

Faith-Based Business Education

Starting with a brief account of her career in accountancy and relating it to her faith, our new editor Kim Sawers gives us details of the remarkable specifically Christian business education courses at her university. People who are not Christians also come to the business courses, and Kim gives us an insight into how a language was found with the students to express their shared experiences.



Introducing Kimberly (Kim) Sawers

Most of my career has been spent in higher education, specifically at a Christian university, in some capacity – whether faculty or administration. During my early career I was a Controller and Director of Finance and then earned a PhD in Accounting and moved to faculty as a Professor of Accounting. Throughout my academic life, faith integration into business curriculum, scholarship and service has been a focal point of that work.

As a first-generation university graduate, I never imagined that I would earn a PhD nor that I would engage in teaching and scholarship examining the integration of faith and business. Directly out of university with a degree in accounting and having recently passed the Certified Public

Accounting (CPA) exam, I went to work for Seattle Pacific University (SPU) as an Accounting Manager. I later learned that it was only a “fluke” that I got an interview. Apparently, someone had seen that I had volunteered for Youth for Christ while at university and thought the Christian connection offset my lack of direct not-for-profit accounting experience. Being at a university one can’t help but become aware of the value of teaching and some of the bigger questions being explored. I was hooked.

After 13 years of progressive positions at the university, I left to pursue a PhD in accounting at a top research institution. My chosen field of Behavioral Accounting research focuses on decision-making within a managerial accounting context, drawing on theories from accounting, economics, psychology, and organisational behaviour. Even though my chosen

field was not explicitly Christian, it did allow room to ask value-based research questions. For example, how the role of affect (emotions) impacts decision-making as well as information selection and processing; and how perceptions of fairness and trust influence negotiation, willingness to trade, open communication (transparency and truthful reporting), cooperation, and budget-building processes. After spending several years at a research university (University of California, Riverside), I returned to SPU to be closer to family and to be able to ask more explicit questions about the intersection of faith and business.

Over the course of the next 16 years, I worked as a faculty member moving up in the ranks and serving the last six of those years as the Associate Dean for Undergraduate Programs in the School of Business, Government,



Seattle Pacific University
Photo: SPU

and Economics (SBGE). In the spring of 2022, I was named SPU's Vice President for Business and Finance, leading the university's finance and administrative units including budget planning, controller's office, human resources, computer and information systems, safety & security, facility management, and university services. I was also the Vice Chair of the Seattle Pacific Foundation (endowment and trust management). During my time in this role, I had the opportunity to take the questions we asked in research and teaching and attempt to operationalise them throughout my organisational units.

Serving in the capacity as VP gave me great insight into the work of integrating faith and business. This autumn, I returned to my faculty role and am looking forward to continuing teaching and research. The remainder of this article will focus on exploring some of the work being done in this area and, specifically, describing what a faith-based business education looks like on the ground.

Faith & Business Integration

In encounters outside of the university, I often get asked questions like what in the world is faith-based business

