This exploratory paper posits a typology of business thinking and behavior, draws logical implications of how each type would think and behave, and suggests how business results might differ under the three patterns of thinking and behavior. The paper draws on a biblical analysis of human nature to classify thinking and behavior into three categories: (a) stomach — controlled by the flesh, (b) head — controlled by the intellect unsubmitted to God, and (c) heart — controlled by the Holy Spirit. As defined here, stomach and head are manifestations of man’s sinful nature, whereas heart represents thinking and behavior led by the Holy Spirit. Scripture supports the description of each category; however, are the categories non-overlapping descriptors of reality that exhaust all possibilities of thinking and behavior in business? Are those categories useful for understanding and guiding thinking, behavior, and results in business? Further research is required to answer these questions.

Keywords: kingdom business, business as mission, theology of business, marketplace ministry, faith at work, Christian worldview and business

Over the last 40 years, I have observed and interacted with many Christians in business. Many authors have written about how Christians should conduct business, with testimonies of beneficial results. In the early 1980s, the emphasis seemed to be on individuals applying biblical ethics to their business decisions. If asked, the decision-maker would usually be willing to explain how his Christian beliefs led him to make that decision. Still, he would usually say that it was his personal belief, and he did not want anyone to feel pressured to believe as he did.

Christian CEOs and executives promulgated widely accepted biblical values, such as honesty and keeping your promises. Still, they did not see themselves as having the authority to espouse biblical positions on controversial issues. Loud voices cowed them into accepting that one should not express a worldview or positions that might cause contention or discomfort in a pluralistic environment.
Few Christian business leaders were talking about their calling to “transform the marketplace with the Gospel” or to “advance God’s kingdom in the marketplace.” Perhaps to make themselves comfortable not rocking the boat, many Christians in business adopted the sacred-secular dichotomy. Church, missions, and evangelism are sacred. Business is secular.

Many wrote and spoke about being a Christian 24x7, Loving Monday, and being salt and light in the world, debunking the sacred-secular dichotomy. The 24x7 view of Christianity released many from their self-imposed constraint to discuss business and life topics with co-workers from a biblical worldview. But they still did not feel free to promote company-wide values and policies derived from that worldview.

A smaller but active and growing group of Christians in business began talking about running the business for Christ from a biblical worldview. The concept of Christians seeking leadership in and transforming “the seven mountains” gained followers. Organizations such as The International Christian Chamber of Commerce (ICCC), C12, and the Fellowship of Companies for Christ (FCCI) recruited business owners. They trained and encouraged them to run their companies for Christ to advance God’s kingdom in and through business.

I expected the “transform the marketplace for Christ” movement to take off like wildfire, like the early church in Acts. When it did not happen, I asked why. Why do we not see more lives transformed and signs and wonders in businesses dedicated to God?

In retrospect, it should not be so surprising. The Bible (New International Version Bible, 1973/2011) tells us that we cannot overcome our sinful nature and operate in godly ways without the power of the Holy Spirit. We can do all things through Christ who strengthens us (Phil 4:13), but Jesus said that apart from him, we can do nothing (John 15:5). Believers have the potential to overcome sin, but not all believers activate that potential, and those who do, do not do it all the time. Much of what believers do for God they do in their strength, which, according to John 15:5, is worth nothing to God.

Many Christians operate more as the world than as the kingdom. Everyone is born with a sinful nature. Believers have a reborn spirit that will eventually transform them into the image of Christ (Rom 8:29; 2 Cor 3:18), but during that transformation, they struggle with their sinful nature. Unbelievers do not have the supernatural power of the Holy Spirit to empower them; however, God has given them a conscience that exerts a “spirit-like” influence on them, causing them to follow biblical principles without knowing those principles from the Bible (Rom 2:14–15).

For this paper, I propose a three-part typology of man’s beliefs and practices in business. Every Christian exhibits elements of each type to differing degrees. Unbelievers exhibit a similar typology, with conscience replacing the Holy Spirit. Rather than talk about their thinking and practice on a continuum, I divide the
continuum into three groups. It is an empirical question whether such a grouping accurately maps reality. But for this paper, I explore the implications of the three groups for business.

