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Crafting the Virtuous Corporation Through Spiritual Discernment

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Abstract

This study explores spiritual discernment through the lenses of modern virtue ethics in organizational decision-making by developing a process model grounded in empirical research at Buurtzorg Nederland, a Dutch home care organization. Drawing on MacIntyre's virtue ethics and Moore's concept of virtuous corporate character, we identify six principles (serving, attuning, trusting, needing, rethinking, and common sense) and six manifestations (meaningless, meaningful, mindless and mindful organizing activities, substantive rationality, and love for craftsmanship) that facilitate the development of virtuous corporate character. Our findings demonstrate how spiritual discernment enables organizations to balance internal goods (e.g., excellence in practice) with external goods (e.g., reputation and profit). The resulting *Process Model of Spiritual Discernment in Organizing Activities* contributes to business ethics by empirically grounding Moore's concept of the virtuous institutional character and Weber's substantive rationality, providing practical guidance for managers seeking to transcend the means-ends dichotomy.

Keywords Virtuous corporation · Virtuous institutional character · Virtue ethics · Spirituality · Spiritual discernment · Self-management · Buurtzorg Nederland

Introduction

The enduring tension between practical rationality and moral values in organizational contexts presents a fundamental challenge that transcends mere everyday dilemmas, pointing toward deeper questions about the very nature of organizing (Kay, 2025; Moore, 2005a; Weber, 1968). Within this context, spiritual discernment, a construct rooted in diverse philosophical and religious traditions, has emerged as a potentially transformative framework for enhancing ethical decision-making in organizational settings (Delbecq et al., 2004; Miller, 2020). By grasping the essence of how spiritual discernment becomes embedded within organizational routines and decision-making processes, we demonstrate how virtue ethics principles can facilitate the development of what Moore (2005a) terms 'virtuous corporate character.' This study develops a process model of spiritual discernment that accommodates organizational instrumentality while fostering the development of virtuous corporate character, addressing how organizations can integrate consistent moral values while pursuing a legitimate business end.

Drawing on MacIntyre's (1985) virtue ethics and its application to business contexts (Moore, 2005a, 2005b, 2008), we understand spiritual discernment as a 'practice'[1] that enables organizations to navigate the complex interplay between internal goods (excellence in 'practices') and external goods (financial success) in creating their virtuous corporate character. This approach acknowledges Weber's (1968) distinction between practical and substantive rationality, the latter being concerned with the extent to which action is shaped by an overarching value system rather than purely instrumental calculation (means-end rational action).

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[1] We understand 'practice' as "coherent and complex forms of socially established cooperative human activity through which goods internal to that form of activity are realized" (MacIntyre, 1985: 187).

As Kalberg (1980, p. 1155) noted, substantive rationality involves "the subordination of diffuse realities to values," introducing a methodical element to organizational life beyond practical rationality, a mere calculation of the "most expedient means" of addressing pressures (1980, p. 1152). This perspective allies with Moore's (2005b) conceptualization of craftsmanship, wherein work becomes not merely a means to external ends but an intrinsically valuable pursuit contributing to personal flourishing and ethical development.

Central to our argument is the idea that spiritual discernment facilitates a form of reflection-in-action (Schön, 1983; Yanow & Tsoukas, 2009) that enables practitioners (individually and collectively) to engage with complex ethical challenges in real-time. This mode of reflection is not merely a post-hoc cognitive function but rather a process embedded in practice and embodied in action (Crossan et al., 2013). Through such reflective processes, organizations cultivate practical wisdom—the capacity to determine appropriate actions in specific circumstances while remaining faithful to overarching ethical principles (Beabout, 2012). This virtue becomes especially crucial in contexts marked by ambiguity and rapid change, where predetermined ethical rules offer insufficient guidance for decision-makers (Crossan et al., 2013).

The company's telos, the ultimate purpose or end toward which activity is directed, provides a crucial link between spiritual discernment and virtue ethics (Rocha & Pinheiro, 2021b). As MacIntyre (1985) argues, virtues can only be fully understood in relation to the telos of human life, which provides meaning and coherence to otherwise disparate 'practices'. In organizational contexts, establishing a clear and compelling telos serves to orient decision-making processes and provides criteria for evaluating alternative courses of action (Moore, 2005a). Spiritual discernment, which emphasizes discovering deeper meaning and purpose, offers a mechanism through which organizations can articulate and refine their understanding of telos, thereby establishing a foundation for ethical decision-making (Nandram et al., 2022).

We selected Buurtzorg Nederland (a Dutch home healthcare organization) as an exemplary case for this investigation, representing a 'unique counterfactual' (Eisenhardt et al., 2016). Through a Grounded Theory approach (Glaser & Strauss, 1967), a methodology that allowed for the emergence of a comprehensive process model illustrating how spiritual discernment facilitates the development of virtuous corporate character through specific principles and manifestations. Our findings reveal the *Process Model of Spiritual Discernment in Organizing Activities* encompassing six key principles (serving, attuning, trusting, needing, rethinking, and common sense) that guide decision-making within Buurtzorg, alongside six manifestations (meaningful, meaningless, mindless and mindful organizing activities,

substantive rationality, and love for craftsmanship) that embody these principles. These principles should not be understood as virtues themselves, but rather as organizational mechanisms through which virtues (such as benevolence, justice, practical wisdom, and integrity) become embedded in organizational routines. Together, they constitute manifestations of a virtuous corporate character that enables the organization to maintain clarity between means and ends while fostering a commitment to client-centered care as a higher purpose.

This research contributes to the literature on business ethics in unique ways. First, it bridges the theoretical gap between spiritual discernment and virtue ethics by demonstrating how discernment practices can foster the development of virtuous corporate character as argued by Moore (2005b). Specifically, we show how the *serving principle* enables benevolence and justice, the *attuning principle* enables empathy and practical wisdom, and the *trusting principle* enables integrity and fidelity. Second, it extends Kalberg's (1980) theoretical analysis of Weber's (1968) substantive rationality by identifying specific principles and manifestations through which moral values shape organizational action. Third, it provides empirical grounding for Moore's (2005a) concept of the virtuous corporation, illustrating how organizations can balance the pursuit of internal goods (excellence in 'practices') with external goods (financial success) through spiritual discernment. Fourth, it demonstrates how Caza et al.'s (2004) notion of virtuousness as both a buffering and amplifying force operates within the context of the healthcare industry, enabling organizations to maintain ethical integrity amid complex institutional pressures. By integrating these theoretical perspectives and grounding them in empirical research, this study offers a comprehensive framework for understanding how organizations can foster ethical decision-making that honors both instrumental goals and values-based commitments. The resulting process model provides practical guidance for managers seeking to transcend the means-ends dichotomy that has long characterized management discourse, while contributing to broader theoretical understandings of virtue ethics in organizational contexts.

Theoretical Background

Our theoretical foundation rests on two interrelated frameworks worth noting: virtue ethics and spiritual discernment. Rooted in Aristotelian philosophy, virtue ethics focuses on cultivating moral character and virtuous traits as the basis for ethical conduct, with practical wisdom (phronesis) being one of its central virtues, enabling appropriate actions in specific situations (D'souza & Introna, 2024). Spiritual discernment, while intersecting with virtue ethics' concern for

ethical judgment, uniquely introduces transcendent aspects into the decision-making process Miller (2020). According to Koenig (2014, p. 502), spiritual discernment is defined as the "means skill in discriminating between those influences that enhance or lead to a fuller relationship with God or transcendent reality or, where no belief in transcendent reality is held, to fuller appropriation and implementation of one's value system". These frameworks stem from different epistemological bases; virtue ethics (and practical wisdom) emerge through character development and ethical reasoning in social contexts. In contrast, spiritual discernment involves contemplative practices and spiritual values as sources of understanding. The subsequent sections examine these concepts more deeply, starting with virtue ethics and moving on to spiritual discernment.

Virtue Ethics

Virtue ethics, originating in Aristotelian philosophy, focuses on developing moral character and virtuous dispositions as the foundation for ethical behavior (Rocha & Pinheiro, 2021b). Unlike consequentialist and deontological approaches, which emphasize actions and outcomes or duties, respectively, virtue ethics centers on the agent's character and the cultivation of excellence (Collier, 1998) that enable one to lead a flourishing life (eudaimonia). In this ethical framework, virtues such as courage, justice, temperance, and wisdom are not merely instrumental to right action but constitute the very essence of doing well and having a good life (Rocha & Pinheiro, 2021b). Thus, virtues constitute the "state of character which makes a man good and which makes him do his own work well" (Aristotle, ca. 350 B.C.E./2009, 2.6, 1106a22). Melé (2005, p. 103) describes virtues as good habits that provide "promptness or readiness to do good, ease or facility in performing a good action and joy or satisfaction while doing it".

MacIntyre (1985) revitalized virtue ethics in contemporary moral philosophy by situating virtues within social practices. He views moral values as inherent 'goods of practices' that only become meaningful through their purpose within specific historical and social frameworks. This perspective differs from contemporary subjectivist interpretations of values (MacIntyre, 1985). According to MacIntyre (1985), these moral values reflect the pursuits deemed worthwhile within distinct traditions, gaining importance from communal practices' telos, or purpose. Instead of detaching values from virtues as is common in modern thought, MacIntyre (1985) highlights their deep interconnection: moral values constitute the goods that virtues enable us to achieve. Within practices, individuals develop virtues that enable them to achieve internal goods (excellences specific to the practice itself) while navigating the potentially corrupting influence of external goods such as profit, power, and status.

MacIntyre's (1985) framework distinguishes between practices and institutions, where institutions necessarily focus on external goods but should ideally sustain rather than corrupt the 'practices' they house.

Individual and organizational virtues operate in a dialectical relationship, with each influencing the other (MacIntyre, 1985). At the individual level, virtues function as character dispositions enabling people to achieve internal goods and support their narrative quest toward personal telos (Moore, 2005b). The relationship is symbiotic; a practice's integrity causally necessitates the exercise of virtues by at least some of its practitioners (Moore, 2008: 498). At the same time, organizational character normalizes and perpetuates virtue or vice among employees (Moore, 2008: 500). This interconnectedness highlights the importance of examining virtue at both levels in organizational contexts.

Moore (2005a, 2005b, 2008) has significantly extended MacIntyre's (1985) virtue ethics to business organizations through his concept of the 'virtuous corporation.' He defines virtuous corporate character as "the seat of the virtues necessary for an institution to engage in practices with excellence, focusing on those internal goods thereby obtainable, while warding off threats from its inordinate pursuit of external goods and from the corrupting power of other institutions with which it engages" (Moore, 2005a: 661). This definition emphasizes the importance of balancing internal goods (excellence in practices) with external goods (e.g., profit, reputation) and reflects our focus on discerning means and ends in organizational activities.

Moore (2005b) introduces the concept of 'craftsmanship' to describe how individuals might best approach working in organizations when viewing their work as a practice. Through this conceptualization, Moore (2005b) articulates a relationship between virtue and labor wherein workers cultivate internal goods by engaging in their professional activities with excellence, regarding them not merely as instrumental means but as intrinsically valuable pursuits that contribute to personal flourishing and ethical development. Additionally, Moore (2008) addresses the morality of management specifically, arguing that managers must understand and maintain involvement with the core practice of the organization to appreciate and gain its internal goods while simultaneously being concerned with making and sustaining the institution itself.

