CHAPTER 12

Leadership Morality in Crisis: How Do Leaders Respond?

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Introduction

Numerous corporate failures involving leadership misconduct have surfaced throughout the history of the world. In particular, in the United States, the past 20 years have presented leadership failures at many levels. The top leadership in several high-profile companies have been investigated, charged, and convicted for engaging in a wide range of illegal activities from "cooking the books" with fraudulent accounting to insider trading, and more recently, even illegal use of cyber capabilities. An abbreviated list of high-profile companies which made headlines related to one or more of these activities include Enron in 2001, WorldCom in 2002, Adelphia, Tyco in 2002, Kmart, HealthSouth in 2003, Freddie Mac in 2003, Fannie Mae in 2006, American International Group (AIG) in 2005, Lehman Brothers in 2008, and Bernard L. Madoff Investment Securities LLC in 2008. One commonality that seemed prevalent at the onset of the

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corporate scandal crisis was that corporate cultures existed to push the limits in the interest of greed, with seemingly little regard for breaking laws or the collateral damage to lives of the unsuspecting public.

In this chapter, there will be a revisit to the past and a look at the present state of corporate leadership. The look back will recast a few past corporate scandals in an attempt to convey the magnitude of leadership infractions and the related consequences to the perpetrators, the victims affected, and public perception. Particular attention will focus on several highlights in the Enron scandal and the WorldCom scandal. Following the discussion of scandals is a brief discussion of the types of corrective actions taken by government regulators, law enforcement, the accounting rule makers, as well as the academic sector. After the review of key historical corporate leadership scandal events and resulting ramifications will be an examination of relevant standards revealed in the Bible that set the stage for what is generally acceptable behavior and what is not. There is also a subsequent challenge to consider whether, in the absence of heartfelt commitment to change, the types of corrective actions taken against specific misbehavior by corporate leaders can result in sustained rectification of the problem. Finally, consideration will be given to the suggestion that forms of organizational spirituality could serve as complementing corrective actions toward enhanced acculturation of heart-driven commitment to ethical leadership actions.

Recasting Leadership Corporate Scandals of the Past

To regain a better sense of the spiral events triggered by a web of greed, the following details about the Enron, WorldCom, and a few other scandals may be useful. In 2002, the country was devastated at the news that Enron, among the top largest natural gas and electricity conglomerates across the globe at that time, crumbled under a fraud scandal which led to what was at that time the largest bankruptcy in the history of the United States. According to filings with the Securities Exchange Commission (SEC), the year 2000 financial statements' total asset balance was $65.5 billion (SEC Archives). Unlike many companies that fall victim to the dynamics of the economy, Enron fell victim to a host of actions motivated by greed, which began at the doors of the top of Enron leadership. The corporation's leadership went through great lengths to hide debt off the company's balance sheet, and to make the Enron financial statements

reflect enormously inflated profitability and growth. The United States District Court in Houston, Texas, in its decision regarding charges against the Enron's leadership generally concluded, as did contributing investigating authorities such as the SEC, that the motive for actions taken by Enron executives was greed for power and money (Skilling and Causey Superseding Indictment, 2004). Enron achieved its power through decades of acquisitions and expansion that ultimately commanded a leading presence across the world. Along with the growth of the company, there was also a growth in pocket wealth for a host of others who joined the bandwagon with a desire to reap a portion of the Enron wealth (Jensen, 2004). Professionals with impressive backgrounds, including (for some) degrees from top business schools, joined the ranks of Enron leadership. However, they ultimately found themselves entangled in one of the biggest frauds in the US history and charged with acting on motives to maintain their wealth and position. Investment banks collected millions in fees for promoting Enron stock (Hayes, 2002; SEC, 2003). Wishing well shareholders piled up on shares of Enron stock (Bratton, 2001; Jensen, 2004). Arthur Andersen, the auditor of Enron's financial statements, was accused of being too blinded by its substantial accounting fee revenues to recognize the fraudulent accounting to which Enron leadership resorted (Bratton, 2001; LoPucki & Doherty, 2004). The intent of Enron's leadership efforts was to hide the Company's debt-ridden state and to avoid negative ramifications with the company's credit rating and stock price, and the loss of stockholders and other backers. However, in the end, those misplaced efforts failed when Enron was exposed and was forced into bankruptcy.

