Making wiser decisions in organizations: insights from inter-processual self theory and transcendental anthropology

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Making Wiser Decisions in Organizations: Insights from Inter-Processual Self Theory and Transcendental Anthropology

Kleio Akrivou[1,2] · Martín Martínez[3] · Elkin O. Luis[4] · Germán Scalzo[5] · Martín Aoiz[6]

Abstract

Current approaches in decision making, influenced by rationalist and pragmatist paradigms, offer notable strengths but fail to adequately address human growth, moral depth, and relational dynamics. Rationalist models emphasize universal principles and cognitive processing, offering structured approaches at the expense of human relationality and cultural diversity. Pragmatist approaches focus on adaptability and social context and provide flexibility, but their morally relativistic stance leads to ethical inconsistency. To address these gaps, we integrate Leonardo Polo's transcendental personalist philosophy and the Inter-processual Self (IPS) Theory to redefine decision making as an opportunity for personal and relational growth. Grounded in anthropological insights, this framework prioritizes the human person as the center of moral action and decision making, fostering personal and relational growth through the transcendentals of personal love, knowledge, and freedom. We argue that this enriched perspective addresses critical limitations of existing models, enabling decision making to serve as a source of systemic wisdom and sustainable growth. By applying this framework to organizational contexts, we show how it enhances personal growth, and the persons' transcendent motivation for virtues involving inter-relational growth and wisdom. Our approach offers a holistic and transformative lens to rethink decision making as a catalyst for individual and collective flourishing, providing actionable insights to meet contemporary challenges in business and society.

Keywords Ethical decision making · Leonardo Polo · Inter-processual Self (IPS) theory · Person's growth · Wisdom · Act-of-being

Introduction

The Importance of Ethics in Decision Making

In the context of economic and business activity, ethical aspects of action are not separate or extrinsic domains of action, as suggested by the so-called separation thesis (Hartman 2011). Instead, they are integral to decision making, which organizes human action both

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in the present and the future. Decision making implicates individuals in their uniqueness, roles, and relationships within and beyond organizational settings (Domingo & Melé 2022). However, prevailing frameworks often fail to fully address the ethical dimensions of this process, focusing instead on operational efficiency and instrumental objectives.

In contemporary corporate settings, decision making is frequently constrained by rationalist and pragmatic paradigms (Robertson and Crittenden 2003; Tenbrunsel & Smith-Crowe 2008). Rationalist approaches prioritize logical consistency and adherence to universal principles, drawing on deontological ethics and cognitive rationalist models (Kohlberg & Kramer 1969; Rest 1994). Pragmatic models, by contrast, emphasize immediate utility and actionable outcomes, valuing flexibility and adaptability over universality (Metcalfe 2013; Schwartz 2016). Although they are effective in specific contexts, they often neglect the deeper dimensions of human growth, ethical responsibility, and wisdom (Akrivou et al. 2022).

The limitations of these paradigms have become increasingly apparent during global crises, such as the COVID-19 pandemic and the rapid integration of artificial intelligence (AI). Rationalist models may justify workforce reductions to maximize efficiency, ignoring profound ethical and relational implications (Donaldson et al. 2022; Newell and Marabelli 2015). Pragmatic approaches, meanwhile, often prioritize short-term economic gains, such as seizing market opportunities, without adequately considering their long-term effects on human well-being and organizational sustainability (Roca 2008; Schwartz 2016). These examples reveal the inadequacy of current models to navigate complex ethical dilemmas in dynamic environments.

These challenges underscore an urgent need for decision making models that transcend operational success to prioritize ethical growth, grounded in a more comprehensive understanding of the human person (Melé 2003, 2009, 2024, 2024b, c). Global shifts toward human-centered organizational models reinforce this necessity, as traditional paradigms often fall short in addressing the complex ethical and interpersonal dimensions of decision making. Recent studies in organizational psychology and management highlight the importance of integrating ethical considerations with personal, interpersonal, and systemic growth to foster both individual flourishing and collective organizational performance (Krettenauer & Stichter 2023; Melé 2024: 125–157). For instance, the rising emphasis on well-being and sustainability in business practices underscores the inadequacy of existing frameworks that prioritize efficiency at the expense of ethical and relational dynamics (Ceschi et al. 2017).

To address these gaps, this paper proposes a novel framework grounded in Leonardo Polo's transcendental anthropology and the Inter-Processual Self (IPS) theory. Drawing from the Aristotelian-Thomistic tradition, this approach reframes decision making as an opportunity for personal and interpersonal growth. It delves into the moral and anthropological foundations of decision making, emphasizing the human person as the source and transcendent orientation of actions. Specifically, Polo's concept of the person as being (*actus essendi*) highlights human essence and action as manifestations of intimacy, offering a pathway to cultivate wisdom and foster sustainable organizational practices (Akrivou & Scalzo 2020a; Polo 2015).

The next sections of this introduction review current decision-making approaches, outline our research question, and explain the intended contribution of this framework.

Current Models of Decision Making

The two dominant philosophical paradigms shaping modern decision-making models are rationalism and pragmatism. Rationalism approaches any (complex) problem based on how a perceived actual situation is compared to some overarching ideal situation and is therefore inspired by moral idealism (Metcalfe 2013). Pragmatism, in contrast, focuses on the practical resolution of problems by prioritizing context-specific solutions, adaptability, and outcomes rooted in immediate situational needs. Rationalist and pragmatic decision-making approaches and models either explain decision making as a set of cognitive rationalistic evaluations of the actor, or emphasize an emotivist and intuitionist approach respectively (Schwartz 2016), in terms of descriptive ethics.

In terms of normative foundations, rationalist frameworks of decision making pay attention to universal moral principles such as Kantian-deontological philosophical foundations on action, which satisfy ethical concerns (Donaldson 1992). They aim to reach solutions with a focus on moral objectivity and the reduction of uncertainty by closing down alternative solutions considered as objectively incorrect (Metcalfe 2013). Such approaches follow a clear moral universal norm, seen as linked to the satisfaction of a broad morality concern seen as shared among all people. For example, a rationalist approach to decision making would aim to cover a generalized concern for a moral principle such as human dignity or justice.

Descriptive ethical models within rationalism have been significantly influenced by James Rest's work on moral decision making, typically involving a sequence of steps: from recognizing moral dilemmas and applying ethical reasoning, to activating moral motivation, and translating intention into action (Narvaez & Rest 1995). This framework is deeply rooted in cognitive-moral development theories, such as Kohlberg's stage theory (Kohlberg & Kramer 1969), which posits that individuals with higher cognitive abilities are better equipped to make ethical decisions. With respect to the decision makers themselves, certain universal hierarchical forms of cognitive understanding would enable those people with more advanced cognitive patterns to be better at making decisions. Rest's work is rooted in the theory of cognitive-moral development proposed by Kohlberg, who refers to a cognitive stage-like coherent way whereby adults come to make moral decisions guided by the increasingly more universal and authoritative frames of moral reference that guide individual decisions (Kohlberg & Kramer 1969). Kohlberg's sequence of stages in cognitive moral development extends Piaget's work in children (Piaget 1932) to encompass adolescence and adulthood. This last approach to a rationalist and idealized model of decision making is rooted in Kantian modern idealist philosophy. However, critics highlight its rigidity, universality bias, and limited inclusivity, particularly regarding diverse cultural and gendered perspectives. Alternative proposals, such as Gilligan's (1987) ethics of care and Levinas's (1987) relational ethics, challenge the universality of rationalist models by emphasizing context-sensitive and relational dimensions of morality.

In terms of normative foundations, pragmatist approaches are captured in numerous streams in philosophy from Marx to Rorty, but a common baseline is a consideration of and a focus on the physical world in its perceived messiness, which has to be untangled and reordered to reveal the pure forms of abstractness (Metcalfe 2013). One of the founders of pragmatism is Peirce, whose work proposes a new nature of science and management as practical fields, drawing from logic-based creative process, ethics rooted in community

and character drawing on aesthetics as its normative basis. Therefore, the emphasis is on innovative process effectiveness. Pragmatism emphasizes adaptability, intuition, and the influence of social context in decision making. Rejecting the notion of universal moral truths, pragmatist models, inspired by thinkers like Dewey (1891, 1909) and Peirce, prioritize language and thought as tools for predicting and solving problems and action and not as representational of reality. Pragmatism believes in moral relativism and draws on process dialectics instead of moral ideal rules as the latter are seen as the imposition of a preference (see Metcalfe 2013).

