will result in the development of new (jubilatory and restorative) socio-economic structures and systems. Jesus goes on to say: “no one puts new wine into old wineskins; otherwise the new wine will burst the skins and will be spilled, and the skins will be destroyed. But new wine must be put into fresh wineskins” (Luke 5:37-38). This suggests that Jesus’s transformational teachings (i.e., new wine) will burst existing oppressive structures and systems (old wineskins) and should be housed in new liberating socio-economic structures and systems (fresh wineskins).6

These observations echo the earlier findings grounded in the Lord’s Prayer regarding the need to turn away from oppressive management theory and practice, and turn toward new liberating theory and practice. However, most managers agree that it is challenging enough to manage within existing paradigms; the call to “renew our minds” and manage in ways that turn the status quo upside-down may seem to be an unachievable stretch goal. This brings us to the final observation, which points to where managers can find the inspiration and courage to enact alternative, liberating *oikos* structures and systems.

***5. Connection to spiritual: Blasphemy against the Holy Spirit is unforgivable****.* The Gospel of Luke contains a verse that is relevant for our study because it is often said to describe the so-called “unforgivable sin”: “whoever blasphemes against the Holy Spirit will not be forgiven” (Luke 12:10b; note that this verse actually does not contain the word sin). In the first century to blaspheme (*blasphemeo*) meant to revile, defame, slander, or speak disrespectfully/ irreverently/impiously of or about (Bau, 2000, BDAG), and the Holy Spirit was “understood as the empowering presence and activity of God” (Dyck 2013, p. 299). In terms of the horizontal dimension of the four-part typology in Figure 1, the unforgivable sin is to deliberately oppose the divine, to purposely be closed to the spiritual (e.g., as per the “wicked” quadrant in Figure 1).7 People who do this cannot become whole.

In order to understand this verse more fully in the biblical context, note that the emphasis on and teachings about the “Holy Spirit” *per se* were unique to Jesus (e.g., Hebrew scriptures make 98 references to “spirit of God,” but none to the “Holy Spirit” specifically). At the time of Jesus, the term spirit referred almost exclusively to an external source of inspiration that revealed a wise insight. The Holy Spirit could be seen as a broker between humans and God, for example, a broker who enabled envisioning and implementing Jubilee-like *oikos* structures and systems. This broker role is also evident and expanded upon in a careful analysis of how the term Holy Spirit is used by Luke:

*the Holy Spirit is the central figure in the formation of a new social identity that affirms yet chastens and transcends ethnic identity*. We have seen that the formation of this trans-ethnic social identity requires both a certain kind of *person* and a certain kind of *group*. The character and characteristics of these persons and this group are, for Luke, entirely Spirit-wrought realities. (Kuecker, 2008, pp. 214–215; emphasis in original)

Thus, the Spirit is a broker who helps to develop new personal and community identities that both affirm and transcend existing identities and rules. To blaspheme the Spirit is to refuse to be open to such a restorative change agent or to changes that transcend current socio-economic structures and develop more inclusive and Jubilatory ones.

To further understand what it means to blaspheme the Spirit as broker, it is worth noting the symbolic role of the Spirit at the beginning and at the end of Jesus’s ministry. As we have seen, at the beginning of his ministry Jesus is anointed by the Spirit to proclaim Jubilee, to free “false sinners” from the religious rules set by religious leaders/brokers. At the end of his ministry, just prior to his Jesus’s last breath, the curtain in front of the Holy of Holies, the inner sanctum of the Temple, is torn in two (Luke 23:45; Hebrews 10:19-21). The Holy of Holies was considered to be the presence of God, and could be entered only once a year, and only by the High Priest (broker). The tearing of the curtain symbolizes how Jesus’s lifelong ministry was linked to making “the empowering presence and activity of God”—that is, the Holy Spirit—available to everyone (the spirit is no longer confined to the Holy of Holies), thereby rendering obsolete the broker role of religious leaders.In the terms of Figure 1, turning one’s back on (blaspheming) the Holy Spirit engenders wickedness and false righteousness (and oppressive relationships and structures), whereas seeking to enter into the presence of God facilitates righteousness and the embrace of false sinners (and liberating relationships and structures).

