

Business organizations as living beings

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Received January, 2021

Accepted October, 2022

Abstract

Purpose: The objective of the work is to assess whether the Organic Model is a management model that positively impacts the environment of organizations and facilitates their survival. This model considers that all organisms actively integrated by human beings, become their own entities that maintain a similar structure as a reflection of these. The holistic vision of the human being and, consequently, of the organizations, from which the Organic Model starts, provides the management of the company with a greater awareness of the impact of its actions, facilitates its coherence with values and invigorates its identity.

Design/methodology: The methodology is exploratory and consists of a bibliographic search on companies as living organisms, with different indicators of the business sector, in tune with the allocation and management of resources, process improvement, the good climate of the organization, adequate training and balanced rotation of workers, to enjoy longer life expectancy, with transparency of their financial indicators, non-financial, social, ethical and emotional of the organization.

Findings: The application of the Organic Model in organizations contrasts the mechanistic approaches and complete systemic approaches by including the interaction of all the essential forces that make up an organization: its own culture and identity, people, processes and resources.

Originality/value: Valuing that a business organization is a living being allows us to have a series of human qualities and not just a set of assets, liabilities and results. An organization with awareness and values generates social, cultural or environmental benefits, beyond its own economic results and interacts with the environment providing added value.

Keywords: Organic model, Living organization, Business ethics, Organic leadership, Spiritual intelligence, Humanistic economy

Jel Codes: M12, M14

To cite this article:

Balagué Gómez, L., & Arimany-Serrat, N. (2023). Business organizations as living beings. *Intangible Capital*, 19(3), 343-358. <https://doi.org/10.3926/ic.1745>

1. Introduction

The current situation of uncertainty in the face of the exceptional events inherent in the pandemic COVID-19 and the vulnerability expressed by many organizations, has highlighted the need to adopt a management and relationship model different from those that have served as a guideline so far. Classical theories have distanced their gaze from the human being and their holistic dimension, focusing on the sole objective of profit maximization. It is no longer possible to efficiently manage an organization without taking into account non-financial, ethical and emotional parameters (Porter & Kramer, 2019).

We would fall into inconsistency if, after protecting the health of living beings as an absolute priority in the face of a state of alarm, we did not take into account the protection of organizations. The study highlights that considering organizations as living beings, as proposed by the Organic Model, provides managers with valid strategies to bring positive value to their environment and, at the same time, ensure their survival. In other words, the aim of the study is to assess whether the Organic Model is a management model that has a positive impact on the environment of organizations and facilitates their survival.

There is an increasing consensus concurring that there is a need for new management approaches that do not focus most of their attention relentlessly on the increase economic results. New ways of thinking that place the human being at the center of the model and provide new strategies to their leaders (Aktouf & Holford, 2008). The structural division proposed by the Organic Model in order to analyze organizations (their own culture and identity, people, processes and resources) facilitates the fulfillment of this purpose, since coherence in the pursuit of the company's vision and persistence in maintaining its Values lead to that the actions of the organization Provide value to society, culture or the environment (Lievegoed, 1969).

A qualitative approach to Identity implies that economic results are not the key objective of the organization, but the consequence of correctly carrying out the Mission. There is a big difference between being objective or consequence and in making a qualitative assessment of Identity or a quantitative assessment of the results (Melé, 2009).

Values are written in documents but made possible by people. The leader must ensure on a daily basis that neither the day-to-day emergencies nor the pressure of the objectives make us lose the perspective of institutional identity (Agramunt, 2011). It is necessary to create organizations with firm purposes and leaders with a conscience that remain true to this identity and that know how to transcend the role of the traditional leader (Ferris, 2020).

The study also aims to provide valid observation tools that will help analyze the relationship between the living being "organization" and the people who are part of it, through the perception of "existential bridges" that will allow measuring the degree of identification and alignment with each member of the organization, as a variable that impacts on the well-being of both (Moggi & Burkhard, 2007). The contribution of the study is to bring the Organic Model closer to the business environment to give it greater awareness and facilitate its survival. The vision of the human being from which the Organic Model is based has allowed very valuable contributions in very diverse fields such as in the field of education (Waldorf pedagogy), in agriculture (Biodynamic agriculture), in health (anthroposophical medicine, Pressel massage). However, it is difficult to find references to this management model in the economic and business academic literature. This article also aims to provide valid information about the Organic Model in the teaching and research environment.

Business organizations have a birth record with identified founders and managers, their own tax and commercial identification number and, in the event of closure, a death certification process, just like any person would. They can even respond legally for their actions as a legal entity and their management reports must include parameters that go beyond quantitative variables.

However, it is not often to refer to them as living beings or if it is done, it is with a metaphorical use of language, of wanting to attribute human qualities to the organization to make more understandable that concept that is to be explained, that is, humanize it through language but without attributing to it the true dimension of a

human being. If not, one would wonder what are the essential characteristics of this living being: Does it think? Does it feel? Does it act?

The ethical aspect acquires much more importance if the organization is considered as a being with its own conscience. In this case, the thesis that proposes to separate economic decisions from ethical ones, according to which, some business decisions must be taken considering exclusively economic factors that allow us to maximize profit without taking into account ethical and moral components (Melé, 2000), becomes perverse; since an amoral being is defined.

In this scenario, the organization is limited to making those decisions that optimize its purposes and maximize its benefits, isolating from these the ethical aspects. The employer can then make ethical decisions such as making generous donations to hospitals or social causes with the abundant benefits that he has been able to obtain thanks to the fact that the organization has acted unscrupulously, only limited by legal requirements, which are often easily overpass through newly elaborated strategies empty of values.