In descriptive and empirical terms, pragmatism relies on social intuitionist approaches, with an idealized emphasis and hope in the idea of human consciousness as precursor to empowerment. In this respect, Haidt (2001) suggests that ethical decisions are actually rooted in intuition, arguing that the role of moral reasoning only offers a post-hoc rationalization for the intuition-based decision making. Pragmatism is often misinterpreted as equivalent to classical approaches, as it has some common points with them. However, its belief in the lack of moral truth and objectivity, and its emphasis on emotion and intuition in decision making magnify subjectivism and relativist dialectics, which renders virtue a morally relativistic matter, and how they approach economic life is quite different from what Plato or Aristotle supported so they are misrepresented (Koehn 2020). Pragmatism's strength lies in its flexibility, particularly in dynamic and complex environments (James 1911, 1916). However, its relativistic stance and reliance on social norms have drawn criticism for lacking ethical consistency and potentially favoring dominant social values over objective moral concerns. Despite these critiques, pragmatist models provide a valuable lens for addressing real-world ethical dilemmas where rigid universal principles may not apply.

Attempts to integrate rationalist and pragmatist paradigms into organizations have emerged from descriptive psychological frameworks, balancing rationalist agency with pragmatist contextual sensitivity. Trevino's Interactionist Model (1986) highlights the interplay between individual traits (e.g., self-regulation) and external factors (e.g., organizational culture). Schwartz's Ethical Decision-Making Model (2016) builds on this by recognizing ethical dilemmas, forming judgments, and accounting for both personal and situational influences. These integrative models address limitations in rationalist and pragmatic paradigms by considering individuals as both autonomous agents and relational beings, providing a nuanced approach to ethical decision making.

Research Question and Intended Contribution

Rationalist and intuitionist leading models, which are popular in the literature on decision making, fail to see or relate the considerations about growth that involve deeper expansion and extension in the person, and thus, they fall short in untapping those aspects of human growth and moral motivation which guarantee a better and richer vision of all the elements involved in making ethical decisions. These elements are critical for personal, interpersonal, and systemic growth (Melé 2024). Moreover, they lack a robust anthropological and metaphysical foundation and a more profound understanding of human personhood (Akrivou et al. 2020a) that exacerbates this gap. This is leaving unanswered questions about the deeper meaning of being human and its implications for decision making as essential moral motivational and ontological aspects of being human are not covered well. For example, we refer to the ones linked to deeper and good interpersonal and social relations, meaning and purpose

as well as transcendental moral orientations because they lack a deeper or richer anthropology and metaphysics to understand what it means to be human.

Our proposal intends to determine *how decision making within organizations can be improved by integrating insights from transcendental anthropology as well as to present the unparalleled advantage of Polo's works and their portrayal through the Inter-Processual Self (IPS) theory.* We show how the person and her growth is elevated as a core concern which enriches personalist virtuous growth and other forms of practical wisdom inspired by friendship. We also advocate for an enriched and wiser decision making with a focus on the person's growth for its intrinsic and non-instrumental value, as persons share their inalienable and transcendental need to grow, which, over time, improves organizational growth in a more systemic way.

Conceptual Foundations

This section outlines the conceptual foundations of our proposal, which is rooted in personalist virtue ethics. First, we present the transcendental anthropology developed by Leonardo Polo and its connection to the Aristotelian-Thomistic tradition. Then, we introduce the IPS theory, which extends these insights into a corresponding personalist virtue ethics framework for human beings and their actions.

Polo's Transcendental Personalist Approach and Contribution Within the Aristotelian Virtue Ethics Tradition

The Aristotelian-Thomistic tradition reveals the social and relational character of the human being, which it considers as proper to the species. This is completed by the *telos*, the finality and this captures the human essence which is a way of life which is directed to the good and the truth of the species (Aristotle 1995a, b); the notion of the individual here is not the central premise, but the nature or our essence is, being seen as rational animals for which growth of virtue is both the means and the end of action and development (Aristotle NE1104b9-15, 1106b15-25, NE 1121a1-3) for us, rational beings fulfilling our nature. Virtue (*aretē*) is for Aristotle social (for the social group) while it is a stable character disposition that improves via the cultivation of habits (*hexis*), by means of repeatedly choosing and developing good actions. In this way, the Aristotelian-Thomistic tradition provides a more realistic and holistic consideration of the moral action and of the actors themselves than the rationalist model of decision making.

For this tradition, affect and emotion (*pathê*) are seen as part of the perfection of the motivation to improve the actors' moral character, despite the fact that they are not part of the choice themselves (Aristotle EE 1233b15-1234a30). Furthermore, choosing virtuous emotions (feeling in the right way) over vicious ones is a sign of the development of a virtuous character that manifests appropriate orientation of the will to complement good reason.

Hence, affects and emotions are an inherent part of action that aims at wider flourishing (Aristotle NE1104b9-15, 1106b15-25, NE 1121a1-3). Furthermore, in human action, emotions are open to reason, evidencing a disposition toward the growth of virtuous character (insofar as virtuous emotions are being internalized and cultivated). This is because Aristotle identifies that virtue perfects the faculties of the agent that operates well, which enables

the action to be in accordance with reason, hence virtue perfects our emotions through the faculties (Aristotle NE1104b9-15, 1106b15-25, NE 1121a1-3).

For Aristotle, given the social nature of the human being and virtue itself, truth is a common pursuit reached through virtuous actors' deliberation. Such deliberation ensures that ethical decisions overcome individual subjectivities and moral relativism. In Polo's words, truth is that feature of the foundation without which man cannot be self-sufficient, the path of truth leads to plenitude, to being, whereas the path of non-being leads to absurdity, to catastrophe[1] (Polo 2013). These ideas underscore the limitations of rationalism and voluntarism as pathways to ethical truth: Polo critiques that voluntarism is rooted in the idea that truth emerges solely from the will because it is fundamentally incompatible with reason and leads to irrationalism and to a detachment from being (Polo 2013). In virtue ethics, this social pursuit of truth necessitates an actor who embodies the unity of virtue. As Aristotle and Aquinas emphasize, rational excellence -including theoretical, practical, and technical reason- provides the foundation for sound and sustainable decision making. Practical wisdom (*phronesis*) plays a pivotal role, allowing both means and ends to align with the *telos* of the common good and human flourishing. When phronesis is absent, decisions risk ignores the essential dimensions of sustainability and the relational growth of individuals and communities.

The Aristotelian-Thomistic tradition is a deeper understanding of the human being's metaphysics compared to the modern autonomous self (Akrivou et al. 2018). However, it is not open to the transcendence of the person because the highest notion of man is that of a rational animal, the essence of the species as part of its natural metaphysics. Precisely this emphasis on the species of the man is itself a reason why the more reductionist modern metaphysics rejects Aristotle and his emphasis on individualist subject agent or on the mass as the anthropological nucleus. To a large extent, modernity seeks to make way for the unique and transcendent character of man, but its method (which informs current approaches to decision making) is problematic as per the above, even if we take for example works with an aim to explore metaphysics such as the Kantian transcendental self.

The solution to improve Aristotelian virtue ethics is not to revert to the individualist modern self and add an external relational and social concern, as this will be unable to explain or account for human freedom guiding action. The modern self is idealized and its end is pragmatic, but the modern self is not anthropologically relational and it lacks a transcendent end because it encloses itself in itself and in the world, as we can see, for example, in Heidegger and the Frankfurt school. On the other hand, Leonardo Polo appears as a clear attempt to enrich and extend the anthropological notion on what means to be a human being, Polo (2018a) critiques modern anthropological reductionism, which is precisely the basis of the rationalist and pragmatist approaches to decision making, but he also suggests Aristotelian ethics is unable to address the key questions in human action, including decision making, and that that the Aristotelian-Thomistic philosophy is a symmetry of the modern

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[1] " "Lo mismo es ser y pensar", dice Parménides. Aquí hay una unión entre el pensar y el ser. Aparece claro en este poema como todo el conducirse humano es intelectual, es método, y hay un método por excelencia que es el noein. El poema no es una formulación lógica. Lo lógico se desarrolla desde esta observación. El poema es existencial, refleja el carácter viador del hombre, y el camino se refleja en el método. El camino de la verdad llega a la plenitud, al ser. El camino del no-ser lleva al absurdo, a la catástrofe. No puede decirse que aquí no haya una ética; la hay, pero es una ética intelectualista porque ya dijimos que la ética es el estudio del camino bueno, todo eso según lo cual la conducta se conduce bien. Vivir a tontas y a locas sería el camino de la opinión. El camino en el hombre es método. Sin filosofía no hay camino." (Polo 2013: 9–10).

reductionism, as it lacks a proper transcendental anthropology (Polo 2018a, b), and a richer metaphysics transcending the unresolved metaphysical solutions on the person in the classical tradition (Rubio 2025). By explaining *who* I am as a human person, Polo broadens Greek anthropology by transcending the human essence (rational animal), by discovering human intimacy, and by exploiting the Thomistic real being-essence distinction in favor of an anthropology that explains how personal love fuels action and decisions which emanate from the act of being exploring the Origin of the human person in God (Polo 2018b).

In this way, the modern claim of transcendental freedom can be addressed and Greek anthropology can be deepened while avoiding falling into an essentialism and anthropological particularism which informs how to enrich classical metaphysics (Polo 1999). This is why Polo's ethics (2018a), in which transcendental anthropology is superior to ethics, offers a deeper and richer response to the problem of ethics as described above.

