

ORIGINAL ARTICLE

Exploring the Foundations of Moral Growth: Insights From Leonardo Polo's Conceptualization of the Human Being

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Correspondence: Maria Prats (mpratasm@siue.edu)**Received:** 29 July 2024 | **Revised:** 26 December 2025 | **Accepted:** 28 December 2025**Keywords:** business ethics | decision-making process | Leonardo Polo | moral growth | moral strength | positive organizational ethics (POE) | virtue ethics

ABSTRACT

This article explores the foundations of moral growth and strength in organizational life through the lens of Leonardo Polo's philosophical anthropology. By conceptualizing humans as both “having” and “giving” beings, Polo provides a framework that integrates ethical growth with personal development. His approach challenges the dominant instrumental logic of management by emphasizing the intrinsic value of persons and the transformative role of freedom, virtue, and self-giving in ethical behavior. Building on the tradition of virtue ethics and expanding it through a philosophical anthropology, the paper contributes to the field of positive organizational ethics (POE), business ethics, and more specifically, moral growth. Leonardo Polo reorients ethical analysis toward the inner development of agents and their capacity to contribute meaningfully to others. Practical implications are illustrated through contemporary leadership models, such as Bob Chapman's “Truly Human Leadership,” Ennio Doris at Banca Mediolanum, and initiatives like the “Decalogue of Good Business Practices.” The study advocates for a human-centered redefinition of organizations, one in which profit generation is consistently pursued through the moral growth of the people within the organization.

1 | Positive Organizational Ethics (POE): The Quest for Moral Strength

In the first quarter of the 21st century, POE has emerged as a new field of research focusing on the positive aspects that promote ethical and virtuous behavior at work. These aspects include the positive attributes of individuals and groups, positive subjective experiences, and positive practices, as well as any negative experiences or situations that have a positive moral impact. POE is positioned at the intersection between the domain of positive behavioral studies and the field of business ethics (Sekerka et al. 2014).

Sekerka et al. (2014, 439) define POE as “the study of people, practices, and contexts that cultivate and sustain individual and collective ethical strength to achieve successful and durable moral performance in organizations.” They emphasize that POE

implies the creation and support of ethical thinking and behavior rather than the deterrence or removal of unethical action. They encourage scholars to continue expanding POE, offering insights “moving beyond break-even, baseline, or compliance-driven approaches to ethics—by developing models that promote ethical health, human goodness, and well-being.” (Sekerka et al. 2014, 439).

Despite all the work that has been accomplished regarding the drivers of an ethically positive organization, the need to fully understand how to build and cultivate ethical strength throughout people's careers and how to restore it persists. Furthermore, in his influential article “Bad Management Theories Are Destroying Good Management Practices” (Ghoshal 2005), Sumantra Ghoshal's central thesis is that academic management theories—rooted in narrow “scientific” methods and a pessimistic ideology—have unintentionally

undermined ethical, effective management by embedding amoral, controlling practices in the minds of managers, assuming humans as fundamentally opportunistic. He states that business schools have adopted positivist, reductionist approaches, stripping out human intentionality, choice, and morality, applying causal-deterministic and purely functional models (agency theory, transaction-cost economics, Porter's Five Forces, etc.) that exclude ethics by design. The consequences of this situation are several: corporate pathologies (e.g., Enron-style scandals), dehumanization of management with command-and-control mindsets, obsession with shareholder value, erosion of intrinsic motivation, and the absence of prosocial motivation. Ghoshal calls for a deliberate shift in both research and pedagogy to rebuild ethics, trust, and human dignity at the heart of management, cultivating "positive" research agendas that study flourishing, resilience, and virtuous leadership.

This study aims to further develop POE by enriching the current intersection of Positive Behavioral Studies and Business Ethics with insights drawn from Leonardo Polo's Philosophical Anthropology. Our proposal is that to better understand *how* humans increase ethical strength, we first need to better comprehend *who* we are and *what* affects our moral growth. These questions go beyond psychology or management inquiry: business ethics requires a foundation in some reality other than itself.

Chester Barnard underlines the relevance of the human aspects of business and the impact of leaders' conceptualization of what a human being is on their decisions. In his book "The Functions of the Executive," he considers reductionism to understand humans as just "economic men" (Barnard 1938, x):

(...) Granting the utility of abstracting from social action that aspect we call "economic", the relatively developed theories so effectively constructed by Adam Smith and his successors depressed the interest in the specific social processes within which economic factors are merely one phase, and greatly overemphasized economic interests. This was conjoined with the exclusion of adequate consideration of motives in pure economic theory, a materialistic philosophy rooted in utilitarianism, and a prevalence of highly erroneous conceptions of the place of the intellectual, as distinguished from the emotional and physiological processes in social behavior. All of this meant, and still means in the current thought of many, that man is an "economic man" carrying a few noneconomic appendages.