For WorldCom, Tyco, Adelphia, and others caught up in the wave of corporate scandals, the fact patterns of events were different from those of Enron. However, the ultimate motive and the final ending were very similar in many respects. Enron fraudulently inflated profits from failing off-balance-sheet facilities in which Enron dumped its debt that had been secured by Enron stock. The phony profits were intended to prevent a downward spiral of Enron's stock price that would ultimately cause an immediate requirement to pay the debtholders. Similarly, WorldCom stock served as security for enormous debt incurred to fund its aggressive acquisition growth. WorldCom also engineered inflated profits by capitalizing (deferring) expenditures that should have been recognized as expenses on the income statement in the periods incurred. If appropriately

reported, the impact of the expenses charged against the earnings for those years would have caused a decline in the stock price; thus, subjecting the debt to redemption calls. In other words, those entities that provided the funding had a right to demand immediate repayment (Cohen, 2016; McDaniel, 1985).

During the string of corporate scandals that escalated after the year 2000, similar to Enron and WorldCom was the Tyco Corporation scandal, another billion-dollar scandal that made top news headlines and had a widespread negative and devastating impact on many unsuspecting victims. In a December 31, 2002, article, *The Washington Post* reported that Tyco used aggressive accounting methods. A later article released on May 1, 2003, reported that Tyco found $1.3 billion in accounting errors.

In his reflections on the events that led to the WorldCom frauds and collapse, (Di Stefano, 2005) turned his attention to the company's leadership and pointedly raised the questions of "Where were the checks and balances? The watchdogs? Specifically, whatever happened to WorldCom's board of directors, the custodians of this once mighty corporation? Were they asleep at the switch?" (para. 2). At the time Di Stefano wrote the article, he referenced that more than $9 billion in multiple improper accounting entries were discovered during the investigation of WorldCom accounting records.

Di Stefano's question of "Where were the checks and balances? The watchdogs?" (para. 2) were very valid, not just for WorldCom, but also for Enron leadership, the Tyco Leadership, and Author Andersen Leadership, as well as the leadership of other companies where leaders perpetrated or overlooked the infractions in the financial stewardship of the organizations they served. After all, although the aftermath of the Enron and WorldCom era brought about sweeping regulation that mandated actions for strengthening and monitoring the status of corporate governance, prior to such changes, there was, and still is, a requirement for an explicit statement of "Management's Responsibility for Financial Reporting" to accompany the audited financial statements. Part of Enron's statement of responsibility for the year 2000 has a sentence that states "The statements have been prepared in conformity with generally accepted accounting principles" (p. 29). The last paragraph of Enron's statement of responsibility states that "the adequacy of Enron's financial controls and the accounting principles employed in financial reporting are under the general oversight of the Audit Committee of Enron Corp.'s Board of Directors" (p. 29). The same requirement for a Statement of Manager's Responsibility existed for

leaders of WorldCom and leaders of other companies that experienced the fate of bankruptcy, yet leadership governance appears to have failed at the highest level of leadership.

In some cases, it has been suggested that the leaders and perpetrators of corporate crimes did not take on their positions with the companies with an original intent to commit fraud or deceptive actions of any kind. One must ask, however, if there was not original intent to commit corporate fraud, how did fraud become the outcome? In conveying insight about two incidents in the background of Enron, Rimkus (2016) suggests that foolish investment decisions and neglect in taking prompt disciplinary action for inappropriate and deceitful employee conduct were early signs of a deteriorating framework of corporate stewardship and integrity values, which were in direct contrast to values listed in the company's 2000 annual report. Reports printed by the Washington Post attributed WorldCom's demise to actions which point directly to the culture created by the conglomerate's founder and CEO (Stern, 2003).

As corporate cultures continued to be exposed for their practice of disregarding the rules in efforts to protect the power and wealth, the image of corporate leadership continued to suffer damage as more and more scandals surfaced over time. Greyser (2009) points out that public trust in corporate leadership dropped by more than 30% over several years after the major scandals surfaced. Trust, as a key dimension of corporate branding, became a critical strategic focus in efforts toward rebuilding the corporate image in the eyes of the public (Arjoon, 2005; Greyser, 2009; Taylor, 2003; Uslaner, 2010). Along with the declining public confidence in the integrity of corporate leaders was the eroding confidence in the audit firms that were entrusted to conduct the required levels of audit scrutiny and provide attestation and assurances regarding the fair representation and presentation of the financial statements and accompanying disclosure assertions that were presented and asserted by corporate leaders. In addition to the decline image of leadership in corporations and those who were to provide corporate governance (Cohen, Krishnamoorthy, & Wright, 2010) and assurances to the financial statements and disclosure, there was also a decline in confidence of public servants and regulatory officials who were perceived to have allowed very loose controls to continue (Blind, 2007; Rose-Ackerman & Palifka, 2016). Specifically, the governing bodies were perceived to have failed in invoking timely enforcement actions and were even alleged in some cases to have been questionably involved (Blind, 2007; Rose-Ackerman & Palifka, 2016).