From a philosophical point of view, Polo's profound insights into enriching Personalism and classical virtue ethics is his answer to the question regarding the most profound reality, about what characterizes us as human beings, which gives a different stance on problems of ethics (and decision making itself which is properly concerned for ethics). While Polo's contributions to ethics are multifaceted, his main contribution is that he rediscovers a deeper meaning in ethics (2018a, b and c). If we consider that a rigorous ethics proposal needs to be concerned by goods, norms and values alike Polo is linking the goods to personal *love* (Alonso-Bastarreche & Vargas 2021; Sellés 2013). The good is transcended or becomes relational insofar as the human being is *coexistent* with another (human) being with dignity, which is covered by modern and virtue approaches alike such as those from Kant and Aristotle. But Polo presents a more profound solution, where the Good becomes relational if one *coexists* with another person understood as transcendent co-beings as in this case the giving and receiving of a(ny) material, immaterial and even spiritual good (i.e., the being itself) makes a deeper sense.

The reality of the *gift* then emerges in ethics as its deepest root which links the good to love. This is achieved by Polo from his theory of the person: coexisting with God shows the gift character of one's own being. For Polo, love is a personal transcendental: man is capable of giving and of giving oneself. Hence, expands the emphasis on the person as a gift to be found in both classical philosophy and philosophical Personalism (see Burgos 2018) with a special focus on the intimacy dimension of the human person (for more detail, see Fernandez Gonzalez and Akrivou 2024).

Polo's proposal integrates the Aristotelian-Thomistic assumption of being as open to others via acts expressing our relational essence, but it also explains that our transcendent being is linked with gifting oneself. The personal *act of being* is an act created by Divine love and sustained by God, hence each person's nature is stemming from gift dependence from God, and the person as gift-love of God looks at God as to passing on their donal nature to other fellow persons. From a philosophical point of view, Polo's most relevant insight into both Personalism and virtue ethics is his answer to the question regarding the most profound reality, about what characterizes us as human beings, where he transcends Personalism and profoundly gives meaning to Ethics under anthropology as its source.

Polo's work highlighted the idea that there is a real and radical difference between (1) human nature; (2) the essence of who we are; and (3) the act-of-being (*actus essendi*), which is rooted in transcendentals or properties of the being that set a(ny) person apart from other sentient beings and from the rest of the physical universe. He referred to this fundamental

as something higher that characterizes the so-called *act of being* "the irreducible intimacy of the personal act-of-being of the human person, is… not studied in any developed way by classical philosophy" (Polo 2015; ix).

According to Polo, the act-of-being (person) is at this higher order compared to the cosmos as a personal *act-of-being*, which means -ontologically and qualitatively- that it is something more profound than the rest of nature. Furthermore, Polo suggests that this act is one with specific "*transcendentals*" (*trascendens*) or properties, including (1) *personal freedom*, (2) *personal knowledge* (through inner *wisdom*, the light within), and (3) *personal love*[2] (Polo 1993, 1996, 1999, 2003, 2007: 133–185). Through these metaphysical onto-logical properties or roots of our being (a person). In Polo, these personal transcendentals (together) constitute the personal co-act of being: they cannot be understood as isolated, but rather they are all interpenetrated, they co-exist and are co-attained through the habit of wisdom.

Polo suggests that being a *gift* from God's love, the dimension of personal intimacy draws from God to how to orient one's *donal* transcendental of personal love, as divine love and knowledge guide who each person is and their act of being, as God has arranged the roots of human action so that personal action is right, opportune, and in the appropriate correspondence with the gift dimension of the person who acts to then pass on themselves to others in gift-love interrelations. Hence Polo's work is neither negating nor bypassing the Aristotelian-Thomistic virtue philosophy, but it only enriches it in the sense that virtue as an end in itself is not sufficient to explain and to fuel a relational ontology based on gift-love of ourselves from within our relational intimacy.

Moreover, Polo's work systematically enriches the Aristotelian metaphysics with his emphasis on human *essence* and human *beingness.* Our awareness and action must tap into the so-called personal act-of-being in light of the personal transcendentals, according to which, the person exists as someone in a spiritual dimension whose being is *additionally* to her human nature (or '*además*' in Polo's terminology) (see Polo 2015: 41). An alternative translation of the term *additionally* is '*being more than*'. Polo conceived his transcendental anthropology as a separate discipline, where the personal act of being and its study is the core, distinct object, and concern (Akrivou & Fernández González 2021). As noted above, Polo's philosophical method is not in contradiction with the epistemology proposed by clas-sical Aristotelian-Thomistic metaphysics, but rather, it complements it in light of the discov-ery of what it means to be a human person, with our ethics at the core (Polo 2015: 35–39).

Polo's ethical theory (1999; 2018a) is unique, profound and invaluable because it inte-grates the foundation of classical ethics, namely virtue, with the other two pillars explored by modern philosophy which concern the goods and norms. Polian ethics thus has three pil-lars: goods, norms and virtues, whereby Polo opens new grounds as to what means to have a complete versus an incomplete ethics (the latter may fail to wisely resolve the issues it seeks to address): A complete ethics must be an ethics of goods, norms and virtues[3] (Polo 1997). Due to the systemic unity of ethics, in which these three interrelated aspects or dimensions

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[2] Polo (2015) initially identified four transcendentals: (1) personal love, or personal gift-love (2) personal knowledge or intellection, (3) personal or transcendental freedom, (4) personal co-existence with. However, shortly before dying, he indicated that there are actually three, as he combined co-existence and personal freedom (see Sellés 2023).

[3] "De la insuficiencia de las tres formas de ética reduccionista se puede concluir la necesidad de la ética completa. La ética completa es la ética de virtudes, de normas y de bienes en reforzamiento mutuo." (Polo 1997: 114).

(goods, norms and virtues) concur, Polo exemplifies (1997: 117–129) as incomplete ethics the following: stoicism (with an exclusive focus on virtues), Kantian and other rationalist ethics (that focuses on universal norms) and hedonism (with an only focus on goods). Indeed, none of them alone is sufficient basis to inform ethical action and decision-making. To resolve this problem and restore a more complete ethics, they need to be integrated and mutually reinforced, which means being placed on a more superior basis, i.e., the transcendental anthropology (act of being), the latter being the superior basis to integrate (Melé 2020; Sellés 2014).

For Polo, ethics is dual (goods and norms) and it has virtue as its central premise albeit virtue is driven by transcendental anthropology and the notion of the human person's transcendence. Goods are moderated, grow and become spiritualized with the help of norms. Norms are made more flexible and lighter by virtue. But what is it that gives meaning to virtuous action - why be good? That is where transcendental anthropology comes in. If man is a mere individual, subject, mass or even rational animal, what is the meaning of good? The good acquires meaning, *transcends*, if man is free to give, receive and accept oneself / another, then a person is transcendent and is not reduced to being merely what he is, what he wants to be, or what he is told or forced to be. If there is something in man beyond, or more here as Polo says, than what he is (his essence) then there is transcendence. Man transcends his essence and his action because he is a person, because he is intimate, because he is transcendentally free, or what is the same, his being is open inside: it shows relational openness with God.

The main aspect of ethics and moral motivation that Polo's work addresses is related to the problem of *why to become a good or a better person*. However, it focuses on personal growth, whereby the person is being encouraged through her transcendental being (Polo 1997) to become a more fully and better person than she already is for another and for others not just for virtue's sake. The pathway to personal growth is not a relationship with an abstractly thought God (rationalism) nor with one that is at hand (pragmatism), but with a god that transcends one's thinking and action and, therefore, the person acting from within personal *gift-love* sets out in search to see God's face and to know his true name, which is mysterious. Being a person is being in relationship with a personal God and not with an objectified god. Furthermore, the path to personal human growth is the search for that God, the human nonconformity that renounces *what it has or what it is* to be *in addition*. This is the key to human growth and is what widens and opens unimaginable alternatives to human action and decision making, and also what gives it meaning. The employment of the transcendental dimensions of personal gift-love is the only path which allows a full discovery of who we are and of who each person is in their specificity and uniqueness. This then allows a fuller, authentic and transcendent engagement in unrestricted growth through self-donation, as well as through reception and donation.

We claim that Polo's contribution to the understanding of what being human entails (Polo 1996, 1999, 2003, 2007, 2011, 2015, 2018c; Polo & Corazón 2005) has profound implications overall. As we shall show, once it is applied with its moral psychology, such contribution enriches the ontological value behind human action, and enables deeper wisdom to our actions. Polo's contribution is a solution to overcome the limitations of the rationalists and pragmatists and addresses limitations of the classical ethics approaching ethics as the anthropological science that one must always take into account, that which we cannot do

without or suspend. A science without which man becomes unintelligible, without which he dehumanizes[4] (Polo 1997).