I labeled the three groups after body parts—stomach, head, and heart—to catch people’s attention and make the labels memorable. The biblical concept I attach to each label may not fit some of the uses of that word in the Bible. My goal was a typology of human thinking and behavior whose categories were non-overlapping and would exhaustively cover human thinking and behavior in business. Future research to test the validity of the typology should use the full description of the biblical concepts, not the labels I chose to capture attention.

**Biblical Analysis of Human Nature**

Man was made in God’s image (Gen 1:26), but his nature became sinful due to the Fall. Since the Fall, all people are born with a sinful nature (Ps 58:3; Ps 51:5; Rom 3:23) that prevents them from knowing and pleasing God.

Through the death and resurrection of Jesus Christ, man’s Spirit is reborn. The reborn person’s redemption is secure, but that person is just beginning a journey of being transformed into the image of Christ (Rom 8:29; 2 Cor 3:18). Although they are redeemed and given reborn spirits, remnants of their sinful nature are still at work within believers. After his salvation experience, Paul lamented that he could not resist doing the things he knew he should not do (Rom 7:14–25).

In his depraved state, even the unbeliever has remnants of God’s image and has a conscience and some understanding of right and wrong (Rom 2:14–15). He tends to pursue the lust of the flesh (stomach) or the pride of life (head) (1 John 2:15–17), but he can also show some signs of godly behavior, even though he is not guided by or empowered by a reborn spirit (Rom 2:14–15).

**Stomach, Head, and Heart Definitions**

Stomach amounts to unrestrained depravity, head to self-controlled depravity, and heart to spirit-led flourishing.

**Stomach**

This paper’s use of the term stomach equates to the term *flesh* in the Bible, from those verses in which flesh means *sinful nature*. The stomach is a good metaphor for the lust of the flesh. Gluttony is a practical example because eating habits are among the most challenging desires to control. These lusts are addictions that we cannot control even though we know they are bad for us. When our stomachs call, our brains turn off, just as Esau’s did when he sold his birthright for a bowl of stew (Gen 25:29–34).
This paper’s concept of stomach extends beyond eating habits to any behavior people know is wrong, but they do anyway, as slaves to their sinful nature (see Paul’s lament in Rom 7:14–25). Mark 14:38 says, “The spirit is willing, but the flesh is weak” (*New International Version Bible*, 1973/2011).

**Head**

One’s sinful nature controls any behavior not controlled by the Spirit of God. People dress up their actions by appealing to logic and biblical principles, but if they do not submit their thinking to God, they sin. The head is more civilized than the stomach, but just as sinful.

In some ways, it seems worse. With stomach sin, we admit we are wrong but cannot help ourselves. With head sin, we claim we are right, take pride in our rightness, and are arrogant toward “stomach-people,” whom we see as weaker. “Head-people” are either blind to their pride or do not see it as wrong and needing correction.

In pride and arrogance, we consider ourselves equal to or above God. Satan sought equality with God, who banished him from heaven. (Isa 14:12–14; Ezek 28:11–19). Adam and Eve sought equality with God in the knowledge of good and evil, so God banished them from the garden (Gen 3:1–5).

We feel good about our reasoning and self-discipline when it leads to worldly success, but we deceive ourselves when we think we are good. Apart from God, none is good (Mark 10:18; Rom 3:10–12).

Christians use the head to interpret biblical statements and examples and apply them to a current issue. The problem is that our sinful nature introduces bias into how we interpret the Bible. Jesus rebuked the Pharisees for their hypocrisy in misusing the Law to advantage themselves. In Mark 7:9–13, Jesus said,

> You have a fine way of setting aside the commands of God in order to observe your own traditions! 10 For Moses said, “Honor your father and mother,” and, “Anyone who curses their father or mother is to be put to death.” 11 But you say that if anyone declares that what might have been used to help their father or mother is Corban (that is, devoted to God)— then you no longer let them do anything for their father or mother. 12 Thus you nullify the word of God by your tradition that you have handed down. And you do many things like that. (*New International Version Bible*, 1973/2011)