**Discussion**

We began by noting that, despite its common usage in the management literature (and elsewhere), the idea of “sin” remains poorly understood and conceptually underdeveloped. To address this issue, we analysed the meaning(s) and teachings related to sin in the biblical context, with particular emphasis on the Gospel of Luke which places relatively high emphasis on both sin as well as on management. This yielded the fourfold typology of sin and the five discerning principles summarized in Figure 1, which provides a considerably richer conceptual framework for understanding sin than evident in the contemporary management literature.

Though the framework presented in Figure 1 is based on biblical writings such as Luke, as shown in Figure 2, it easily lends itself to being adapted to become a more generic conceptual framework for understanding sin in management more generally. The vertical dimension—“Is the behavior consistent with religious rules?”—could be rephrased as “Is the behavior consistent with status quo management theory and practice?” Such a revision is consistent with the observations that: a) in biblical times people had a holistic understanding of religious rules, which encompassed the social and economic realms and would have included best practices in management (e.g., Dyck, 2013); and b) although management theory and practice are not a religion per se, there is certainly basis for saying they share important similarities (e.g., Pattison, 1997). The vertical dimension, “Is the behavior consistent with the will of God?” could be rephrased to be a more inclusive “Is the behavior consistent with embracing the interconnection among the sacred, others, and nature?” Such a revision would be more inclusive of a wide variety of spiritual traditions and understandings (e.g., Liu & Robertson, 2011), and also draws attention to the relational nature of a biblical understanding of faith (Dyck & Purser, 2019).

*-- insert Figure 2 about here –*

Our analysis can be seen to give rise to two basic understandings of sin, which are highlighted in the two columns in the lower part of both Figures. The first understanding of sin, which we call a mainstream approach in Figure 2, is summarized in its second column. The mainstream approach has a view of sin that tends to highlight and reinforce institutionalized rules that perpetuate differences among people and organizations. In the Lukan context this approach is often exemplified by the first century Pharisees, and it also overlaps with how the term is used in contemporary management theory and practice. Here sin is identified as breaking the rules associated with dominant normative social structures and systems, and rule-breakers are condemned or marginalized for doing so. These rules are typically set by those in power atop the hierarchy (indeed, the etymology of “hierarchy” refers to people who have the sacred authority to make rules). In contemporary times, organizational rules and their aligned structures and systems are set by managers in hierarchical positions of authority. There is a tendency for people atop the hierarchy to make and enforce rules that perpetuate their relative status, and to marginalize people who challenge the status quo or “miss the mark.” Such marginalized people tend to be de-humanized or treated as less than worthy, and in the first century many were excommunicated.

The second understanding of sin, which we call the restorative approach in Figure 2, is summarized in its first column. In important ways the restorative approach can be seen as the inverse of the mainstream approach, or as the opposite side of the same coin. First, whereas in the mainstream approach the identification of sin (breaking rules) is an occasion for condemnation or marginalization of the sinner, in the restorative approach identification of a (false) sinner is an occasion for restoration (reconciliation). Second, whereas in the mainstream approach the identification of sin serves to reinforce the status quo, in the restorative approach it is an opportunity to reconsider and become liberated from the status quo (i.e., to reconsider the rules). Third, whereas in the mainstream approach rules/structures and systems are typically set top-down (e.g., hierarchically, and often instrumentally), in the restorative approach they are established holistically and relationally (aware of the interconnection between the sacred, others and nature).

Identifying and placing these two approaches side-by-side provides a richer understanding of sin, pointing in particular to understanding sin as an occasion to enforce and thereby perpetuate a set of rules (mainstream), versus understanding sin as a way to challenge and transform a set of rules (restorative). Our framework is relevant to a variety of literatures in management, perhaps most notably those where scholars seek to better understand and critique mainstream management theory and practice (e.g., Critical Management Studies: Adler, Forbes, & Willmott, 2007; Alvesson, Bridgman, & Willmott, 2009), those where scholars examine and develop alternative management approaches where everyone is treated with dignity (e.g., Positive Organization Studies: Cameron, Dutton, & Quinn, 2003; Caza & Carroll, 2012; Humanistic Management: Melé, 2016; Pirson, 2017), and of course scholarship in Management, Spirituality and Religion. Thus, our framework could provide a foundation for a variety of future studies examining sin in management theory and practice. That said, our remaining discussion will begin this examination by taking a practical turn, highlighting management practices that might be associated with a restorative approach, and drawing out implications for management practice and theory.