On the other hand, Barnard (1938, 8) observes the assumptions that leaders and executives unconsciously hold about the human condition:

I have found it impossible to go far in the study of organizations or of the behavior of people in relation to them without being confronted with

a few questions which can be simply stated. For example, "What is an individual?", "What do we mean by a person?", "To what extent do people have a power of choice or free will?" ... The temptation is to avoid such difficult questions, leaving them to the philosophers and scientists who still debate them after centuries. It quickly appears, however, that even if we avoid answering such questions definitely, we cannot evade them. We answer them implicitly in whatever we say about human behavior; and what is more important, all sorts of people, especially leaders and executives, act on the basis of fundamental assumptions or attitudes regarding them, although these people are rarely conscious that they are doing so.

Grounded in a specific understanding of the human being, the philosopher Leonardo Polo (1926–2013) offers insight into who we are and what fosters ethical strength in individuals. In addressing moral growth in the workplace, he places particular emphasis on decision-making and human action (Polo 2007, 2010a, 2012a, 2015b; Sellés 2018; Vargas 2019).

In the following section, we explore Polo's understanding of human beings and his contribution to the comprehension of moral growth at the personal and organizational levels.

2 | Polo's Anthropology and Its Ethical Implications

The cornerstone of Polo's ethics is his novel philosophical anthropology that allows us to contextualize and deepen our understanding of the potential for human moral growth. His philosophy builds on the Aristotelian–Thomistic tradition, expanding it and entering into dialog with modern philosophers, specifically on the notions of subject and freedom (Polo 2012b, 2014, 2015a; Sellés 2020). Polo's thought engages a focused group of modern and contemporary philosophers whose ideas frame the limits he seeks to overcome. He dialogs with Descartes and Kant as founders of modern subjectivism, with Husserl and Scheler as key contributors to phenomenology and personalism, and with Nietzsche as a critic of modern rationality's exhaustion. He also draws on the Spanish tradition, especially Ortega y Gasset and Zubiri, while offering a critical refinement of their proposals. His most sustained interlocutor is Heidegger, whose retrieval of the question of Being represents the deepest attempt to renew metaphysics yet remains, in Polo's view, within the horizon of mental presence. Through these engagements, Polo positions his own transcendental anthropology as a way to move beyond the modern epistemic limit.

Polo's work comprises more than 30 volumes, which were originally written in Spanish. His books cover a variety of topics, from the theory of knowledge, which comprises four volumes, to anthropology, metaphysics, ethics, economics, and psychology, among others. His philosophy has also generated the emergence of several academic journals: "Journal

of Polian Studies,” “Miscelánea Poliana,” “Studia Poliana,” and “Estudios Filosóficos Polianos” (Polian Philosophical Studies).¹

In the following subsections, we draw on Polo’s conceptualization of the human being and outline its implications at both the personal and organizational levels.

2.1 | Personal Implications Based on Polo’s Conceptualization of the Human Being

Polo asserts that ethics is grounded in human philosophical anthropology. Llano (1991, 44) shares Polo’s understanding, stating that “The answer to the question of ‘what we do’ must be given with the question of ‘who are we?’” Without considering humans as free beings, we could not attribute them moral responsibility. Similarly, without recognizing the intellect and will as faculties that can intrinsically improve, we could not develop the concept of acquired habits and virtues. Moreover, without reflecting on what a good life means for the person, we could not establish a coherent hierarchy of goods.

2.1.1 | Humans as “Having and Giving Beings”

Polo distinguishes three predominant conceptualizations of the human being throughout Western history: (a) that of the ancient Greeks, (b) that of Christianity, and (c) that of the Modern Era (Polo 2007, 2012a, 2015b). Each of these approaches emphasizes a human aspect that Polo calls “radical,” from the Latin word *radix*, which means “root.” The Greek *Classical radical* focuses on humans as beings with a rational nature. According to this radical, human living involves displaying superior human capacities. The *Christian radical* is centered on the human being as a free being who has personal knowledge and personal love. Finally, the *modern radical* is focused on the productive capacity of humans, which Polo refers to as “the principle of result.” In this last approach, what matters is what the human being does.