But what is the result for the population as a whole? And for the emotional health of the organization itself? What degree of identification and commitment will have the people who are part of it? Can they be expected to behave ethically in their working lives and represent the values of the company if the organization itself makes decisions according to strictly quantitative and selfish criteria?

The methodology used in the study explores the academic and professional literature of the organic model of organizations and the ethical behaviors of companies and management through values. It also includes the exploratory study of two well-known cases on this topic contemplated in the academic literature with opposing management approaches. On the one hand, the case of Ethical Banking, Triodos Bank, which arises from the foundations of the Organic Model and is a representative case of the positive impact that the application of the Model has on the environment and, on the other hand, the case of Ford Pinto that illustrates a management very focused on results, in which quantitative approaches prevail and in which values and ethical aspects occupy the background, with negative results for society.

The study after the introduction presents the review of the literature on the different visions of what a human being is and the considerations derived from it at the level of different economic theories embodied in Business Schools over the years. Next, the bases of the Organic Model and the vision of the human being from which it starts are exposed. Subsequently, the existential bridges that link the living being Organization with its own members are analyzed. Then the exploratory study of the cases of Triodos Bank and Ford Pinto is presented, to reach the discussion of the results and finally to the conclusions and limitations of the study.

2. Review of the Literature

Although economics is a strictly human activity, business schools have traditionally moved away from the Humanities to analyse it and have sought shelter under the umbrella of the exact sciences, thinking that they enjoyed greater prestige (de Geus, 1997). This model of science demanded precise results and little speculation, which is why a completely predictable and rational image of the human being is created, who always seeks his own satisfaction and completely submits himself to the laws of supply and demand. In this way, exact calculations can be made and results can be anticipated. This homo economicus becomes a very simple and limiting version of the human being (de Geus, 1997).

Continuing in this line, university studies in Business Administration and Management, already at the end of the last century, had many subjects oriented to the exact sciences (Business Mathematics, Statistics, Econometrics, Programming Models, Accounting, Mathematics of Financial Operations, etc.) and on the other hand, very little orientation to the observation and understanding of the human being. In fact, the subject more focused on people was called "Human Resources Administration", since many of the departments of corporate organizations dedicated to the development of people were called "Human Resources Department". To attribute to the Human Being the condition of "resource" is to objectify it, turn it into something not alive and consequently deny it the ability to transcend, is in itself, a way of dehumanizing it. A resource is a good, an

object, an input from a production chain or a machine that executes production processes, it is not a living being with learning or creative capacity.

The Organic Model is based on a holistic vision of the human being far removed from the premises of this absolutely limited and *predictable homo economicus*. It also considers that organizations, being actively integrated by human beings, become entities with their own life that maintain a similar structure to them. Based on this statement, the conception of the human being will determine the analysis of organizations. Therefore, before presenting how the Organic Model is structured in organizations, it is necessary to expose the human being model in which it is mirrored, which differs from the model presented in business schools and from the most representative visions.

Jair Moggi and Daniel Burkhard, in 2007, highlight 4 traditional views on the human being model to contrast it with the model on which they will carry out their study:

1. The technomechanistic vision: Famous at the end of the century. XVIII, this approach compares to the human being with a machine: the heart is a bomb; the liver a sugar factory; the brain an information center... The basis of this position is found in Rene Descartes who stated that the activities of muscles and tendons could be explained by mechanical processes.
2. The vision of inheritance: According to this vision, the basic properties of the human being (intelligence, personality, motivations, perceptions and emotions) are not subject to qualitative changes during a period of life, but exist preformed before birth. In the s. XIX, a new hereditary trend emerged with Darwin and Haeckel, the theory of natural selection, evolving in the s. XX towards biogenetics.
3. The behaviorist vision: John Locke begins this current by stating that at the moment of birth, man is a blank sheet (ditch table), and that all knowledge is acquired through the senses. The environment is the only determining factor in the behavior of the individual. The experiments of Thorndike and Pavlov, lead them to affirm that the human learning process consists in the formation of an association between stimulus and response. Skinner also stands out in this line with his study of behavior as an objective science.
4. The personalist vision or humanistic psychology: Defended among others by Maslow, May, Allport, Mc Gregor and Rogers. According to this current it is the adult individual who determines his own path, heading to higher levels of self-awareness. In each individual there is a consciousness that allows him to mean and choose. This autonomous and internal consciousness is individual freedom.

Humanist philosophy, therefore, considers the human being a relational being that concretizes his freedom through social interactions based on values, as defined by Aristotle, seeking a balance between his own interests and those of the people around him in accordance with generalized moral principles. Thus, to the survival instinct previously defined by Darwin, we must now add the impulse to relate and be accepted by other people and the need to understand what surrounds him (Pirson & Lawrence, 2010).

The humanistic vision, however, continues to explain the behavior of the human being according to his needs. It adds a need for understanding and a relationship with their environment and establishes an order of priorities when it comes to satisfying them, although it recognizes the importance of covering them all. Maslow identifies needs that every person needs to meet and determines a hierarchical order in his famous pyramid that ends in self-realization, where we will situate ethical and moral aspects (Birulés, 1991). From this perspective, the objective of any behavior aligned with moral values is the satisfaction of instinctive individual needs that are part of the biological structure of the individual, once he has been able to satisfy his hierarchically inferior needs. But the history of humanity is full of examples of people who precisely when they have been deprived of many of their basic needs and treated with cruelty have found enough inner strength to develop deeply ethical and moral convictions that have subsequently inspired thousands of people, such as Nelson Mandela (de Souza, 2015). On the other hand, if the engine of human behavior is the satisfaction of individual needs, how is it possible that there are people willing to die after months of hunger strike to defend an ideal they consider fair? We can

observe how these people act, just as we can observe how an artist creates something new and brings it to the world, what we cannot see is where these actions come from. When we observe a leader at his best, we can analyze the strategies he develops but not the source from which his inspiration is nourished (Scharmer, 2009).