Because we are made in God’s image, we are able to reason. But the Fall distorted and degraded that ability, leading to a depraved mind which leads to depraved behavior. Romans 1:18–32 describes this in the following excerpts:
For although they knew God, they neither glorified him as God nor gave thanks to him, but their thinking became futile and their foolish hearts were darkened. . . . Furthermore, just as they did not think it worthwhile to retain the knowledge of God, so God gave them over to a depraved mind, so that they do what ought not to be done. (New International Version Bible, 1973/2011)

Heart

This paper uses the tangible body part—the heart—to represent the intangible Holy Spirit of God when it discusses business thinking and behavior. The following is a sampling of Scriptures (New International Version Bible, 1973/2011) that explain the concept of Spirit-controlled thinking and behavior (i.e., living by the Spirit) by contrasting it with living by the flesh:

- “16 So I say, walk by the Spirit, and you will not gratify the desires of the flesh. 17 For the flesh desires what is contrary to the Spirit, and the Spirit what is contrary to the flesh” (Gal 5:16–17).
- “Whoever sows to please their flesh, from the flesh will reap destruction; whoever sows to please the Spirit, from the Spirit will reap eternal life” (Gal 6:8).
- “The mind governed by the flesh is death, but the mind governed by the Spirit is life and peace” (Rom 8:6).

In Matthew, Chapters 5–7, Jesus explains Spirit-controlled living as living by the Spirit of the Law rather than the letter of the Law. “Aquinas holds that the gospel’s ‘law of love’ involves an interiorizing and spiritualizing of the Mosaic law” (Levering, p. 415). Thus, Jesus equates hate with murder and lust with adultery. He challenged the rich young ruler, who said he obeyed all the Law, to give everything away (Matt 19:16–22). Jesus summarized the law in two commands: love God and love your neighbor as yourself (Mark 12:28–34).

How does one live by the Spirit? It involves subjecting your intellectual and emotional intelligence to the guidance and control of the Holy Spirit. The overarching calling is to love your neighbor and serve him.

Through studying God’s word and prayer, one gets to know God—to understand and internalize his perspective on issues and his compassion for people. Living by the Spirit is being the heart, voice, and hands of Christ to the people you encounter—loving, thinking, caring, and acting as Christ would.

What causes Spirit-filled believers to fall short on spirit-led thinking and behavior? In a word—identity. We are created in the image of God and are being transformed into the image of Christ. Our essence, our value—that is, our identity—derives from God. But
Satan is a crafty, active accuser. He tries to sever the root of our identity in Christ by causing us to question it. “If God is so good, why is your business facing bankruptcy?” “How can you be right about contentious social issues when the majority, including thesmartest ones, say you are wrong and terrible for believing as you do?”

It does not have to be this way. Spirit-led believers have the mind of Christ (2 Cor 2:16) to understand an issue. One can be “wise as a serpent but innocent as a dove” (New International Version Bible, 1973/2011, Matt 10:16) in standing firm for truth and godly behavior.

**Stomach, Head, and Heart Implications for Business**

The tables below evaluate thinking, behavior, and results under the three categories: stomach, head, and heart. A leader’s thinking/worldview (Table 1) infuses a company’s culture, which leads to behavior/practices (Table 2), which causes results (Table 3).

In Table 1, the three critical elements of thinking/worldview in business are (a) the standard by which we measure behavior and practices, (b) the philosophy of doing business, and (c) the strategy the business develops to implement its philosophy according to its standards.

**Table 1: Thinking/Worldview: Standard, Philosophy, Strategy**

<table>
<thead>
<tr>
<th>Issue</th>
<th>Thinking /Worldview</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Stomach (Flesh)</td>
</tr>
<tr>
<td><strong>Standard</strong></td>
<td>Set own standard</td>
</tr>
<tr>
<td><strong>Philosophy</strong></td>
<td>Fight to survive</td>
</tr>
<tr>
<td><strong>Strategy</strong></td>
<td>Maximize self</td>
</tr>
</tbody>
</table>
Standard

Those controlled by their stomachs set the standards they follow. They do not acknowledge any authority outside themselves. They do whatever they want.

