ORIGINAL RESEARCH

Spiritual Dimensions in Leadership: A Comparative Analysis of Polish and Bhutanese Managers

Joanna Samul 🆔 [1]
Wangmo [2]

[1]Department of Management, Economy and Finance, The Faculty of Engineering Management, Bialystok University of Technology, Bialystok, Poland;
[2]Department of Humanities & Management, Jigme Namgyel Engineering College, Dewathang, Bhutan

Purpose: This study examined the effects of vision, calling and membership on organizational commitment and performance in the Asian and European context, which according to our knowledge has not been sufficiently employed previously. Firstly, by drawing on the spiritual leadership concept, the differences between leaders' spirituality in Poland and Bhutan were examined. Secondly, the relationships between the constructs: vision, calling, membership, organizational commitment and performance of both Polish and Bhutanese managers were studied.

Methods: This study adopted the spiritual leadership scale proposed by Fry. The data used in this study were gathered through a survey of 194 managers. The confirmatory factor analysis (CFA) and the path coefficient were applied in the study.

Results: By comparing spiritual dimensions of leadership, the study demonstrated positive and significant relationships between the constructs that influence each other in various ways. The study indicates that the strength of the influence of specific dimensions depends on the perception of their significance for managers due to the cultural context.

Conclusion: The study contributed to the literature by examining the dimensions of spiritual leadership that are endorsed differently by the Polish and the Bhutanese managers. The findings shed light on the creation of a positive work environment by managers in which employees can feel appreciated and fulfilled.

Keywords: spiritual leadership, membership, calling, commitment, performance

Introduction

The role of a modern leader is to take care of himself/herself, the employees he/she manages and the organization.[2] Who a leader is, determines how the leader manages others. A leader should have an inner calmness to enable employees to gain clarity, to inspire trustworthiness via authenticity and strengthen their hope for a better future.[3,4] A leader should "see others", which means pay attention to the needs and interests of employees he/she manages and take care of their well-being.[5,6] A leader should also integrate various viewpoints – his/her own, employees' own and organizational perspectives, and look out for an integrated solution.[4] A leader without integrative awareness and driven by fear is ineffective.[7] The current situation characterized by the fear of the unknown is challenging for leaders and demands a new leadership approach based more on vision, values and relationships.[8,9]

The need to shift to spiritual values represented by a leader can be in light of these challenges. A spiritual leader should be like a "spiritual anchor" - a model of deeply entrenched spiritual motives, values, and attitudes which might be used to

Correspondence: Joanna Samul
Department of Management, Economy and Finance, The Faculty of Engineering Management, Bialystok University of Technology, 45A, Wiejska Street, Bialystok, 15-351, Poland
Tel +48506189557
Email j.samul@pb.edu.pl

shape an individual's behaviour, to recognize the meaning of work, create a vision, appreciate efforts of the colleagues, and enable the expression and identification of the values that underpin the organization.[10]

Many researches have confirmed the positive impact of spiritual leadership on employees' meaningful work and a sense of membership in the organization, commitment, and organizational outcome such as performance.[11–16] However, there is insufficient studies that have explored the dimensions of spiritual leadership and compared European and Asian leaders. Spiritual leadership has been examined in various national contexts but in separate studies (eg China, South Korea, Malaysia or Turkey).[17–20] It is worth to noted that there is a lack of research about spiritual leadership from Poland and Bhutan, although there is a need for more empirical studies from different countries.[21,22] Moreover, there are few studies from European countries.[21] There is also the need to take a closer look at spiritual leadership from different cultures and to conduct comparative analyses through cross-national studies.[21–23] The impact of cultural context cannot be ignored when exploring employees' behaviour.[24] Therefore, the current research on a sample of Polish and Bhutanese leaders could add new value to the concept of spiritual leadership. New results are needed to understanding a cultural context when exploring leadership that in different cultures "has to account for philosophical assumptions and frames of reference underpinning those cultures".[25,26] Moreover, there is a need for more studies on different antecedents of spiritual leadership.[21] The cultural context that includes beliefs, values and approach to work can be that antecedent.