At the beginning of the XX, Rudolf Steiner provided a less limiting and complete vision of the human being, reflecting the magnitude of his greatness and potential (González, 2017), this holistic vision defines the human being as unique and unrepeatable, highlighting his transcendent capacity and placing him at the other end of the classical homo economicus. It is the vision on which the Organic Model is based.

3. The Human Model and the Organic Model

3.1. Rudolf Steiner's vision of the human being

Regarding the **Model of human being**, Steiner exposes a holistic, archetypal and spiritual vision. Influenced by Goethe's scientific work and his observation method developed in his essay "The Metamorphosis of Plants" (1790), which consists in observing reality (non-delegable process), avoiding the filter of prejudices and emotional relationships with oneself (sympathy – antipathy) and referring to the result through descriptive technique, to later create an appropriate model. Thus, he finds the keys to be able to understand how human beings are structured and developed, observing the world around him and attributing similar qualities to minerals, vegetables and animals, but also highlighting what differentiates them in a 4-level structuring:

The physical dimension

Looking at the mineral world you can appreciate a physical quality, which occupies a measurable space and has a certain weight. It is an inert world, that is, if there is no external force that erodes it, it remains unchanged over time. Therefore, there are no internal processes of growth or development, it is dead and fully obeys the laws of gravity.

The human being has a physical dimension of mineral composition. We will refer to it as the "Physical Body" and in order to understand exactly what it is composed of, we should be able to contemplate it in isolation, not compromised by its other "constitutive bodies", therefore, the essence of the physical body would be found in its corpse, whose matter belongs to the mineral world and is returned to it after death.

The vital dimension

Observing the plant world Steiner emphasizes that not only does it have a physical body of mineral composition, but there is an internal activity that supports its shape and changes it, if the mineral had a defined shape, the vegetable has a moving shape, a gesture that develops over time through processes. Unlike the mineral, vegetable is not inert, it has life. The mineral matter of your physical body is made up of a set of processes and forces that give it structure and shape. We will call it the "Vital Body", it is not tangible like the physical one, we cannot see it but we can perceive it.

The emotional dimension

Observing the animal world Steiner comes to the conclusion that it possesses a third level, they are animated beings, they have awareness of the outside world around them and they move in it in search of food through instincts. This awareness generates an inner world of one's own sensations (sympathy-antipathy, pleasure-displeasure..) We call this inner world, the "Emotional body". The animals are very specialized and their physical body is prepared perfectly to be able to perform the actions that their instincts are responsible for. This is a noticeable difference with the human being who can perform many more actions but does not seem to be predisposed to any particular one. The animal does not enjoy freedom of choice, cannot choose to live in another way or act differently, its instinct directs it, often in a group way. When we study the behavior of an individual from a group of animals that lives together, we can draw conclusions that are valid for the rest of the individuals in the group, with some small difference in role, such as that of leader. However, the behavior of the leader will also serve to validate that of his successor.

It would be unthinkable to establish the same criterion in a group of people working in the same organization, that is, that by studying the behavior of one of the individuals, we could validate that of all the components of the group (Steiner, 1904). Therefore, we still lack a higher structure in this observation of the human being to be incorporated to the other 3 that we have described so far, that is, Physical, Vital and Emotional.

The spiritual dimension

The level that gives each human being the unique and unrepeatable identity and gives him self-awareness. Unlike the animal, which is aware of the world around it but has no consciousness of its own, human beings have self-awareness. This self-awareness is manifested in the "I" of the person as a spiritual component (Crottogini, 2004).

In the description of the biographical stages of the human being, according to the vision we are analyzing, it is found that around the age of three the child effectively ceases to call himself by his name to designate himself with the word "I", proclaiming his individuality. Another difference between the animal world and the human being is the position, since the latter is the only one that reaches a vertical position, on the contrary, the animal world remains in a horizontal position. This difference becomes of great importance in the possibility of choice that human beings have and the ability to think (Poppelbaum, 1975). This self-awareness allows the human being to have values, to be able to differentiate good from evil, to be able to discern ethical behaviors. Values are specific to people, they are not found in minerals, vegetables or animals (Torralba, 2012). So, this fourth level is Identity, self-awareness, the spiritual component.

This vision of the Human Being is applied to very diverse disciplines such as Waldorf Pedagogy, with a hundred years of history and more than 2.000 schools and 1900 kindergartens, present in 90 countries (Figure 1).

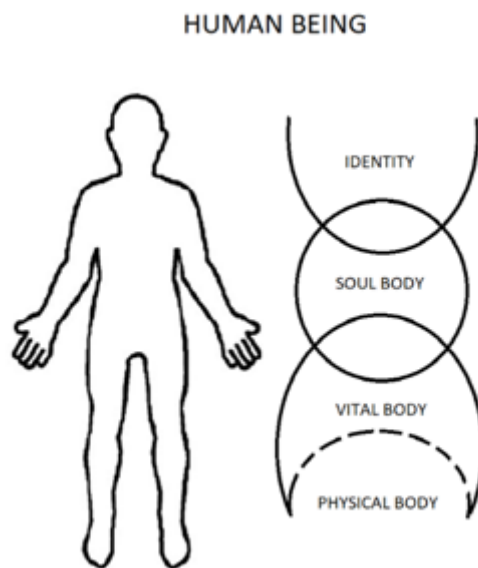


Figure 1. Model of the Human Being according to Rudolf Steiner

3.2. The vision of the Organizations of the Organic Model

Once we have defined what is the Human Being model in which we mirror ourselves, we can look in the organization for the same structuring, that is, its 4 qualitative levels are established. This premise forms the basis of the **Organic Model**, placing the Human Being at the center of the model with its 3 forces of transformation: Thinking, feeling and acting. (Figure 2).