In relation to the Greek *Classical radical*, Polo points out that it would be more accurate to say that Aristotle considers the human being “capable of having (*ékhein*) rationality.” This means that humans, unlike animals, maintain a relationship of “having” with their constitutive properties and the rest of the world (Polo 2012a). “To have” refers to a relationship. Having is superior to being possessed, although it is not an absolute superiority, and it also reflects the possibility of losing what one has. Aristotle discovered three different degrees of “having relationships” in humans. At the first level, humans are capable of having, according to their body and their doing, a corporeal-practical possession. This first level is where economic science and technique are. On a second, and more intense level of possession, human beings are able to “have immanently” through knowledge: a cognitive possession. Last, on a third level, human beings can have intrinsically, improving their own nature, acquiring habits and virtues in their intellect and will, respectively.

Polo considers Aristotle’s three levels of possession as complementary and hierarchically ordered. To the extent that one degree of possession is more perfect than the other, he discovers a

subordinate relationship wherein the inferior possession has a medial role toward the superior one, and the superior possession is an end for the inferior. This intensification in the way of possessing makes it possible for humans to establish a means–end relationship. The virtues and immanent operations, then, are the ends of corporeal–practical actions. Polo draws the conclusion from his observation of the relationships that exist among possession levels and the lack of necessity of economic laws (Polo 2012a, 165): “It would be dehumanizing to consider the economic mediality as governed by inexorable laws regardless of the ends because there would then be no possible freedom.” Furthermore, he argues that only a nondetermined body, as humans have, could be open to a possessional relationship of things. If business activity consists of the organization of practical activities located in the first Aristotelian sense of possession, then it cannot be detached from its instrumental character. These subordinated relationships between levels of human possession also entail considering inadmissible the teleological neutrality of economic activity (Polo 2012a).

The *Christian radical* stresses that humans are personal beings. According to Polo, this radical builds upon the Classical idea of humans as rational animals and transcends it. The Greek Philosophers understood humans just as nature. Christian authors understand the human being as a *person* who is able not only to have but also to give. In Christian anthropology, the emphasis is not on “having” but rather on “giving.” Giving is a dimension of personal love at the level of the act of being, different from the essence level, where the different degrees of “having” or possessions are. Augustine of Hippo highlights the giving love dimension of humans (*agape*). Aquinas understands creation as the “donation of the being,” where creatures are not a part of God but a reality given, granted out of love. From this perspective, we are not only capable of *having* at different levels, according to Aristotle, but also of being givers and receivers of love.

Christianity introduces into anthropology the distinction between love and desire, which includes two Greek meanings of desire: *ορεξις* (*orexis*, the tendency of desire) and *βουλεσις* (*boulesis*, the rational will, intention). Furthermore, the concept of giving love transcends the Greek idea of finality because giving love is an effusive dimension, the capability of *giving* (*dar* in Spanish). From this radical view, to live is to respond with love to a love previously received. Life is an active display of capacities, an outpouring of a being that not only has and receives but also gives and contributes (*aporta* in Spanish).

In the *Modern radical* view, the emphasis falls on human results. Human beings, endowed with inventiveness and oriented toward outcomes, live in a state of need and therefore must produce in order to thrive. In this perspective, we are defined primarily by what we achieve. Production is understood in the Greek sense of *poiesis*: an act whose outcome lies outside itself, a transient making. By contrast, the classical radical view centers life on the operation of thinking (*praxis*), the movement in which the end is already present (*entelechia*), where thinking itself is an immanent and perfective action (*energeia*).

Especially since Hegel, the *Modern radical* absolutizes the dynamic dimension, the corporeal–practical possession of the

human being, in contrast with the constitutional dimension, which is the focus of the attention of the two previous radicals. There is the denial, at least implicitly, of the understanding of the human being endowed with nature and personal being. Without the Classical and Christian radical, this vision gives rise to the interpretation of the starting point: “man considered a priori is empty. By unfolding his dynamism, he then achieves meaning, and those contents are precisely what is human, what is truly radical.” (Polo 2007). Polo includes in this perspective Nietzsche, Sartre, Marx, and pragmatist philosophers, among others. He reflects on the meaning of life from the perspective of modern radicality as follows (Polo 2012a, 175):

The answer is to be successful. What is a success? Earn money; acquire power. What is living? Enjoying one's own results, appropriating the results of one's own activity. What is a happy human being? The one who has a lot. A lot of what? A lot of products, many cars, a splendid house, a private plane, etc. What would happen to the human being if they took everything away from him? That he had failed in such a way that perhaps the best thing, in that case, was to kill himself.