Corrective Actions

Sweeping reforms in enforcement, management responsibilities and oversight, and corporate governance were eventually instituted as a result of the corporate scandals that shocked the world at the turn of the century. A Corporate Fraud Task Force was appointed by President George W. Bush (Executive Order, 2002). The purpose of the Task Force, which was placed under the leadership of the Deputy Attorney General of the U.S. Department of Justice, Larry D. Thompson at that time (Thompson, 2002), was to "strengthen the efforts of the Department of Justice and Federal, State, and local agencies to investigate and prosecuted significant financial crimes" (p. 46091). The task force was empowered to "use the full weight of the law to expose and root out corruption" (Bush, 2002, para. 20). Through enforcement initiatives, another interesting and confirming characteristic was revealed about the cultural mindset behind corporate leadership behavior. According to Thompson (2004), an observation during his years as a deputy attorney general was that civil sanctions alone were not effective in discouraging corporate crime. Thompson asserts that corporate criminals persisted under the risk of civil sanctions because they view the sanction penalties as a "cost of doing business" (para.18); "a cost that can be passed on to customers and shareholders" (para.18). Thompson, L.D. (2004) points to the corporate cultures as the culprits behind the string of corporate scandals. He stated, "the culture is a web of attitudes and practices that tends to replicate and perpetuate itself beyond the tenure of any individual manager. That culture may instill respect for the law or breed contempt and malfeasance" (para.16). In the Enron, Tyco, and Adelphia scandals, a common perception about leadership styles in each of those organizations was the perception that each organization set the tone for creating and allowing a culture of unethical behaviors to evolve. Questions were subsequently raised about the effectiveness of prior methods applied to correct the problem (Nanda, 2010; Podgor, 2007).

In conjunction with the crackdown on corporate leadership misbehavior from a criminal aspect, the Sarbanes-Oxley Act was enacted, referred to as SOX. SOX set forth policies aimed at tightening the reins on the loose controls in the financial industry and corporate governance and thereby rebuilding public trust and confidence in the integrity of audit and assurance role

in assessing and promoting corporate governance (Clark, 2005; Mitchell, 2003). The Sarbanes-Oxley Act also established the Public Company Accounting Oversight Board (PCAOB) which was created to provide oversight to the audits of public companies and other financial statement issuers, thereby enhancing the integrity of audit quality and reliability. In response to concerns about the numerous misleading financial statements connected to the corporate scandals, the PCAOB received responsibility for establishing audit standards to be applied by firms that provide audit and other assurance services to public companies. Among other changes were the code of ethic disclosure requirements imposed by the SEC and the stock exchanges on the corporations listed on the exchanges (Code of Ethics, 406; 17 C.F.R. § 229.406; Securities Act Release No. 8177). In subsequent years, through the Dodd Frank Act of 2010, there was curtailment of inflated corporate credit ratings (Dimitrov, Palia, & Tang, 2015). The objective was to ensure the public had access to information that fairly reflected the realistic financial condition of corporations.

The State of Leadership Culture Today

Although tightened laws were instituted to deter similar behaviors going forward, new scandals have continued to emerge. A look at news headlines of recent years still reflects egregious leadership behaviors driven by greed for power and wealth, but venues and methods behind current-day infractions are crafted in the high-tech environment of today. For example, there is the Justice Department probe in the Uber software "Grayball," the software app that enables the company to avoid zoning operating laws, thus, allowing Uber to do business without having the required license to do so in those locations. In fact, Uber has been probed under several investigations: sexual harassment inside the company, the Grayball, obtaining a customer medical records illegally, price discrimination, concealing a major data breach, stealing trade secrets, and tracking the drivers of the competitor Lyft company (Chin, 2018; Isaac & Davis, 2014; Lee, 2017). Also, in the spotlight has been the large "fake account" scandal probe that hit Wells Fargo in 2016 when it was discovered that the bank imposed unwanted or unrequested services to over 500,000 customers. Wells had to revamp an incentive plan that created a reckless sales culture within the company.