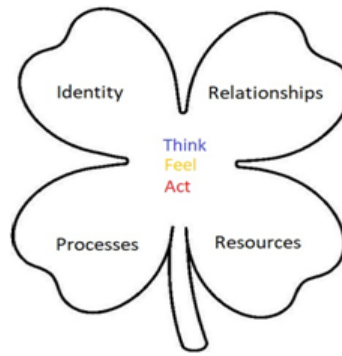


Figure 2. Organic Model

1st Level – Resources

Resources are the physical body of the Organization. When we say that we can observe at the dead corpse of the human being, similarly, in the organization we could do the same exercise by entering the offices on a Sunday afternoon or a holiday where there was no activity. We would observe installations, stopped machines, empty tables and chairs, computers turned off, etc. A lifeless material body.

Resources are land, buildings, offices, furniture, machinery... They are therefore tangible, measurable, quantifiable and occupy a space.

2nd Level – Processes

Processes are the vital body of the organization, which gives meaning to resources, therefore impregnates them with activity. They do not take up space, nor are they tangible, but if they pass in time, they are predictable, they have a beginning and an end. In this sense they are rational, logical and calculatable.

Here we will encompass purchasing systems, quality systems, collection and payment processes, ISO, TÜV regulations...

3rd Level – Relationships

Relationships are the emotional dimension of the organization and encompasses everything that happens between people, both internally, as well as with suppliers, external advisors, clients... It defines the "climate" of the organization, its "mood" or "work environment". Here we will find harmony and conflicts, fears, disappointments, sympathies and antipathies, expectations, communication, leadership style, motivation, teamwork... Relationships are neither tangible, nor quantifiable, nor rational, nor logical, nor predictable... They cannot be calculated or systematized. They are sensitive, subtle.

4th Level – Identity

It is the essence of the organization, its vital purpose, the reason for its existence. Here we will therefore find the Vision, Mission and Values of it. Identity therefore does not occupy space, nor is it calculable, nor logical, nor sensitive, it is the consciousness of the organization, its culture, its biography or its attitude to the world.

There is a threshold between levels due to its nature, the level of resources and processes allows a quantitative approach, and at this level computer science, robotics, engineering, artificial intelligence, etc., will be useful (Kaplan, 2002).

When analyzing the level of relationships it is necessary to have a qualitative approach, with social skills included in it. Furthermore, when the level of identity is analyzed in order to understand the relationship that the organization has with other living beings with whom it interacts and what is the impact of its actions (Kaplan, 2002).

Thus, at the level of resources and processes, rationality and intelligence must be applied; In the context of relationships, it is necessary to act with sensitivity and emotional balance. And, at the level of identity, wisdom and intuition are needed, holistic vision (Kaplan, 2002), with effects and skills at each level (table).

It is clear that there has been a growing interest in recent years in this second type of awareness in the field of organizations. It can be seen in the exponential increase in meditation practices such as the mindfulness that had occupied a marginal place in business schools and that lately are spreading as generators of balance and health (stress reduction). Also in education there is a new interpretation of emotional social learning, helping the student to manage emotions, Empathize and build relationships by working on emotional intelligence. These learnings should help us bring awareness to a higher level (Moggi & Burkhard, 2007).

Level	Possible effect	Required abilities
Resources	Maintenance	Technical
Processes	Constant improvement	Technical & Organizational
Relationships	Development	Social
Identity	Transformation	Conceptual & Holistic

Table 1. Effects and Skills of the Organic Model

The Organization can make changes in the level of resources, processes and relationships, but it can only be transformed if it acts at the level of identity, of its Self. The Vision must represent that Self aspect, that wants to become the organization in the future, it must generate a real boost for the creation or reformulation of the institutional policies of the company. Values need to be integrated into the feel of the organization, it is not enough to write them on a piece of paper or be recited in a speech. The whole organization must live them, they must be present in the sensitive code of ethics of the day-to-day life of the company, in its constant breathing. Once we are clear about the purpose and the foundations that will support it, it is necessary to define how we will materialize it, that is, how we will realize this objective. The forces of wanting, of acting, will be responsible for achieving the mission of the organization. It is necessary to find a balance in the organization of these three components: thinking, feeling and acting (Scharmer, 2009).

The other three levels must be aligned with the level of Identity, with the Self of the organization, that is, they must be made available in order to achieve their life purpose, their objective, what they want to become, with whom they want to transform, and that has been defined in the Vision, Mission and Values. Therefore, the focus must be on the level of Identity and others must make changes and improvements in the service of this level (Lievegoed, 1969).

The objective of organizations is defined in their Vision. This Vision will normally want to cover some type of need that that society had and the entrepreneur or the founders of the organization identified in an early phase of the organization's life. Therefore, society will benefit if this objective is met, to the extent that this need has been met (Melé, 2009).