He argues that by focusing only on the dynamic aspect, human beings without the results of their action are nothing, decompensation is established, and human beings are subordinated to their work. Polo balances the modern radical with the two previous ones. He understands production as an important means but not as an end in itself and distinguishes between the subjective and objective meanings of work. The objective meaning would be the material outcomes, and the subjective meaning of work includes human immanent operations and potential growth in virtues. The two aspects, objective and subjective, are important, but from a moral perspective, the objective dimension must be at the service of the subjective insofar as the results of the actions are means for human beings (Pintado 1996, 956):

Insofar as man is the recipient of the action, we enter the realm of ethics, since the qualification of an action takes into account not only its result in its objective sense but also the subjective aspect of its repercussions on the person who performs the action. Moreover, as objective, acquisitions through work are finite; on the other hand, growth as the subject becomes more of a person is unlimited.

Polo's philosophical anthropology harmonizes the three visions: the Aristotelian levels of having or possession, the Christian idea of man as a giving and receiving being, and their relationship with the dynamic aspect of humans. He believes that these three visions complement each one another, generating a more well-rounded understanding of humanity. In the following subsections, we examine selected aspects of Polo's anthropology of humans that we consider crucial for understanding the foundations of ethics.

2.1.2 | Polo's Radical Aspect of the Human Person: Personal Intimacy

To explain humans as “beings that have and give,” Polo distinguishes three dimensions: the act of being, the essence, and the human nature. Insofar as the human being is a nature, there appears in humans to be a characteristic that runs through all human nature: having or possessing. Human essence constitutes the development, activated from the act of being, of the native state of nature through the triple modality of having: the corporeal, intellectual knowledge, and habits. But from Polo's view, the human radical is the act of being or personal being, also named by him as *intimacy*. He highlights why an anthropology centered on the person, or the act of being, is vital in the following way (Polo 1997, 92):

An anthropology that considers the human being as a psycho-physical being is not the same as an anthropology that emphasizes the radical primordially of the person. Because the person adds to nature the dimension of “pouring out,” contributing. Because the human being is a person, he is not subject to the laws of nature, but rather rises above them and enjoys a radical freedom. Because of this, his presence in the world through his nature is inventive. The human being brings things out of himself, he gives of himself, he contributes; we have called this “manifestation.” The human being is a being who manifests himself and can also refuse to do so.

Building on Aquinas's initial distinction between the act of being and essence, Polo offers a more extensive analysis, explaining humans' capacity for giving at the level of the act of being (Polo 2012a, 244):

The principle of giving must be more radical than immanence, and even than virtue. It is what is called “intimacy”. To be able to give is in relation to origin, or more than immanence, we would say. And this strictly defines the notion of person. Man is a personal being because he is capable of giving. From the point of view of the person, giving means contributing: giving endorses having.

The human act of being, or *intimacy*, is the most intimate, the most radical aspect of each of us: “The opening of intimacy implies that what never existed in the world before appears in the world, since its origin is the person” (Polo 2012a, 244), and as a consequence, the person is a second creature added to the world. We observe how in comparison with the Greek understanding, Polo's perspective distinguishes humans much more from physical entities. Human beings are considered beyond the astral and sublunary world, a second being different from the rest of the beings of the universe: “Each person, and only he, is the person he is; this is called ‘irreducibility’ in philosophy” (Polo 1997, 80). This uniqueness demands the recognition of the human dignity of each one of us, independently of anything else.

Polo states that metaphysics must expand to include the personal act of being, beyond the metaphysics of essence. He calls this the “transcendental anthropology,” where the person is not one entity among others, but an irreducible transcendental dimension within being itself. The person is not definable because he or she is not a *what*, but a *who*, an act of being that transcends essence. As a consequence, the philosopher expands the classical transcendentals of unity, truth, and goodness (some authors add beauty, too) to the following specifically attributable to the human being: co-existence, personal intellection, and personal love (or gift-love). They articulate the intrinsic openness and dynamism of the human person (Polo 2014, 57):

Does Aristotle sufficiently distinguish man from what is not man? The expansion of the transcendental implies the difference between existence and co-existence. Aristotle understood this difference as specific difference: man is the only rational animal and the only rational being that is animal. There is evidently a difference here. But, is the specific difference enough? I believe that it is not, because the person is not definable, but rather is transcendental. Therefore, the person should be a distinction in the order of the transcendentals. Or, in other words, the expansion of the transcendental has to be a discernment of transcendentals. The expansion of the transcendental distinguishes that which is transcendental with respect to the physical from the personal transcendental. It discovers transcendentals that are not trans-physical or trans-definitional (in the general sense that definition has for Aristotle), but rather are trans-operative. And this is what additionally means—it is the way to access human *esse*.