Those controlled by their heads appeal to an established list of principles or rules. For Christians, the rule book is the Bible. Because the head is not submitted to God (according to the definition used in this paper), it interprets the rules to further self-interest and then takes pride in following those self-interested rules.

Those controlled by the heart follow biblical principles. Rather than interpret them independently, they rely on the Holy Spirit to teach them the essence of those principles and how they apply in any given situation. Biblical principles migrate from the head to the heart when we allow the Holy Spirit to teach us their meaning and application.

Philosophy

Those controlled by the stomach live as if they have no umbrella of protection from laws made for their benefit or from a good God who is looking out for them. As a result, they act like animals, fighting for survival. There are no rules to guide or constrain them. They do anything that works or seems to work from their perspective.

Those controlled by the head see business as a game they seek to win within the established rules. To the extent possible, they interpret the rules to benefit themselves. They take advantage of the letter of the law, even when the Spirit/intention of the law calls for a different action. They have little empathy for the “losers” in the game of business, arguing that everyone has the same opportunity to succeed under the rules. They work hard and bask in the glory of their success.

Those controlled by the heart are more focused on others than themselves, so they readily follow the Spirit of the Law rather than the letter, even when it seems to disadvantage them. They also work hard, not to glorify themselves but to glorify God.

Strategy

Economists and writers on strategic management formulate business decisions to maximize an objective subject to resource constraints. The objectives differ among the three categories. Those controlled by the stomach seek to maximize themselves—that is, whatever gives them the most satisfaction, whether money, power, comfort, recognition, etc. Those controlled by the head are committed to maximizing profits for their organization. Being self-centered, they tend to negotiate compensation packages tied to their pursuit of profits. Those controlled by the heart seek to maximize giving because they focus on others. They recognize that if they obey God’s commands, he will likely bless them with resources (Deut 8). God pours his blessings into “rivers” that channel blessings to others, not “reservoirs” where the recipients hoard the blessings.
Table 2 shows three important vehicles of behavior/practice in business: (a) product, (b) customer, and (c) employee.

**Table 2: Behavior/Practices: Product, Customer, Employee**

<table>
<thead>
<tr>
<th>Issue</th>
<th>Stomach (Flesh)</th>
<th>Head (Principles)</th>
<th>Heart (God’s spirit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Product</td>
<td>Cut corners to save costs</td>
<td>Excellence to meet customer demand</td>
<td>Create life-improving products &amp; services</td>
</tr>
<tr>
<td>Customer</td>
<td>Do least you can get away with</td>
<td>Do what you promised</td>
<td>Do the right thing regardless of cost</td>
</tr>
<tr>
<td>Employee</td>
<td>Drain him, then discard him</td>
<td>Equip him to produce</td>
<td>Equip &amp; care for whole person</td>
</tr>
</tbody>
</table>

**Product**

Those controlled by the stomach want to get all they can while providing the least possible. They will cut corners on the product, especially if the effects are not immediately visible or apparent. Those controlled by the head will provide excellent products designed to deliver what customers say they want, even if the product is harmful to the customer. Those controlled by the heart provide life-improving products and services. They will avoid industries and companies where it is impossible to do that.

**Customer**

As with products, those controlled by the stomach will do the least possible while still attracting and retaining customers. Those controlled by the head will honor promises the company has made. They might even go beyond a promise if they calculate that the goodwill earned will exceed the cost. Those controlled by the heart will go beyond legally binding commitments to do the right thing for customers even when the costs exceed what they expect to gain from goodwill (Ps 15:4).
Customer

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Employee

Those controlled by the stomach do not invest in employees. They view them as commodities to be used and discarded when new employees can provide more than the existing employees. Those controlled by the head treat employees as productive assets. They invest in training when it provides benefits greater than the costs. They would not “waste” training on employees they expect to leave the company. Those controlled by the heart treat employees as God’s children. They partner with God to develop the full potential of the whole person. They do not worry that what they pour into an employee might benefit another company.