It should be noted that an important part of organizations does not focus on the level of Identity but on resources and processes, where we can find the great virtues of mechanistic approaches. The economic results and the efficiency of the processes at the service of these results become the real objective of the organization, in its true purpose, to the detriment of the Vision and above all to the detriment of the Values. In a qualitative approach to Identity, economic results are never the objective, but the consequence of successfully carrying out the Mission. There is a big difference between being the objective or the consequence when making a qualitative assessment of identity or a quantitative assessment of the results (Melé, 2009).

But economic theories have often proposed a different approach by interpreting Adam Smith biasedly (Pirson & Lawrence, 2010), and turning the economic results of organizations into their objective, polarizing the desire to increase wealth with rethinking to humanize the economy and endow it with ethics and values (Aktouf & Holford, 2008; Pirson & Lawrence, 2010). On the other hand, the serious environmental crisis in which we are

immersed, shows that all current technological improvements have been at the service of the concentration of wealth and not the search for harmony and balance.

3.3. The Existential Bridges between Person and Organization

In order to measure the degree of alignment of the people who make up an organization, existential bridges can be observed (Moggi & Burkhard, 2007). These are established between each structural level of the people who are part of the organization and the equivalent level of "the living being organization". This way you can see a bridge on each of the four levels.

The **Bridge of Identification** (which links the level of self-awareness or "I" of the person with the level of identity or "I" of the organization. This bridge will only exist if the individual shares the Vision, Mission, and Values of the organization. If this occurs, if you share the objective of the company and are able to visualize it, if you feel the values of the company as your own and can contribute your capabilities and skills to the service of the mission, you will fully identify with the organization, you will feel part of it).

The **Bridge of Motivation** links the person's emotional body with the level of the company's relationships and it is built when the individual is comfortable in the work environment and perceives that his sensations and emotions are taken into account. It is necessary that the individual can develop personal growth within the company so that this bridge gains consistency. The organization must make it easier for the people who are part of it to give their best, since the organization will only transform as the people who make it up do. Therefore, we refer to all aspects that affect individual and collective motivation, such as leadership, recognition, communication, socialization, etc.).

The **Bridge of Dedication** links the vital body of the person with the level of the processes of the company. If the two upper bridges exist and are well built, that is, if the person shares the objective of the company and feels their values as their own, and there is also a good working environment and feels valued, it is sure that they will dedicate themselves to the processes agreed in their responsibilities. This is where the forces of will, of action, take center stage. The nature of this bridge is quantitative, scientific, programmable and controllable).

These first two bridges mark a qualitative threshold, which implies an integrative, sensitive and intuitive awareness.

The **Security Bridge** links the physical body of the person with the level of the company's resources. The physical body has needs that it needs to cover and the organization has resources and generates resources to do so. If the bridge of Identity is firm and the person and the organization feel the same values, and there is motivation and dedication, it is easy for us to find stability in this bridge, because both living beings, person and organization, will find security in the exchange (Figure 3).

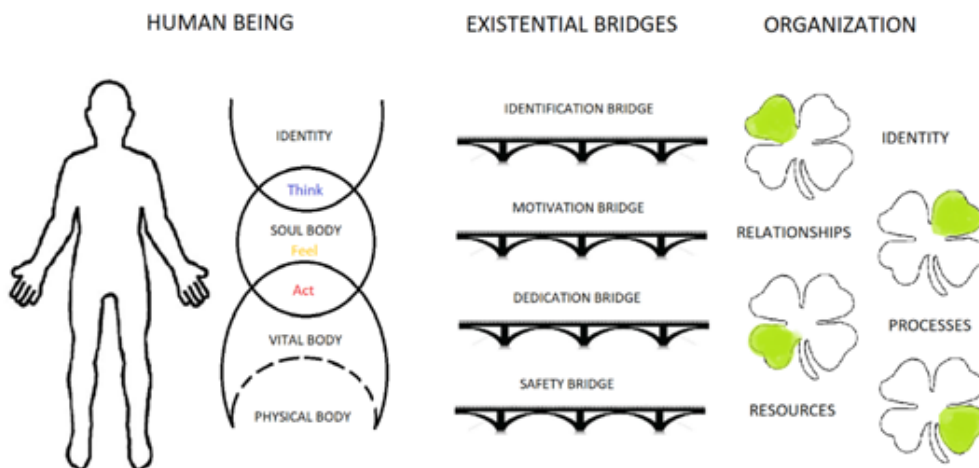


Figure 3. Human Model, Existential Bridges and Organic Model

If you want to be successful in all aspects of the organization, you have to invest in the human being, since it is the origin of any transformation process. If we achieve that the people who make up an organization reach excellence, business excellence will become a consequence (Moggi & Burkhard, 2007).

4. Exploratory study of two cases: Triodos and Ford

In the late 60s there were mass demonstrations in several cities around the world against the Vietnam War, the apartheid regime, civil rights movements and protests for an established order considered unjust. In this context and unaware, some NGOs, foundations, churches and citizen groups realized that they had been financing injustices with their savings, precisely the injustices against which they were demonstrating. There was a need to find an alternative, more conscious and responsible way of managing money (Felipe, 2013). This fact drove the birth of what would be the greatest reference for Ethical Banking in Europe and promoter of the GABV (Global Alliance for Banking on Values) following the premises of the Organic Model. In the case of Triodos, the focus of the organization has always remained on identity, contributing a positive impact to society, culture and the environment (Amat, 2015) and economic results being the consequence of applying it correctly.