The human being's transcendentals are not separate faculties but co-original modes through which personal being manifests itself. Polo seconds the personalist view that human beings are relationally constituted, capable of both giving love to others and receiving it where giving love can be directed toward others and also be received. As Fernandez Gonzalez and Akrivou describe it (Fernández González and Akrivou 2024, 4): “The person is continuously formed and reformed in the context of dynamic, freely chosen relationships and dialogue. The person is seen as a relational entity whose moral development occurs through communion with others (including God).”

Humans can share something unique from their own and give it to others. We are “manifestative,” says Polo. We are capable of sharing much more than animal beings precisely because we have a personal identity, a demonstration of our spirit. As humans, states the philosopher, we must confront our social character, our openness to the relation with God and with others. This personal uniqueness and openness toward others have moral implications: we can deny our manifestations, becoming an unsociable being or denying others' dignity: “We have not banished war, which is a crisis of human sociability” (Polo 1997, 81). The others are as much persons as we are. Our

manifestations, our decisions and actions, should consider them as neighbors, showing respect and appreciation: “To render honor is profoundly ethical. Moreover, we do it usually in a more or less simple manner in rites as important and widespread as the greeting, the formulas known as courtesy, which are characteristic of any human culture.” (Polo 1997, 76).

The capacity of giving in humans is shown through love, which enables them to serve others and contribute to society: “In so far as the human being is a nature, there appears in him a characteristic that runs through all of human nature: having. Insofar as the human being is a person, there appears to be another characteristic that is not having, but rather something superior to it: contributing. I will call it giving. Having and giving” (Polo 1997, 93). He sees humans as beings who can transcend selfish interests because of their internal giving constitution and who possess great potential for moral growth, a potential that hinges on the proper use of freedom.

Polo distinguishes two forms of human freedom: pragmatic freedom and transcendental freedom. Pragmatic freedom concerns the human capacity to intervene in and modify the physical world, whereas transcendental freedom pertains to personal intimacy and manifests the radical activity of the human spirit. This native freedom is open to be destined for divine transcendence, a new and definitive sphere for the human person, the only one that can guarantee its culmination. Polo questions modern theories that describe the human being as fundamentally needy. He emphasizes that if the human person is free, instead of merely *possessing* freedom, then the person cannot be radically needy, but rather is an effusive, unbounded, and inexhaustible creative force.

Polo's novel understanding of human beings impacts his conceptualization of human moral growth. As Pérez Guerrero (2022, 328) states, Polo's end of ethics “is not moral good, nor is it compliance with rules or the acquisition of virtues, but rather loving another,” which lies at the act of personal being. The philosopher adopts the Christian understanding of the person's hyperfinalization. Humans can go beyond goals related to means–end or tendency–object proper to our nature, as is the case with the Greek concept of *telos*. Hyperfinalization refers to the capacity not only to improve but also to transcend our nature through our spirituality. From a moral perspective, it implies going beyond our goal of self-realization, giving ourselves to others freely, out of love. For example, agreeing to swap weekend work shifts with another employee for an urgent need when it is not stipulated by the company and the decision is entirely up to us, for the sake of another person. Distinguishing love from desire requires transcending the idea of finality, says the philosopher. This hyperfinalization happens at the level of the personal act of being, and it refers to the capacity of destination (*destinarse* in Spanish), of giving love, that can always grow and has no end.

In summary, Polo considers the act of being or intimacy as characterized by co-existence, personal intellection, transcendental freedom, and personal love (or gift-love). The ethical repercussions of this understanding are many and relevant; still, we want to highlight four of them: (a) The acknowledgement of an ontologic human dignity of each and every person by the fact of being a person, independently of any other merit or attribute

external to the persons themselves; (b) the understanding of humans as not only needy, but effusive and giving beings; (c) the importance of distinguishing between act of being, essence, and human nature to better grasp human reality and its complexity; (d) and finally, the consideration of the human philosophical anthropology as the proper foundation for ethics and human moral growth studies, applicable to all human beings regardless of race, culture, or historical period.

2.1.3 | The Human Essence: Where Ethical Growth Happens

According to the philosopher, the human essence is the manifestation of the personal being, “the intrinsic perfection of a nature procured by the act of being” (Polo 2012a, 177). The philosopher understands the human essence not as something given, but as a lifelong task of freedom, the growing conquest of the dependence of the human on the personal being. The human essence is only such insofar as it grows (Polo 1997, 78): “If it did not grow, it would not depend on the person, and if this growth were not free, it would be one from a corporeal organism.” Polo states that habits transcend the idea of fixed principle since they imply the increase of capacity and leave behind the idea of dynamic spontaneity (Polo 2010b). Our being, which is already in act, does not grow but can expand and be effusive. But the act of being, through the exercise of freedom, either essentializes our nature, leading to its enhancement—increasing our essence—or deteriorates it—decreasing our essence. This enhancement or “essentialization” falls under the responsibility of habits and virtues and is, therefore, an ethical task. Ethics appears because humans, as free beings, must lead their own existence. He places human moral growth at the essence level (Polo 1997, 95):

(...) Since ethics is inherent to the human being, it is, above all, about the distinct possessive dimensions in so far as these are paths for the essential development of his personal being, which is free and which gives.