Building on this foundation, Crossan et al. (2013) propose a Virtue-Based Orientation model (VBO) that integrates virtues, moral values, and character strengths in ethical decision-making. Their framework identifies universal virtues (wisdom, courage, humanity, justice, temperance, and transcendence) with transcendence encompassing spiritual elements such as gratitude, hope, and spirituality itself (Crossan et al., 2013). This inclusion acknowledges the spiritual dimension within virtue

ethics that traditional business ethics frameworks often overlook. Crossan and colleagues (2013) emphasize that character strengths serve as psychological mechanisms defining virtues, while moral values motivate individuals to act virtuously. Particularly significant is their conceptualization of self-reflection as embedded in practice and embodied in action, a form of reflection-in-action rather than merely reflection after action. This perspective allows for understanding reflection as integral to ongoing practice rather than as a detached cognitive function. Their framework highlights the critical role of this reflective process in developing ethical capacity (Crossan et al., 2013).

Practical wisdom (phronesis) is central to virtue ethics and particularly relevant to discernment in business contexts (Rocha et al., 2022, 2024). D'souza and Introna (2024) define practical wisdom as 'embodied ethical intuition', accenting its non-deliberative, dispositional quality. This closely relates to discernment, a process that requires thoughtful reflection and careful consideration to make judgments or decisions, frequently incorporating a spiritual and ethical aspect (Miller, 2020). Del Rio and Suddaby's (2024) findings on 'humility', 'sympathetic impartiality', and 'practical wisdom' as key virtues in end-of-life care could be analogously applied to spiritual discernment in other organizational contexts. Hence, both practical wisdom and discernment give prominence to context, experience, and holistic understanding in ethical decision-making, moving beyond the application of abstract principles to embrace a more nuanced approach to moral reasoning (Beabout, 2012).

Integrating virtue ethics with discernment processes in organizations offers several potential benefits for ethical decision-making. First, it encourages decision-makers to develop moral character and ethical competencies over time rather than relying solely on ethical codes or decision-making frameworks (Arjoon, 2000). Second, it promotes a more holistic view of ethical issues, considering the immediate consequences of actions and their implications for personal and organizational integrity (Hartman, 2008). Third, by bringing out the role of practical wisdom, this approach acknowledges the complexity and ambiguity often present in business ethics dilemmas, encouraging decision-makers to exercise judgment and discernment rather than seeking simplistic solutions (Crossan et al., 2013). Fourth, as proposed by Moore (2017), there is an 'essential circularity' between excellence and financial success in virtuous businesses, a balance between 'just on the side of excellence' (Bhuyan & Chakraborty, 2024). Cameron et al.'s (2004) findings illustrate how virtuous corporate character manifests in measurable organizational outcomes, reinforcing the practical significance of virtue ethics in contemporary organizational settings.

Discernment and Spiritual Discernment

In organizational decision-making, discernment represents a multifaceted concept that integrates spiritual and managerial dimensions (Nandram et al., 2022). Originating from the Latin *discernere*, meaning to perceive or distinguish, discernment involves a creative process that enables individuals and organizations to differentiate influences, leading to a fuller relationship with the divine or the implementation of their values (Koenig, 2014). It extends beyond systematic decision-making, embodying a situational, creative, and improvisational process that draws connections to managerial reflection and sensemaking (de Jongh, 2017; Farnham et al., 1991). Discernment is recognized as both a process and a skill, fostering intentional practice to integrate personality and resist influences causing fragmentation in organizational contexts (Koenig, 2014). Drawing upon the work of Delbecq et al. (2004) and Miller (2020), this paper elucidates that spiritual discernment enhances ethical decision-making through three distinct avenues: it facilitates contemplation on fundamental moral values and objectives that steer organizational actions; it promotes heightened awareness of the ethical consequences of decisions impacting diverse stakeholders; and it nurtures the cultivation of virtues such as compassion and integrity, which are indispensable for ethical decision-making in developing a corporate character.

Spiritual discernment complements conventional approaches in reevaluating managerial decision-making (Bouckaert, 2017; Delbecq et al., 2004; Falque & Duriau, 2004). Spiritual discernment in management integrates spiritual and religious values, wisdom, and sensibilities into decision-making processes, offering an alternative approach focused on spiritual, relational, and ethical considerations (Delbecq et al., 2004). It is characterized by its multidimensional nature, incorporating spiritual and religious elements, identifying key behavioral components, and encouraging seeking divine guidance through structured meetings (Traüffer et al., 2010). In a postmodern and post-secular context, spiritual discernment stresses small, consensus-based actions resulting from local reflections and promotes dialogue between secular and sacred perspectives (Hettema, 2015). This approach aligns with an interpretivist perspective in management studies, recognizing the hermeneutical challenge inherent in management practice and research (de Jongh, 2017).

Spiritual discernment transcends conventional decision-making by integrating deeper dimensions of human experience into organizational contexts. This transcendence manifests through the recognition that proper decision-making emerges from consciousness experiencing connectedness

with a greater whole, creating a virtuous cycle where ethical decisions both stem from and foster spiritual development (Shakun, 1999). In comparison, traditional rational models operate through bounded cognition, and spiritual discernment functions as a form of unbounded rationality that simultaneously encompasses cognitive, affective, and conative dimensions (Shakun, 2001). This integrative approach connects with the positioning of spiritual discernment as a method of judgment that surpasses purely analytical processes by engaging with inner dispositions and motivations rather than merely material outcomes (Bouckaert, 2017). The interconnectedness recognized in spiritual discernment offers organizations resources for navigating ethical challenges that exceed the capabilities of fragmented decision frameworks while remaining grounded in practical realities.

Integrating spiritual discernment with ethical frameworks provides valuable insights for decision-making in organizational contexts. While virtue ethics emphasizes character development and practical wisdom, spiritual discernment contributes a heightened awareness of inner motivations and a transcendent perspective that can guide ethical judgments. Miller (2020) argues that discernment practices enable better recognition of ethical complexities in ambiguous situations, facilitating more nuanced responses than purely rational approaches permit. This view builds on earlier work by Delbecq et al. (2004), who emphasized that spiritual discernment enhances organizational decision-making by incorporating contemplative practices that access deeper sources of wisdom. Bouckaert (2017) further develops this thinking by positioning spiritual discernment as a method of judgment that transcends purely rational decision-making processes, particularly valuable in conflicting values. More recently, Nandram et al. (2022) illustrated this by examining how Hindu spiritual traditions inform ethical decision-making, suggesting that crises may necessitate introspection and spiritual resources when conventional frameworks prove inadequate. Their integrative approach transcends typical dichotomies in decision-making, such as universal versus contextual guidelines, by recognizing both dimensions as essential parts of a holistic ethical framework. This integration resonates with contemporary virtue ethics' emphasis on balancing universal principles with context-sensitive practical wisdom as articulated by Beabout (2012) and Crossan et al. (2013).

Three research gaps arise from our literature review, including: Firstly, although virtue ethics and spiritual discernment have been analyzed independently, their integration within organizational contexts remains insufficiently explored. Secondly, existing approaches have not adequately addressed how organizations can uphold clarity between means and ends when incorporating spiritual principles. Thirdly, there is a scarcity of empirical studies investigating spiritual discernment processes within specific organizational settings, such as the health care industry in the Netherlands. Therefore, this study aims to answer the following question: How are spiritual discernment practices applied in developing a virtuous corporation?

Method

We employed a qualitative research approach to answer the research question above. Given the unique characteristics of the organization under investigation, representing an extreme case (Yin, 2009) and a 'unique counterfactual' (Eisenhardt et al., 2016), a qualitative single case study approach was chosen (Eisenhardt, 2021). Data analysis was guided by a constant comparison technique (Glaser & Strauss, 1967; Suddaby, 2006), which allowed for the natural emergence of insights from the data. The first author had access to the organization, facilitating multifaceted observations and potential models for future research (Stake, 1995; Yin, 2009).

The Case Study: Buurtzorg Nederland

This study draws from the inductive theory-building tradition of case studies, specifically utilizing research methods emphasizing detailed, micro-level, longitudinal analyses of solo outstanding cases (e.g., Vaccaro & Palazzo, 2015). Buurtzorg Nederland represents a particularly suitable organizational context for investigating the integration of virtue ethics principles and spiritual discernment practices in decision-making processes. Founded in 2006 by Jos de Blok, this home healthcare organization that provides care to people in their homes [2] emerged during significant transformation in the Dutch healthcare landscape (for more information, visit: Our History—Buurtzorg International https://www.buurtzorg.com/about-us/history/). The organization's inception directly responded to the increasing bureaucratization and fragmentation of healthcare delivery, where administrative efficiency and economic rationalization had begun to overshadow patient-centered care values (Nandram, 2015, 2021). This context provides an exceptional opportunity to examine how organizations navigate tensions between instrumental demands and moral values, particularly the challenges that Moore (2008) identifies regarding the morality of management within bureaucratic structures.

Before the 1990s, the Dutch healthcare system was commendable, particularly in home care. However,

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[2] An organization that delivers care and support services to individuals at home instead of in institutions like hospitals or nursing facilities. It primarily serves patients needing ongoing care who can be effectively treated away from institutional settings.

reforms in the 1990s led to the consolidation of home care groups, resulting in the emergence of large bureaucratic organizations that prioritized instrumental outcomes and a decline in the role of community nurses, who had previously held a holistic perspective on community needs and patient engagement. This resulted in a loss of meaning and purpose for nurses and a decrease in the reputation and value of community nursing as their roles underwent significant content and structural alterations (Kreitzer et al., 2015).

Moreover, an aging population increased the demand for home care services. However, the quality of care became fragmented and inefficient, with patients frequently encountering more than 30 nurses monthly. Economic principles and profit maximization began to overshadow the primary goal of delivering high-quality care and enhancing patients' quality of life. In response to these challenges, Buurtzorg Nederland was founded to rejuvenate nursing, bring meaning and purpose back to nursing, serve clients, provide the best possible care, and leverage information and communication technology (Martela & Nandram, 2025).

The distinctive organizational design of Buurtzorg, characterized by self-managing teams operating with minimal hierarchical oversight, represents a deliberate attempt to recalibrate the relationship between organizational means and ends (Lee & Edmondson, 2017; Nandram, 2015). This model explicitly prioritizes professional autonomy and meaningful engagement with clients, positioning the organization as an exemplary case for understanding how virtuous corporate character might develop within institutional constraints (Moore, 2005a, 2008). Buurtzorg's organizational structure facilitates the decision-making processes that are in line with MacIntyre's (1985) conceptualization of practice-institution dynamics and Moore's (2005b) notion of 'craftsmanship,' wherein individuals can pursue excellence in their professional practice while the institution provides necessary support without unduly constraining professional judgment (Martela & Nandram, 2025; Walker et al., 2008).