In Table 3, the three key business results indicators are (a) power, (b) wealth, and (c) health. Each column records the expected results of operating by the stomach, head, or heart.

Table 3: Results: Power, Wealth, Health (of Society)

<table>
<thead>
<tr>
<th>Issue</th>
<th>Stomach (Flesh)</th>
<th>Head (Principles)</th>
<th>Heart (God’s spirit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Power</td>
<td>Strong take from weak</td>
<td>Strong outperform weak</td>
<td>Strong help weak</td>
</tr>
<tr>
<td>Wealth</td>
<td>Low incentives, low investment, low income</td>
<td>High incentives, high investment, high income</td>
<td>High incentives, high investment, high income for more people</td>
</tr>
<tr>
<td>Health (Society)</td>
<td>Misery &amp; despair</td>
<td>Striving &amp; questioning</td>
<td>Shalom joy and peace</td>
</tr>
</tbody>
</table>
Power

When those controlled by the stomach dominate business, we should expect to see the strong take from the weak. The weak would not be protected by rules or by the goodwill of the strong. The more that organized crime and corruption in society go unchecked, the more you would expect to see this outcome.

When those controlled by the head dominate business, we should expect to see the strong outperform the weak. The most skilled, highly disciplined, and hardest working will accumulate power in society and be proud of their status. If society agrees that they have obeyed the rules, their status is accepted.

When those controlled by the heart dominate business, one would expect to see the strong helping the weak through acts of kindness, generosity, and mentoring.

Wealth

Those controlled by the stomach do not believe investing in the system will benefit them; therefore, they focus on short-term thinking, taking what they can get. They do as little as they can to get by. As a result, they reap minimal financial benefits.

Those controlled by the head focus on success and the self-discipline needed to achieve it, believing that following the rules will bring rewards. Consequently, they work hard, save, and invest, accumulating wealth and income.

Those controlled by the heart also believe that working hard, saving, and investing will generate wealth and income. The difference is the focus—others rather than self. Working diligently for self and others should produce more societal wealth than working diligently for self only because it follows God’s model.

Health

Those controlled by the stomach will be unfulfilled because they violate so many of God’s principles. The stress of fighting for survival and barely making it leads to a miserable existence. Without hope for a better future, miserable conditions lead to despair.

Those controlled by the head strive for and often achieve worldly success; however, it rarely brings contentment. If your identity is in your material success, the fact that someone always has more leads you to strive to beat them and, when you do it, ask, “Is that all there is?”

Those controlled by the heart know whose they are. Because their identity is secure in Jesus Christ, they can be content with little or much. A society populated by heart people will have shalom—peace, harmony, wholeness, and prosperity.
Example of Business by the Heart

No individual or business will perfectly represent any of the three categories: stomach, head, or heart. Many Christians may strive to operate their businesses by the heart; however, the head likely infiltrates more than we would like to admit. Fortunately, most successful Christians in business have enough self-discipline to avoid operating according to the stomach.

I have chosen a well-known, large company you have likely experienced so that you, the reader, can join me in assessing the degree to which this company runs by the heart. This exercise aims to get a feel for applying the heart metaphor, not to evaluate the company comprehensively according to the metaphor. That is beyond the scope of this paper.

The company is Chick-fil-A (CFA), founded in 1946 by S. Truett Cathy (1921–2014). It has become the most powerful fast-food brand in the U.S. Let us assess Truett Cathy and CFA on the elements in Tables 1, 2, and 3 to examine to what extent CFA operates by the heart.

**Standard, Philosophy, and Strategy (From Table 1 – Thinking/Worldview)**

**Standard**

One can see that CFA’s standard is God from its corporate purpose statement: “To glorify God by being a faithful steward of all that is entrusted to us and to have a positive influence on all who come into contact with Chick-fil-A” (Chick-fil-A, n.d., Who We Are section). CFA consistently points to God as their standard in many ways. One of the most widely known is closing all stores on Sunday, even though Sunday is the highest sales day for fast food restaurants.

**Philosophy**

CFA excels to glorify God. Their emphasis on product quality, employee training, and customer service helps them fulfill their corporate purpose statement.