The Inter-processual Self Theory

The Inter-processual Self (IPS) theory is an effort to capture a personalist virtue ethics approach which integrates the deeper anthropological insights from Polo's personalist virtue ethics and present an enriched notion of who we are as human beings and a correspondent approach to moral psychology reflecting this. IPS helps us sketch and suggest an alternative understanding of how to enable the unlimited moral growth in person and the interrelations from within our relational intimacy considering who we are and our growth potential. It employs the prism of the human being as a person in the transcendental anthropology of Leonardo Polo as foundational philosopher within the Aristotelian-Thomistic personalist virtue ethics, a perspective that overcomes the challenge of considering a person as an autonomous self and points to a better kind of practical wisdom (Akrivou & Scalzo 2020a). Such consideration involves the integration of the three radical roots of being under the root of the person, who then guides moral motivation and moral action and growth.

This holistic and yet integrated approach of who we are and of human action emphasizes the person in her uniqueness, richness and transcendence and highlights her relationality and personal intimacy (Akrivou & Orón 2016; Akrivou et al. 2018; Akrivou et al. 2022), whereby the natural growth of the person is possible (Mendz & Sellés 2024). This relatively new theory on the person, action and growth is also rooted in the human development theory, and aims to capture an enriched moral psychology (Akrivou & Scalzo 2020a), which emphasizes the transcendental personalist virtue growth orientation, with a particular focus on the person's inter-relational aspects.

IPS theory argues that what we understand in modern times as the concept of the *self* is a reductionist consideration of who we really are because it focuses on the subject-agent and the autonomous/processual self's emphasis on self-realization. In contrast, the IPS theory proposes a new moral growth psychology whereby (1) the *root of who we are* is the emphasis on being a person (Akrivou et al. 2018; Akrivou & Scalzo 2020a), her transcendence and on the person as gift that supports growth in gift-love interrelations building on the systemic (but premised on the person) character of Polo's ethics (2018a); (2) under the supreme order of the personal radical (our *esse*), a human person grows holistically their virtue aiming to *become* a better person (the Aristotelian proposal on how to grow our being, our essence by virtuous habits and action) - but this latter happens not just for virtue's and excellence's sake but for the sake of loving (an)other better.

Considering the conceptual continuity but also distinctiveness between the transcendental anthropology of Polo and the Aristotelian-Thomist virtue tradition presented in the previous section, IPS provides reference for how to elevate practical wisdom which offers a link to a more holistic and wiser act which integrates ethical and anthropological dimensions (Akrivou & Scalzo 2020a). Such a model considers the person's holistic *growth*, i.e., it involves growth in ways whereby agency, will, and physical aspects of being (modern subject-agent, capturing one's identity and creative endeavors) refer to the parts of our being

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[4] "La ética es la ciencia antropológica que siempre hay que tener en cuenta, aquella de la que no se puede prescindir o dejar en suspenso. Una ciencia sin la cual el hombre se hace ininteligible, se deshumaniza." (Polo 1997: 3).

which we have). IPS suggests that once integration happens in the appropriate form, the main reference on who we are is the person, as presented in Polo's transcendental anthropology, which harmonizes under it a teleological frame of reference involving others' and systemic flourishing (Akrivou & Orón 2016; Akrivou et al. 2018; Akrivou & Scalzo 2020a; Luis et al. 2023); and (3) IPS also acknowledges the need to harmoniously *integrate* our self and identity as creative subject-agent and as part of living in the modern world, which guides intellectual and moral virtue (Akrivou et al. 2018; 2020b) and the *interpersonal* nexus action, growth and its cognition (Luis et al. 2022, 2023). These premises in IPS enables true growth in who we are via our *intimacy*, and this is congruent with the premises of virtue ethics while allowing its enriched relevance for the modern world. As key foundational conceptual philosophy IPS takes into account Polo's suggestion on how to enrich the Aristotelian–Thomistic tradition and acknowledges the influence of Aristotle by expanding his metaphysical categories. Polo is cognizant of the fact that Aristotle's moral philosophy is still lacking a proper notion of who the person *is* and of the human being who *acts*; and of how Aquinas' works, in turn, put deeper foundations on such shortcomings. However, Polo's transcendental anthropology takes Aquinas' advances, particularly his consideration of the problem of the act of love, as linked with the will, but looks to it as an act rooted in freedom acting from within intimacy. Applying the transcendental anthropology of Polo in IPS involves an intrinsically relational perspective, in terms of defining personal intimacy and the person as a co-being.

These are the two aspects involved where growth is manifest, but in the IPS moral psychology they are not two different domains (Akrivou et al. 2018), but one aspect of being with two sides, or two ways of approaching the person. Hence, the personal and the inter-relational are not really two separate dimensions in IPS but just two ways whereby the person (either the decision-maker or the others) may be approached intellectually or theoretically when looking to the inner space of intimacy. This cannot be achieved through accessing a person's subjectivity, but is present relationally (relational nexus).

Application in Organizational Settings

The following section explores how IPS theory might be applied to organizational settings, something that we see connected to personal moral growth and organizational decision making.

Accordingly, we bring the attention of managers to unexplored space for enriching ethical decision making considering the following potentialities:

Personal Moral Growth Informed by the Transcendentals

Firstly, IPS theory claims that an acceptance and valuing of oneself's personhood as a singular unitary being with a transcendental–spiritual dimension is at the core of the person who is *'more* (*además*) than what she thinks, does, or knows. Certainly, the person is the owner of her actions, but, like any other manifestation of her nature and essence, they are not who the person *is.* As a higher-order wholeness decision making is profoundly open to growth potential through a striving for meaning and the appreciation of oneself's own worth. The person as *gift* underlies a person's openness in decision making beyond the striving for self-

actualization, precisely because transcendent beings are allowed to orient decisions through an *ethos* of relationship in the order of the Origin (Polo 2018b).

Secondly, as the person is ontologically coexisting, she is, so to speak, being expanded *from within*, from her intimacy (Polo 1993). Such inner openness implies personal *freedom* as ethics is about the essence, not the act of being, it is predicamental, not transcendental (Sellés 2006). This opens practical human activity to ethics: IPS theory proposes that it is in the openness of that personal freedom where one improves or worsens (Akrivou et al. 2018).

Given the integration in Polian ethics of the goods, norms and virtues, with higher virtues at the center guides moral action without degenerating it to hedonism or normativism or puritan stoicism as noted in the previous section. Goods are moderated, grow and become spiritualized with the help of norms. Norms are made more flexible and lighter by virtue. But what is it that gives meaning to virtuous action - why be good? The Good acquires higher meaning because as noted the answer to how to be good and why is the transcendental anthropology. Good and ethics then acquires meaning, transcends, as Polo says, opens up to growth according to one's act of being, beyond one's essence because one is a person, because one is intimate, because (s)he is transcendentally free, or what is the same, his being is open inside: relational openness with God.

These ideas also mean an opening of transcendental aspects guiding decision -making which open and liberate the decisions while keeping them under the premise of Polo's transcendentals. Beyond a rationalist game theoretical framework, scholars argue this approach opens decision -making, elevating it to its social and collaborative character (see Alonso-Bastarreche & Vargas 2021).

The human being can grow (1) organically or biologically, (2) essentially, in her superior faculties, namely in her intelligence and will, and (3) personally, as an act of being. Polo (1999) refers to personal growth in terms of the character of *además* or co-existence, in light of self-donation, when he claims that the act of being a human person can grow without being confused with the human essence because it is donation, because it is a donated activity that by its very constitution is open to accepting more donation (Vargas 2019). Personal growth opens up the person to strive to constantly co-grow in personal relationships through personal gift-love (Polo 1971, 2015; Vargas 2019). Hence, growth is not a fixed or specific goal (such as self-realization, the achievement of an identity goal, or success in the job), but it is the whole life journey of the person who can continuously grow in an unrestricted way. At each moment or with each particular decision, the crucial factor is the intimacy of the person, as a wholeness that aims to grow relationally.

However, human nature and essence grow when they are developed by what is superior to them, the person. The moral motivation that ensues strives towards aiming for personal, interpersonal, and wider growth within a context of intimacy that is guided by personal love, personal knowledge, and personal freedom. This perspective on moral psychology marks an orientation for decision making to serve as a way to manifest personal *action* as the destination for (an)other and others.

Enriching the moral motivation of the person who acts behind the process of one's ethical decision making renders it a way to extend growth involving oneself and others. Even though anthropology is not directly interested in getting to know the human way of acting, but rather in establishing the connection between ethics and the person, it is very difficult for those who do not act ethically to see themselves as a person. The space in the inter-relational nexus for the person to co-grow in the relationship with others is opening up. This involves

a concern for ethics rooted in personal *intimacy*. Furthermore, this aspect of ethical decision making requires linking the intimate being–i.e., the person we are– with a destination for the other(s) involved, which is about working from within personal intimacy with respect to the transcendentals of personal freedom, personal knowledge, and personal love. These transcendentals or radicals are hierarchically different from each other, although inseparable, and they should be presented in order, from the lowest to the highest ones, because the higher radicals add to the lower ones (Sellés 2006).