Therefore, the aim of this paper was to compare the spiritual dimensions of leadership between Polish and Bhutanese managers. The choice of these two countries for research was dictated by the fact that they are representatives of different cultures – European and Asian. Differences in both European and Asian cultures and their connections with beliefs, values and perspectives may have implications for leadership spirituality. Xing claimed that leaders' beliefs and values are always reflected in their behaviours.[27]

The arousal of interest in Bhutan was awakened due to the fact that it is one of the most peaceful countries in the world and the gross national happiness is a measure of the domestic well-being over the Gross National Product.[28,29] Bhutan's constitution with Mahayana Buddhism as the state religion "promotes the principles and values of peace, non-violence, compassion and tolerance", as the "spiritual heritage" of Bhutan.[30] Bhutan as an example of an Asian country with collective culture characterizes by a strong sense of belonging and a spiritual connection with the others.[31] According to the Asian perspective, spirituality is an inborn part of being human and it means a connection with nature and other subjects. Meanwhile, in European culture as in Poland, employees try to be neutral in terms of religion, they work using mainly the brain and pay less attention to the heart and the soul.[32] An European materialistic worldview has become the dominant pattern of life today and it is deeply non-spiritual.[32] In contrast with collectivist cultures, individualistic cultures pay attention on self-sufficiency, individual goals, and a deriving of satisfaction from one's own accomplishments.[33] Therefore, we can expect that individualist cultures probably will focus more on effectiveness of spiritual leadership. The article is an attempt to shed a light on the approach to spiritual leadership by managers from Asian and European cultures.

The current research makes three contributions to the extant literature. Firstly, it attempts discussions on the dimensions of spiritual leadership in the cultural context, thereby enriching the literature on that topic. Secondly, it compared the leadership spirituality among the Polish and the Bhutanese managers, which fills the research gap in these countries, additionally in a comparative context as representatives of European and Asian countries. Thirdly, the study explores the effects of managers' vision on organizational commitment and performance. Additionally, the possible mediating effects of calling and memberships on the relationship between vision and organizational commitment and performance of both the Bhutanese and the Polish leaders. The results of the research provide theoretical and practical values.

Literature Review and Hypotheses Development

The initial research on the concept of spiritual leadership in the workplace comes from Fry who indicated three main dimensions of the construct: (a) values, attitudes, and behaviours of spiritual leaders (vision, hope/faith, and altruistic love) that meet the needs of both leaders and employees' (b) spiritual well-being (calling and membership) and influence (c) organizational outcomes (organizational commitment and productivity).[1,34] Many

researches have confirmed the causal relationships of these dimensions for their universal applications.[1,35–37] However, there are no sufficient studies that compared spiritual leadership in the eastern and western context.

The first dimension includes a vision that is described as a future direction of the organization and explains the reasons for taking that direction, meanwhile, hope and faith with altruistic love enhances the view that the organization's vision will be achieved.[1] The role of every leader, not only spiritual leaders, is to set visions and goals and clearly communicate the true meaning of the visions. Vision defined as "future images of the collective" is an important part of an effective leader.[38–40] Hybels claimed that "vision is the fuel that leaders run on".[41] Spiritual leaders focus on inspiring employees to achieve organizations' vision by providing support, appreciating and fostering a sense of belonging.[34] Employees are more likely to identify with those visions that make their tasks significant to them personally and to the organization. This makes employees see their tasks as special and meaningful.[12] Consequently, they will be more intrinsically motivated and actively engaged in searching for new solutions or creating diverse ideas in order to achieve the organization's vision more efficiently.[42,43] It can be said that spiritual leaders provide the direction, the way and the purpose.