The Dutch healthcare context further enriches this case analysis, encompassing strong regulatory frameworks and cultural traditions that value professional autonomy (Nandram & Koster, 2014). This regulatory environment creates external pressures regarding accountability and standardization, yet simultaneously promotes innovation in care delivery models (Nandram, 2021). Such tensions between institutional demands and professional discretion provide precisely the conditions under which spiritual discernment practices become most relevant to ethical decision-making (Benefiel, 2008; Delbecq et al., 2004). The organization's response to these external pressures through its internal governance structures offers valuable insights into how institutions can develop virtuous characteristics that reconcile instrumental necessities with organizational higher purpose (Crossan et al., 2013; Solomon, 1992), particularly in healthcare contexts where ethical considerations are intrinsic (Del Rio & Suddaby, 2024).

Sampling

Guided by theoretical sampling principles as conceptualized in classic grounded theory (Eisenhardt, 1989; Glaser & Strauss, 1967), we deliberately selected Buurtzorg Nederland as an exemplary case for examining spiritual discernment in organizational contexts. It represents what Patton (2002) terms 'purposeful sampling,' precisely an 'information-rich case' that offers unusual depth for studying phenomena of central importance. Buurtzorg constitutes a 'revelatory case' (Yin, 2009) and 'unique counterfactual' (Eisenhardt et al., 2016) because it has achieved remarkable success while implementing an organizational model that diverges significantly from conventional healthcare management paradigms. This organization is particularly appropriate for our research focus on virtue ethics and spiritual discernment for several reasons: first, healthcare inherently involves ethical decision-making balancing instrumental outcomes (efficiency, costs) with care values (compassion, dignity); second, Buurtzorg explicitly integrates meaning-making and professional craftsmanship into its operational model; and third, the Dutch healthcare context provides a distinct regulatory and cultural environment where tensions between institutional pressures and professional values are evident, making it ideal for examining how virtue develops within organizational parameters.

Within this case, our sampling strategy targeted informants across multiple organizational levels, ensuring diverse perspectives on the phenomenon under study (Corbin & Strauss, 2008). We interviewed the founder, co-founders, directors, regional coaches, supervisory board members, external researchers, trainers, financial controllers, and importantly, district nurses who directly engage in client care. This multi-level approach enabled us to capture strategic decision-making processes and frontline implementation of spiritually informed practices, providing a rich contextual understanding of how virtue ethics principles manifest throughout the organization's hierarchy. Including supervisory board members and financial officers specifically allowed us to examine how governance structures accommodate spiritual discernment within necessarily instrumental frameworks, addressing a critical tension in our research question.

Data Collection

In total, we conducted 31 in-depth interviews over six months (in three waves), visited clients three times, attended two international workshops (in the United

Kingdom, London and the Netherlands-Hellendoorn), had informal interactions with key personnel, and participated in one national workshop held by the company in the Netherlands-Amersfoort.

Data collection efforts initially encompassed 18 interviews (first wave), including key actors, such as the founder, two co-founders, the former chairman of the supervisory board, two directors, two financial controllers, four district nurses, one nurse in training, one advisor, one regional coach, one researcher, one trainer of self-management, and one project officer. These interviews were recorded and transcribed, resulting in a total word count of 89,293 words. These transcripts were initially in Dutch but were translated into English for coding purposes. A native Dutch speaker (first author) conducted the interviews, ensuring no essential data were lost due to linguistic differences. The first author, proficient in both languages, oversaw the translation, preserving the original meaning (Van Nes et al., 2010).

The field visits, workshops, and recorded presentations delivered by organization representatives were used to deepen the insights found in the interviews. They shed light on what underlying principles are present in the organization and how these guide the activities of the nurses and back office members, which obstacles they overcome, how team conflicts are dealt with, how the IT architecture enables their work, how they reduce bureaucracies, what the actual contributions are of regional coaches, and how they experience the support from the back office and the founder.

Afterward, we conducted eight interviews (second wave) with four supervisory board members, the former and current chairman of the supervisory board, the charter accountant, and the financial controller. Finally, we conducted five interviews (third wave) with four supervisory board members and the current chairman of the supervisory board to support the data validation.

Grounded Theory

We followed the coding approach outlined in grounded theory methodology (Glaser, 1978; Glaser & Strauss, 1967; Johnson & Walsh, 2019; Walsh et al., 2015; Walsh 2015). The authors conducted individual coding (open coding, selective coding and theoretical coding, memoing, sorting, visual diagrams, and constant comparison) as Glaser (1978) suggested, and subsequent discussions with the research team were held to build a coherent understanding. Several rounds of sorting memos were performed, and based on these inputs, the process model was developed.

In the analysis of data obtained from Wave 2 and Wave 3, we identified that the external perspective, which excludes the involvement of nurses, validated the emergence of the model. This perspective yielded a more nuanced comprehension of trust across various organizational levels. During our field visits with both nurses and coaches and client observations, we witnessed the critical importance of trust between nurses and clients, trust among teams and other caregiver organizations, and trust between nurses and clients' families. In our interviews with respondents from the first wave, it became evident that trust is vital in the back office among employees in that domain and in the relationships between teams, coaches, and the teams they support. Furthermore, the findings from the second and third waves also
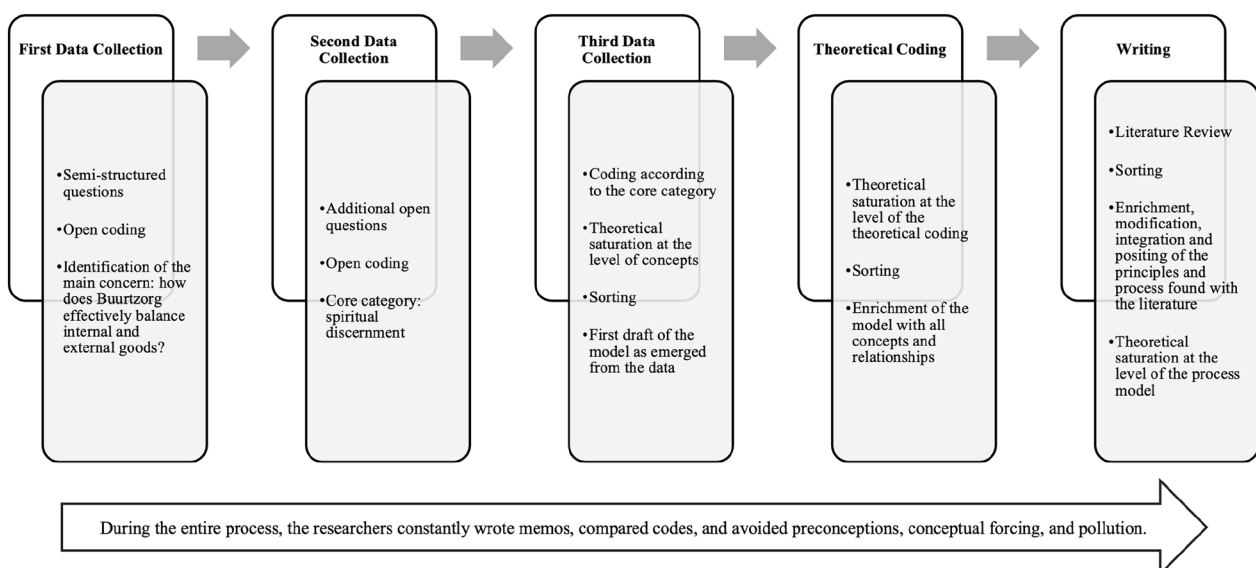

Fig. 1 The steps of the grounded theory. Source: Created by the authors

included insights from the supervisory board regarding their recognition of the significance of trust within the organization, where craftsmanship is of utmost importance and is intricately woven into the principles that guide Buurtzorg.

Data analysis followed the grounded theory method (see Fig. 1), underlining an open-minded, flexible, and creative approach to research (Glaser, 1965, 1978). When employing grounded theory, one must ensure that one's approach is logically consistent with the foundational assumptions regarding social reality and how we perceive and understand it. Grounded theory finds its strength in generating insights into how individuals interpret and make sense of their reality.

It has three fundamental aspects (Walsh et al., 2015; Walsh 2015). First, the principle of emergence underscores the importance of approaching research without preconceived ideas or biases. Researchers must enter the study area with minimal predetermined notions, avoiding a priori hypotheses or theoretical frameworks from existing literature. Suddaby (2006) noted that grounded theory is not a rigid, formulaic approach but a flexible and creative process. It highlights the importance of researchers' creativity and adaptability in applying grounded theory, as it allows for innovative insights and theories from empirical data.

Second, theoretical sampling involves collecting, coding, and analyzing data guided by emerging theoretical ideas rather than a predefined population. This approach ensures the emerging theory is firmly rooted in the collected data. The goal is to elaborate on concepts through this data-driven process rather than relying on logical deduction (Glaser, 1978).

Third, constant comparison (Glaser, 1965) requires researchers to continuously compare newly collected data with previously analyzed data, seeking to identify similarities and differences within the data. Researchers assess each new empirical incident to determine whether it supports and continues to support the emerging concepts. This iterative data analysis and conceptualization process ensures the integration of empirical indicators into the evolving theory (Glaser, 1965).

Data Validation

After analyzing all input, the process framework was built for the purpose of validation. To validate our findings, we presented the framework to key stakeholders, including the CEO of Buurtzorg, the charter accountant, and a co-founder of the information and communication technology (ICT) company Ecare, which developed Buurtzorg's ICT platform. Furthermore, supported by the third wave of interviews with the five supervisory board members, we held a group discussion with them and the CEO. These interviews provided insights into how the organizational structure is perceived and potential obstacles and enablers from the supervisory

board's perspective. Then, the findings regarding the governance, organizational architecture, and experienced pitfalls were presented to the participants for member-checking, and their input was used to refine the process model.

Analysis of the Results

In our analysis of the results, employing Grounded Theory (Glaser & Strauss, 1967), we systematically examined the multifaceted aspects of spiritual discernment through modern virtue ethics lenses. Following the methodological guidance of Suddaby (2006), we present our findings through a series of categorized quotations, enhancing the transparency of the link between raw data and theory development. Our selection of quotations adheres to the criterion of credibility criteria established by thick description, specific details, explication of nontextual knowledge, and demonstrating rather than simply telling (Tracy, 2010, p. 840), wherein we have purposefully chosen representative excerpts (provided in the text and Tables 1 and 2) that most effectively illuminate the theoretical dimensions of our framework, rather than presenting an exhaustive catalog of all available data. Recognizing that the mere presentation of data is insufficient, we have engaged in a rigorous theoretical abstraction and conceptualization process.

The analyses led to six principles—*serving, attuning, trusting, needing, rethinking,* and *common sense*—and six manifestations—*meaningful, meaningless, mindless and mindful organizing activities, substantive rationality,* and *craftsmanship*—as core concepts to their Holistic client-centric care telos. These principles and manifestations can be understood as manifestations of moral character in virtuous organizational contexts as conceptualized by Moore (2005a, 2005b, 2008).

Holistic Client-Centric Care

Buurtzorg's commitment to *holistic client-centered care* exemplifies what Moore (2005a, 2008) identifies as the first requirement of a virtuous business organization: having a good purpose. Following MacIntyre's (1985) virtue ethics framework, Buurtzorg demonstrates how healthcare organizations can prioritize internal goods over external goods through its unwavering focus on patient needs regardless of financial considerations. As the quote below illustrates, Buurtzorg refuses to abandon clients even when care becomes economically disadvantageous, prioritizing the moral imperative of care over profit maximization. This echoes Moore's (2008) idea of practice-oriented virtuous corporate character.