**Implications for Management Practice and Theory**

An appropriate starting point for drawing implications of a restorative understanding of sin is to study businesses actually seeking to put such an approach into practice (e.g., building on Eisenhardt, 1989). While we do not know of any studies that do this explicitly, we do know of studies where we believe it would be reasonable to expect that managers would align with the restorative approach. Toward this end, we believe that studies of businesses belonging to the Economy of Communion (EoC) might be particularly instructive. As reflect in its name, the EoC refers economic firms who seek to put into practice the spirit of communion, which connects people with each other, with God, and with nature.

There are over 750 businesses who belong to the EoC, which is part of the Focolare, the Catholic Church’s largest lay movement with over four million members from over 180 countries. There is a growing amount of research on these firms (e.g., over 200 theses), and the discussion here will draw heavily from an excellent study by Lorna Gold (2010). We will examine implications for management practice and theory for each of the five restorative principles summarized in Figure 2, starting with what had been the fifth principle in Figure 1, as it is particularly relevant in the context of our paper.

***Emphasis on spiritual interconnections (versus rejection of spiritual interconnections).*** This principle refers to developing a sense of interconnection with the sacred, other people, and nature (which are hallmarks of spirituality, Liu & Robertson, 2011). Though a desire for such interconnection may be inherent in the human condition, it is easily overlooked in a business world fixated on *homo economicus* and profit-maximization. As an illustration of this, one study found that students entering Harvard placed “compassion” near the top of their list of personal values, but near the bottom for values they expected at Harvard (Gaarlock & Rouse, 2011).

In Gold’s (2010) study of EoC firms, 88 percent of interviewees said that their main motivation for participating in the Economy of Communion was to “live out” their spirituality in the business world (p.120). She notes that EoC members:

regard business not as a means of making a profit to serve other purposes, however noble, but [instead] as a place where their spirituality can be applied, expanding the horizons of the business as a social and economic institution … playing a critical role in transforming modern society into one that is more equitable and just .... [A]ll people are equal members of the one human family—sons and daughters of the one Creator—and therefore have to be treated as brothers and sisters. … Although people *are* brothers and sisters, renewed awareness of this fact leads to a greater commitment to *become* brothers and sisters. (Gold, 2010, pp. 124 and 128-29; emphasis in original)

As one EoC business owner put it: “We see our employees, our clients, and suppliers, as people who have to be treated fairly without judging them” (Gold, 2010, p. 131). To be clear, the kind of spirituality emphasized in EoC is very different from viewing spirituality as a means to enhance profits (Gold 2010, p. 119; see also Driscoll & Wiebe, 2007). Indeed, EoC firms’ financial costs of doing business often increase because they pay employees a living wage, do not take short cuts with clients, and choose suppliers with low social and ecological negative externalities.

Although we are not aware of any study that focused specifically on how sin is understood by EoC members, a recent speech given by Pope Francis to EoC members suggests that it may be aligned with a restorative approach that emphasizes de-marginalization (e.g., ‘saved from’ oppressive structures) and the creation of liberating structures and systems (‘saved for’ positive deviance):

Therefore, we must work toward *changing the rules of the game* of the socio-economic system. Imitating the Good Samaritan of the Gospel is not enough. Of course, when an entrepreneur or any person happens upon a victim, he or she is called to *take care of the victim* [save people from oppressive structures] and, perhaps like the Good Samaritan, also to enlist the fraternal action of the market (the innkeeper). I know that you have sought to do so for 25 years. But it is important to act above all before the man comes across the robbers, *by battling the frameworks of sin that produce robbers and victims*. [focus on creating liberating structures and systems]. An entrepreneur who is only a Good Samaritan does half of his duty: he takes care of today’s victims, but does not curtail those of tomorrow. For communion, one must imitate the merciful Father of the parable of the Prodigal Son and wait at home for the children, *workers and co-workers who have done wrong*, and there embrace them and celebrate with and for them – and not be impeded by the meritocracy invoked by the elder son and by many who deny mercy in the name of merit. An entrepreneur of communion is called to do everything possible so that *even those who do wrong* and leave home can hope for work and for dignified earnings, and not wind up eating with the swine. (Francis, 2020, p. 18; emphasis added here)