In contrast, it has been studied the case of *Ford Pinto* case as a traditional management model focused on results, which takes place in the same time period. In fact, one of its protagonists, Dennis A. Gioia, a Ford engineer in the production process of the Ford Pinto, participates in the demonstrations against the Vietnam War and feels part of the social unrest of the time (Gioia, 1992). However, in the management model in which he participates, the focus is on achieving results and ethical aspects are left aside. In a management model focused on quantitative approaches, it is easier to make decisions that violate the values defined by the organization (which by definition are qualitative) and that its members ignore the negative consequences for the social environment.

4.1. The case of Triodos Bank

At the beginning of the seventies, Triodos Bank, was born in the Netherlands, inspired by the theories developed by Steiner and it will become the great European reference in ethical and sustainable banking. The background of Triodos Bank can be found in 1968, when Deking (economist), Brüll (Professor of Tax Law), Bos (business consultant) and Mees (banker) created a foundation to finance social and environmental projects rejected by conventional banks. It is inspired by Steiner and it follows the principles of Social Triformation, which is a philosophy that strives for a society that is governed by the principles of freedom, equality and fraternity – which are the principles that should serve as the basis for the three main topics of politics, culture and economy (Amat, 2015).

The name Triodos, from the Greek tri hodos, means triple path (People, Planet and Prosperity). Its activity consists of connecting savers and investors who want to contribute to changing the world with entrepreneurs and socially responsible companies to achieve a more sustainable society (Felipe, 2013).

The Bank's identity was perfectly defined by its vision, mission and values with a business model that had foundations of sustainability, transparency, excellence and promotion of entrepreneurship (Climent, 2018).

This financial institution has always remained true to its purpose and values and has not measured its successes by the amount of the results, even if they have always been positive. In 2004 the bank was established in Spain and shortly afterwards, in the great banking crisis of 2008, not only was it not affected, but its positive results actually accelerated and consolidated with great impact in the sector. In Spain, this social function in the financial sector had been developed traditionally by savings banks which, in contrast to the evolution of Triodos Bank, which were seriously affected (mostly) by the 2008 crisis for the most cases and suffered a very high mortality rate after starting a process of desperate mergers, accompanied by the injection of large amounts of public funds, to end up being absorbed due to their lack of value, thus making it impossible to return all this public money invested in its "ransom" (Sanchis, 2013). Only in Catalonia this crisis put an end to the lives of several savings banks, some centuries old, such as Caixa de Terrassa, Caixa de Sabadell, Caixa de Manresa, Caixa de Manlleu, Caixa de Catalunya or Caixa de Tarragona. The financial crisis that began in 2008 led to growing public deficit and debt due to the restructuring and capitalization of the financial sector (Monasterio, 2015).

Since the 2008 financial crisis, a group of securities-based banks and banking cooperatives (VBB) have shown that financial returns are viable by supporting a holistic approach to the real economy with a dedication to economic, social and environmental impact. According to several reports commissioned by the Global Alliance for Securities Banking (GABV), these entities operate in numerous markets, meet various needs and use different business models, but share a common strategic basis: the Principles of Securities Based Banking. VBBs have consistently shown that serving the real economy offers better and more stable financial returns than those shown by some of the world's largest banks.

The social, environmental and financial benefits of responsible action by Ethical Banking are not limited to VBB. On December 4, 2019, the GABV, the European Investment Bank and Deloitte published co-sponsored research indicating that for the 100 largest commercial banks by market capitalization, as of September 2018, strong development in matters of sustainable materiality produces higher financial performance relative to return for investors.

Joan Antoni Melé, who, at the time, was Deputy Director General of Triodos Bank in Spain, member of its Executive Committee and President of the Triodos Foundation, has explained in several interviews and conferences how he lived the change of orientation from within of these organization (he worked thirty years in one of the disappeared Savings Banks). The traditional local high street offices began to sell products of high financial complexity to customers not having any previous knowledge or training. Sales targets were set for these products and pressure was placed to reach them, offering premiums and commissions for the fulfillment of these objectives. Gifts were made to encourage the recruitment of new accounts. Triodos remained true to its values and continued to invest in the real economy, without speculating or incentivizing its managers with premiums or bonuses for objectives; maintaining strong links to its values, coherence with identity and total transparency in its actions.

When analyzing the big Economic and financial crisis of 2008 and considering it one of the most relevant crisis in modern history, there is consensus affirming that this is an ethical crisis, caused largely by decisions taken with a lack of awareness and values (Climent & Escrivá, 2019). The consequence of this fact led to the loss of confidence of many citizens in the traditional banking model, aroused a social interest in the model proposed by Ethical Banking, concerned about the transparency of their decision making and social responsibility (Abad & Valls, 2018).

It is worth noting that all business organizations of a certain size have publicly known values, at least, written and elevated. But they have often been written to be able to meet the requirements of a regulation located in the sphere of processes and the living being "organization" does not feel them as their own, they are not integrated into the "feelings" of the company, they do not conform the foundations on which the organization makes all its decisions. One case that exemplifies this is that of the Ford Pinto.

4.2. The case of the Ford Pinto

In the early seventies Ford released a new model called Pinto. It was a small car intended to cope with the growing influx of European models and the obvious threat posed by Japanese manufacturers. Design and production were carried out in a record time of approximately twenty-five months (compared to the industry average of forty-three months), a period of time that demanded the need to do things expeditiously. In addition to the pressure of time, engineering and development teams had to stick to the "2.000 limits" of production: not exceeding \$2.000 in cost, or 2.000 pounds in weight. Decisions that threatened these objectives or delayed the market launch were silenced. Because of these tight time frames, some generally sequential verification processes ran in parallel.