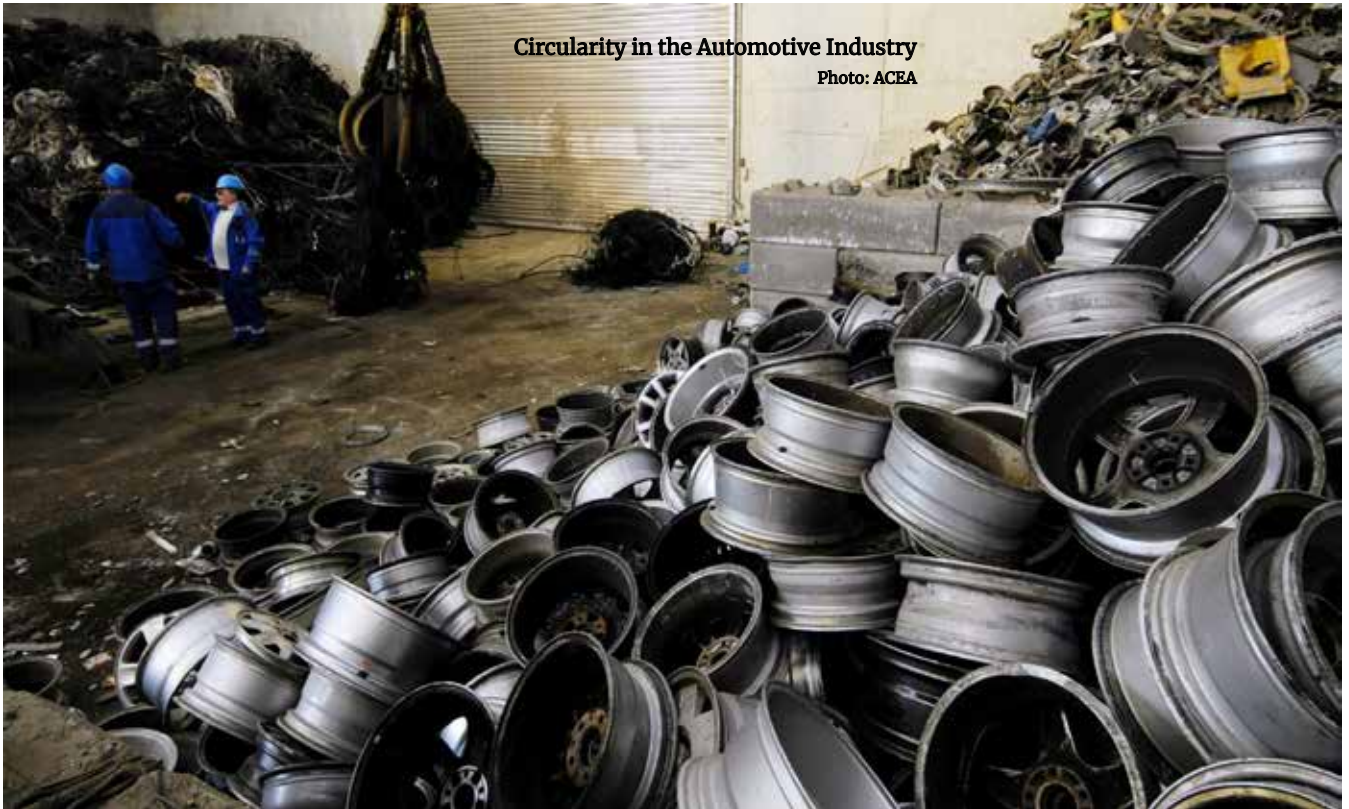
education? Does the Bible tell us the cost of capital, or the best depreciation method? Is it all about being "good people" or being "evangelists at work"? Hopefully, I will give some insight into how my institution is shaping (and continually working on shaping) what a faith-based business education looks like.

When I joined the faculty of SBGE, the existing faculty cohort had been working on developing a theology of business and had begun publishing in this space: identifying Christian themes and then asking how does that theme inform how we do business or why we do business? While the work could focus on how these themes inform the way we act as individuals of integrity, it also grew into asking how these themes help us transform organisations and systems in God-honouring ways. Some of this early work can be found in Jeff VanDuzer's book *Why Business Matters to God* (Oct 2010).¹ Further, the work began to lead to a richer understanding of business and its purpose and the role business can play in God's redemptive work, addressing human needs, and living out our Christian calling. This understanding is that business is not simply instrumental (e.g., earn all you can to give all you can) but that we can

have a direct engagement between theology and business.

We adopted a school mission statement that explicitly outlined our focus: "Deeply grounded in Christian faith and values, we develop leaders who advance human flourishing through service in business, government, and civil society." The Christian themes helped us make connections with faith and actions that might transform business as well as identify why this is important to God and to those called to serve in business. For example, the two greatest commandments, to love God and to love our neighbour, serve to answer why we do what we do – integrate faith to live out our love to God (faithfulness) and to love our neighbour (human flourishing). While the school is explicitly Christian, not all our students espouse a Christian faith or come from a Christian faith tradition. We found that we also needed to be able to find language to engage with those students and invite them into the conversation. An emerging programme out of the United Nations (UN) was the Principles of Responsible Management Education (PRME) which encourages management education that utilises the UN Sustainable Development Goals (SDGs).² While we were still explicitly





Christian, PRME gave us a language that could be accessible across faith traditions as well as specific actions and metrics. Basically, PRME gave hands and feet to our faith and allowed us to engage our students more broadly in our conversation. Another term for this is a “common good” expression of our faith.

What follows are a few examples of themes, how they may impact business education and, hopefully, business practices followed by some examples from the classroom, research, or practice.

Christian Themes

- God makes humankind the steward of his creation (Gen 1:26; 2:15)
 - *Environmental Stewardship*
- God created humankind in His own image: Imago Dei/Human Dignity (Gen 1:27)
 - *Human value, potential, dignity*
 - *Labour laws, fair wages, respect*
- God models work and puts humankind to work (Gen 1-2)
 - *Humankind as co-creator (called to work)*
 - *Create jobs that are good and effective, efficient and engaging, autonomous and collaborative*
 - *God gave Adam and Eve both autonomy and boundaries*

- Sabbath: God rested and instructed humankind to rest (Gen 2:1, Exodus 20:8-11)
 - *Work life balance*
 - *Rhythms of work and rest*
- Be fruitful, fill the earth (Gen 1:28)
 - *Fruitfulness: growth, productivity, and profit*
 - *Create Just and Sustainable Growth/Productivity/Profit*

Creation Care (Stewardship)