Many studies have confirmed that sharing vision among leaders and members is essential for organizational outcomes.[38–40,44] The goal of spiritual leadership is to establish a shared organizational vision and thereby enhance the organization's commitment and performance.[11,45] A spiritual leader delivers a common and clear vision both spirituality-grounded vision and the process of creating a vision for employees, which causes employees to more likely perform better.[46] A spiritual leader inspires followers to display their tenacity and pursue excellent performance by doing their best to take on challenging tasks. Visions are related to the collective identity of employees, showing them who they can become collectively in the future.[38]

Moreover, a shared vision contributes to outstanding leadership across different cultures.[47] Collectivism/individualism are considered important to understand leadership.[48,49] Collective culture is more common in eastern countries than in western countries. Collective culture has a stronger acceptance and respect for authority, which may cause spiritual leaders to be more effective in this culture. Therefore in a collectivist culture, employees tend

to work more for their leader, even though it does not provide a personal benefit to them, and even though it contradicts their personal objectives.[50,51] In individualist cultures, the individual's personal relationship with the leaders and the benefits of this relationship depends on the individual's personal objectives.[52] Moreover, the long-term orientation, which is related to the development of virtues that will benefit someone in the future, is also more common in Asian culture than in European culture.[32] Thus, it can be suggested that leaders' vision might be more important for collectivist cultures than individualistic culture.

The second dimension is spiritual well-being described by calling and membership. Calling is the feeling that the life of an individual is meaningful, valuable, and capable of great achievements.[1] In the context of organization calling, it means a sense of meaning and purpose of work. When a leader causes the employees to feel that their job and lives are special and meaningful, it results in membership.[12] Membership is the feeling of being understood and appreciated in interrelationships and in social interactions.[1] Membership involves establishing an organizational culture based on the fact that the leaders and employees have genuine care and appreciation for themselves and others, thereby producing a sense of membership.[34] A sense of being understood and appreciated is man's most fundamental need. Appreciation may help employees feel valued, unleashing their intrinsic motivation and desire to excel.[53] Having a sense of being understood and appreciated is largely a matter of interrelationship and connection through social interaction and thus membership.[54] People with membership have an awareness of being a part of a community and are connected to others at work. The important sources of meaningful work are values and standards found in group norms and organizational policies. Leaders as individuals who create organizational culture have significant influences on a sense of calling and membership. Viewing work as a calling is related to goal-directed behaviours at work and higher organizational attachment.[55,56] Leaders who promote calling and membership by creating a vision, also support the development of organizational commitment and financial performance.[57]

Culture differentiations are related to various dimensions of spiritual leadership.[50,58,59] Individualism-collectivism defines how an individual sees himself/herself within the community.[60] In western culture, employees tend to see themselves as independent from others.

Meanwhile, eastern culture is more prone to defining themselves as dependent on others, highlighting compatibility with the collective interests.[51] They tend to believe that their leader's interest reflects the interest of the collective individuals.[61] Therefore, it is suggested that the relationship of spiritual leadership with membership is expected to be stronger in countries with collectivist cultures. Additionally, in general, the Bhutanese not only work with hands but also work with their hearts and spirit, which cause them to discover the significance and purpose of work.

Based on the above analysis, the following hypotheses are therefore proposed:

H1. A vision will have a more positive effect on organizational commitment and performance among Bhutanese managers than Polish managers.

H2a. Membership will mediate the relationships between vision and organizational commitment more among Bhutanese managers than Polish managers.

H2b. Membership will mediate the relationships between vision and performance more among Bhutanese managers than Polish managers.

H3a. Calling will mediate the relationships between vision and organizational commitment more among Bhutanese managers than Polish managers.

H3b. Calling will mediate the relationships between vision and performance more among Bhutanese managers than Polish managers.