Towards Personal and Relational Growth in Organizational Decision Making

Polo's transcendental anthropology and IPS provide a transformative lens to reimagine organizational settings as spaces that either foster personal and relational growth or risk dehumanizing individuals. This approach moves beyond traditional instrumental or intrapersonal decision making models, grounding decisions in principles of gift-love and relational ethics. By doing so, organizations can transcend mere functionality to become flourishing communities where personal development, ethical responsibility, and interpersonal collaboration are central. Organizations can act as flourishing spaces that facilitate personal growth and enhance productivity (Donaldson et al. 2022). Conversely, they can exhibit dehumanizing traits, exposing workers to chronic discomfort, resulting in absenteeism and reduced productivity (Leka & Nicholson 2019; Triplett et al. 2018). Several alternative models align with our proposal and offer insights into how organizational settings can foster well-being and commitment.

For instance, studies highlight that workplace well-being significantly influences work commitment and organizational efficiency. Ceschi et al. (2017) identified decision making and commitment as fundamental to both organizational success and employee satisfaction. Moreover, psychological safety, a key workplace factor, is closely tied to the work locus of control (Christian et al. 2009; Triplett et al. 2018). Trust emerges as a critical moderating variable in this dynamic (Aranzamendez et al. 2015; Triplett et al. 2018). While both psychological safety and trust involve vulnerability to others' actions, they differ in focus: the former centers on learning behavior, while the latter reduces transaction costs and the need for oversight (Edmondson 2004). Recent decision-making models in organizational psychology offer valuable perspectives. For example, the naturalistic decision making model highlights the use of past experiences, while strategic decision making emphasizes rational planning (Carmody-Bubb 2023; Yu et al. 2023). Other models focus on individual differences in decision making styles, emphasizing metacognitive processes like self-regulation, cooperative cognitive styles, and social environments that reduce maladaptive behaviors (Parker & Fischhoff 2005; Stanovich et al. 2008).

However, these models predominantly adopt an intrapersonal perspective, overlooking the inherently relational nature of organizational contexts. Decisions often involve interactions where *the other* significantly influences outcomes, which highlights the need for a deeper understanding of personhood and transcendence. As we mentioned above, such interaction involves a deeper essence of the human being (personhood and intimacy in her transcendence). Therefore, it is necessary to consider how IPS intends to reverse the taken-for-granted parameters believed to be the most important ones for good decisions in organizations such as its links with its risk, budget, functionality, reliability, short term social popularity and implementation speed. Instead, we argue for the necessity of incorporating

non-instrumental perspectives which consider the person as an end and valuable in herself. In this sense, as we have argued in the previous sections, the contribution of our proposal to current models on decision making around organizations refers to three points: (1) the manner in which decision making can benefit organizational settings through the development of personal growth, (2) an enriched vision of practical wisdom, and (3) a type of growth that is mutual and inter-relational.

A key aspect of moral psychology, which is behind decision making in IPS theory, is catalyzing a mechanism for sincere and gradual personal moral growth, which will allow the person(s) involved to increase qualitatively, while maintaining their constancy (wholeness), and allowing the gradual becoming of the best one already is (Akrivou et al. 2018). In the perspective we offer, personal growth occurs only in the form of donation and the person as gift-love where one's fulfillment is intrinsically tied to the donation of oneself to others (Vargas 2019). In organizational settings and within the perspective of social cognitive theory, it is expected that the interplay between self-efficacy and personal growth manifests itself through an integral and dynamic relationship (Wood and Bandura 1989).[5] Self-efficacy acts as a potent driving force that is instrumental in instigating personal growth, as it motivates individuals to delineate their behaviors in order to pursue their objectives, embrace risk, and tenaciously surmount challenges. Concurrently, personal growth reciprocates by fortifying self-efficacy, substantiating one's competencies through tangible achievements, and by nurturing an unwavering faith in their potential to achieve even greater aims in the future.

The second level of personal growth operates at the level of the human essence, encompassing both cognitive and organic-biological dimensions. This growth involves the development of our nature, including the enhancement of our will, intelligence, and habits. Enriching personal growth at its highest level stems from within the intimacy of the personal act of being -who we are and who we have the potential to become- through the logic of gift and hope (Vargas 2019). In the decision making process, this deeper capability to act from within one's intimacy creates a gradual openness to the role of transcendentals and the process of opening involves gift-love (Polo 1999, 2015). Moreover, over time, such process involves the following: (1) that the specificity of the act of deciding as a personal voluntary act is accounted for; (2) that openness takes place, including that prior or subsequent potential decisions inform the options and ways of evaluating those persons and aspects that

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[5] Bandura (1997) considers that direct experience, modelling, verbal persuasion, and experiencing affective and physiological states represent different ways that allow people's experience to end up influencing their own self-efficacy. People's direct experience in carrying out a task provides them with direct feedback on the degree of mastery they have acquired. Modelling (i.e., the process by which individuals learn behaviours, attitudes, and new skills by observing and imitating the actions of others) causes people to reevaluate or change their beliefs about their effectiveness. Furthermore, verbal or symbolic persuasion, understood as any stimulus provided by others, informs the person of their level of performance. Finally, the physiological and affective states experienced during the development of a task either increases or decreases the individual's own perception of self-efficacy. Therefore, all the elements proposed by Bandura (1997) can become spaces for personal growth. These areas, in turn, might be challenged when the individual faces new tasks, especially when they have to make decisions that not only impact their own growth, but also whether or not they are able to take on new challenges. Forbes (2005) evaluated the degree to which entrepreneurs believed they were capable of performing the tasks associated with managing new ventures (in other words, business self-efficacy). He examined whether the entrepreneurs' level of self-efficacy was influenced by how their companies made strategic decisions. His results indicated that entrepreneurs showed greater belief in their own capabilities when their companies made decisions in ways that involved other employees. Likewise, more recent studies have suggested that leaders who involve their employees in business decision making are more likely to encourage innovative behaviours in their employees, along with high levels of creative self-efficacy (Newman et al. 2018).

the decision-maker takes into account, subject to their intimacy and internal biographical storylines, relations, and events; (3) that ethical decision making is more fundamentally concerned with the personal ways by which living and friendship are being activated under concern from a morally relevant perspective (Pérez Guerrero 2022), while ethics and duty remain at the background, as all decisions may be subject to the external particulars and contextual normative expectations which are part of an orientation to good life; and (4) that persons have a unique sense of time-space as part of the unique way they integrate the three radicals as per IPS.

Ethical Decision Making and Virtues Enriching Practical and Personal Wisdom

According to the Aristotelian-Thomistic tradition, wisdom represents the highest kind of knowledge that is accessible to human reason. Practical wisdom, in turn, represents a kind of excellence in cognition that guides virtuous choices of action with respect to practical matters and problems, by taking into account both good means and ends. According to Polo's transcendental anthropology, these two distinct kinds of knowing belong to different realms: wisdom to the act of being which is inferior to *synderesis*, and practical wisdom to the level of human essence. Synderesis operating well as per above, allows us to know all the human powers and potencies, nuanced or perfected, that we can employ from within our own distinctive personhood. Furthermore, *synderesis* also allows us to see those powers and potencies in the others, to notice that they are nuanced in the others, and that they are developed in each human form. These *human powers* are the human endowment each person has and part of the wisdom guiding action. Wisdom allows us to *see* that in order to humanize any of our actions and manifestations–e.g., management or administration and work– I need to altogether be a different kind of person, which takes us back to the idea of growth from within the act of being and the transcendentals. In other words, practical wisdom–or any other inferior act or habit of knowledge– should be put at the service of personal wisdom. Operating from within this sphere of knowing makes us not only wiser but also freer in our actions such as gift-love, which enables the potentialities for our growth and for the growth of others. Furthermore, true practical wisdom will ensue once the humanity of others involved is being appropriately informed from within the act of being and its transcendental qualities guide personal practical wisdom (for further insights, see Akrivou & Scalzo 2020a; Sellés 2014). With respect to broader scopes (others, teams, organizations, or systemic), supporting the person, as opposed to a focus on the outputs of the decision, allows putting the persons at the center of organizations that are above all human communities. This, in turn, enables the development of wiser organizations, and a humanistic ethos that invites a more solid and sustainable vision.

Ethical Decision Making as a Wise Mutual Inter-Relational Growth Process

The key point here is trustworthiness and truthfulness and its links to wisdom in IPS. Polo gave importance to being truthful and trustworthy in transcendental anthropology wherein the act of being's rootedness in personal intimacy. Here trustworthiness and truthfulness emphasize forms of wisdom in IPS which are key as they perfect our being and allow us to be (transformed into) a better person, while they are related to friendship. Alternatively, lying or not being truthful shows a progressive subjection to our act of being in forms of

dehumanization, which corrupts and degrades our character and essence (Sellés 2020). Polo emphasizes the importance of truthfulness, i.e., transmitting to others the prudential successes obtained and put into practice, so that the others can also learn, since such action increases the common good further. He argues that truthfulness is more than a potential part of justice. It involves truthful communication, since without communication human society is impossible, and truthfulness and its links to wisdom in IPS is key to communication (Polo 2003). In this way, he warned that destroying language is making human cooperation impossible, and therefore it might become an insurmountable obstacle in the development and organization of human work (Polo 1997).