Ethics, then, has not only external, transitive consequences, like going to prison. There is an internal dimension in each of us—the essence—that is the first one receiving the impact of our actions. We not only perform good or bad actions, but we also become good or bad people. We are the first beneficiaries or victims of our actions (Polo 2012a, 230):

(...) One passes from the level of immanent operation to that of habits. The operation is a means to virtue. If the operation is exercised, feedback occurs: the structure of the faculty is modified, and the following act is better or worse. By working, man ennobles or degrades himself. This also follows the primacy of the subjective sense of work over its objective sense. Virtue is a value superior to utility.

Ethics integrates all the dimensions of the human being: the personal being can promote the increase of the essence through the acquisition of habits in the intellect and virtues in the will. This enhancement also positively affects the ‘having’ of our body, with a higher mastery of our tendencies, emotions, and actions. With these developments, we become freer and internally more united. According to Melé (2020), the ethics proposed by Polo connect freedom and human nature, guiding freedom so that the person grows in human excellence at work. Polo (1997, 111) infers that “If the human being were not a free system, but merely an open system, incapable of worsening, there would be no need for ethics.” Since we develop our essence over time, we are capable of acquiring both virtues and vices (Polo 1997, 88): “The ontological foundation of ethics is precisely this characteristic of the human being by which he can become more or less; he can drain away his life or increase it. What increases human vitality is ethical. What diminishes it is antiethical, evil.”

Table 1 presents Polo’s articulation of humans as “beings who have and give,” illustrating how our free decisions, rooted in the act of being, transform the initial state of nature, thereby enabling the acquisition of positive (and potentially negative) habits that progressively shape the human essence and generate ethical growth. The left column delineates the three fundamental dimensions of the human being: the act of being (or personal being), essence, and human nature. The right column displays, at the top, the transcendentals of the personal act of being identified by Leonardo Polo, and below, the diverse forms of “having” derived from nature and essence, together with their respective modes of development: corporeal possession or “having by doing,” intellectual enrichment through knowledge, and the cultivation of intellectual habits and moral virtues of the will. According to Polo, the personal act of being is manifested through essence by the development of intellect and will from their native state, through the gradual acquisition of intellectual

TABLE 1 | Humans as “beings who have and give,” based on Polo’s proposal. Own elaboration.

Human dimensions	
Act of being (personal being)	- Personal love (giving love) - Personal intellect - Co-existence
Essence	- Having intrinsically by intellectual habits and moral virtues
The intellect and will developed	- Having immanently: increase of knowledge
Human nature	- Bodily having
Body and intellect and will in native state	- Having by doing

Note: According to Polo, the personal act of being is expressed through essence as intellect and will develop from their native state through acquired habits and virtues, enabling increasingly free and self-giving action.

habits and virtues of the will, which ultimately enable the person to act with greater freedom.

2.1.3.1 | Virtues as Tools for Moral Strength. Building on and expanding Aristotle's thought, the philosopher explains the growth of moral strength in humans through the acquisition of virtues. When we work, Polo states, there is a connection between the dynamic (essence) and constitutional (act of being) dimensions. It becomes the meeting point between the having and the being of humans. In Polo's view, work is not merely an external activity or economic necessity; it is a personal act that reveals and engages both what we are and what we can do. Our work both manifests our being and shapes our development as persons. Work is a site of self-transcendence where humans can cultivate moral growth and expand their freedom from personal intimacy (Polo 2012a, 248):

The notion of virtue - one of the great acquisitions of classical meditation on the human being - implies hyperformalization, that is, the optimized and intrinsic restructuring of human nature: the achievement of new starting points, the breaking of the linear approach, of the determinism of the initial conditions: the exercise of freedom with respect to the means.