As a result, when routine accident tests revealed that Pinto's fuel tank was broken too easily upon subsequent impact at relatively low speeds (31 mph in crash tests), they were already in production stages too advanced to modify their design. The tank was located between the rear bumper and the rear axle and with the impact cracked releasing easily flammable fuel with a high risk of fire or explosion. Of the 11 vehicles tested in

accidents, 8 suffered breakages. The only three cars that survived intact had each been modified to protect their tank.

These accident rate tests were carried out under the guidelines of the Federal Motor Vehicle Safety Standard 301, which had been proposed in 1968 but which, due to the harsh oppositions of the automotive industry, did not come into force until 1976; thus, at the time of the tests, Ford did not violate the law.

One of the modifications to the deposit's production would have cost just \$11 to install, however, given the narrow margins and restrictions of the "2.000 limits," there was reluctance to make even this relatively minor change. There were also other reasons not to approve of the change, including the industry's widespread belief that all small cars were not inherently safe just because of their size and weight. Another more prominent reason was the corporate belief that "security does not sell". This observation was attributed to Lee Iacocca (president of the company at the time) and stemmed from Ford's previous attempt to make "security" a sales slogan, with no apparent success.

To justify the decision not to introduce any measure to correct the problem detected, Ford welcomed the use of a cost-benefit analysis. The National Highway Traffic Safety Association (NHTSA) had approved the use of cost-benefit analysis as an appropriate means of setting automotive safety design standards. The controversial aspect when making these calculations was that they required the assignment of some specific value for a human life.

Future Productivity Losses	
Direct	\$132.000
Indirect	\$41.300
Hospital medical expenses	\$700
Other medical costs	\$425
PropertyDamage	\$1.500
InsuranceAdministration	\$4.700
Legal and Court	\$3.000
EmployerLosses	\$1.000
Victim'sPain and Suffering	\$10.000
Funeral	\$900
Assets (LostConsumption)	\$5.000
Miscellaneous	\$200
Total Per Fatality	\$200.725

Table 2. Social cost of death in a traffic accident according to the (Gioia, 1992)

Ford used NHTSA figures to estimate the costs and benefits of modifying the design of the tank's production. An internal memo, which was later revealed in court, indicates the following tabulations on possible fires:

- **Costs: \$137,000,000**

(Calculated as the costs of a production repair on all cars and trucks of similar design with the tank in the back (12,500,000 vehicles × \$11/vehicle.)

- **Profit: \$49,530,000**

(It is estimated that savings can be avoided (180 projected deaths × \$200,000/death.) (180 injured by burns × \$67,000/injured) + (2,100 cars burned × \$700/car))

The cost-benefit decision was interpreted in a simple way: no safety improvements would be made for production. This decision was maintained until 1976 (Gioia, 1992; Gatewood & Carroll, 1981; Dowie, 1977).

Between 1971 and 1978, more than 50 lawsuits were filed against Ford related to fires caused by collisions in the back of the Ford Pinto model, attracting increasing media attention and progressively more critical of the

strategy adopted by the company. In early 1978, a jury awarded a victim \$125 million in punitive damages (then reduced to \$6.6 million, a sentence upheld on appeal that prompted the judge to assert that "Ford's institutional mentality was a blatant defenselessness to public safety" (Cullen, Maakestad & Cavender, 1987). A siege atmosphere was created at Ford.

On August 10, 1978, three teenage girls were killed in a fire after their 1973 Ford Pinto was struck from behind by a van at low speed. A grand jury accepted that Ford was charged with reckless homicide (Cullen et al., 1987). It was an unusual decision and faced with the possibility of creating a precedent for the manufacturing industries, Ford assembled a formidable legal team headed by prosecutor James Neal (Watergate case) to defend the company. The trial was a media event, as it was the first time a corporation had been tried for alleged criminal conduct. Ford won the trial but was forced to withdraw all Ford Pinto manufactured between 1971 and 1976 to modify the tank. He also decided to abandon the manufacture of this model (Gioia, 1992).

One of the engineers in charge of the processes of analysis of problems at the time of development of the Pinto model, Dennis A. Gioia, will write a few years later (1992) an article where he analyzes the work done and the emotions that surround him in this retrospective review. He defines himself as a person with strong moral convictions, who just before joining the Ford participated in social protests (such as demonstrations against the Vietnam War) and who felt committed to society and concerned about the ethical shortcomings of the business and political system. However, he does not remember having the slightest internal conflict during his time at Ford. He is convinced that everything they did was strictly legal and that it did not violate the ethical codes of conduct established in the organization, but it does have, in the distance, doubts about the morality of those decisions in individual and social terms and still live with certain contradictions.

To the question of why he did nothing about it? He himself replies:

"My central thesis is this: *My own schematized (scripted) knowledge influenced me to perceive recall issues in terms of the prevailing decision environment and to unconsciously overlook key features of the Pinto case, mainly because they did not fit an existing script. Although the outcome of the case carry retrospectively obvious ethical overtones, the schemes driving my perceptions and actions precluded consideration of the issues in ethical terms because the scripts did not include ethical dimensions.*" (Gioia, 1992).

Thus, despite the fact that the "working" living being is clear about its values, it is able to ignore them when it represents the living being "organization" because it does not "feel" them. The organization coldly analyzes all the information and focuses on achieving its objectives set in quantitative terms (limit \$ 2,000 of production cost and limit 2,000 pounds of weight), the script does not include ethical dimensions. But the importance of ethics is justified in the impact that our actions have on others, and the actions of organizations obviously have an impact on society and the planet, so why should we exclude it from the script? Can a company not submit itself to legal requirements?