Various studies have shown how relational aspects like interpersonal communication represent effective skills that a good leader must have within an organization (Ansari 2021; Klein et al. 2006; McIntosh et al. 2008). At different organizational levels, skills such as close interpersonal communication have effects on the involvement of employees and, consequently, on the efficiency of the organization itself (Parakhina & Bannikov 2022). Other studies have revealed how the development of personal relationships between managers results in greater interpersonal trust, mutual loyalty, greater cooperation, the increase of solid mutual objectives, and the experimentation of reciprocity (Zebua & Chakim 2023). In this respect, we argue that the others and their human need to grow is part of the notion of wisdom. When it comes to growth, personal and interpersonal aspects (or the wider relations) are not considered as different domains or boundaries (Akrivou et al. 2018), as the relational dimension is itself part of the intimacy's personal act of being and of the relational dimension of action.

Moreover, studies focused on the factors that influence stress experienced by workers highlighted risks to lower truthfulness and its links to wisdom in IPS and its links to wisdom in IPS and its links to wisdom in IPS and its links to wisdom in IPS in relations such as the lack of interpersonal support, the continuous exposure to interpersonal conflicts with colleagues and supervisors, or the balance of the workload, among others (Luceño-Moreno et al. 2016). In fact, it has been shown how increased levels of social support influence the lower experience of psychological exhaustion by workers (Martinussen et al. 2007). Hence, the personal and the inter-relational are two ways whereby the decision-maker is concerned to bring about growth: growing to be a better person is theoretically and relationally weak unless the others co-grow as better persons involves truthfulness as part of the IPS frame's guidance on wisdom rooted in the being, relations and decision.

Therefore, the decision-makers' moral psychology will guide them how to act through the decision for cementing (especially, over time) a stronger interpretational nexus rooted in forms of practical wisdom which involve the person as a gift placing the virtue of friendship as superior to prudence (Sellés 2014). A decision that will not undermine but rather strengthen the inter-relational bonding of the people involved, and enable them to co-produce relational goods and co-grow in gift-love of oneself to the other, instead of a singular autonomous process aimed at each one's autonomous self-actualization. Furthermore, guided by personal love and freedom, decisions will balance mercy and justice, hope and realism, and the good for oneself and for the others, via the display of benevolence, which means that mutual growth is being facilitated. As noted in previous sections of this manuscript, the effect of this over time will become stronger and more visible, insofar as decision making is not guided by pragmatist or rationalist frames. In summary, decision making from IPS is understood as a context of personal growth, but also as interpersonal growth

due to the inter-relational nature of both decision making itself and organizations linked with wisdom.

Addressing Intergenerational Challenges in Organizations Through IPS

Working with other human beings is often about developing relations across generations and the IPS theory offers strategic approaches to navigating these challenges, emphasizing collaboration, mutual learning, and shared growth within the empathic and cognitive IPS framework assumptions (Luis et al. 2022, 2023). According to Clutterbuck (2004), mentorship, especially bidirectional approaches, enhances organizational collaboration by fostering spaces for mutual respect and learning. IPS expands on this by viewing individual identities as constructed through interactions with others, making mutual respect a cornerstone of organizational relationships. Organizations operate in dynamic environments where rigid solutions are not always applicable. One significant challenge is the coexistence of multiple generations within the workplace—Baby Boomers, Generation X, Millennials, and Generation Z. This diversity presents both opportunities and challenges. Interpersonal relationships among generations bring a rich mix of experiences, skills, and perspectives, but it may also generate tensions due to differing values, expectations, and work styles (Grigore & Elbers 2024).

Generational differences often influence how individuals perceive authority, workplace policies, and career advancement, which can create barriers to collaboration and productivity (Lyons & Kuron 2014). Furthermore, these dynamics are magnified by shifts in workplace culture that increasingly emphasize flexibility and innovation, which may not align with traditional structures preferred by older generations (Twenge et al. 2010). Studies have shown that intergenerational interactions are common in modern organizations, yet differences in priorities and values can complicate communication and workplace relationships (Wey Smola & Sutton 2002). For instance, younger generations often exhibit lower organizational commitment and are less willing to remain in the same organization compared to their older counterparts (D'Amato & Herzfeldt 2008). Research suggests that Millennials and Generation Z, in particular, prioritize work-life balance, personal development, and meaningful work over traditional markers of career success, which creates potential friction with older generations who value stability and loyalty (Deal et al. 2010). Younger workers are also generally more learning-oriented, which contrasts with the greater organizational commitment and structured approach to work seen in older generations (Cennamo & Gardner 2008). Moreover, a key area where intergenerational differences manifest is in the adoption and use of technology. Younger employees, often digital natives, are more adept at embracing new technological tools, whereas older employees may require more time and training to adapt (Prensky 2001). Digital divides can exacerbate misunderstandings and hinder collaboration in situations of rapid digital transformation (Van Deursen et al. 2019), where there is an ageist bias against older employees with lower skill (Cennamo & Gardner 2008).

Such challenges can alternatively be reframed as an opportunity for mutual growth (see for example, Marcinkus Murphy 2012). Intergenerational dialogue can enhance collaboration. As noted by Costanza and Finkelstein (2015), addressing generational differences through structured interactions fosters mutual respect and productivity (for example, see Clutterbuck 2004). Leaders play a vital role in integrating diverse perspectives and adjust-

ing organizational strategies inclusively. Reflective and adaptive leadership that is grounded in IPS principles values the contributions of all generations and facilitates collective growth in all involved. While generational differences can hinder communication and workplace relationships, focusing on shared similarities can foster collaboration. Goleman (2006) highlights how training in effective communication and conflict resolution builds interdependent relationships, emphasizing similarities while valuing differences as opportunities for collective growth. One clear example of IPS's potential within organizations is addressing intergenerational tensions regarding technology use and AI adoption, whereby mutual growth opportunities are possible (Prensky 2001). Younger employees develop empathy for the challenges faced by their senior counterparts, which is consistent with their growth. IPS emphasizes integral human development. Organizations can implement policies that reinforce values such as respect, humility, and recognition of diversity as a strength that is fundamental to fostering human development and organizational cohesion.

Discussion

Our contribution seeks to unveil unexplored potential in decision making processes by integrating Polo's transcendental anthropology and the Inter-processual Self (IPS) theory, particularly in organizational contexts. Decision making approaches rooted in rationalist and pragmatic paradigms offer notable strengths, particularly in their structured and outcome-driven methodologies. While acknowledging their valuable contributions, this manuscript critically examines these frameworks through a novel theoretical lens. On the one hand, rationalism's emphasis on logic and empirical truth as primary sources of knowledge in management decisions offers significant strengths, particularly in its claims for practical universality and its alignment with principles of utility and fairness in modern strategy approaches (Tukiran 2024). Pragmatism, in turn, emphasizes immediate effectiveness, going beyond practicality to represent an innovation-driven process that fosters revelation and procedural virtue development through action (Fontrodona 2002). Pragmatism applies an intuitive logic that values adaptability and practical gains, employing a clinical problem-solving method oriented towards success in external objectives and tangible outcomes aligned to strategy.

However, both approaches lack a deeper ethical foundation and fail to fully appreciate how moral norms and intrinsic goods can enrich decision making processes and foster wiser, more holistic choices. Despite their theoretical claims of universality (rationalism) or adaptability to context (pragmatism), these approaches often face challenges when applied outside specific normative, cultural, geographical, or resource-based settings. Such shortcomings arise from their failure to recognize that both the individual and the act of being -understood as the fundamental essence of a person- are foundational to ethical principles. As a result, decision making processes that are rooted in rationalism often overlook the significance of relational intimacy and transcendence, which are essential for a holistic ethical framework. This oversight leads to the exclusion of human and affective experiences from the knowledge needed to make ethical decisions, depriving decision making of essential human insights. Decision making consequently lacks wisdom, being burdened by an overly abstract, codified universalist perspective disconnected from the lived realities of those implementing the decisions. On the other hand, although pragmatism includes vari-

ous branches and approaches, its rejection of objective truth often fosters relativism, which undermines trust by destabilizing moral frameworks and by diminishing the role of ethics as superior to other spheres, including business, economic and cultural domains. Moreover, its heavy emphasis on experimentation and adaptability can, over time, erode fundamental ethical principles and undermine ethical foundations. Adopting a decision making approach based on pragmatism often yields short-term gains, particularity in practical outcomes and perceived ethical success. However, pragmatism has been shown to increase moral relativism as well as, over time, undermine the authentic pursuit of good and truth by rejecting universal ethical principles. In some contexts, this opens the door to populist narratives, further challenging its sustainability. Moreover, it prompts deeper questioning of the norms that guide long-term, ethically-oriented stakeholders in their decision making processes, potentially revealing overlooked moral considerations.