Method
Procedure and Sample
The data used in this study were gathered through a survey from managers. The research is a non-interventional study and ethical approval is not required, only compliance with the rules of ethics because of national laws on ethical principles in the field of management sciences.[62,63] The survey was anonymous and did not contain sensitive data enabling the person to be identified. Additionally, the data was processed and presented collectively with coding. The participant was informed about the aim of the research and the collection of the data and gave voluntary consent to participate in the study.

The participants worked in various companies located in Poland and Bhutan. The authors visited different companies to present the aim of the study and encouraged managers to participate. A convenience sample was used in the study

because of the impossibility to conduct research on respondents from the entire population.[64] The participants were allowed to fill the survey by using a self-administered paper-and-pencil questionnaire or online questionnaire. The use of a specific questionnaire was related to the convenience of the respondents. The questionnaire included two parts, spiritual leadership questions and the characteristics of respondents including gender, age, experiences and level of management. The research applied similar samples to collect international data within the same timeframe (from September to December, 2019). Out of 300 distributed surveys, 194 were returned. In total, we obtained 65 paper-and-pencil questionnaires and 129 online questionnaires. Consequently, 169 questionnaires from Poland and 125 questionnaires from Bhutan were thus employed for data analysis, with a response rate of 64%. The sample size has a significant effect on accomplishing statistical significance. Table 1 presents the respondents' profiles.

Instrument
This study adopted the spiritual leadership scale created by Fry et al.[1] This model is "the most robust framework for spiritual leadership".[21] The model measures the scales through several statements, for example, vision was measured with 4 items like: "I understand and I am committed to my organization's vision"; membership with 4 items like: "I feel my organization appreciates me and my work"; calling with 4 items like: "The work I do is meaningful to me"; organizational commitment

Table 1 Comparison Between the Polish and the Bhutanese Sample

Characteristics		Polish Managers (n=169)	Bhutanese Managers (n=125)
Gender	Male	98 (58%)	85 (68%)
	Female	71 (42%)	40 (32%)
Age group	Under 30 years	37 (22%)	25 (20%)
	31–50 years	108 (64%)	95 (76%)
	Above 51	24 (14%)	5 (4%)
Experiences	Under 1 year	7 (4%)	5 (4%)
	1–5 years	44 (26%)	10 (8%)
	5–10 years	47 (28%)	30 (24%)
	10–15 years	20 (12%)	25 (20%)
	Above 15 years	51 (30%)	55 (44%)
Level of management	Low level	54 (32%)	35 (28%)
	Middle level	86 (51%)	70 (56%)
	Top level	29 (17%)	20 (16%)

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with 5 items like: "I feel like 'part of the family' in this organization"; performance with 4 items like: "In my department, everyone gives his/her best efforts" according to the original Fry's model. The responses were on a 5-point Likert scale, with 0 as "strongly disagree" and 4 as "strongly agree".

Data Analysis

Descriptive statistics (mean and standard deviation) were calculated for spiritual leadership. To examine the accuracy of the model, the reliability and validity of the variables were measured as well as running convergent validity and discriminant validity. The average variance extracted (AVE) and the composite reliability (CR) were calculated in order to determine the convergent validity which measures multiple items of the same concept.[65] Discriminant validity were determined by the estimated correlations using the Spearman rho correlation coefficient among all construct pairs. Cronbach's coefficient alphas were calculated to determine the internal consistency and scale reliability. Cronbach's alpha is a statistics that demonstrates that tests and scales that were constructed or adopted for research projects are fit for the purpose.[66] The confirmatory factor analysis (CFA) as a widely adopted method was employed by SPSS AMOS program.[67] The chi-square value, degree of freedom, root mean square error approximation (RMSEA), normed fit index (NFI), comparative fit index (CFI), incremental fit index (IFI), and Tucker-Lewis index (TLI) to test the validity of the constructs were applied in this study. The path coefficient was also applied in the study.