Table 1 Expressions of Serving, Attuning and Trusting Principles

Serving principle		Attuning principle		Trusting principle	
Meaningless activities	Meaningful activities	Mindless activities	Mindful activities	Substantive Rationality	Craftsmanship
A nurse of the first hours explains: "Buurtzorg has refrained from using the international classification of functioning, disability and health (ICH) system. It would not result in meaningful activities because this system is based on what people cannot do" A back office former nurse says: "Buurtzorg works with protocols when appropriate to the problem or situation. When using national protocols, the experience and expertise of the users of the protocols is central, and experience is shared among themselves in application. Sometimes there is no scientific evidence yet for the effectiveness of a protocol but professionals wish to use it as it serves some purpose. If there is agreement among them then it is used until there is a better protocol. If protocols are not applicable, then they are no longer used" A co-founder and creative thinker says: "Business zombies are not just people, they can also be procedures, protocols or documents. Things in your organization that nobody really knows yet... What it's for, I'll say. You could see that as a phenomenon. All those things that exist... that are of no use to you, or procedures that have a life of their own. Who utterly just wander around in some kind of ghost world... They need attention, but no one really knows exactly.... So if you want to see another fun cult movie, it's called office space. In parts too lame for words, but there's pretty much... Office Space is in it. For example, someone has been in an office space for years, but they forgot to fire him. And then they find out after two years. He fell off a spreadsheet somewhere"	A regional coach explains: "Buurtzorg wants to support professional and client-oriented work with the Business Information System (BIS). This information system helps the teams to systematically explore, discuss and evaluate the client's situation in order to provide even better care. The different tools in the BIS all aim to support the nurses to serve the client in the best possible way" A co-founder/ creative thinker says: "Yes, because there is often the question of how do you do this with innovations? Well, then I say we actually have a kind of strategy... We say smaller innovations, they have to come from the teams and then there has to be a budget for it and then it has to be possible. For the long-term you have to keep an eye on a number of things and invest occasionally to see what happens, but you don't want to bother the teams too much with it. Because then... I have seen that in many organizations, they want to innovate and then they actually come up with a whole... vistas. And then it's like, what can I do with this tomorrow? Yes, tomorrow you won't be able to do anything with it. What about the day after tomorrow? Not tomorrow either. Well, then you don't have to tell me. So we're always a bit vigilant about that"	The co-founder explains: "I knew quite a few packages in the care sector, but they were developed very much from the back office. So in the back office you need certain data, and you start with that and then you develop it further and then, eventually, it becomes a kind of filling-in exercise for staff in the field. And then they have to fill in the things they need in the back office. And that is also logical given the history of... Yes, also in the first place, given the history of automation, but also of the organizations, I mean, that's where the need for certain data initially lay, whether it was payroll processing or invoices out the door, but you have to have data for that. But that was very much organized back to front, shall I say, or automated. And that was the reason we said "well, we'd better start making something ourselves, a new IT system"	A nurse explains: "I worked in a nursing home, with young people with dementia. What I found very annoying was that it was never possible to swap anything. My son came home after a week of school camp, and I had to work, and I asked the team manager gosh, could I swap shifts, because my son is coming home, and she just flat out said no. You know, we don't know this. In self-management, we only have to do this or we switch shifts with each other. And that freedom that you get, yes, I just find, I feel free and really, we all strive for perfectionism and try to keep a tight rein and it works. And with each other constantly fine-tuning the care. Yes, I think it's fantastic work. And that freedom also of prevention, when that first came on the web I thought `yes, that's how I want to provide care" The co-founder creative thinker explains: "Yes, with everything that comes from outside.... Sometimes it is an internal complexity, but sometimes it also comes from outside, that a municipality wants something or an insurer wants something or an accountant or an inspection wants something. Yes, and that's always a balancing act... to engage in dialogue, asking the question of 'Why do you want that so badly?'"	The CEO explains: "Around the design it is really: simplicity, simplicity, simplicity, simplicity. Because if you see: some organizations really just make it very complex, while it is not always necessary. And that is sometimes in very small, silly things, because organizations can always manage that very well. You have to keep on asking, why did you do that? Why didn't you do it simpler? Is there really no other way?" The former chairman of the supervisory board explains: "There's already quite a lot of social control in a team like that, and if you just trust that, it often works out fine. And the last one is indeed.... Less managing, but just continuously asking: what should we do? Does anyone have an idea?" A co-founder explains: "Well, you know... High trust, high penalty, I sometimes recognize that. So yes, you give them a lot of freedom, but if they make a mess of things within that freedom, yes... then you have to have the courage to be strict, otherwise you end up with anarchy. And that was never the intention"	A co-founder explains: "We were then... let's say the godfather of SCRUM, which is Professor Nonaka, and he has also written a lot about knowledge management. Both on the ICT side and on the knowledge management side, i.e. the way we also look at knowledge....Yes, implicit knowledge is of course also the core of the assumptions underlying Buurtzorg. You assume that professionals have a great deal of knowledge and that not all knowledge is always available somewhere. Yes, and there's no need to write it down"

Table 2 Expressions of needing, re-thinking and common-sense

Needing principle	Rethinking principle	Common-sense principle
"At Buurtzorg, the content of care is taken as the starting point. This does not necessarily translate the external way of steering and accounting into the internal way of organizing. On the contrary, Buurtzorg does not put the starting point 'doing what is indicated' first, but 'doing what is needed' (Regional coach) We chose OMAHA. Yes, because we felt that this was the best fit for district nursing. The [...] also zooms in a bit... Not on the individual, that's a bit of a problem, I think, with another classification system, which is very much based on one individual, on what do you have? What is wrong with you? But in fact, and we found this particularly charming, there is a three-layered approach. One is the patient himself, in his family or in his environment. And the third is in his neighborhood. In theory, you can come up with interventions on three levels" (Creative thinker/ co-founder) "Business Information System is also intended to make visible and transferable what district nurses and district nurse assistants think and do and what competencies they need to do so". (Co-founder) "Starting from the client's needs as the starting point for care actually seems obvious and almost an open door. The founder keeps telling employees to leave the indication based on the standardized assessment in the background and "do what you feel is necessary. Making an assessment of what is needed requires an intuitive process that actually does occur throughout the care process. You have to use common sense. You sense that something is not right or that something needs to be done differently" (Nurse)	"The OMAHA system automates the knowledge of problems, interventions and outcomes that caregivers report when providing care. This system was not blindly copied but adapted to Buurtzorg's vision. One is always looking for ways to monitor quality of care and make external accountability transparent when using automation" (CEO) "In the past, I have done quite a few IT projects, for example, setting up intranets. And what you actually saw happening is that such an intranet does not get acceptance within the organization. It was there, but nobody really cared. Basically, they just clicked away as quickly as they could, because then at least they could get to work. That was the kind of atmosphere I often saw. And when we started it was very special to see that people... Because they started it... They were now very eager to see what was in the community. And there was also a considerable willingness to invest in it themselves and to keep up with it" (Creative thinker/co-founder) "One aspect of the BIS is the care compass with which the nurse identifies what support the client receives from his or her context, for example, from a family member or neighbor, and the state of its professional quality. The health of members from the context is professionally supported and monitored and is part of the client's care record. The district nurse may be seen as an intruder seeking to take over care. Therefore, it is important to gain the trust of the people around the client, to know their needs and wishes as well, rethink how things can be done better, in order to then provide the best care to the client together" (Regional coach)	"Yes, so that was also the strength of that community. And what also played a part: in the beginning you think: wow, cool, it's going well and we're going to develop it further, further, further. And we did. But then you see a bit of the same effect as with Facebook and LinkedIn and things like that. 80 percent of the features are never used, it's only about one or two things. So at a certain point we were also like: oh, we have to build in more social tools, and more and more, and then we were disappointed again that people didn't use it [this is all about agility]. While it's actually quite normal. And this rule is a very nice one: it's the 90/9/1 rule. Which basically says: a healthy online community... Only 1 percent of the community is actually active in posting and producing content. 9 percent are responding, and the other 90 percent do not get much further than ... Those are the lurkers, who occasionally thumb... [laughs]. And we did look at that in the beginning of job, how is that ratio, if you release that on the population, how is that? And I liked that in itself... Because at a certain point we got bogged down in it. We found out that it was very important, and we thought: everyone should do the same....The social community" (Creative thinker / co-founder) "Yes, to ensure that everyone feels committed to ask questions and to look for answers. If you get that, if people don't see it as some kind of instrument of the organization, but really feel that, hey, this is ours, then it's great. Then you no longer need letters, you no longer need mailings, procedures or documents... " (co-founder) "So that supervisor role, let's just say, we really tried to make it very small. We found that the sounding board role much more appropriate for Buurtzorg, so we made a lot of effort to understand what Buurtzorg was really about" (Supervisory board former Chairman) "District nurses and district health nurses often use their knowledge and experience in an implicit way. They know that something is important, but can't articulate it well in words. When you have already accumulated and integrated so much knowledge, it is that you seem to understand almost intuitively what is needed" (Nurse) "I think the organization is eminently agile. You know, if something happens, we'll run after it and something will happen. That's business agility as far as I'm concerned. You're just agile as an organization, so if something happens, you try to jump on it, and then you can move on. And I would never put a theory under that. And you know, to a large extent it's just common sense. But in an organization where hundreds of academics have already found their niche and are specialized in certain areas, it's very difficult to convince them that it wasn't all that complicated after all" (Creative thinker/ co-founder)

"There were a lot of care providers who at that point said, this is our ceiling. Then, we will just stop providing care. Otherwise, it will actually cost us money, because we will not get paid for the care anymore. Buurtzorg, on the other hand, said yes, but these people have to be helped. We cannot close the door on them, we just cannot do that, we have to help them" (Financial Controller).

Buurtzorg Nederland represents a significant departure from traditional models (Kreitzer et al., 2015; Nandram & Koster, 2014). This transformation was driven by a commitment to providing holistic client-centered care while simplifying financial structures to enhance efficiency and effectiveness. A client-centered approach was adopted, emphasizing holistic problem-solving and quality care. Nurses and nurse assistants were encouraged to fully address a client's needs rather than compartmentalize care tasks. Furthermore, this commitment to client-centered excellence illustrates Caza et al.'s (2004) 'amplifying effect' of virtuousness, wherein virtuous actions inspire and spread throughout the organization, becoming embedded in its culture and structure. The quote emphasizes personalized care and deep listening, demonstrating how virtuousness in healthcare transcends mere ethical rule-following to embrace the highest potential of nursing practice.

"They are always talking about customized care. But you hear that (how diverse care is) too. People are so different. And to really zoom in and listen to that, that's nice, when you have a sounding board of people […]. That's when you also feel how exciting the work actually is. Never boring, and so on. And that's also the idea behind the broadcast, to make people more aware of that" (Nurse 2).