In sum, this principle is put into practice by deliberately recognizing (and celebrating) business as a place where one can manifest interconnection among the sacred, others, and nature. This includes deliberately seeing all other stakeholders as brothers and sisters, and thoughtfully enacting those relationships. A review of empirical research of the world’s five largest religions consistently found that the more managers have such a spiritual orientation to business, the less likely they are to be imprisoned in Weber’s materialistic-individualistic iron cage (Dyck, 2014). And, of course, non-religious managers may also practice a variation of such an orientation. This is very different from a mainstream where other stakeholders represent opportunities to improve one’s own financial value capture (e.g., by paying employees less than a living wage).

***Liberating (versus patron-client) relationships*.** This principle has a focus on not lording it over others, and not creating structures and systems that foster sustained power over others. It includes the forgiveness of indebtedness, and the practice of Jubilee principles where everyone periodically gets a fresh start. This principle countered mainstream practice in the first century, where managers were obligated to take advantage of and perpetuate the indebtedness of others as evident in patron-client relations (Dyck, 2013). In a similar way it challenges contemporary ideas regarding sustainable competitive advantage taught at most business schools and practiced by leading CEOs. For example, it counters Porter’s (1980, 1981) views about using five competitive forces to achieve competitive advantage by creating and leveraging power over buyers, suppliers, and rivals (see also the Resource Based View description of how to use organizational resources to sustain competitive advantage, Barney, 1991).

Building on the familial metaphor that underlies their spiritual orientation, a key liberating practice for EoC managers is to treat relationships with all stakeholders—suppliers, clients, employees, and even competitors—primarily as personal relationships with siblings, and only secondarily as economic commitments and transactions. This focus on human relationship serves as an antidote to, for example, any temptation to use Porter’s five competitive forces merely to gain competitive advantages. To see what such a collaborative approach can look like in practice, even with an antagonistic competitor, consider this example from a Brazilian medical supply firm that willingly shares its best practices with competitors:

Last year there was a competitor who tried to attack us on every corner . . . creating a very difficult situation for our business. At a certain point, the law in Brazil changed and it was a very important change. In order to help this other business, we faxed the news to them. The business owner was so struck by our gesture that he not only wanted to reestablish his friendship with us, but he offered to help us in areas that we find difficult. … This all started through responding to the aggression of our competitors with a different attitude. (Gold, 2010, p. 145)

EoC firms also treat the natural environment as a stakeholder, and choose and work with suppliers to reduce their ecological footprints. Another interesting example is how EoC firms treat the government, in particular with regard to paying taxes. Rather than seek ways to avoid taxes (and thereby short-change the community in which they do business), one study found that 59 percent of EoC firms increased the taxes they paid. As one manager noted:

So we could say that we have suffered a lot about this choice that we have made [to not cheat on taxes]. But now that I have made it I am not going back. Apart from the difficulties that it brings, inside it gives you peace. … Before I was living a different kind of life and trying to evade the tax man was normal for me. There was this change in mentality. (Gold 2010, p. 152)

Of course, there are also firms beyond the EoC who invert Porter’s five competitive forces, and instead use them as five levers of collaboration to foster a flourishing community (e.g., Dyck, Caza, & Starke, 2018, describes such a community of businesses in Kalundborg, Denmark). In any case, as predicted by mainstream theory, eschewing opportunities to have power over other stakeholders may decrease a firm’s *financial* well-being (at least in the short-term), but from a restorative approach we are missing the mark when we choose to maximize financial well-being in ways that commodify and instrumentalize relationships with other stakeholders (including with nature).