The first example comes from a required course in the business curriculum entitled *Operation Management* which examines the aspects of business that are responsible for producing goods or services. This includes strategy, product design, demand forecasting, capacity planning, project management, inventory management, quality management, and supply chain. In one unit we discussed strategy, organisational values, and product design, specifically thinking about how the value of creation care (stewarding God’s creation) might impact strategy and product design – designing products with sustainability in mind (cradle-to-grave assessment or using the three R’s of reduce, reuse, recycle). Using

an article about Circularity³ in the Automotive Industry we discussed how that in turn drives our manufacturing process.⁴ The focus of the exercise was to not only discuss sustainable business practices, but also explicitly identify a Christian value (creation care and stewardship) and think about how to integrate that value into strategy, product design, manufacturing, and supply chain. For the budding social entrepreneurs, we ask what new businesses are needed to make circular manufacturing viable. Thus, living out service through business to advance human flourishing.

Another example is a course on sustainable management which starts with Christian themes as the foundation followed by mapping how those themes might be lived out through the SDGs, linking each theme to an SDG.⁵ For example, the command to feed the poor linked to zero hunger (SDG 2) or creation care linked to affordable and clean energy (SDG 7). A key project in this course uses the En-Roads Climate Interactive⁶ program to model out a sustainable initiative that could reduce or limit global warming as well as have a positive impact on other SDGs



Photo: lead biblically

while promoting social justice (i.e. not adversely impacting disadvantaged populations), while preserving and creating a healthy global economy. This is not an easy task. While grounding students in Christian values, they then needed to grapple with the very real trade-offs faced by attempting to live out those values while coming up with viable alternatives.

Sabbath

A few of the early papers authored by our faculty focused on the Sabbath.⁷ Out of that early work, Denise Daniels co-authored with Shannon Vandewarker a book entitled *Working in the Presence of Good: Spiritual Practices for Everyday Work* (2019). We offer mini-courses called Spirituality in Business with each class having a different topic. I used the book as the focal point for one of these mini-courses. There are three sections in the book, Orienting to Work, Engaging in Work, and Reflecting on Work and each section has chapters that include spiritual practices that can be incorporated throughout the day. For example, becoming aware of the rhythm of work followed by finding places in that rhythm to engage with prayer, reflection, scripture reading, surrender and thanksgiving. Individual student assignments included reading the chapter, choosing one practice for that week, incorporating that practice into their routine for the week, and journaling about their experience. The book is explicitly Christian and describes Christian spiritual practices

but not all the students who chose the class held those beliefs. So here again, how do we find language to talk about spiritual practices that draws in all faith traditions and remains explicitly Christian? While I wish I had great insight prior to the class starting, I learned a lot over the course of the class. First, the class was offered during the pandemic when most of our classes were on-line. Most of the students reported that they felt they had lost a sense of routine and rhythm and were thankful for an opportunity to explore practices that both explored that theme as well as giving them a practical mechanism to regain some of that back. The students also gave me some language around spiritual practices. Some of them called it mindfulness, some mentioned that the practices helped them feel centred, and others had a more explicitly Christian vocabulary. Together we found a language to express our shared experience. Teaching for me is always a learning experience. I am so grateful for my students.

The reader may wonder at this point why I have this example under the heading of Sabbath. While one of the chapters in the book is explicitly on Sabbath, I found that a consistent theme throughout the book was becoming aware of the rhythms of work and finding those places throughout the day to incorporate spiritual practices. This ties into the Faith in Business (FiB) theme from last year on Sabbath - Being Productive: Working from

Rest. Throughout the year many of the FiB speakers discussed the rhythm of work and rest, thinking specifically of rest on the Sabbath day: to cease working for a 24-hour period of time. But many of the speakers also hinted at finding the time, however defined, to rest. Sabbath is not only ceasing from work, it is also reflection. A quote from Eugene Peterson's book: "Sabbath is that uncluttered time and space in which we can distance ourselves from our own activities enough to see what God is doing."⁸ Understanding the rhythms of our work may allow us to find spaces during our day to engage in the spiritual practice of reflection and Sabbath.

So far, my examples have been focused on what happens in the classroom. Faith-based business education also includes scholarship and research. My assignment for the FiB retreat last year was to give a talk on "What does research tell us about the relationship between rest and productivity?" What I found is that the lack of rest has a negative impact on productivity by way of decrements on cognition, ability to regulate emotions, and creative impairment. Further, researchers are finding that many important mental processes seem to require downtime and other forms of rest during the day. Rest, sleep, and downtime provide an opportunity for information to be restructured and reorganised in the brain, while new ideas and links between thoughts are created. These processes enable insight, a core element

of innovation and creative problem solving. Many of the research articles also provided suggestions for improving rest which included understanding the relationship and rhythms between work and rest and incorporating routines that engage in rest and reflection. In other words, Sabbath practices. Thus, research on brain function supports the biblical principle of Sabbath and furthermore these practices have a place in our daily lives as well as the rhythm of the week.