The current values that Ford manifests are: "*Our values: we do the right thing for our people, our environment and our society, but above all for our customers*"

If business decisions had been sustained on the same values of the organization, it would not have been necessary to resort to cost-benefit analysis.

The most recent case in the manipulation of the number of polluting emissions from Volkswagen's diesel engines shows that this type of problem persists in the sector and unfortunately, we would find similar actions in each sector that we analyzed.

The origin of the great differences between the explained management models lies in the objective to be achieved. Triodos Bank was created with the aim of promoting projects with a high social and/or environmental value that also demonstrate economic viability, therefore, what matters is social benefit. The economic benefits of the organization are the consequence of fulfilling its main objective in an effective and responsible way, providing the organization with a viability and stability that guarantees its permanence and sustains the well-being of the people who make it up. In addition, the transparency and coherence demonstrated over the years

means that its members, partners and customers can recognize and share this objective, that is, that between them and the organization there is the **Bridge of Identification**.

A traditional results-focused model will look for how to maximize profits even if it contradicts one's identity. This quantitative approach can ignore qualitative aspects such as those proposed by the values of the organization itself and consequently there will be a negative impact on the environment (on the members of the organization itself, on suppliers, on customers, on society or on the environment), that is, we will enter into an ethical or conscientious crisis.

5. Discussion of the results

Currently, business administrators must take on the challenge of learning how to cope the two large polarized forces that every day seem more confrontational to each other to the detriment of the other: economic benefits vs. ethics, technology (posthumanism) vs. humanism, artificial intelligence vs. spiritual intelligence, with balances necessary to recover human sovereignty and values that seem far removed from our societies (Agramunt, 2011). If we follow the Organic Model and put ourselves at the service of each other, instead of excluding them because we do not allow ourselves to maximize the results, we can find a balance between both polarities. That is, if we put technology at the service of Values and Identity, we will be able to rely on the management model to minimize the ecological footprint instead of to modify the level of polluting emissions. Obviously, shareholder pressure to increase profits must have a decisive influence on whether their investment was solely aimed at achieving economic benefits. However, these shareholders will also have ethical expectations about the management of the organization; The same applies to customers of banking institutions. Knowledge of practices of dubious morality has aroused the growing interest in Ethical Banking. In this case, confidence in a good use of resources prevails over the expectation of economic returns. They trust in the values of the living being Organization, not only with the contact person with whom they speak, if that were the case. Here we find one of the keys to balance, everyone should be aligned with the vision of the organization, both its members and its customers and shareholders. The objective is the fulfillment of the vision and mission based on the values established in a viable way. There is therefore an Identification and a way of acting. At Triodos Bank there is no CSR department, since everything it does follows CSR criteria, it is in the *purpose* of the organization.

In recent years, the need to create areas of Compliance in organizations from which no one violates the law or deliberately breaches regulations or codes of conduct has increased. If the living being organization feels the values, if it has them fully integrated, it will not be necessary to focus on this point, it will be part of *the general feeling* of the organization.

On the contrary, if the organization has the focus on maximizing economic benefits and acts by making decisions that put aside its values, as we have seen in the examples cited, then it is not surprising that we can expect similar attitudes from other collaborators, which put the obtaining of personal benefits ahead of the codes of ethical conduct also in their individual decisions.

6. Conclusions

Business management focused on economic results, that is, in the field of resources, has led us to an increasingly worrying scenario of economic, social and environmental crises. The origin of these crisis is the lack of awareness in the actions carried out by living beings that may have their own: people and organizations.

Continuing to develop a business model that was born thinking about the need for control and management, generated by a system of a productive nature that looks exclusively at technical and scientific development will not solve the structural problems in which we are immersed. It is necessary to focus on the human element. It is necessary to explore with values and organizations are at the epicenter of this evolutionary spiral and must face the revolution of managing well economically and socially, with social, emotional values and that guarantee sustainability (Agramunt, 2011, San-Jose, Retolaza & Bernal, 2021).

The Organic Model created from the holistic vision of people and organizations by Rudolf Steiner gives us tools for analysis and observation, which help us place human beings at the center of the economy and business decisions, measuring the impact they have on other living beings and the planet.

The global crisis generated by the current pandemic situation is an opportunity to recognize the crisis of values in which we are immersed, which has brought us to the threshold of collapse. A new approach full of consciousness, of humanity, that abandons the "ego-systems" and generates real "ecosystem-systems" is essential, where we overcome the limiting paradigm of the absolute leader who traces the way, why now more than ever we will need shared leadership, to generate social values for stakeholders. The traditional leader must understand that the living being organization transcends his role and needs the alignment of all the members of the company in order to generate added value. It's time for generosity.

"It is urgent to learn to develop the peripheral perspective and integrate the capabilities of all team members above sympathies and antipathies, seeking synergies and balances beneficial to the whole, reflecting and resuming what is received." (Agramunt, 2011).

A limitation of the study is not having been able to have information on some qualitative variables, in the observation of the organic model that have a lot of relevance such as: the degree of alignment of people with the vision, mission and values of the organization, the work environment and the quality of relationships, the consistency of existential bridges, etc.

On the other hand, we are working on a more extensive bibliometric review of academic articles on the subject at hand, with the transversality it requires to provide new considerations to the study. Thus, future lines of research, already begun, refer to expanding bibliometric research transversally to determine the phases of development of the living being organization and external factors susceptible to sickening and healing organizations, from the scientific literature.

Declaration of Conflicting Interests

The authors declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

Funding

The authors received no financial support for the research, authorship, and/or publication of this article.

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