Self-Management as an Innovative Design

The prevailing organizational structure in organizational behavior is traditionally hierarchical (Gruenfeld & Tiedens, 2010; Pfeffer, 1993). However, this hierarchical model is best suited for stable environments and less effective in settings characterized by rapid change (Hamel, 2007). This dynamism has prompted companies to explore alternative structures. Scholars increasingly advocated for integrating these alternatives into organizational design over the past two decades, such as self-managed teams (Laloux, 2014), self-organization, and autonomous teams, all aimed at decentralization, fostering professionalism, enhancing engagement, and reducing bureaucracy (Lee & Edmonson, 2017). As one of the nurses shared about their prior experience before working at Buurtzorg:

"[…] when I finished (nurse training), I was very disappointed in the profession as it was organized, for nurses. I am not just telling you that, because of course that is what Buurtzorg later changed the nursing profession very much. But when I was done, in my opinion, as a nurse you had almost no autonomy. You really worked in a hierarchical organization, where the work was completely prescribed, of this is how you have to do it. You had to justify every step you took to your colleagues" (Nurse 4).

Buurtzorg Nederland's organizational design is characterized by an approach known as self-management (Nandram, 2015). Self-management concepts have been influenced by factors such as the desire to increase employee involvement (Walton, 1985) and total quality management (Lau & Anderson, 1998), high-involvement work teams (Lawler, 1988), and autonomous groups as alternatives to hierarchies (Herbst, 2012; Martela & Nandram, 2025), team empowerment and meaningfulness (Kirkman & Rosen, 1999). As expressed by one of the nurses interviewed:

"At Buurtzorg you have quite a lot of responsibility, because of course you are a self-managing team. You don't have a team leader who says 'guys, we're going to do things this way and that way'. We just decide that together. And that also gives you much confidence from the organization itself" (Nurse 3).

At the core of Buurtzorg's self-management model are autonomous teams based on trust-based decentralization (Nandram, 2021). The self-managed teams are entrusted with making critical decisions regarding client care, work schedules, and task assignments by continuously rethinking what fits in the specific client context. This autonomy fosters a sense of responsibility and encourages team members to collaborate effectively. Decision-making is, therefore, driven by a commitment to the client's well-being, and the team's collective expertise and collaboration are paramount (interviewee's excerpt below). Teams are encouraged to collaborate seamlessly, drawing on each member's strengths and skills. While there is no formal hierarchy, teams are accountable to one another and the organization. This mutual accountability reinforces a sense of shared purpose. It also encourages team members to support one another in delivering high-quality care. Still, it also serves as a natural check-and-balance mechanism in the social context of a team.

"And when Jos asked me in 2009 to switch from Company X to Buurtzorg, I said yes, partly on the basis of all the enthusiastic stories from the employees, that it did work, the self-management, in practice" (Financial controller).

By eliminating layers of middle management and bureaucratic processes, Buurtzorg achieves streamlined and efficient operations. Teams are nimble, responding quickly to client needs and adapting to changing circumstances. This simplified organizational structure minimizes overhead costs and administrative burdens, directing resources toward client care. Teams regularly reflect on their practices, share knowledge, and collaborate on finding innovative solutions to challenges. The organization values feedback from all team members and leverages their collective experiences to refine its approach to care delivery. Nurses and nurse assistants experience higher job satisfaction as they are given the autonomy to practice their profession fully. The reduced administrative burden and hierarchical constraints contribute to a healthier work environment and experiences of meaningfulness and purpose (Nandram, 2015).

Serving Principle: Meaningless and Meaningful Activities

The data revealed that the serving principle emerges as a fundamental criterion for evaluating organizational activities at Buurtzorg. As one nurse articulated:

"And actually… That's why I am in the position I am in now… Ultimately, it's about a vision of humanity, isn't it? It's not just a vision of the client or the community nurse—at its core, it is a human-centered vision, about equality and about… the willingness to care for others genuinely. It is about the things you can do for the client, the way you would serve your own mother or father" (Nurse 1).

The serving principle, grounded in virtues such as compassion and generosity, informs the distinction between *meaningless* and *meaningful activities*. In this context, *meaningful activities* are associated with the organization's telos and constitute a foundational element in cultivating virtuous organizational character that evaluates whether activities genuinely serve clients, teams, or the organization's purpose. *Meaningless activities* do not serve the client, the teams, or the organization's purpose; thus, they are not pursued. Accordingly, the guiding question for organizing activities was whether they served the client, the team, or the back office, and if the answer was a 'low level of serving,' the activity was discarded. This emphasis on serving to organize activities represents a noteworthy departure from conventional practices, particularly in other healthcare settings, as it integrates ethical and spiritual considerations directly into the fabric of organizational decision-making and operations. The *serving principle* transcends its role as a mere guideline for action and becomes a foundational

element in cultivating virtuous organizational character. As mentioned by a member of the supervision board:

"The supervisory board aims to be service-oriented, yet also engage in sparring; you must also benefit from it" (Supervisory board member 5).

Integrating *technology*, *substantive rationality*, and *craftsmanship* within this framework further demonstrates its comprehensive nature, extending ethical considerations to all aspects of organizational practice. This holistic approach guides immediate decision-making and contributes to the long-term development of an ethically grounded and spiritually fulfilling organizational environment capable of problem-solving, adapting to new challenges, and fostering innovation while maintaining its integrity.

Attuning Principle: Mindless and Mindful Activities

Attuning is especially important in the context of creating a sense of interconnectedness between the 1,400 nurses and the guidance provided by the 20 regional coaches, along with the small back office that supports the teams. It is assumed that the teams attune to each other, the back office, and the coaches. Attuning also emerged in the interviews, particularly when discussing the relationship between the nurses and the clients, especially within the client's informal network. For instance, knowing when to engage informally (such as having coffee at the client's home) and when not to is a key part of Buurtzorg's approach (Pool et al., 2011). This idea is encapsulated in the Buurtzorg slogan '*Eerst buurten, dan zorgen*' (non-literally translated as "first get acquainted through informal chit-chat or having coffee with the client to understand their context, and only then focus on caregiving").

The *attuning principle*, grounded in empathy, flexibility, and adaptability, is a framework for categorizing and approaching organizational activities. This principle recognizes the varying degrees of stakeholder engagement required in different organizational tasks, particularly in client-centered services like healthcare. The cofounder stated:

"When a team comes to us with a question, our first step is always to evaluate its purpose: Does it benefit the client? Does it support the professional? If the answer is yes, we explore the right steps to develop a solution. However, it is just as important to understand where the question originates. If it stems from a desire for control or introduces unnecessary complexity, then an ICT solution may not be the right approach. In such cases, we advise against making changes to the existing system. Mindlessly just implementing new processes, which you as a person who built it, do not work without thoughtful consideration. It can lead to rigid

structures, inefficiency, and unnecessary bureaucracy. At Buurtzorg, we consciously avoid this by ensuring that any change serves real needs rather than becoming an extra layer of control".

Mindless activities require low attunement and are characterized by predetermined expectations and high determinism. While necessary for organizational functioning, these activities do not demand the expression of virtues like empathy or adaptability. They are typically standardized and can be efficiently managed through technological or bureaucratic systems—normally taken care of in the back office. The virtue of pragmatism is evident here, as the organization recognizes the appropriateness of automation for such tasks, allowing for the efficient allocation of resources. This is visible by the supervisory member statement:

"They focus solely on the question: how can we serve society by offering our services to support people in need, and what is necessary to do that in a high-quality way? Everything else is secondary. I found that particularly interesting in my conversation with the controller, the accountant, and people at the back office, and actually with everyone. […] Every step toward unnecessary registration—meaning any documentation that does not directly serve the care process—is a step away from what truly matters".

Conversely, *mindful* activities necessitate a high level of attunement. These activities often involve complex client interactions requiring professional judgment, personalized care approaches, and team collaboration to address unique client needs and contexts. These activities constitute the core of Buurtzorg's approach to nursing, where practitioners engage deeply with clients to provide holistic, responsive care that addresses their specific circumstances. Virtues such as humanity and temperance, in the form of compassion, kindness, open-mindedness, and curiosity (Crossan et al., 2013) enable practitioners to understand and respond to each client's unique needs. As the regional coach stated:

"As professionals, Buurtzorg nurses have deep expertise in their field. Naturally, they may develop strong beliefs about the best way to approach their work. If a colleague takes a different approach, others may form opinions about her, and openly expressing these differences. That's why every team member needs to be mindful of how and when they express concerns. Thoughtfulness and open dialogue are key to maintaining a positive team climate. […] Buurtzorg […] fostering(s) a culture where trust, craftsmanship, and professional judgment precede rules and control mechanisms."

This approach reflects the Aristotelian idea of practical wisdom, which emphasizes applying virtues in context to manage intricate, subjective situations effectively.

"At Buurtzorg, it is about connecting through substance, and this is done very effectively" (Supervisory board member 4).

The *attuning principle*, therefore, not only guides the categorization of activities but also fosters the development and expression of key virtues within the Buurtzorg organizational context. It promotes a balanced approach that values efficiency where appropriate while stressing the irreplaceable role of human virtues in client-centered care.

Trusting Principle: Substantive Rationality and Love for Craftsmanship

The *Trusting Principle* emerges as a critical component in the hierarchical structure of organizational activities, particularly those requiring high levels of attunement and mindfulness. This principle, embodying virtues such as integrity, honesty, and loyalty, operates within mindful activities that demand significant stakeholder engagement.

Central to this principle is the trust relationship between the *trustor* (e.g., Buurtzorg's CEO) and *trustees* (e.g., nurses). This relationship is characterized by the trustor's willingness to be vulnerable to the trustee's actions, accepting the inherent risks associated with reduced control and oversight. The level of trust granted reflects the degree of risk the organization is prepared to assume in pursuit of its higher purpose. This trust-based approach is fundamental to cultivating virtue within organizational contexts (Solomon, 1992). As the interviewees pointed out:

"Because that is, of course, one of the great things about this profession: you can organize your own work. You can schedule your own appointments and decide when to come. So, you have a lot of freedom and they trust you" (Financial Controller).
"Giving trust and receiving trust is the foundation to let all flourish with their capabilities" (Former Chairman of the Supervisory Board).

Trust levels are evaluated after activities are considered mindful, indicating a refined approach to decision-making and resource allocation. High trust scenarios lean towards a *love for craftsmanship* approach, connecting individuals directly with the organization's telos. This reflects the virtue of integrity, where professionals exercise their expertise and judgment following organizational values, free from excessive scrutiny. Such an approach resonates with MacIntyre's (1985) concept of practices as socially established cooperative activities through which internal goods are realized. As Collier (1998) argues, such an approach fosters a sense

of moral agency within the organization. We highlight the statement of a district nurse:

> "At Buurtzorg, there are no traditional career ladders to climb, as our organizational structure is very flat. Instead, enrichment comes from the diversity of the work, the meaningful client interactions, and the different roles within the team. From the very beginning, many former community nurses joined Buurtzorg, nurses who had previously held management positions in healthcare organizations. […] They chose Buurtzorg because they were drawn to the essence of their profession: hands-on care and genuine connection with clients. At Buurtzorg, what truly matters is expertise, experience, and the ability to build trust with clients. It's […] about craftsmanship –delivering high-quality, person-centered care. That is what makes the difference."