Hyperformalization is the acquisition of habits in the intelligence (understanding, wisdom, prudence, etc.), or virtues in the will (patience, magnanimity, fortitude, etc.), strengthening them. This process enhances personal leadership by fostering deliberate action rather than impulsive behavior driven by tendencies or instincts. For instance, a person who, over time, has learned to make decisions by carefully weighing various factors—without yielding to the pressure of immediate circumstances—has cultivated the prudence and fortitude necessary to resist acting in haste, increasing self-mastery, and becoming freer. As Polo (1997, 197) emphasizes: “Virtues make us capable of freedom: only the virtuous person is master of his acts.” Hyperformalization broadens the scope of the possible: it makes possible what was not possible in the previous state because virtues increase the capacity for the exercise of freedom. Virtues make humans more capable of using their intellect with practical wisdom and greater willpower, giving them the strength to carry out decisions that are morally costly to implement but that are key to a morally sustainable life. Many cases exist of well-known CEOs and company leaders with sharp minds and practical rationality who, due to factors related to unethical behavior and the lack of virtue, have been asked to resign (from all types of fraud to allegations of sexual abuse), breaking what could have been a successful life.

When comparing Polo with MacIntyre's conceptualization of virtue, we found some similarities and differences. The Scottish philosopher's first-stage definition of virtue is “an acquired human quality the possession and exercise of which tends to enable us to achieve those goods which are internal to practices and the lack of which effectively prevents us from achieving any such goods” (MacIntyre 2007, 191). The Scottish American philosopher connects the acquisition of virtues

specifically to the context of a practice and practices connected with institutions to survive, such as the practice of medicine in a hospital. Polo addresses virtue in relation to human action in general. He prefers not to characterize it as a quality, for the philosophical consideration of this term as a categorical accident of physical reality, being virtues immaterial. He defines virtue as (Polo 2015b, 244): “The point at which the having comes into contact with the being of a human, the conjunction of the dynamic with the constitutional.” Virtue becomes a stable disposition, embodied in the being that possesses it, like a second nature. Polo analyzes virtues from an ontological perspective as the passage from the will of “nature” to the “essence” of a human being (Sellés 2024). MacIntyre (1999) pays less attention to the processes of activation and maturation of virtues within humans, focusing more extensively on social and contextual considerations.

Polo complements MacIntyre's understanding of human beings as dependent and rational animals—the essence level according to Polo—adding the giving dimension at the being level. When ethical reflection takes into account the capacities of hyperfinalization (understood as the gift of love at the level of being) and hyperformalization (conceived as the acquisition of habits and virtues at the level of essence), it generates a deeper understanding of human growth and the purpose of ethics.

2.2 | Organizational Implications Based on Polo's Conceptualization of the Human Being

In an organizational context, Polo analyzes the harmonization of the having and giving human dimensions. For the possessive dimension, the purpose of the company is profit; for the giving dimension, the purpose of the company is to serve, says the philosopher (Polo 2022, 482):

The benefit is inescapable, but it must be controlled. Neither service without benefit nor benefit without service. The most important thing is the service. It cannot be said that a company, just because it wants to provide service, is already serving; it has to be in the minds of the people who work in the company that the benefit is only justified in the service; it does not lie only in profit. Service is an effusive attitude that has a great influence on how benefits are sought and appreciated. You should not do things that benefit but are harmful. From the point of view of profit, drug trafficking fulfills a possessive purpose; it is a very profitable business, but from the service, it does not.

Anthropological considerations facilitate the understanding of ethical problems at work and how to address their solutions. Every relation, whatever its content, is interhuman insofar as humans are obliged to treat other human beings as persons, not as mere instruments. In an organizational context, the philosopher highlights that treating others as means always together with their being ends fosters cooperative work relations (Polo 1997, 84):

It is a matter of ethical wisdom to be able to transform relations in which we are all instruments, we are all means, into a common task, making the fact that the others are means compatible with their being ends. Never to forget that we are ends, gradually to increase our personal essence: there lies the importance of cooperative relations. In a common work, all of us act as *fabri*, but this does not stop us from being *sapientes*. All in all, this is the very heart of ethics, if we abide by what a human being is.

Work conditions must be set in a way that allows employees' development of their skills, knowledge, and virtues—the three “havings” in humans—and the manifestation of their giving dimension. Polo (2012a, 230) endorses Kant's maxim of treating others as ends and never merely as means. He reflects on the ethical consequences when considering economic or production results as the unique firm's objective, regardless of what happens to those involved in the production processes:

A factory is a set of variables that work. In a shoe factory, R are the shoes, and C' is what has happened to those who make the shoes precisely by making them. If the set of variables deteriorates, C' is negative; if it improves, C' is positive. It is very important to decide whether the change in C is subordinate to that in R or vice versa. In the latter case, C' is the end. It is a very serious form of irresponsibility to reduce the estimation of objectives to R.