***Prevent (rather than foster) marginalization*.** As we have seen, marginalization was part of mainstream management practices in the first century, where every year about 2 percent of people joined the ranks of the homeless while the wealth of the elite increased (Dyck, 2013). Similarly, today there is a widening gap between the rich and the poor within firms, within countries, and between countries (e.g., Tsui, Enderle, & Jiang, 2018). For example, in 2016 over 80 percent of the increase in global wealth went to the richest one percent, and it has been estimated that up to 95 percent of the financial benefits of globalization have gone to the richest 5 percent (Stiglitz, 2002, 2018). This undermines human dignity and community, and leads to greater distrust among people, increased mental health issues, more crime, and poorer quality of life for both rich and poor (Wilkinson & Pickett, 2010). Marginalization is embedded in the shareholder wealth maximization paradigm (Bapuji, Ertug, & Shaw, 2020), where only a minority of people own shares of the corporations (recall that half the world lives on less that $2.50 per day) (Achrol & Kotler, 2012).

EoC management practices that counter marginalization can be placed in four general categories: pay structures, participative management, recruitment, and events to foster a sense of community at work (Gold, 2010). Practices associated with pay structures include increasing employees’ pay, paying year-end bonuses, and providing benefits beyond those required by law. Practices associated with participative management include involving employees in decision-making by, for example, creating formal worker’s councils and developing structures and systems that facilitate multi-directional communication within firms. In some firms it means rotating jobs, so that everyone—even directors of the business—serve others via doing menial tasks (e.g., cleaning the office, answering phone, preparing refreshments).

With regard to practices related to recruitment, in addition to making an effort to optimize employment opportunities and providing training for employees to improve their future careers, some firms deliberately hire multi-barriered people, not out of a sense of pity or philanthropy, but because it allows everyone to experience the wholeness and diversity that characterizes a flourishing community at work. One EoC manager describes the challenges and joys that come with hiring an employee with intellectual challenges: “we try to see him new each day and to give him a chance, even if intellectually he does not seem to have much to offer [in terms of work productivity]. *For us, however, he is a brother*” (Gold, 2010, pp. 137-138; emphasis added here).

In addition to the community spirit fostered by each of these demarginalizing practices, some firms create events designed to increase the quality and meaningfulness of social interactions. These range from subsidizing meals for employees to providing funds for employees to plan organizational parties.

***Celebrate positive deviants (rather than stigmatize diversity).*** In the Lukan account, the restorative approach celebrates deviants (e.g., the Roman centurion, the travelling Samaritan businessperson) who march to the beat of a non-mainstream drum by engaging in acts of micro-emancipation (Alvesson & Willmott, 1992) that undermine oppressive patron-client relationships. Such positive deviants are still welcome in today’s world of systemic racism and a lack of diversity in management practice (e.g., a lack of diversity in the executive suite, gender wage gaps; Wilkerson, 2020).

The advent of social media and the influence of people such as Greta Thunberg and George Floyd has made it easier to find and promote practical examples of positive deviants, however for the most part the managers featured in mainstream publications are lauded for running organizations that maximize their shareholder wealth, that best their competitors, and that reduce costs while increasing productivity. There are exceptions—modern-day centurions and Samaritans if you like—such as Greyston Bakery that is known for hiring and training multi-barriered people (motto: “We don’t hire people to bake bread; we bake bread to hire people”), and Dan Price CEO of Gravity Payments who reduced his own million dollar salary so that everyone in his firm would be paid at least $70,000 per year (after he learned that getting paid more than that does not increase happiness) (described in Dyck et al., 2018).