When trust levels are lower or when dealing with *mindless activities*, the organization relies more on *substantive rationality*. This approach, while reducing bureaucracy compared to traditional models, provides a structured framework for decision-making. It represents a balance between complete autonomy and rigid control, embodying the virtue of prudence in organizational management. As Beabout (2012) suggests, this balance is crucial for fostering practical wisdom in organizational settings.

Integrating *technology* and *bureaucracy*, guided by the *needing* and *rethinking principles*, demonstrates the organization's commitment to efficiency without compromising core values—excerpts from the interviews in Table 1 below. This comprehensive approach, culminating in the spiritual discernment of means and ends in organizing activities, reflects a sophisticated understanding of how virtues like honesty and loyalty can be operationalized in complex organizational settings. By structuring activities and decision-making processes, the organization creates an environment where trust and professional judgment are valued, fostering a culture of ethical practice and continuous improvement.

The Needing, Rethinking, and Common-Sense Principles

The *Needing*, *Rethinking*, and *Common-Sense Principles* embody the virtues of practical wisdom, discernment, and pragmatism, forming a cornerstone of Buurtzorg's operational philosophy. These principles serve as a vital foundation for ongoing assessment and adjustment, guaranteeing that organizational activities stay in tune with client needs, adapt to evolving situations, and achieve effective results.

Practical wisdom is manifest in the organization's commitment to ongoing assessment of client needs and the efficacy of chosen approaches. Within Buurtzorg, the *needing principle* emphasizes doing what is genuinely necessary rather than merely following standardized protocols. This principle corresponds with Moore's (2008) conceptualization of the virtuous institutional character, wherein managers understand and maintain involvement with the core practice of the organization to appreciate and gain internal goods while simultaneously sustaining the institution itself.

The *needing principle* at Buurtzorg is a 'fundamental law' known to all members, as it is directly linked to the organization's vision of placing the client at the center of its activities. This principle serves as an ideal. Regardless of their role (nurse, back office, coach, CEO, or founder) everyone at Buurtzorg adheres to these principles. For instance, interviews and discussions held during the national workshop and presentations from the CEO and the international team explicitly indicated that patient needs are a guiding force in deciding the number of care hours to provide. The word *needing* was mentioned in many presentations, and everyone understood what this entails. We also see that nurses do not strictly follow the prescribed number of hours outlined in the care packages, but instead adjust based on what is actually needed, meaning that sometimes the number of hours is lower. A KPMG (2015) study illustrated that, on average, the actual number of hours used is lower than the prescribed amount (for more information see Gray et al., 2015).

Despite the assertions made by Moore (2008:496) and MacIntyre (1985: 188–189) that only those with experience in the practice can judge internal goods, we hereby present the following excerpt derived from one of the recipients of care (obtained during field research observations):

> "I don't have neighbors or relatives who can help me, so I need home care, but I also long for warmth and genuine human connection from those who take care of me. I was relieved to discover that Buurtzorg is the best alternative to these second-hand institutions. Their nurses approach their work as a craft—they take pride in what they do, and that makes all the difference. Just imagine what it feels like to be cared for by nurses who don't see you as a human being—what, then, would be the reason to keep going?"

The *rethinking* is a core principle continuously emphasized by the cofounder and CEO in their blogs on the intranet (for more information, see De Blok et al., 2010). They stress the importance of constantly reassessing whether the current way of working is still the best approach, often referring to their mantra of placing humanity above bureaucracy. It demonstrates the virtue of discernment, as it requires the organization to critically evaluate and potentially revise its

procedures, considering new information or changing circumstances. This process exemplifies what Crossan et al. (2013) describe as 'reflection-in-action'. The circular rather than linear approach to ethical decision-making that Crossan et al. (2013) propose is evident in Buurtzorg's continuous learning from experience, where practitioners develop a virtue-based orientation through actively reflecting upon practices while engaged in them.

At Buurtzorg, this reflection-in-action manifests as nurses continuously question, evaluate, and refine their practices in real-time while working with clients. Yanow and Tsoukas (2009) describe this process as "reflection embedded in practice and embodied in action" where practitioners are still absorbed in the world but begin to form representations of the task at hand when faced with surprises or challenges. This enables Buurtzorg's nurses to make improvisational adjustments to care plans based on emergent client needs without completely detaching from the caring relationship—a form of what Heideggerian phenomenology would term 'involved deliberation.'

Pragmatism is a virtue manifested in the *common-sense principle*. This practical orientation ensures that choices regarding the use of *technology*, *substantive rationality*, or *craftsmanship* are grounded in real-world effectiveness rather than abstract ideals. The pragmatic approach allows for integrating seemingly disparate elements to serve the *higher purpose* of client-centered care.

The CEO explains in his intranet blog:

> "I would also like to appeal to everyone's common sense. Get together if you have a question and contact the crisis team if you can't find a solution. Also, check whether your coach has an answer or advice. In this way, we can divide the pressure and the crisis team can focus on the most complicated questions. We can therefore build up knowledge together about how to deal with all situations and regulations."

These principles' continuous checks and balances reflect what Collier (1998) describes as the organizational decision-making process's normative aspects. By consistently linking *technology* to substantial rational procedures and substantial rationality to the idea of *love for craftsmanship*, the organization sustains a dynamic balance that upholds its ethical integrity while adjusting to evolving needs and contexts.

Higher Purpose

In pursuit of Buurtzorg's higher purpose through client-centered care, the organization adopted three distinct approaches: *craftsmanship, substantive rationality*, and *technology*. It depends on the specific nature of the activities and the organization's principles of *serving*, *attuning*, and *trusting*. These approaches were strategically chosen to

represent the organization's virtues and effectively serve its overarching goal of client-centered care.

Craftsmanship in our model refers to the nurses' ability to skillfully and expertly carry out specific tasks based on their situational knowledge and expertise. At Buurtzorg, it embodies a philosophy accentuating the value of performing tasks with excellence, taking pride in one's work, and seeing it as an art. This concept derives from Moore's (2005a) idea of craftsmanship wherein professionals engage in their activities not merely as means to external ends but as intrinsically valuable pursuits that contribute to personal flourishing and ethical development. Craftsmanship involves a dedication to one's craft, a focus on mastering skills, and a commitment to producing outstanding results (Sennett, 1998). As Moore (2005a) argues, when individuals approach their work as a craftsperson, the output is improved, and the craftsperson is refined through their activities. At Buurtzorg, this ethos of *craftsmanship* permeates the organization, reflecting the spiritual dimensions of work satisfaction and meaning.

Substantive rationality refers to a structured approach to decision-making and action guided by underlying moral values and principles (Weber, 1968). It emphasizes that activities can be effectively managed by implementing appropriate structural and bureaucratic procedures and practices (Kalberg, 1980). It ensures that actions are guided by ethical and value-based considerations rather than purely utilitarian or bureaucratic reasoning. It is seen as the manifestation of man's inherent capacity for value-rational action (Kalberg, 1980). Substantive rationality, in the context of Buurtzorg, involves organizing procedures and practices to reflect the organization's core values and virtues in its commitment to client-centered care.

Technology can take care of some activities. The use of technology in addressing certain tasks and processes reflects Buurtzorg's commitment to efficiency and effectiveness. Automated ICT programs and tools streamline administrative tasks and support decision-making processes. Technology allows Buurtzorg to allocate resources efficiently and focus more on the core aspects of care delivery. This approach acknowledges the role of technology as an enabler, enhancing the organization's ability to fulfill its higher purpose by reducing administrative burdens and facilitating smoother operations.

This virtue-based perspective enhances our understanding of how Buurtzorg's approaches serve its operational goals and contribute to its employees' moral development and ethical climate. *Craftsmanship* embodies the virtues of excellence, integrity, and dedication, echoing MacIntyre's (1985) concept of internal goods achieved through practice. *Substantive rationality* reflects the virtues of wisdom and justice, ensuring that ethical considerations and moral values guide decision-making processes. When implemented thoughtfully, *technology* use demonstrates the virtues of

Fig. 2 Process model of spiritual discernment in organizing activities. Source: Created by the authors
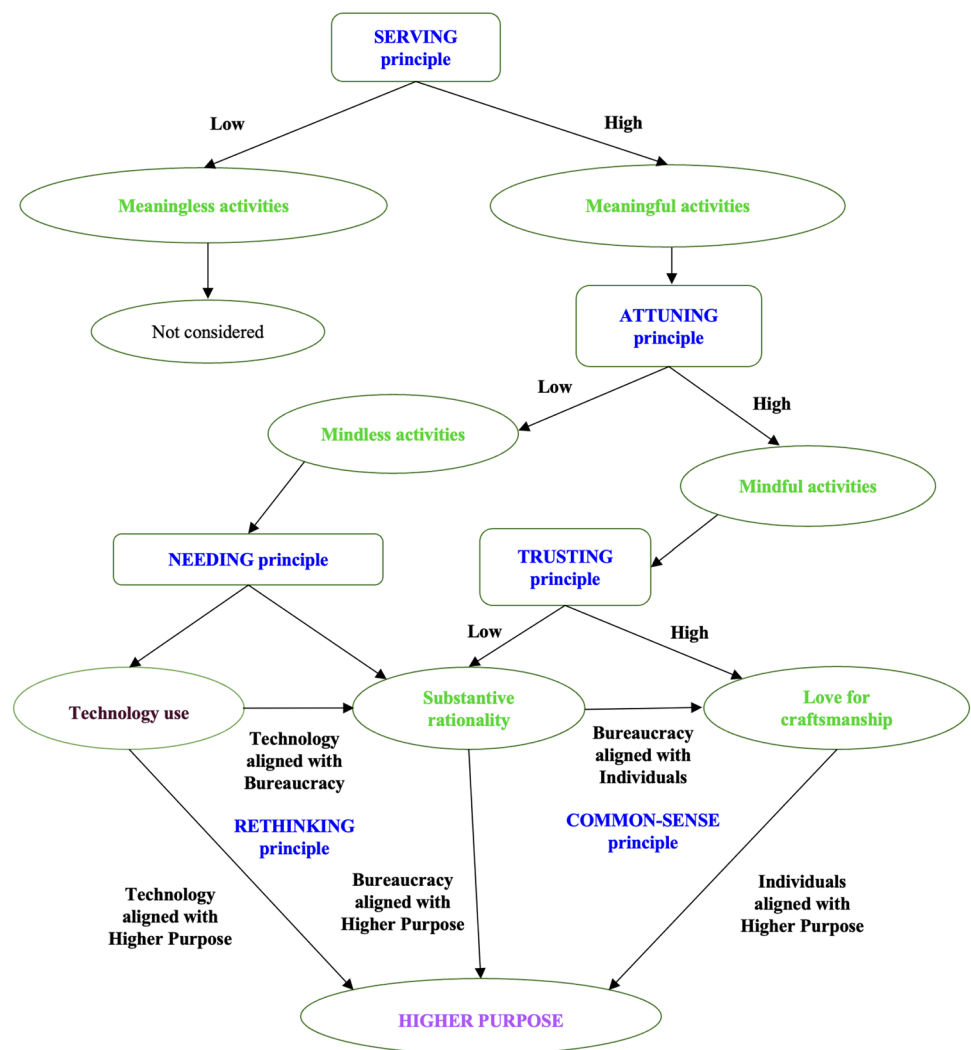
efficiency and stewardship of resources. Through this integration, Buurtzorg establishes what MacIntyre (1985) terms a 'communal telos', a shared understanding of purpose that gives meaning and direction to the organization as a whole.