Results
Descriptive Statistics and Construct Validity

The mean, standard deviations and correlations have been shown in Table 2. The mean scores for each spiritual leadership item ranged from 2.77 to 2.97 in Poland and 2.54 to 3.26 in Bhutan. Yet both the Polish and the Bhutanese managers agreed with the meaning of an organization's vision as a leader's attitude. In the Polish samples, calling (mean=2.92, SD=0.90) and membership (mean=2.93, SD=0.99) in spiritual well-being were assessed quite similarly. In the Bhutanese sample, calling was rated clearly higher (mean=3.26, SD=0.78) than membership (mean=2.92, SD=0.90). Moreover, calling appeared to be the most emphasized dimension by the Bhutanese managers, whereas membership was rated the lowest of all dimensions. In the case of organizational outcomes, the Polish managers rated organizational commitment (mean=2.77, SD=0.99) lower than the Bhutanese managers (mean=3.09, SD=0.86). Performance was rated on a similar level by both the Polish (mean= 2.97, SD=0.79) and the Bhutanese managers (mean=2.96, SD=0.77). However, in the Polish samples, performance was the highest-rated dimension of spiritual leadership, whereas it was rated at an average level in the Bhutanese samples.

Discriminant validity can be examined in different ways. In this study, the estimated correlations between all construct pairs were determined and it has been presented in Table 2. The results of Spearman correlations between all construct pairs were positive and significant ($p<0.01$, $p<0.05$), providing evidence of discriminant validity. Specifically, vision was very strongly associated with commitment (r_s=0.86, $p<0.01$) and calling (r_s=0.80, $p<0.01$) in the case of Poland and also with commitment (r_s=0.74, $p<0.01$) and performance (r_s=0.71, $p<0.01$) in the case of Bhutan. Moreover, it can be observed that in the Polish samples, the correlations were from moderate (ie r_s =0.56) to strong (r_s=86) and in the Bhutanese samples, the correlations were from weak (r_s=21) to strong (r_s=0.74).[68]

Table 2 Means, Standard Deviations and Correlations of Dimensions of Spiritual Leadership from the Polish and the Bhutanese Samples

Dimension	Poland							Bhutan						
	M	SD	1	2	3	4	5	M	SD	1	2	3	4	5
1.Vision	2.84	0.98	–	0.80	0.68	0.86	0.75	2.98	0.80	–	0.38	0.42*	0.74	0.71
2.Calling	2.92	0.90		–	0.71	0.79	0.71	3.26	0.78		–	0.23*	0.34*	0.22*
3.Membership	2.93	0.99			–	0.78	0.59	2.54	0.96			–	0.65	0.21*
4.Commitment	2.77	0.99				–	0.68	3.09	0.86				–	0.68
5.Performance	2.97	0.79					–	2.96	0.77					–

Note: $p<0.01$, *$p<0.05$.
Abbreviation: M, mean; SD, standard deviations.

Table 3 Construct Validity Dimensions of Spiritual Leadership from the Polish and the Bhutanese Samples

Dimension	Poland			Bhutan		
	α	AVE	CR	α	AVE	CR
Vision	0.83	0.61	0.82	0.76	0.51	0.75
Calling	0.77	0.54	0.82	0.59	0.56	0.79
Membership	0.89	0.69	0.90	0.88	0.51	0.70
Commitment	0.88	0.70	0.92	0.88	0.64	0.89
Performance	0.74	0.49	0.73	0.80	0.52	0.73

Note: p<0.01.
Abbreviations: α, Cronbach alpha coefficient; AVE, average variance extracted; CR, composite reliability.

The strong correlations may be due to the fact that the individual dimensions of spiritual leadership are more related to each other in the case of the Polish sample than in the Bhutanese sample.