Within the EoC community there seems to be a reluctance to have named “heroes.” This makes sense, for at least two reasons. First, all EoC firms are positive deviants in their own right, insofar as they march to the beat of a non-mainstream drum. Second, to place some businesses on a pedestal can itself be seen as an act of marginalization (though not because they are missing the mark). In this regard it may be noteworthy that the two positive deviants in Luke who received the highest praise remain nameless: the Roman centurion of whom Jesus said that: “not even in Israel have I found such faith,” and the Samaritan of whom Jesus said: “Go and do likewise” (Luke 7:9; 10:37). Consistent with this, consider the following story told by the owner of an American EoC firm describing the actions of two positive deviants that has nothing to do with increasing productivity but everything to do with creating community in the neighborhood:

Two of our interns, one from Brazil and one from Columbia, went together to a local coffee shop near our office at lunch time. They noticed how busy the woman who owned the little shop was that day, scurrying around with a long line of customers, looking a little understaffed for the demands of the day. When they arrived at the front of the line after a long wait, they gave the women their order but said not to rush, they had plenty of time. As she caught her breath, they struck up a conversation with her about how her day was going, what had been happening in her life, and how business was going. In doing this, they understood that they were really putting into practice the vision of the EoC by entering into a relationship with this woman. It turns out that the woman was not having a very good day –some mix‐up had occurred in a delivery to her shop, an argument with a family member had occurred, and she was more stressed than normal. After really sharing her struggles with them, she added: ‘And to top it all off, today is my birthday!’

After getting their coffee, they left the shop and began talking about the lady’s situation. They decided that they would go across the street and buy her a little present, and bring it back to her. When they finally got up to the ‘next’ front of the line again, she looked at them and said ‘What are you doing back so soon?’ At that point, they looked at each other, and pulled the present from behind their backs and together shouted ‘Happy Birthday!’ The woman stood there for a moment in complete silence, in utter amazement. ‘This is for me? You did this for me?’ she questioned them in disbelief. It was at that point that the woman began to cry, overcome by the generous nature of these two young people. But, the experience doesn’t end there. A few weeks later, some of our full‐time employees were in the same shop, and the same lady was working. She asked them, ‘Where do you work?’ … [After they told her she exclaimed]: ‘You have the best people in the world working there!’ She then recounted for the employees the story of the two interns and their act of kindness. The employees left the coffee shop that day amazed and with free coffee, feeling happy with what impact even the small things it does can have on the local community.

For me, this little ‘story’ really is an example of the revolutionary power of the Economy of Communion – this ‘culture of giving’ that goes out from the companies to the local community, transforming it, revitalizing it, making it more of a true community, and then, having been changed, the community reciprocates, giving back to the company: Sharing with it, creating a mutual giving and receiving dynamic. Imagine what the world of work would be like if this attitude spread? It is like a special, some would say ‘divine’, virus that we can infect our working world with, spreading from one person to the next one on its own, because things like this often do. When there are real and authentic expressions of caring and sharing, there is no stronger medicine that can be given to our sometimes sick and anxious world, than what the Economy of Communion has to offer. (Mundell, 2011, pp. 7-8)

Three elements of this account are noteworthy. First, rather than being chastised or stigmatized for their unproductive behavior, the two nameless positive deviants in this story are celebrated, and listeners are encouraged to go and do likewise. Second, both of the positive deviants are foreigners (just as they were in Luke) who are more likely to be stigmatized simply for being outsiders. Finally, even the metaphor used in the story—that of a virus, which is typically stigmatized as negative—is transformed into something that has restorative dimensions, as a positive contagion that can foster community flourishing.

***Renewed minds instead of perpetuation of the status quo*.** Non-mainstream ideas challenge the elite (e.g., religious, economic, and political leaders whose interests are served by perpetuating existing social structures and systems) but they can be quite well-received among segments of the general public (e.g., Jesus’s many followers who support his counter-cultural message for which he was crucified; the many people today who are interested in new ways of managing that serve the 99 percent; Adler, 2019).

As illustrated above, EoC managers emphasize creating alternative management practices, practices that explicitly challenge hallmarks of the status quo mainstream approaches. Perhaps most notably, the Focolare movement rejects the materialistic-individualist assumptions and practices that characterize the capitalist iron cage (Weber, 1958) (Gold, 2010, p. 57). Moreover, Pope Francis implicitly links the iron cage to blasphemy, when he calls greed “a capital sin” and states that: “When capitalism makes the seeking of profit its only purpose, it runs the risk of becoming an idolatrous framework, a form of worship” (Francis 2020, p. 17).