The process model aims to explain how these principles and manifestations operate in the organization of activities, with client-centric care as the higher purpose of Buurtzorg (Fig. 2). It incorporates virtues central to the serving principle and contributes to developing a virtuous organizational character (MacIntyre, 1985; Moore, 2005a). By grounding the spiritual discernment process on virtue ethics, the model offers a more comprehensive framework for decision-making that addresses the instrumental and moral dimensions of organizational practices (Beabout, 2012; Crossan et al., 2013).

The six principles identified in this study should be understood as enablers of the six manifestations supporting the virtuous corporate character development. Following Melé's (2005) understanding that rules, values, and virtues are interrelated and form a unity, these principles and manifestations in the process model are a structure through which moral virtues become embedded in organizational routines and decision-making processes. These emerged from our empirical study as especially significant in elucidating how Buurtzorg maintains clarity between means and ends in healthcare delivery. Collectively, the principles and manifestations facilitate what Moore (2005a) refers to as virtuous corporate character, which denotes the organizational capacity to engage in practices with excellence while maintaining an appropriate focus on internal goods, likewise, exemplifying MacIntyre's (1985) concept of a practice-institution balance that sustains rather than corrupts excellence.

Discussion

We explore the *Process Model of Spiritual Discernment in Organizing Activities* (Fig. 2) through the lenses of modern virtue ethics. Our study contributes to the ongoing scholarly dialogue on spirituality in business, especially concerning

organizational decision-making. By examining spiritual discernment through the lenses of virtue ethics, we offer a nuanced perspective on how organizations can effectively incorporate external goods while maintaining their inherent internal goods.

The *Process Model of Spiritual Discernment in Organizing Activities* provides a basis for understanding the complex interplay between organizational purpose, ethical decision-making, and spiritual discernment. It dialogues and extends the existing literature on virtue ethics in organizational contexts (MacIntyre, 1985; Solomon, 1992). Just as Bhuyan and Chakraborty (2024) challenge the 'convergence thesis' between excellence and profit, our findings question the assumption that spiritual practices will naturally reflect organizational success.

Through our analysis, we explore how cultivating specific virtues can enhance individual and collective spiritual discernment processes, fostering an organizational environment that balances instrumental concerns (means) with more profound questions of meaning and purpose (ends). This discussion aims to bridge theoretical implications with practical insights, offering a path forward for organizations seeking to navigate the complexities of modern business environments through spiritually informed decision-making practices.

Virtue Ethics and Spiritual Discernment

Our findings are supported by and extend Moore's (2005a, 2005b, 2008) application of MacIntyre's (1985) practice-institution schema to business organizations. Like Moore, we find that the tension between internal goods and external goods (profit, reputation) can be navigated through a virtue ethics approach. However, our spiritual discernment model adds a new dimension by integrating spiritual principles with virtue ethics, providing a more comprehensive framework for ethical decision-making in organizations. Similarly, our model complements Crossan et al.'s (2013) VBO model by offering specific principles and manifestations that guide the discernment process, thus bridging the gap between ethical frameworks and practical implementation in organizational settings.

Integrating virtue ethics with spiritual discernment offers a robust framework for addressing complex ethical challenges while simultaneously enhancing the realization of organizational purpose. Our findings reveal that cultivating virtues such as compassion, integrity, and practical wisdom provides a foundation for ethical organizational decision-making, resonating with MacIntyre's (1985) conception of virtues as essential for achieving internal goods within practices. The *serving*, *attuning*, and *trusting* principles, grounded in these virtues, ensure that organizational activities are evaluated for their efficiency and congruence with the higher purpose. Moreover, our study

extends the literature on virtue ethics in the healthcare sector, complementing Del Rio and Suddaby's (2024) debate on how organizations can prioritize internal goods (such as providing dignified end-of-life care) while still operating within the constraints of external goods (such as financial sustainability).

Our model's emphasis on discerning 'means' and 'ends' in organizing activities provides a crucial framework for maintaining integrity in decision-making processes. This corresponds with the interpretivist perspective in management research, reinforcing the importance of integrating values from spiritual and religious traditions into decision-making processes (de Jongh, 2017). Furthermore, this approach complements contemporary virtue ethics perspectives. Frémeaux et al. (2024) argue that adopting a common good perspective can support mitigating excessive focus on individual risks like free-riding. The principles underscored in our study—*serving, attuning, trusting, needing, rethinking, and common sense*—demonstrate conceptual coherence with broader discernment patterns explored in the literature (Traüffer et al., 2010), featuring spiritual discernment's multidimensional nature (Delbecq et al., 2004) and its process of making choices. This integration illustrates how Moore's (2005a) virtuous corporation framework can be operationalized through specific discernment principles in organizational settings.

Our process model establishes a multi-dimensional framework for cultivating meaning-making. This dual approach resonates with Benefiel's (2008) assertion on the importance of individual and collective discernment for ethical organizational decision-making. Bouckaert's (2017) work further reinforces this perspective, highlighting that spiritual discernment can be effectively applied to collective and organizational decision-making. Our findings extend Bouckaert's (2017) notion of collective discernment, as exemplified in our spiritual discernment process model, which promotes a client-centered approach towards a higher purpose, reinforcing open communication and collaboration among employees. This collective approach, characterized by open dialogue, questioning, and attentive listening, reflects the democratic and open style of leadership that Bouckaert (2017) suggests is essential for spiritual discernment in organizations. Likewise, spiritual discernment requires a space that empowers workers to express their opinions and be committed to a greater good (Bouckaert, 2017), which connects with the client-centered care approach promoted by Buurtzorg. This integration builds upon Moore's (2005a) conceptualization of virtuous corporate character by demonstrating how organizations can simultaneously cultivate individual virtues and collective ethical processes. Therefore, a degree of autonomy and a 'practice-led' approach to business ethics (West, 2024) can be crucial for spiritual practices to maintain integrity within

organizational contexts. This perspective extends Caza et al.'s (2004) notion of virtuousness as both a buffering and amplifying force in organizational settings.

Reasoning, Judgment, and Inner Transformation

The interplay between spiritual discernment and traditional modes of reasoning illuminates a more nuanced approach to ethical decision-making in organizations, particularly when confronting complex moral dilemmas. Bouckaert (2017), drawing on Hannah Arendt's work, distinguishes judgment as a unique cognitive capacity separate from deductive and inductive reasoning. While reasoning applies general laws or principles to explain events or make decisions, judgment involves context-specific assessments of particular situations. This distinction proves essential when addressing what Bouckaert (2017) terms 'divergent problems,' where conflicting values (such as business values and moral values) and perspectives often preclude clear-cut deductive or inductive solutions. Our research corresponds with this perspective, demonstrating that spiritual discernment transcends traditional rational decision-making by illuminating inner experiences and motivations. This approach resonates with practical wisdom in virtue ethics, which involves the application of virtues in context-specific situations (MacIntyre, 1985). This conceptualization extends Moore's (2005a) work on virtuous corporate character by demonstrating how judgment-as-discernment enables organizations to navigate ethical complexity while maintaining fidelity to their telos. Furthermore, it complements Crossan et al.'s (2013) virtue-based orientation model by illustrating how reflection-in-action operates in contexts where purely rational approaches prove insufficient.

Our spiritual discernment model, with its principles of *serving, attuning,* and *trusting*, encourages individuals to connect with their inner motivations and associate their manifestations with the organization's telos. This supports Solomon's (1992) perspective on virtue ethics in business, highlighting the importance of cultivating moral character alongside decision-making skills. Our approach integrates Moore's (2005a, 2005b) conceptualization of virtuous corporate character with spiritual discernment practices, demonstrating how organizations can foster ethical decision-making that transcends purely instrumental concerns. It also contributes to the discussion on Hindu spirituality influencing ethical decision-making (Nandram et al., 2022), offering a framework that accommodates diverse spiritual traditions upholding virtue ethical foundations. Furthermore, our research underscores the inherent capacity of spiritual discernment to differentiate between internal and external goods. This distinction echoes Aristotle's conceptualization of *praxis* (action) and *poiesis* (production), where ethical decision-making is framed as a form of *praxis* guided by

practical wisdom (Beabout, 2012). This connection strengthens our model's foundation by linking it to classical virtue ethics and extending Moore's (2005a, 2005b, 2008) work on virtuous corporations. By viewing organizational decisions as *praxis*, our model shows how spiritual discernment can reconcile organizational demands with ethical commitments to excellence. This view complements Crossan et al.'s (2013) focus on reflection in developing virtuous character in organizations.

The spiritual discernment model we propose transcends traditional rational decision-making by giving prominence to inner experiences, motivations, and the impact of decisions on individual well-being and spiritual growth (Delbecq et al., 2004). By integrating principles that encourage meaningful and mindful organization of activities, our model facilitates a connection between individuals' inner motivations to serve, attune, and trust and the organization's higher purpose (Benefiel, 2008). This approach provides a comprehensive framework for navigating complex organizational activities while fostering genuine spiritual development and ethical growth in the workplace, offering a Process Model of Spiritual Discernment in Organizing Activities that reconciles the tension between means and ends through virtue-based principles and manifestations.

Meaning and Purpose

Integrating meaning and purpose within the organizational context represents a valuable research debate. When applied collectively, the principles and manifestations identified in our spiritual discernment model serve as a bridge between meaning and purpose. Meaningful activities serve as a means to add value to the external world, while mindful activities become the ends, representing the higher purpose of client-centered care. This perspective offers a way to cultivate organizational purpose that transcends financial objectives. Our approach builds upon and enriches contemporary literature exploring the relationship between meaning and purpose in organizational settings (e.g., Rocha & Pinheiro, 2021a). It resonates with perspectives from workplace spirituality that distinguish between unconditional and conditional meanings, calling attention to the ultimate concern and suggesting that true meaning derives from causes transcending the self (Clark, 2006; Tillich, 1987).

Meaningful work has long been recognized as central to understanding the complexities of managerial and work life (Jackall, 1988). Meaningfulness, defined as work's value according to personal ideals, addresses existential concerns and impacts mental and physical well-being (May et al., 2004). Recent research has expanded our understanding of meaningful work, identifying self-realization, broader purpose, significance, autonomy, and beneficence as key

dimensions (Martela & Pessi, 2018; Martela et al., 2021). This enriches modern virtue ethics' understanding of character development and the pursuit of excellence, suggesting that meaningful work contributes to individual flourishing and realizing organizational telos (MacIntyre, 1985). Our spiritual discernment model extends this theoretical perspective by demonstrating how organizations can operationalize these virtuous processes through specific discernment principles. This integration addresses Caza et al.'s (2004) call for research that explores how virtuousness can be cultivated and sustained within organizational contexts.