While rationalism and pragmatism may seem opposed, they form a dualism of opposing poles that hinders the full realization of decision making potential. Both approaches risk oversimplifying the complexity of human beings and neglecting the developmental potential inherent in decision making processes. Pragmatic decision making often prioritizes immediate practical benefits at the expense of long-term ethical considerations, leading to decisions that are expedient but lack moral and philosophical depth. Rationalism, by contrast, often exhibits a narrow focus on behavior and choices, struggling to effectively grasp and influence subjective or intuitive insights.

In contrast with such perspectives, Polo's transcendental anthropology offers a novel and robust theoretical foundation for decision making. It views ethics as both a sphere of knowledge and action rooted in an anthropological basis and as superior to other domains of knowledge, such as psychology, sociology, law, communication, culture, business, and economics (Sellés 2014). Ethical decision making within Polo's anthropology emphasizes intrinsic dualities, which represent interconnected dimensions forming complementary pairs (Polo 1999; Sellés 2014). Transcendental anthropology provides a solid foundation for ethics, because it links the act of being of the human person to the three bases of ethics: moral norms, goods and virtues (Sellés 2014). These elements are integrated through dual superior noetic levels that combine synderesis (the will to will and the illuminated intellect) with practical wisdom, guiding individuals toward moral principles and actionable guidelines respectively. The latter refers to external goods -those tied to the ends and means of action- and the higher goods, such as moral virtues, which guide the moral actor and are considered superior to norms in this framework (Sellés 2014).

Our proposal prioritizes individual growth as a core ethical concern, reframing decision making as a meaningful tool to foster personal development and realize untapped possibilities. From a transcendental anthropological perspective, ethics is systemic and rooted in the ongoing relation between the human beings involved in decision making. Within this framework, decision making is reimagined as fully human endeavor that fosters humanistic growth, with the development of those involved serving as both a core focus and a catalyst. The human being and their transcendence are central to this ethical framework, with its proposed anthropological foundations providing clear guidance for integrating virtues, norms and goods. The human person is regarded as the highest good, with gift-love as a defining attribute of human existence. The values in this theory highlight human freedom while deepening our understanding of the anthropological needs driving moral motivation.

The application of 'Inter-Process' in IPS activates intrinsic ethical dualities at the level of the act of being, fostering gift-love and promoting growth in interrelations. This reflects the core of the IPS theory, rooted in Polo's ethics, which emphasizes personal growth within relationships through the transcendentals of personal love, personal knowing, personal freedom and coexistence. This approach encourages the development of more nuanced and sophisticated forms of practical wisdom, fostering ethical depth and relational understanding (Akrivou & Scalzo 2020a). This is grounded in alternative conceptions of integrity that prioritize mutual growth relationships and systemic development (Akrivou et al. 2020b) and richer forms of practical wisdom within the conceptual ethical and anthropological dimensions which highlight the transcendental approach's approach to knowing rooted in the personal radical of Polo (Akrivou & Scalzo 2020a).

While emphasizing human and individual growth, this approach also supports tangible external growth, prioritizing sustainability.

We propose that Polo's transcendental anthropology and the IPS framework foster a deeper connection with reality, positioning individuals as its fundamental source. This approach highlights the importance of ethics in integrating virtues, goods, and norms centered on the individual. It rejects universalist, codified methods, as well as psychological or behavior control mechanisms (López 2018) and reductionist game theoretical assumptions (Alonso-Bastarreche & Vargas 2021) to ensure it but replaces them with a proper attention to the intrinsic realities of the person. It is recognized as a more humane approach to ethical integration, promoting genuine trust and meaningful collaboration among individuals and stakeholders. It provides a strategy to build trust and encourage stakeholders to embrace ethical principles, avoiding fear or disenchantment. It fosters resilience and stability in decision making processes, strengthening the ethical foundations underpinning them. Individual involvement in decision making is driven not by hedonistic or rational benefits, but by the intricate dynamics of human growth (Vargas 2019). This process emphasizes the intrinsic connection between individuals and fosters relationships based on the act of being, personal freedom, and the concept of gift (Luis et al. 2022).

Moreover, our proposal offers a meaningful contribution to managers regarding ethical decision making, particularly in academic and professional domains, by presenting a non-prescriptive and non-materialistic framework enriched by its focus on the personal act of being (Murillo 2019). It aims to complement and enhance existing methodologies, which primarily focus on short-term socioeconomic outcomes (Vargas 2019). This is achieved by highlighting the crucial role of axiological and anthropological assumptions in decision making to contribute to a more nuanced and refined decision making process. Organizations face growing challenges from the complexity of global interconnected, regulatory frameworks, and rapid technological advancements, including AI. These developments introduce profound ethical challenges. Our approach aims to restore human foundations in decision making, with personal growth as its cornerstone.

Firstly, our framework promotes a more balanced and ethical decision making *ethos*. Ill-defined and complex problems, along with ethical dilemmas linked to grand challenges, make decision making particularly fragile, as clear or definitive solutions are often elusive. Current approaches often create the illusion of managing critical success factors and achieving short-term gains, but they frequently result in recurring costs due to unwise decision making. In contrast, a foundation in transcendental anthropology and IPS fosters integrity rooted in genuine respect for the person, ensuring decisions align with human dignity and

reflect the uniqueness of all stakeholders involved. It nurtures self-awareness and guides individuals to balance personal intimacy with shared and transcendent goods while practicing virtues that serve higher meaning and purpose (Akrivou et al. 2022). The associated forms of practical wisdom enhance the ability to discern the norms, goods and virtues, rooted in the individual, and apply them appropriately while balancing personal, organizational, and societal interests.

Secondly, we posit that our approach has cross-cultural relevance. Contemporary challenges facing organizations stem from the tension between dynamic environments and the plurality of contexts, both direct and indirect. Overly abstract, rigid, and universal theoretical approaches often fail to address these complexities effectively. While pragmatism claims adaptability as its strength, it lacks a genuine moral virtue and dignity orientation. In contrast, the proposed approach addresses this challenge by fostering genuine appreciation and respect for diverse individuals, promoting an ethos of service that cultivates higher virtues (Scalzo et al. 2023), such as friendship. This approach prioritizes cross-cultural sensitivity by placing the person at the center, facilitating humane communication even in the presence of cultural barriers and preconceived notions. Consequently, this approach facilitates context-sensitive decisions grounded in a resilient and humanistic ethos. In terms of practical wisdom, it enables leadership adaptability, while preserving fundamental values and prioritizing the individual as the highest value and an ethos of service.

Thirdly, the present approach strengthens the foundation for prioritizing healthier and more meaningful human relationships. It addresses persistent conflict, its underlying causes, and systemic moral growth within and beyond organizational boundaries, fostering better collaboration across teams of practitioners. Formalized communication often falls short in resolving such conflicts because these issues stem from deeply ingrained dynamics of human interaction and the evolving roles of the actors involved. Current approaches often fail to engage with the deeper layers of the human psyche and their influence on toxic relations. Without adequate attention to these dynamics, the intimate worlds of individuals are overlooked, reflecting a deficit in both ethics and anthropology. Effectively addressing conflict and improving communication are essential for tackling underlying concerns holistically. Our proposal facilitates a deeper understanding of individuals at the core of organizations that includes their needs and motivations, and emphasizes an orientation toward the moral growth of the person (Fernández González & Akrivou 2024). It further highlights that ethics is an inextricable component of the transcendental anthropology worldview. This approach aims to sensitize decision-makers to the genuinely humanistic ethos and a transcendence of cognitivism, impulsivity, or moral blindness. The proposed model fosters an environment of shared belonging, genuine collaboration, and mutual trust; a commitment to empathy that fosters mutual growth and respect. Furthermore, it acknowledges the importance of understanding what works for the individuals involved, based on their intimate reality, rather than relying solely on external observer perspectives and priorities. This perspective places friendship and both inner and interpersonal harmony guiding practical wisdom. By doing so, it builds trust and facilitates long-term collaboration, as well as it accommodates human errors when addressing the tendency to dehumanize individuals in business processes.

Fourthly, our approach encourages humanistic practices in both ethical leadership and the integration of ethics into leadership roles. Many organizations lack profound ethical foundations in leadership, as they often rely solely on regulatory moral frameworks as their primary guidance. But leaders must inspire trust and demonstrate integrity rooted in human

imperfection and gift-love, which often clashes with immediate social and situational demands. Our proposal provides a pathway to better address this decision making challenge by integrating authenticity and ethical grounding, allowing for responsibility for gift-love and mutual service (Scalzo et al. 2023) more effectively than compared to both rationalist and pragmatist approaches. Nevertheless, this ethos originates in the nature of decisions and the actions of decision makers, which should genuinely reflect humility and compassion. In terms of practical wisdom, our proposal encourages a leadership style rooted in intellectual, axiological, and communicative humility and focuses on cultivating higher virtues (while avoiding vices) and on aligning actions with particular and shared goods that are both social and transcendental.