**Strategy**

CFA emphasizes giving.

Everyone's job at Chick-fil-A is to serve. No matter our title or job description, our reason for coming to work is to generously share our time and talents. . . . Whether it's treating customers like friends, or serving our communities like neighbors, we believe kindness is a higher calling. (Chick-fil-A, n.d., Giving Back section)
Truett Cathy modeled giving by pouring himself out personally for people (Sunday school, foster children) and generously supporting life-improving programs through the CFA and Lifeshape Foundations.

**Product, Customer, and Employee (From Table 2—Behavior/Practice)**

**Product**

According to Cathy (Chick-fil-A, n.d., Great Food section), “Food is essential to life, therefore make it good” (Chick-fil-A, n.d., Great Food section). The CFA website goes on to state:

In our kitchens, we try to focus on freshly prepared food crafted with quality ingredients. We serve chicken made from breast meat, breaded by hand in-restaurant. Fresh produce is delivered to our kitchens several times a week. Salads are prepared throughout the day. (Chick-fil-A, n.d., Great Food section)


**Customer**

Second-mile service is the philosophy and name of the training program CFA has implemented to maximize customer service. “We should be about more than just selling Chicken. We should be part of our customers’ lives and the communities in which we serve” (Chick-fil-A, n.d., Who We Are section).

**Employee**

“‘We are better together’ — one of our core values at Chick-fil-A — means when we combine our unique backgrounds and experiences with a culture of belonging, we can strengthen the quality of care we deliver” (Chick-fil-A, n.d., Who We Are section). Employees in each store are hired, trained, and mentored by the Operator. CFA is meticulous in its selection of operators, with a long process to get to know candidates and a pool of more than 20,000 applicants for about 80 new operator positions a year (Vinnedge, 2022).

**Power, Wealth, and Health (From Table 3—Results)**

**Power**

Chick-fil-A has the strongest quick-service restaurant brand in terms of brand loyalty, sales growth, customer satisfaction, and financial strength. According to the American Customer Satisfaction Index, Chick-fil-A has been named the king of fast food for the seventh year. Chick-fil-A came out on top with a customer satisfaction score of 83. It even beat out all the full-service restaurants surveyed (McHugh, 2021). CFA’s per-store annual sales of $6 million dollars ($8 million dollars for stand-alone stores) are double
second-place McDonald’s and 4–5 times the per-store sales of most other fast-food restaurants (Klein & Coley, 2022).

How does CFA use its strength to help the weak? Every day, CFA associates engage with customers to fill their orders accurately with delicious food and positively influence their day, especially if they are going through a difficult time. Due to its financial strength, CFA can afford to employ staff whose job it is to fix problems and help customers with special needs. CFA’s profits also make it possible to fund many programs that help people in need, such as youth in turmoil and marriages needing help.

**Wealth**

According to Forbes Magazine, the Cathy family has amassed nearly $20 billion dollars of net worth, almost exclusively from CFA (LaFranco & Peterson-Withorn, 2022). In addition, CFA has provided outstanding financial opportunities for thousands of operators. With a small buy-in ($10,000 franchise fee), no cost to build and equip the store (CFA owns the land, store, equipment, and inventory), and a 50% share of profits, a young, motivated operator can earn more than $200,000 per year (Stice, 2020). By teaching teenage associates excellent work habits and a philosophy of service and by providing college scholarships, CFA has invested in the wealth-building potential of the next generation.

**Health**

Employees are part of the CFA family and treat customers as part of that family. By extension, the community is also part of the family. Although community health is challenging to measure, the fact that CFA is perennially #1 in customer satisfaction reinforces the stories that customers feel a family affiliation to the brand. Community events and grants to community organizations add to the picture of CFA contributing to community health.

**Summary of CFA’s Success at Doing Business by the Heart**

Truett Cathy’s many statements, policies, and actions show he consistently operated his business by the heart. The common theme in all of them is his love of people. Everyone in the Chick-fil-A family—executives, employees, store operators, store employees, and customers—knew that he loved them and cared more about them as people than as contributors to the business.