Table 3 shows the internal consistency measured by the Cronbach alpha coefficient and convergent validity by the CR and AVE. The results obtained indicate that the reliability was greater than the recommended value ($\alpha > 0.70$) for all dimensions of the Polish samples and for four dimensions of the Bhutanese samples (except calling, $\alpha = 0.58$).[69,70] The convergent validity as a degree that measures multiple items of the same concept usually is measured by the average variance extracted and the composite reliability.[65] The CR were all higher than 0.6, and the AVE was also greater than 0.5 according to the literature (AVE=0.49 for performance in the Polish sample is slightly below).[71] Hence, all criteria of the evaluated model were supported for its measures' reliability and validity.

Confirmatory Factor Analysis and Hypotheses Testing

The results of the CFA models are shown in Table 4. The fit indices for both the Polish and the Bhutanese models were greater than the recommended value (CFI=0.941/0.924, NFI=0.912/0.902, IFI=0.955/0.934). The conventional cut-off for these indices is 0.90 for good fitting models.[71] The RMSEA of 0.069 and 0.077 is slightly below 0.08, thus it is

acceptable.[72] The ratio of chi-square and degree of freedom were 2.36 and 2.50, ranging between 1 and 3, respectively. The chi-square test depends on the size of a model that is quite small in both the Polish and the Bhutanese sample.[73]

Figure 1 shows the standardized path coefficients for the Polish and the Bhutanese samples. All of the standardized path coefficients were significant (p<0.01). The structural model results indicated that a vision of spiritual leadership has a positive direct effect on commitment (β=0.28, p<0.01) and performance (β=0.069, p<0.01) for the Polish sample. For the Bhutanese sample, vision has a higher effect on commitment (β=0.42, p<0.01) and performance (β=0.91, p<0.01) and this supports H1. It can be noticed that vision has a more positive impact on performance than commitment. However, it seems quite common because vision, in short, is setting a future direction with strategy, goals and objectives. Thus, vision determines the organizational results that employees should strive for.

The relationships between vision and commitment and performance through calling and membership are positive and significant (p<0.01). However, it can be seen that standard indirectly affects vision on commitment and performance through membership in the case of the Polish samples: 0.2 (0.8x0.25) for commitment and 0.04 (0.8x0.05) for performance, meanwhile, in the case of the Bhutanese samples they are 0.09 (0.6x0.16) and 0.25 (0.6x0.42), respectively. This means that membership mediates more the relationships between vision and organizational commitment among the Polish managers than among the Bhutanese managers, which does not confirm hypothesis 2a. However, membership mediates more, the relationships between vision and performance among the Bhutanese managers than among the Polish managers which agrees with hypothesis 2b.

It can be noticed that standard indirectly affects vision on commitment and performance through calling in the case of the Polish samples, respectively: 0.22 (0.97x0.23) and 0.19 (0.97x0.2), meanwhile in the case of the Bhutanese samples, they are 0.01 (0.67x0.02) and 0.24 (0.67x0.37). The results indicate that calling mediates