Many of us who teach management see evidence of changed thinking (*metanoia*) among the next generation of managers who are eager to ask outside-the-mainstream box questions such as: What ifinstead of thinking that the purpose of business is to make money, the purpose of business is to provide goods and services that are truly *good* and truly *serve* society? What ifinstead of seeking to optimize financial well-being (for oneself or one’s firm), managers seek to ensure that everyone has enough? Similar ways of thinking are evident in EoC firms, and are becoming increasingly common in larger society where, for example, retail investors deliberately invest as much as 33 percent of their funds in firms that seek to optimize social and ecological well-being even if this compromises their financial returns (Morgan Stanley, 2019).

**Conclusion**

Humankind has a long-standing interest in not missing the mark, an interest shared by management scholars and practitioners. In the mainstream approach, management theory and practice typically do not question the rules by which sin is determined, but instead focus on identifying, marginalizing, and punishing those who do not conform to the rules. A restorative understanding of sin examines the nature and content of the rules themselves—including how they are set, who sets them, who benefits from them, and who is harmed by them—and seeks to establish new rules and practices that treat everyone with dignity. These rules and practices are informed by spiritual principles that foster interconnection among the sacred/others/nature, liberated (versus patron-client) relationships, demarginalization, positive deviance (versus the stigmatization of diversity), and renewed minds (versus perpetuation of the status quo). This study offers a foundation for future research by providing both a richer conceptual framework for understanding sin, as well as illustrative practices associated with the restorative approach. May it help to reduce missing the mark going forward.

**Endnotes**

1. Note that the labels in Figure 1 are sometimes used differently in the biblical writings than they are used here—this is not intended to be an exhaustive study of how the terms are used in the biblical writings, but rather a helpful heuristic device to think more generally about two key dimensions of sin in the biblical record. Moreover, the Figure presents four “ideal-types” to help understand key ideas about sin, and is not intended to suggest that there are four types of sin or people in the empirical world, or that these are the only understandings of sin in the biblical record.

2. Some variant of the term “sin” (e.g., sins, sinner) is mentioned in Luke 1:77; 3:3; 5:8; 5:20ff; 5:30ff: 6:32ff; 7:34; 7:37ff; 7:47ff; 11:4; 13:3; 15:1ff; 15:7ff; 13:2; 15:1ff; 15:7ff; 15:18ff; 17:3ff; 18:13; 19:7; 24:7; 24:47.

3. Note that in the biblical record, goods and services producing organizations are generally referred to as “households” (Greek *oikos,* which is evident today in the prefix of modern terms like *eco*nomics and *eco*logy), where a prototypical household includes a socioeconomic unit comprised of parents, children, slaves (and their children), property, and other assets (e.g., Dyck, 2013; Nagel, 2006). Unlike today, where the household is seen as a unit of consumption (e.g., members work outside of the household), in biblical times the household (*oikos*) was also the primary unit that produced goods and services. Note that the approach and background information for analyzing the Gospel of Luke in this paper draws heavily from Dyck (2013), who interprets it via a first-century socio-economic lens and draws out implications for management in the first and twenty-first century, and thus his findings differ at times with a mainstream reading of Luke.

4. Lukan scholars have noted that the sequencing of passages within the Gospel “often itself provides the larger meaning” (Johnson, 1991, p. 4; see also the analysis of the meaning of the sequencing of the passages in Luke’s chiastically structured Journey Narrative in Dyck, 2013).

5. Adams’ (2008) review of the literature suggests that the term “sinner” in the Gospel of Luke has been identified with five main groups: 1) “the common people” and anyone who does not obey the laws of Moses, and in particular the oral laws and customs of the Pharisees and scribes (it could even apply “more broadly upon those who may even view themselves as pious, but whose conduct is outside the boundary of the group,” p. xi); 2) anyone who is willfully deviant; 3) Israelites who associate with Gentiles and enemy forces occupying their country; 4) a literary device to separate the “bad guys” from the “good guys;” and 5) “the poor” and people of low socio-religious status.