What Would a Biblical Perspective Do?

When looking at the historic leadership failure from the biblical perspective of leading in honesty, integrity, and wisdom, there are overarching biblical principles to consider as well as incident-specific principles. Overarching biblical principles are found in the Ten Commandments, which emphatically prohibit lying, stealing, coveting, and worshipping idols. All of these prohibitions were violated in each corporate failure mentioned in this chapter. The perpetrators of each fraud resorted to lying and stealing can be linked to a symbolic motive of worship of power and wealth, and the coveting to be the most powerful and wealthy. The facts show that Enron, WorldCom, Tyco, and Adelphia leadership acted on a desire for power and wealth by aggressively pursuing expansion through numerous acquisitions. Their actions of lying through the presentation of fraudulent financial statements led to multi-billions of dollars in theft from the debtholders who put up funding for the acquisitions and from the misled shareholders who purchased the respective companies' stock based on overstated earnings.

Another overarching biblical principle that was violated was the "love thy neighbor as thy self." There were far-reaching consequences attributable to the actions of these former corporate leaders and other leaders exposed during the height of corporate failures at the start of the second millennium. Both the wealthy and the working class suffered losses as a result. Pensions' savings in corporate stock became worthless; employees were suddenly without jobs. The estimated job-loss for Enron employees was reported to be over 5000 resulting of massive losses and write-downs recorded to accurately present the company's actual financial status (Associated Press, 2005). After the Arthur Anderson license to audit was revoked, various news articles quoted the number of ex-Arthur Andersen employees who lost their jobs to be at levels of 25,000 (Glater, 2006), 27,000 (Hedgpeth, 2002), and 28,000 (Associated Press, 2005). Whether intended or not, the former leaders' actions symbolized more love for themselves than love for their neighbors. Their actions implied a disregard and lack of concern for the likely impact of their actions on others, particularly those of the lower ranks who had no say or involvement in the related matters.

Biblical evidence demonstrates destruction as a consequence of greedy, self-centered leadership behavior. An early biblical depiction on a smaller scale is found in Old Testament book of Joshua in chapter 7 and involves

a man named Achan, the head of his household, who out of greed, secretly took possession of items that were strictly prohibited by God. His actions compromised the entire Israel army of fellow soldiers during a battle; many lost their lives, and many more fled because they lost their courage and assurance that God was with them in battle. Also, when the infraction was exposed, Achan and his entire household suffered execution. Several generations leader in the first Samuel, when Israel was under the leadership Priest and Judge Eli, the two sons of Eli abused their leadership positions in the Temple. They had established a new culture which required the members of their organization to transgress (I Samuel 2:24, NIV). Just as Enron's CEO, in earlier years, failed to address the abuses of two men who were breeding a destructive corporate culture of behaviors, Eli represents a biblical example of how a passive leader's failure to address and discipline the misconduct ultimately resulted in tragedy. The Scripture explains that when Israel went into battle, they were hit with a "great slaughter" among the people of Israel, including the slaughter Eli's two sons (I Samuel 4:10, NKJV). What was even worse, the Ark of God was taken from Israel. The news caused Eli to fall over and die. One son's pregnant wife went into labor and died giving birth. What remained of the inhabitants of Israel was destitute because "the glory had departed from Israel; for the sacred Ark of God had been taken" (I Samuel 4:21–22, NKJV).

When comparing how leadership responded to the infractions against the Biblical principles, one extreme approach was to kill off everything connected to the perpetrator. The other extreme approach was to give passive lip service and take no definitive action against blatant wrongdoing. Both situations ended with an element of fear. However, as time progressed through generations, it is clear that the impact of fear faded with the passing of generations. The result, no doubt, was that fear of repercussions for infractions was made very clear and had an impact on those who existed and remembered the consequences. The scriptures demonstrate, that while fear has its place in restoring order, fear falls very short of changing the mind and heart, which is necessary to change a culture. Similarly, although numerous laws were already in place before the corporate scandals escalated with the Enron case and other cases that surfaced, the threat of large fines and incarceration was not a deterrent to the subsequent recklessness acts of fraud and abuse fueled by personal interest and greed. This can also be seen in the behaviors of the generations of Israel during their journey from captivity in Egypt to their settlement in the Promised Land. During the journey, as depicted from the book of Exodus to the