Fifthly, this approach may enhance organizational resilience and inspire innovative problem-solving strategies. The inherent challenges that organizations face, which often encompass technical, human, and profoundly ethical dimensions, highlight the limitations of existing approaches. Building on transcendental anthropology and the IPS framework, our approach provides a foundation for problem understanding and analysis that ensures an anthropological innovation that is rooted in both personal growth and the uniqueness of each individual (Orón Semper et al. 2021). This approach is hence rooted in a comprehensive understanding of human needs, recognizing them as equally critical to organizational growth objectives. The resulting forms of practical wisdom stem from habits aligned with first moral principles and higher moral virtues. These foster ethical foresight and empower human freedom to offer innovative solutions to human-centered problems through axiological approaches that promote mutual consideration, while distinguishing itself by avoiding the exclusion or objectification of individuals as mere means to achieve strategic goals and ambitions.

Sixthly, we claim that our framework not only reduces moral relativism but also ensures a humanistic orientation that enhances empathy for unknown individuals and distant stakeholders. In contrast, pragmatic or rationalist approaches to decision making often lack empathy and overlook stakeholders or individuals marginalized by decision making rules, whether due to cultural, value-based, or geographical factors. In contrast, our approach emphasizes the inherent value of individuals and fosters an environment conducive to moral and humanistic development in alignment with higher norms (Melé 2009). It goes beyond the limitations of meritocratic or fairness-oriented models, as it emphasizes a genuine concern for the growth and well-being of marginalized stakeholders and individuals as integral to the decision making process. With respect to practical wisdom, this approach integrates humanity into the decision making process by emphasizing the value of the community of persons (Melé 2024: 125–157). This approach enables the growth of decision-makers themselves and the cultivation of moral virtues, including friendship, hope, and forgiveness, which further underpin forms of knowledge such as practical wisdom, which, in turn, is rooted in transcendental anthropology and guides moral action.

As a seventh point, our framework may help scaffold organizational resilience and dynamism by fostering a foundation of human growth and ethical decision making. Contemporary challenges faced by most organizations, regardless of their geographical location, size, or sector stem from internal and external crises that threaten their resilience and stability. Transcendental anthropology aims to foster the growth of fundamental virtues higher than practical wisdom in organizational contexts (Sellés 2014). It emphasizes collective responsibility and a humanistic ethos in ethical understanding and practice. This openness supports

person-centered innovation and ensures organizational resilience for ethical and sustainable growth. By prioritizing human personal and interpersonal growth and emphasizing dignity-based goods, the proposed approach enables the development of more humanistic-relational structures that foster collaboration and growth (Fernández González & Akrivou 2024; González & Scalzo 2024). These structures effectively address ongoing complex and evolving challenges within interconnected and historically situated dynamics. Our approach assumes that organizations gain knowledge through human development, enabling growth premised on hope and faith in human beings, their relationships, and the development of methodologies to sustain and achieve long-term vision and learning, ensuring resilience through the effective navigation of adversity.

Our proposal supports the establishment of an organizational culture rooted in humanistic values, which is particularly important given the numerous challenges organizations currently face, such as constant change, significant social, economic and environmental pressures, as well as rapid technological advancements. These developments can disconnect organizations from ethical foundations, fostering a depersonalizing approach to decision making. Such detachment can result in a loss of purpose, hopelessness, and an ethics deprived of meaning. This phenomenon can further hinder organizational effectiveness and sustainable growth. In addressing this challenge, transcendental anthropology and the IPS theory offer a promising solution by restoring the human-centeredness of organizations. This approach enables wisdom aimed at the growth of all individuals, not merely prioritizing bottom-line outcomes. Associating our proposal with such practical wisdom forms a longer lasting foundation for a culture that prioritizes human growth. It is rooted in the individual's transcendence through relationality (Fernández González 2019), transcending external sources of sociality. This approach nurtures deeper communication and communion, rooted in personal and interpersonal intimacy, while respecting the uniqueness of each person (Akrivou & Fernández González 2021). The proposal may also foster systemic dynamics of collective action, rooted in gift-love and deeper learning. Furthermore, it supports the meaningful cultivation of key virtues and goods, enabling wise and broad collaborations.

Contributions, Limitations and Further Research

This paper contributes to addressing research gaps in the literature on decision making by offering a well-established philosophical and anthropological framework rooted in the Aristotelian and Thomistic traditions, with a focus on teleology, personal character, and virtue. Drawing on Leonardo Polo's transcendental anthropology, we place the human person at the center of decision making processes and develop a moral psychology that seeks wisdom from within personal intimacy. This framework emphasizes a relational ethic of co-growth concerned with fostering the good.

Our conceptual framework resizes the *ethos* of ethical decision making, overcoming the limitations of rationalist, pragmatist, and other alternative models. Specifically, the integration of transcendental anthropology and moral psychology presented in the IPS framework underscores the value of personal growth and wisdom as key variables (Akrivou et al. 2018; Akrivou & Scalzo 2020a), which remain underexplored in existing decision making theories.

Given the ways ethics is often subordinated in late modern organizational contexts—frequently reduced to normative systems, legalistic elements, or economic rationality—our proposal offers an alternative scenario to such reductions. This subordination is most evident in the persistence of the separation thesis (Freeman 1994), which views economics and business as domains entirely distinct from ethics. In contrast, ethicists, particularly those aligned with virtue ethics (e.g., Melé 2009), argue that ethics is intrinsic to all forms of social activity, including business or the economy. In contrast, classical ethical approaches, such as personalist virtue ethics, provide a corrective to the separation thesis and emphasize the common good and the personalist principle, both of which are central to ethical action and decision making (Melé 2009). By framing decisions as opportunities to develop personal wisdom and integrating ethics as an essential dimension of the personal act of being (Polo 1997), our framework helps to bring ethics to the core of human action and organizational practice.

In conclusion, this paper highlights the transformative potential of decision making models informed by transcendental anthropology and moral psychology. By aligning decision making processes with the intrinsic value of the person and fostering wisdom and co-growth, these models offer pathways to more sustainable, ethical, and human-centered practices in organizational contexts. Future research should empirically test these principles to further validate their applicability across diverse settings and to address different challenges.

The limitations of the present proposal are evident as it is not designed to function as a rule-based or algorithmic framework. Its fundamental tenets, i.e., its foundation in transcendental anthropology and the IPS theory, emphasize restoring the focus on the human person and the meaning of ethics in decision making. It is not a prescriptive framework, but it intends to serve as a catalyst for fostering an ethos grounded in the act of being a person and her growth. It aims at all professionals, leaders, and individuals involved in either decision making or the formulation of policy guidelines, who, through the implementation of this approach, can contribute to its realization.

Although the approach is intricate in nature, which may provoke apprehension or a sense of personal inadequacy, these apparently negative feelings might be used as catalysts for cultivating virtues such as moral courage, friendship, and humility. Such virtues can counteract an overreliance on self-assurance, technical skills of decision-makers, or even on blind adherence to a predetermined decision framework, regardless of the personal growth of the decision-maker. Our approach contrasts with prevailing methods, which, albeit more straightforward, are less supportive of personal growth.

The actualization of our approach involves efforts to enhance its relevance and understanding through education and practice. However, such actions might be hindered by the overwhelming acceptance of rationalism and pragmatism as the only possible ways to guide decision making in business and economic practices.

A challenging, yet rewarding, endeavor is ahead of us, who want to shift the paradigm in decision making towards a framework that places the human being at its center. By integrating philosophical insights from the work of the Spanish philosopher Leonardo Polo's transcendental personalist philosophy and the Inter-processual Self (IPS) theory we offer a novel perspective; it redefines ethical decision making and its potential in organizations with emphasis on personalized human growth, moral depth, and relational moral growth. We hope that the present article will become a stepping stone for that task.

Declarations

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Authors and Affiliations

Kleio Akrivou[1,2] · **Martín Martínez[3]** · **Elkin O. Luis[4]** · **Germán Scalzo[5]** · **Martín Aoiz[6]**

✉ Kleio Akrivou
  K.akrivou@henley.ac.uk

  Martín Martínez
  mmvillar@unav.es

  Elkin O. Luis
  eoswaldo@unav.es

  Germán Scalzo
  gscalzo@up.edu.mx

  Martín Aoiz
  maoiz@unav.es

1 Henley Business School, University of Reading, Whiteknights Campus, Reading
  RG6 6UD, UK

2 External Researcher, ICS, University of Navarra, Pamplona, Spain

3 Methods and Research in Affective and Cognitive Psychology, School of Education and
  Psychology, University of Navarra, Pamplona 31009, Spain

4 Personality, Evaluation and Psychological Treatments (PETRA), Psychological Processes in
  Education and Health Group, School of Education and Psychology, University of Navarra,
  Pamplona 31009, Spain

5 Universidad Panamericana, Campus Ciudad de Mexico, Augusto Rodin No. 498, Col.
  Insurgentes Mixcoac, Benito Juárez 03920, Mexico

6 Institute of Modern Languages, School of Education and Psychology, University of Navarra,
  Pamplona 31009, Spain