6. This link between *metanoia* and socio-economic systems is also baked into the chiastic structure of Luke’s Journey Narrative (Luke 9:51–19:40) (Dyck 2013), and is not unique to Luke. For example, the Gospel of Mark also describes Jesus’s teachings about sin and call for repentance as “a radical break with ‘business as usual:’”

… in order to facilitate a concrete process of repentance we need intentional communities [*oikos*] and lifestyles that experiment with more just and compassionate patterns of social and economic relating … But we must do more than *turn away from* capitalist culture, with its consumption and affluence [saved *from* oppression]. We must also *turn toward* those who have been robbed and dominated, at home and abroad [saved *for* inclusion]. (Meyers, 2006, p. 451; emphasis added here)

7. Note also that, unlike today, people living in first century Palestine would not have understood the spiritual and the earthly realms to be opposites and somehow mutually exclusive (Dyck, 2013). Contemporary dualistic thinking on these sorts of matters is in large part a product of the fact that the New Testament was written in Greek, where such a dualism does exist, whereas it does not exist in the same way in Hebrew or Aramaic. Thus, a first century understanding of the Holy Spirit is not inconsistent with today’s best-supported definitions of spirituality that point to the interconnectedness between humans, nature, and the sacred (Liu & Robertson, 2011). This becomes clearer when we consider that the word for “spirit”—in Hebrew, Greek, and Aramaic—also means “breath.” Breathing the same air as our neighbors can be seen to connect us to others and to nature via the wonder of photosynthesis.

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**Figure 1: A simple typology representing a biblical understanding of sin**

**Is the behavior consistent with the will of God?**

*Yes No*

|  |  |
| --- | --- |
| righteous | false  righteous |
| false  sinner | wicked |

*Yes*

**Is the behavior**

**consistent with**

**religious rules?**

*No*

|  |  |
| --- | --- |
| ***Lukan principles to discern God’s will*** | |
| *promote …* | *oppose …* |
| Liberated relationships | Patron-client relationships |
| De-marginalization | Increased marginalization |
| Positive deviance | Stigmatization of diversity |
| Renewed minds | Perpetuation of status quo |
| Connection to spiritual | Rejection of spiritual |

**Figure 2: A generic typology of sin vis a vis management theory and practice**

**Is the behavior consistent with embracing the**

**interconnection among the sacred, others, and nature?**

*Yes No*

|  |  |
| --- | --- |
| righteous | false  righteous |
| false  sinner | wicked |

**Is the behavior**  *Yes*

**consistent with**

**status quo**

**management theory**

**and practice?**  *No*

|  |  |
| --- | --- |
| ***Implications for management*** | |
| **Restorative approach** *(emphasize restoration/ reconsidering status quo)* | **Mainstream approach**  *(emphasize condemnation/*  *reinforcing the status quo)* |
| Embrace interconnection with sacred/others/nature  e.g., treat others as family | Reject interconnection with sacred/others/nature  e.g., treat others as rivals |
| Liberated relationships: Emphasize the human/ personal nature of relationships (dignify)  e.g., fairly pay expenses | Patron-client relationships: Emphasize transactional and economic nature of relationships (commodify)  e.g., off-load/reduce costs |
| De-marginalization via systems that foster inclusion/community  e.g., participative decision-making, reduce pay gap, hire multi-barriered staff | Increased marginalization  via systems that foster differences among roles  e.g., top-down decision-making, increase pay gap, narrow hiring criteria |
| Positive deviance that (often namelessly) models micro-emancipation | Stigmatization of diversity that discourages others from non-productive acts |
| Renewed minds where the purpose of business is to provide truly *good* goods and services, and to help *everyone* to have enough | Perpetuation of a view that the purpose of business is to maximize financial well-being for the firm/shareholders/oneself |

1. This is the penultimate draft of a paper that has been accepted in the *Journal of Management, Spirituality, and Religion*. An earlier version of the paper was presented at the “Symposium on Sin in Business” at Calvin College, Grand Rapids, MI, June 17-18, 2019. The paper has benefitted from feedback from Jason Stansbury and other symposium participants, and from Solomon Schlegel, George Shillington, and Elden Wiebe. [↑](#footnote-ref-1)