Redemptive Management

This section blends a number of themes, including humans created in God's image, work is good, humans being co-creators with both autonomy and boundaries, along with fall and redemption. This example draws from my time as VP illustrating how the work on faith integration in business education can impact practice. As VP I worked with managers who needed to have conversations with employees about performance. This is a difficult managerial responsibility in any organisation. It was even more so when thinking about extending grace which is not only a Christian value but also included as the last phrase in the Seattle Pacific University's mission statement "modeling a grace-filled community." We define God's grace as a free gift that we do not deserve or as unmerited favour. God doesn't count our success or failure to determine who receives his

love. We too are called to extend grace in that our care for others should not be based on something earned or merited. Putting this concept into operation at work could be misapplied to think we need to overlook the behaviour of individuals who are not performing or behaving badly. How do we then extend grace, value the person (created in God's image), give autonomy while holding boundaries, and still give opportunities for positive behavioural changes (seeking redemption) and, ultimately, the opportunity for reconciliation? Like our own personal faith journeys where God reveals our shortcomings and we work toward positive change, this process is not always easy and can involve cost, potentially sacrificial cost. So too, the process at work may involve difficulty - costly change for multiple parties - as we work together for positive change.

Management training suggests that conversations should focus on clarifying roles, responsibilities, and expectations; describe behaviour that doesn't meet expectations; outline corrective action; and provide opportunity for feedback. Following that training, and adding language that indicates respect and caring for the dignity of the individual, approaching with an attitude of humility, and articulating that the goal is to move forward in ways that allows the employee and unit to be successful, in other words ways that are redemptive. While this is not a guarantee that

everything will work out well, to shy away from these conversations robs the individual of the opportunity to make change and to potentially redeem the situation. This particular example also fits within the FiB theme for this year: Just Grace: Accountability and Forgiveness at work.

While a faith-based business education may take many forms, in this article I have focused on identifying Christian themes and asking how those themes can impact the way that we do business as well as why business can be important to living out our Christian calling (human flourishing). The examples above connect individual Christian themes to coursework, research, or practice. While these may feel discrete or stand alone, they are within a larger context of creating a richer understanding of business and its potential in God's redemptive work. We ask students to have direct engagement with both business and theology simultaneously, as opposed to a perspective of business as separate from theology and our faith. The examples provided were specifically education-related; it is my hope that the process used in education can be similarly applied to the practice of business. Thus, my final thought and encouragement to you is to engage fully with the intersection between faith and business as a way to be a partner in God's redemptive work. 

- Examples of other early works include:
 - Van Duzer, J., Franz, R., Karns, G., Wong, K. & Daniels, D., 'It's not your business: A Christian reflection on stewardship and business,' *Journal of Management Spirituality and Religion*, 4(1) 2007, p. 99-122.
 - R. Franz and K. Wong. 'Spirituality & Management: A Wider Lens' *Journal of Management Inquiry*, July 2005.
 - Daniels, D., Franz, R., & Wong, K., A classroom with a worldview: Making spiritual assumptions explicit in management education' *Journal of Management Education*, Vol. 24(5) 2000, p. 540-561.
- Link to PRME Principles for Responsible Management Education | UNPRME: <https://www.unprme.org/>
- Circularity refers to practices that optimise resource use and minimise waste across the entire production and consumption cycle, emphasising sustainability and economic efficiency (McKinsey). It is a foundational idea behind a circular economy, which involves sharing, reusing, repairing, and recycling existing materials and products for as long as possible (Wikipedia).
- Jenny Davis-Peccoud, Harry Morrison, Bjorn Noack, and Marc de Wit, *Reuse, Remanufacturing, Recycling, and Robocabs: Circularity in the Automotive Industry*, Bain & Company, <https://www.bain.com/insights/reuse-remanufacturing-recycling-and-robocabs-circularity-in-the-automotive-industry/>
- Link to SDGs THE 17 GOALS | Sustainable Development: <https://sdgs.un.org/goals>
- Link to En-Roads En-ROADS Simulator Science: <https://www.climateinteractive.org/en-roads/en-roads-simulator-science/>
- Examples of work on sabbath:
 - Diddams, M., Surdyk, L., Daniels, D. & Van Duzer, J., 'Implications of Biblical Principles of Rhythm and Rest for Organizational Practices' *Christian Scholars Review*, Vol. 33(3) 2004, p. 311-332.
 - Diddams, M., Surdyk, L., & Daniels, D., 'Rediscovering models of Sabbath keeping: Implications for psychological well-being,' *Journal of Psychology and Theology*, Vol. 32(1) 2004, p. 3-11.
- Daniels, D., & Vandewarker, S. *Working in the Presence of God: Spiritual Practices for Everyday Work*, Hendrickson Publishers, 2019, p. 193.