book of Joshua, the strategic emphasis of the leadership of Moses, Joshua, and others was placed on ensuring that those being led understood the importance of living a life that was consistent with the will of God. A culture of living according to the ordinances of God was sustained until the generation of committed leadership died off. In the book of Joshua 24:31, at the time of Joshua's death, it is noted that "Israel served the Lord throughout the lifetime of Joshua and of the elders who outlived him and who had experienced everything the Lord had done for Israel" (NIV). In the book of Judges, the generations of Israel after the Joshua era struggled to find and keep strong leadership that was committed to the values of God. Consequently, they found themselves constantly intermingled with destructive lifestyles. In the second chapter of Judges in verse 10, it states "After that whole generation had been gathered to their ancestors, another generation grew up who knew neither the Lord nor what He had done for Israel" (NIV). The chapter goes on to say, "the Israelites did evil in the eyes of the Lord" (v. 11) and "followed and worshipped various gods of the people around them" (v. 12).

The new gods from 2001 to the current-day corporate scandals could be viewed as the new financial configurations, complex financial instruments, and new advanced technological tools and strategies that have brought the promise of greater wealth and power. While the innovative advancement itself is not necessarily evil, when placed in the control and leadership of the blackened hearts of individuals who are desensitized to human welfare, there is the risk of a new age of leadership abuse. The risk is fueled by the new age "web of attitudes and practices" that Thompson (2004) talks about; the new age that has no problems pushing the limits even further.

Recommendation for Changing the Culture

The problem of a troublesome culture in corporate leadership amplifies as scandals continue to be revealed. Laws, rules, and guidance were put in place and continue to offer some controls and transparency. In addition, another act of wisdom in the business and academic arena was to launch initiatives to reassess and enhance ethics training, not only within the corporations but also within the business school classroom (Callahan, 2007; Crane, 2004; Fisman & Galinsky, 2012; Halbesleben, Wheeler, & Buckley, 2005; Warren and Rosenthal 2006); Zingales, 2012). The objective has been to get to the root of leadership misconduct and stop infestation.

Researchers such as Callahan (2007), Warren and Rosenthal (2006), and Halbesleben et al. (2005) performed studies related to the business schools and the classroom attitudes and behaviors and outcomes after business school. Warren and Rosenthal conducted a review of some of the top publicized corporate scandals and determined that for many, the mindset of cheating characteristics existing throughout the student body of business schools from which some of the scandal perpetrators graduated. In essences, many of the campuses showed evidence of a "cheating culture." This cheating culture, according to Callahan, evolves because people see others doing it and therefore, it is ok; "everybody does it" (p. 2). In light of this insight in the early years of the corporate scandal explosion, Halbesleben, Wheeler, and Buckley joined the ranks of those who called for reeducating society through education and development training in ethics. In more recent years, Trevino and Nelson (2016) assert, "conflicting roles can lead to unethical behavior" (p. 277). If the Trevino and Nelson assertion is accurate, Fisman and Galinsky's (2012) recommended approach for encouraging ethical behavior may be appropriate for the times. Fisman and Galinsky recommend that a new way to teach ethics to business school students is to "equip our students to become moral architects, to create environments that naturally lead people-including themselves-in the right direction" (para. 2). Presumably, this approach would be generic to a variety of environments.

Fisman and Galinsky's recommendation is not very different from the objective of organizational spirituality. The objectives of organizational spirituality place emphasis on directing the meditation of the human heart toward what is right and appropriate. Targeting the heart is critical to change a mindset and culture. To draw on the guidance of the scriptures, Proverbs 4:23 cautions that humankind must "above all else, guard your heart, for everything you do flows from it" (NIV). The King James Version says, "Out of the heart flows the issues of life." A further compliment to this wisdom is the teaching in Luke 6:45 where it is stated that "a good man brings good things out of the good stored up in his heart, and the evil man brings evil things out of the evil stored up in his heart; for his mouth speaks what the heart is full of" (NIV). The last sentence is shown in the New King James Version as "for out of the abundance of the heart his mouth speaks." In addition to protecting the heart, the complementary guidance in Romans 12:2 is "Do not conform to the pattern of the world but be transformed by the renewing of your mind."