Table 4 CFA Results for the Polish and the Bhutanese Samples

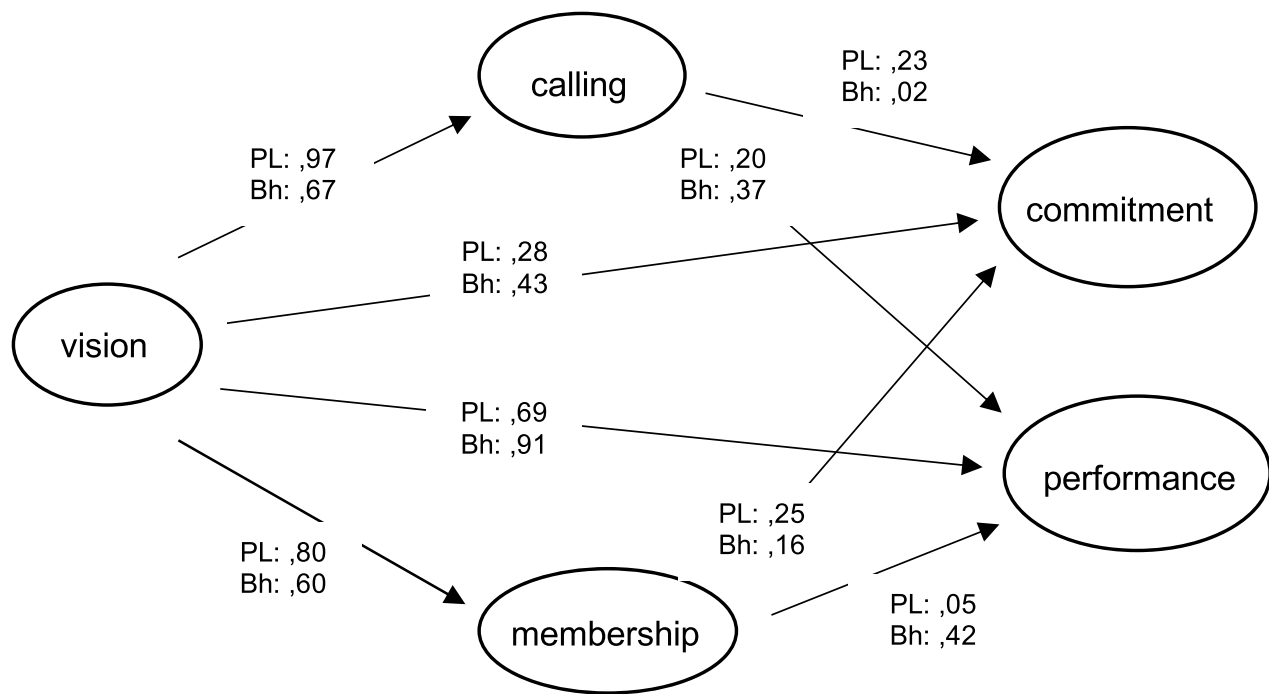|	χ^2	df	χ^2/df	CFI	NFI	IFI	TLI	RMSEA
Model for the Polish sample	429.9	182	2.36	0.941	0.912	0.955	0.951	0.069
Model for the Bhutanese sample	1238.2	495	2.50	0.924	0.902	0.934	0.931	0.077

Abbreviations: χ^2, chi-square value; df, degree of freedom; CFI, comparative fit index; NFI, normed fit index; IFI, incremental fit index; TLI, Tucker-Lewis index; RMSEA, root mean square error approximation.

Figure 1 Path coefficient results within Poland (PL) and Bhutan (Bh) samples.
Note: p<0.01.
Abbreviations: PL, β for Polish sample; Bh, β for Bhutanese sample.

more, the relationships between vision and organizational commitment among the Polish managers than among the Bhutanese managers and this does not agree with hypothesis 3a. The results obtained also indicate that calling slightly mediates more, the relationships between vision and performance among the Bhutanese leaders than among the Polish leaders. Although the difference (0.19 and 0.24) is very small, it agrees with hypothesis 3b.

Discussion

We explore the dimensions of spiritual leadership in the Asian and the European context, which has not been sufficiently employed previously. The study examined the effects of vision, calling and membership on organizational commitment and performance. The study made a contribution to the literature by examining the dimensions of spiritual leadership that are endorsed differently by Polish and Bhutanese managers. Our results provide additional understanding of the literature of spiritual leadership within the cultural context.

Firstly, the study confirmed the positive and significant relationships between the three constructs of spiritual leadership - vision, spiritual well-being such as calling and membership and organizational outcomes such as commitment and performance. The findings confirm the

significance of spiritual dimensions for managers. Although these relationships were well-explored in many previous studies, there is not any such research from Poland and Bhutan. Our study provides empirical evidence that spiritual leadership has a positive impact on organizational outcomes. It is very important especially in the case of Poland because there is much more research from Asian countries than from European countries. This shows that Polish managers as a representative of European managers also pay attention to spiritual value.