Four primary sources of meaningful work and life have been identified: developing and becoming self, serving others, unity with others, and expressing full potential (Lips-Wiersma & Morris, 2009). These sources encompass moral development, personal growth, making a difference within organizations and society, connecting through shared moral values, and realizing one's full potential (Pratt & Ashforth, 2003). They also resonate with virtue ethics, which focuses on moral development and cultivating virtues such as compassion and integrity (Solomon, 1992). Meaningful work is characterized by personal discovery, free choice, 'informed will', and self-derived meaning (Cooper, 1990; Kekes, 1986). It supports moral development and requires moral discernment (Bowie, 1998; Nyberg, 2008).

The distinction between meaningful and meaningless work is crucial. While meaningful work contributes to a sense of existential significance and purpose, meaningless work is associated with apathy and detachment (May et al., 2004). In sociology and management, meaningful work is linked to just and dignified work, entailing the right to work, freedom to choose, and dignity in labor (Hodson, 2001; Lamont, 2002; Muirhead, 2004). Accordingly, meaninglessness threatens worker dignity (Sennett, 1998). A lack of meaning can result in psychological deprivation (Klinger, 1998), underscoring the value of addressing meaningful work in worker behavior models and organizational design.

Leadership and organizational culture are crucial in promoting meaningful work, though some argue that normative control may diminish it (Ashforth & Vaidyanath, 2002). A comprehensive understanding of meaningful work requires identifying its origins and exploring employees' subjective experiences (Driver, 2007). Meaningful work encompasses various facets, including 'authentic living,' 'moral living,' 'dignified living,' and 'living ultimate concern' (Lips-Wiersma & Morris, 2009). It is characterized by personal discovery, free choice, and 'informed will' (Cooper, 1990; Kekes, 1986). Ethical considerations in philosophy address life's meaning and daily virtues, translating into meaningful actions (Bruner, 1990). Likewise, moral discernment is central to distinguishing meaningful work (Nyberg, 2008). Conversely, while meaningful work supports moral development, managers often frame actions solely in organizational

terms (Bird & Waters, 1989; Bowie, 1998). Furthermore, our findings complement Zhang's (2020) research on the relationship between workplace spirituality and ethical behavior, suggesting that spiritual practices can influence ethical decision-making in complex ways.

Our research contributes to the literature by proposing a holistic approach to meaning-making that integrates external and internal dimensions. The process begins with meaningful activities characterized by a serving attitude and progresses through attunement and trust-building toward mindful activities. These mindful activities, in turn, contribute to the internal realm of those involved, fostering a sense of purpose and fulfillment. This approach integrates with and broadens the literature on organizational sense-making, where individuals engage in processes to interpret and create meaning from their experiences, interactions, and actions (Weick, 1995; Weick et al., 2005). Drawing attention to principles such as serving, attuning, and trusting our spiritual discernment model also provides a framework for guiding individuals in making sense of their work, bridging the gap between personal meaning-making and organizational purpose.

Theoretical Implications

This study makes several noteworthy theoretical contributions to our understanding of ethics and decision-making in organizational contexts. First, the *Process Model of Spiritual Discernment in Organizing Activities* bridges the theoretical gap between spiritual discernment and virtue ethics by demonstrating how specific discernment practices foster the development of virtuous corporate character. By conceptualizing principles such as serving, attuning, and trusting as manifestations of virtues including compassion, empathy, and integrity, our research provides a more nuanced understanding of how these seemingly disparate theoretical domains can be integrated. This integration goes beyond merely acknowledging the potential complementarity of spirituality and ethics, offering instead a structured framework that shows how spiritual discernment practices actively contribute to cultivating virtues that MacIntyre (1985) identifies as essential for the flourishing of practices within institutional settings. Our process model demonstrates how these principles operate as mechanisms through which organizations can maintain fidelity to their telos while navigating complex instrumental demands.

Second, our research extends Kalberg's (1980) theoretical analysis of Weber's (1968) substantive rationality by identifying specific principles and manifestations through which moral values shape organizational action. Kalberg (1980) conceptualized substantive rationality as the subordination of realities to moral values but provided limited empirical

insight into how this process operates in organizational settings. Our process model addresses this gap by illuminating the specific principles—*serving, attuning, trusting, needing, rethinking, and common sense*—through which substantive rationality becomes operationalized in decision-making processes. By delineating how these principles guide the categorization of activities as meaningful or meaningless, mindful or mindless, the model provides a more sophisticated understanding of how moral values systematically influence action in organizational contexts, enriching Kalberg's (1980) purely theoretical analysis with empirical insight.

Third, our process model provides empirical grounding for Moore's (2005a) concept of the virtuous corporation, illustrating how organizations can balance the pursuit of internal goods (goods of excellence) with external goods (goods of effectiveness) through spiritual discernment. Moore (2005a) proposed that a virtuous corporate character enables organizations to pursue excellence in their practices, emphasizing the internal benefits gained, while protecting against excessive focus on external rewards. However, he provided little empirical evidence on how to attain this balance. Our research demonstrates how spiritual discernment functions as protective mechanisms that help preserve the integrity of practices (such as healthcare delivery) within institutional constraints. Specifically, our process model illustrates how principles like 'serving' and manifestations like 'craftsmanship' enable organizations to maintain focus on internal goods associated with their telos while still addressing necessary external goods such as efficiency and profitability.

Fourth, our findings demonstrate how Caza et al.'s (2004) notion of virtuousness as both a buffering and amplifying force operates within the healthcare context, enabling organizations to maintain ethical integrity amid complex institutional pressures. Caza and colleagues (2004) theorized that virtuousness serves to protect organizations from negative influences while simultaneously enhancing positive outcomes, but their work remained conceptual. Our Process Model provides empirical evidence of this dual function in action, showing how principles, such as trusting and rethinking, simultaneously buffer against bureaucratic excess while amplifying commitment to client-centered care. The process model reveals how virtuousness, operationalized through specific discernment practices, creates 'psychological premiums' (Caza et al., 2004) that motivate ethical action even in contexts where instrumental pressures might otherwise predominate.

Fifth, our study advances understanding of spiritual discernment in management contexts by revealing its multidimensional nature through six interconnected principles and manifestations. This enriches the literature on spiritual discernment, which has predominantly focused on individual-level processes (Miller, 2020) or conceptual frameworks

(Traüffer et al., 2010) without fully explicating how these processes become embedded in organizational routines. By demonstrating how spiritual discernment principles systematically influence organizational decision-making, our model responds to calls for research that bridges the gap between individual spiritual practices and organizational outcomes (Benefiel, 2008). This contribution is particularly significant as it addresses what Rocha and Pinheiro (2021a) identify as a key research opportunity in the spirituality literature, the need for empirical investigation of spirituality in business and organizational settings.

Sixth, the research contributes to theoretical understanding of spirituality in business ethics by offering a framework that integrates spiritual principles with practical decision-making processes. Much of the existing literature has treated spirituality as a primarily individual phenomenon or an abstract organizational value, without clearly articulating the mechanisms through which spiritual principles influence day-to-day operations (Lips-Wiersma et al., 2009). Our process model addresses this gap by demonstrating how spiritual discernment becomes concretely embedded in organizational design, task allocation, and decision-making processes. This operationalization of spirituality also responds to Rocha and Pinheiro's (2021a: 248) observation that organizational spirituality should be understood as "an organizational identity that is the result of its [moral] values, practices, and discourse," offering a structured approach to translate this theoretical understanding into consistent ethical action. It demonstrates how principles like 'serving' and 'attuning' inform concrete decisions about which manifestations to pursue and how to pursue them.

Practical Implications

The *Process Model of Spiritual Discernment in Organizing Activities* offers several practical implications for healthcare organizations like Buurtzorg, workers, HR managers, and leaders. The model provides a framework for healthcare organizations to integrate spirituality and ethical decision-making while maintaining operational efficiency. It encourages organizations to define and serve a telos that resonates with employees, fostering a sense of meaning and client-centeredness. This approach can enhance the quality of care and patient satisfaction by developing coherence between organizational goals and employees' moral values and motivations.

For workers, the model emphasizes the worth of meaningful and mindful activities, promoting a sense of purpose and fulfillment in their work. Employees can derive greater meaning from their roles by engaging in serving attitudes, attunement, and trust-building, contributing more effectively to the organization's higher purpose (Lips-Wiersma & Morris, 2009). It can lead to increased job satisfaction,

well-being, and engagement (Honiball et al., 2014; Karakas, 2010).

HR managers can benefit from the model's emphasis on trust-based relationships and empowerment. They can promote a culture of autonomy and responsibility by fostering a workplace where employees are encouraged to take ownership of their work and make decisions supported by institutional character. The categorization of activities into mindless and mindful can guide HR procedures in task design, training, and development, ensuring a balance between efficiency and meaningful human interaction.

For leaders, the model offers a fresh perspective on self-management and spirituality in the workplace. It accentuates the worth of balancing rational analysis with inner transformation and collective decision-making (Bouckaert, 2017). Leaders can adopt a more democratic and open leadership style, emphasizing open communication and a commitment to a greater good, e.g., spiritual leadership (Fry, 2003). This approach can help address complex moral and ethical dilemmas, particularly when conflicting values and perspectives are prevalent (Thiele, 2006). By integrating these principles and manifestations, leaders can improve decision-making and foster a sense of purpose and fulfillment among their employees.

The model also has practical implications for organizational design and technology implementation. While recognizing the benefits of automation and standardization for efficiency, it encourages a critical assessment of their suitability in preserving the human touch in client interactions (Nandram, 2019). This balanced approach can help organizations like Buurtzorg maintain their commitment to client-centered care while leveraging technological advancements. It underlines the value of serving attitudes, attunement, trust, and mindfulness as essential elements in deriving meaning and purpose. Embracing a holistic approach to spiritual discernment and meaning-making, organizations can strengthen their commitment to client-centeredness, cultivate a deeper sense of meaningfulness and purpose among employees, and more effectively navigate the complex landscape of healthcare settings.

Conclusion

This study presents the *Process Model of Spiritual Discernment in Organizing Activities* substantiated in a modern virtue ethics perspective, as a structured method for implementing spiritual discernment within organizational processes. Our process model dialogues with seminal research on ethics and organizations, including Weber's substantive rationality, MacIntyre's practice, and Moore's virtuous corporate character and craftsmanship. The process model provides a roadmap for organizations seeking to integrate spiritual

discernment while maintaining clarity between means and ends, as well as internal and external goods in developing a virtuous corporate character.

By reframing the means-ends relationship in ethical and spiritual discernment, this research promotes new lenses to understand spirituality in business in a way that preserves meaning, purpose, and trust. Then, organizations can foster a culture of passion and commitment among their employees. It also advances the comprehension of how to make ethically sound and spiritually based decisions in organizations. Furthermore, combining virtue ethics with spiritual discernment provides a robust framework for fostering meaningful work and organizational telos.

Buurtzorg Nederland offered a rich context. Nevertheless, the study's limitations primarily stem from its focus on a single case study within the Dutch healthcare sector. Additionally, the research relied heavily on interview data, which may be subject to respondent bias and retrospective sense-making. Future research could address these limitations by exploring the application of our model in diverse organizational settings beyond healthcare. Comparative studies across industries and cultural and religious contexts would augment the model's robustness. Longitudinal studies could provide insights into the long-term effects of implementing spiritual discernment practices on organizational culture and performance. Further exploring the interplay between virtue ethics, spiritual discernment, and organizational decision-making processes could yield valuable insights.

Declarations

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