On a personal note, I first met Truett Cathy in the 1990s when I presented him with the first Servant Leader Award from Regent University Business School. He was like a father to the CFA operators who attended his talk and award ceremony. Over the next few years, I visited him at CFA HQ in Atlanta and met some of the young people he mentored. In addition, as dean of Regent’s Business School, I was the recipient of his
generosity when he wrote a personal check for our recruiting reception at an Atlanta hotel because security reasons prevented him from following through on his offer to host the event at the beautiful CFA campus.

Conclusions and Questions for Future Research

What has this paper accomplished, and what directions does it suggest for future research?

Conclusions

The paper has posited a plausible typology of business thinking and behavior derived from a biblical analysis of human nature. While there may be other plausible typologies, this one seems complete because the categories are non-overlapping and logically exhaustive.

It also proposed three critical elements of business thinking/worldview and three key elements of business practices. Although I would argue that standard, philosophy, and strategy are foundational elements of business thinking and worldview, I do not say they exhaust the list of possible foundational elements. Although the categories of product, customer, and employee certainly do not exhaust the elements of business behavior and practice, one could argue that they should be on any list of essential elements.

The statements about how thinking and behavior vary by stomach, head, and heart are logical deductions from the characterizations of the types. That is, the way each type would think and behave is supported by the biblical analysis of that type.

The paper assumes that business thinking/worldview and behavior/practices are key determinants of business results within a given environment. This causality of results should not be controversial because all a business does can be contained within the categories of thinking and action.

How results classified by power, wealth, and health vary across businesses operating by the stomach, head, or heart is more speculative. The suggested results align with what the Bible says about the consequences of obeying God (blessing) and observations of these behaviors in business. Future research should test these suppositions empirically.

Questions for Future Research

Below, the paper briefly suggests four threads for future research: (a) concepts, (b) measurement, (c) mapping thinking and behavior to results, and 4) training, equipping, and leading people to do business by the heart.
Concepts

Are stomach, head, and heart good concepts for thinking and behavior in business? That is, do they form a robust description of business reality? What are alternatives?

Are stomach, head, and heart effective and reproducible concepts? For example, will a stomach person think and behave predictably in different environments, and will they think and act differently than a head or heart person?

Measurement

What are some reliable, repeatable measures of stomach, head, and heart thinking and behavior? Can statements about an issue or behavior in a situation be unambiguously classified as stomach, head, or heart thinking or behavior?

Develop an instrument to classify people’s thinking and behavior into three types. Interview people to classify them by type. Interview and observe (e.g., 360 interviews) people of each type. Refine understanding of the types by results of these interviews.

What is the distribution of stomach, head, and heart thinking and behavior among Christians in business?

Map Thinking and Behavior to Results

How do stomach, head, and heart thinking and behavior map to results? Can we model how they should affect results and then test to see if that model is confirmed?

Training and Equipping Heart Thinking and Behavior

If business by heart is best, how can we get more of it? How do Christians mature into Holy Spirit-guided executives? What are the implications for training and equipping people to function by the heart? How can business by the heart values be promulgated throughout an organization? To what extent can unbelievers practice them? If a business achieves heart thinking and behavior, how can those be transmitted to the next generation of leaders and employees?

About the Author

Dr. John Mulford joined Regent University as a founding faculty member in the Business School in 1982. In addition to serving as a professor, he has served as dean of the Business School, chief financial officer and chief investment officer of Regent University, and founder and director of Regent Center for Entrepreneurship. Through the Center, he has pursued his passion for helping entrepreneurs start and grow businesses in dozens of countries, most notably by creating a model for Business Development Centers that has been licensed in nine countries. He has been active in the Christian business movement, serving on the boards of several key organizations, including Nehemiah Project International Ministries, Fellowship of Companies for
Christ International, and C12. Prior to Regent, Dr. Mulford conducted policy research at the Rand Corporation and served as vice president and senior economist at First Interstate Bank of California. He earned the B.S. in Engineering, Magna Cum Laude, from Brown University, and the Ph.D. in Regional Economics from Cornell University, where he was a National Science Foundation Fellow.

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