In Psalm 51, King David provides a personal example of how a great leader who has fallen in morality can get back on the road to recovery. He begins in verse one by first acknowledging in his plea for mercy that he has committed a "multitude of transgressions" (v1). Throughout the nineteen verses, he continues to acknowledge his iniquities, sinful nature and way, and "bloodguiltiness" (v 14). While acknowledging all of his flaws, he also asks the Lord to wash him thoroughly (v 2), to purge him whiter than snow (v 7), and to create in him a clean heart and a renewed spirit (v10).

Based on the observation of the historical scriptures in the Bible, it is the changing of the heart and mind that creates a longstanding culture. The human treasures and values are reflections of what is held in the heart (Matthew 6:21), and therefore, efforts must be made to institute an initiative that will change the heart of leaders and the persons they lead. In light of this, attention for this chapter turns to the effectiveness of creating a work and classroom environment of organizational spirituality, which has been recommended by several researchers as a strategy for transforming organizational cultures to promote the common good. Among the researchers promoting such strategies are Alas and Mousa (2016); Barrett (2013); Fawcett, Brau, Rhoads, Whitlark, and Fawcett (2008); Kazemipour, Mohamad Amin, and Pourseidi (2012); Marques, Dhiman, and King (2009); Pielstick (2005); Steingard (2005); and Trott (2013).

Marques et al. (2009) present several contributions of studies that illuminate "human contribution" and "meaning and advancement for the human community as a whole" (p. x). The approaches used to facilitate the various studies reported in the book vary. None of the studies appear to apply quantitative methods. Studies conducted by Barrett (2009), Helliwell (2009), and Lips-Wiersma, Lund Dean, and Fornaciari (2009) attempt to present a framework for depicting levels of intangible states of being or feeling that impact individuals and organizations, for example, states of being or feeling such as value, consciousness, fears, emotions, insecurity, or satisfaction, among others. Helliwell presents a "Fear Inventory" (p. 136) questionnaire that is designed to measure fears. Some of the study data are captured through surveys, and some are captured through interviews.

Lips-Wiersma et al. (2009) advocate an approach to measuring organizational spirituality that, as an initial step, identifies two dimensions of potential organizational problems that must first be eradicated. One dimension is the level of control an organization exercises over the

employee to ensure the employee complies with certain direction. The second dimension is instrumentality, the extent to which organizations view employees as factors for generating profits. Lips-Wiersma et al. (2009) do not assert the isolated dimensions are problematic but instead assert the potential for troublesome outcomes without proper acknowledgment, management, and balance. Control has the potential for coercion, and instrumentality has the potential for exploitive management behavior. There are no measurement methodologies provided for these dimensions that are referred by the authors as the "shadow" or "dark side," and represent the potential to seduce, manipulate, evangelize, and subjugate. Instead, Lips-Wiersma, Lund Dean, and Fornaciari capture conceptualized dynamics of shadow factors in a 2×2 model matrix that display high and low points of the factors.

Barrett (2009) presents a new model for understanding and assessing "central role values." The assessment includes values of the board members, values of the culture of the organization and the culture of leadership. His research method involved mapping over 1000 organizational values of surveyed organizations in forty-two countries. The models used to measure were "The Seven Levels of Organizational Consciousness Model" and "the Cultural Transformation Tools model" (pp. 148–149). Together, the objective of applying the models is to measure the evolution of organizational consciousness that transforms values. The conclusion reached by examining the data captured was that "value-driven organizations are the most successful" (p. 144), particularly as such organizational cultural values align with the personal values of employees.

Conclusion

In looking back over nearly twenty years of leadership related to corporate scandals, the evidence of critical weaknesses moral and ethical leadership is without question. Although the awakening of the severity of moral decline emerged with the fall of Enron, which was cast as the most historically significant bankruptcy in size and deeds during its time, numerous other larger corporations and equally or more egregious in leadership deeds have surfaced since Enron. When put against biblical principles, the actions of leadership moral and ethical failings as mentioned in this chapter are prohibited in the Ten Commandments. Also, such behaviors are not without repercussions. However, in addition to addressing infractions by

imposing some means of punitive action against offenders, the Bible also provides transforming direction, and a means for changing the way leadership and followership think about their behavior. The Bible complement to the punitive and corporate governance approach is to ultimately change the hearts, minds, and culture of the corporate leader to instill a holistic commitment for doing what is right and acceptable unto God. The recommendation in this chapter supports adding a similar biblical heartfelt approach to re-acculturate leadership values and behaviors through some form of organizational spirituality initiative that emphasizes trustworthiness and striving toward the well-being of others.

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