Secondly, the study contributed by presenting an approach to the dimensions of spiritual leadership from Poland as an example of a country with western culture and from Bhutan as an example of a country with eastern culture. The results obtained show that particular dimensions of spiritual leadership were assessed quite high with slight differences. Performance was rated as the highest dimension by Polish managers. The study confirmed that managers from western individualistic culture are more focused on results - individual or organizational. The highest difference was between the membership dimensions. Moreover, membership was assessed as the lowest among all dimensions by the Bhutanese managers. This may mean that the Bhutanese managers do not pay much attention to membership. It can be the result of a collective culture where membership is

natural and has always existed. It is a strong part of the Asian culture that may not be even considered as a separate and significant dimension because it is almost "obligatory". The results supported to some degree, convergence and to some degree, divergence in perceived dimensions of spiritual leadership across European and Asian contexts. The findings show, on the other hand, that there are discrepancies in the perception and meaning of spiritual dimensions between Polish and Bhutanese samples. This suggests that cultural context might be an antecedent of spiritual leadership behavior. On the other hand, by the confirmation of the positive relationships among the studied constructs, the findings show the significance of leaders spirituality, regardless of the cultural context. This shows that spiritual dimensions of leadership are important for leaders across the culture. Therefore, we can consider the spiritual leadership model as a universal leadership concept.

Thirdly, the study presented the mediating effects of vision through calling and membership on commitment and performance. This can be of aid for managers to better understand the importance of the meaning and a sense of being a member of their organizations to further increase organizational outcomes. It was observed that calling and membership mediated more, the relationships between vision and performance among the Bhutanese managers than among the Polish managers. Meanwhile, the spiritual dimensions of well-being mediated more, the relationships between vision and commitment among the Polish managers than among the Bhutanese managers. These results show that calling and membership mediated these relationships but in different ways. This is very interesting because calling and membership dimensions mainly affect the Bhutanese managers' performances which are not seen by them as significantly important and on the commitment of the Polish managers which was also rated as the lowest dimension. This can mean that the less assessed the dimension, the more significant the effect of that dimension on another is. The study indicates that the strength of the influence of specific dimensions depends on the perception of their significance for managers due to the cultural context.

The findings provide also suggestions for organizational behavior. All the dimensions of spiritual leadership are important for managers, which subsequently will lead to creating a positive work environment based on spiritual values like being understood and appreciated in interrelationships in order to achieve employee and organizational outcomes. This means that managers in organizations need to understand the significance of vision, calling,

membership in acquiring commitment and in achieving goals. Organizations need to create a work environment for developing spirituality by leaders.

Conclusions and Limitations

The study provides analyses through cross-national studies and explored the dimensions of spiritual leadership in the sample of European and Asian context. The results obtained show the positive and significant correlation between vision and commitment and performance, and the mediating role of calling and membership among the studied constructs in both the Polish and the Bhutanese managers. The findings indicate that there are certain differences between the Polish and the Bhutanese managers in the approach to spiritual leadership. The particular constructs interacted with each other in different ways. This might be related to the cultural context. This is important for global organizations, as well as for national organizations whose managers are grounded in cultures and embrace spirituality to their work differently.

Despite contributing the advances to the spiritual leadership theory, the present study also has limitations. Firstly, the study's data were confined to a sample of the two countries: Poland and Bhutan. This means that the findings cannot be generalized across the general population of cultural contexts. However, the research sheds light that there may be differences in the application of the spiritual leadership model due to cultural factors. This leads to the second limitation. The study has a limited scope because this did not examine the relationships between cultural contingencies and specific spiritual leadership. Additionally, the study did not include respondents' demographic characteristics, which could allow for the understanding of the measurement differences. Next, the sample of the study was not large, thus it limits the generalization across the general population. Finally, it is not possible to compare the results of the research with other findings, because there are not such cross-national studies. However, these limitations indicate further directions of research.

Disclosure

The authors report no conflicts of interest in this work.

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