When considering objectives, both production results and the impact on the moral growth of employees must be taken into account. It appears, then, that the ethical consideration of the exercise of freedom in human actions at work is not only in terms of production and its consequences but also for the betterment of the human being (Polo 2007). Polo's ethics of growth ask the managers and employees: What are you becoming at work? He considers human beings in their moral narrative, in a continuum over time, connecting “the doing” with the changes happening in “the being” (Polo 2012a, 468):

Man is a living being that expands in time, and this supposes the structuring of the succession of his life: a coherent biography. We must have a vital plan: to grow (...). This is the secret of human life: man must improve. That is where being and doing come together. In order to subordinate doing to being and not limiting the result, it requires that the being grows.

Human beings are systems that, by acting, not only experience the corresponding physical changes but also improve or degrade their moral character. In the following subsections, we explore in more detail, first, the ethical aspects related to decision-making and human action, and second, moral growth and its impact at work.

2.2.1 | Decision-Making and Human Action

Considering ethics from a human action perspective implies that one does not become ethical for conclusive reasons but in learning how to decide and how to act, as Polo (1997, 91) highlights:

The development of humanity in each human being proceeds from his actions. If acts do not influence his mode of being, if they do not leave a trace, if they do not modify or perfect the human in each one, the human being would not be a being open to the growth of his own essence.

Like other authors (Polo 2014; Pincoffs 1986), the philosopher suggests that ethics in organizations is not mainly about avoiding wrongdoing, such as bribery and corruption, but rather about the moral growth of its people. Not avoiding wrongdoing but “do good” is the first ethical principle according to Polo. The integrated moral norm for him is (Polo 1997, 68): “Do all the good you can and as it occurs to you. As you grow in virtue, you will do it better: don't stop.” This principle requires increasing the existing good created by our actions, enhancing the universe, oneself, and others.

Leonardo Polo defines human action as a conscious and free intervention in a process. This free intervention carries significant implications: insofar as freedom is present, ethics is necessarily involved; and when the action is completed, it constitutes an effective intervention within a temporal process. Consequently, human beings do not merely adapt to their environment; rather, they actively create their own world. According to the philosopher, we possess an effective power, one that is added to cosmic time, as we transform events alongside the changes brought about by endogenous or causal dynamics (Polo 1997). This is why he emphasizes that human responsibility appears not only from the actions taken but also from those omitted. Nevertheless, given that many decisions can be changed by correcting previous actions, it seems also important for the author to consider human action in their reiteration and plurality, evaluating the correction of consequences or avoiding them. This reiteration also aligns with the acquisition of positive or negative habits: “being ethical can only be achieved by doing ethical acts” (Polo 2021, 105).

A decision is the most basic unit of ethical evaluation. Polo considers the following factors in his analysis of decision-making and the actions that follow: the end, the motives, the knowledge, the dispositions, and the exercise of the action itself. None of them alone is enough for ethical considerations. The first factor is the end. The end gives meaning to action: in relation to the end, the action has a medial character. Unlike the processes of nature, human actions start with an end in mind. The morality of the end can be aligned with the type of pursued good. Polo did not formulate a specific classification of goods, but from his works, we deduce a hierarchy of goods that echoes Aristotle's classical distinction among pleasant, useful, and moral goods, reframing and expanding it through a personalist and ontological lens. Polo sees useful goods, aligned with Aristotle's notion, as extrinsically oriented and necessary for survival or productivity, and governed by instrumental reason. Regarding pleasant goods, he emphasizes that pleasure must be ordered by reason

and integrated within higher personal ends to have ethical value. We can refer to connatural goods, the ones that correspond to moral goods in Aristotle. They include virtues and intellectual habits that enhance one's essence, forming the person morally and intellectually. Finally, going beyond Aristotle's classification, we find in Polo the personal or transcendent goods, which are the highest and are not just morally excellent actions, but acts of free self-giving, such as love and donation. These goods belong to the person's donative dimension (hyperfinalization), not just the development of essence (hyperformalization). While Aristotle focuses on goods as objects of desire classified by their finality, Polo grounds his approach in the ontological structure of the person, highlighting self-gift and transcendence, since giving love is the highest good.

Motivation is the impulse that triggers action. He points out that it is not merely a matter of need because our resources are not only material. Human cognitive endowment, by its inventive nature, transforms and elevates material resources. The connection between corporeal having and immanent having—possession of intelligible objects—makes motivation effective. Motivation is also susceptible to moral evaluation, as there are better and worse motives when considering an action. A morally superior motivation is present when individuals' subjective intentions are not merely driven by extrinsic outcomes—such as earning a substantial income for personal pleasure—but also by internal motivations, such as improving a skill or acquiring knowledge. Even more commendable are transcendent or prosocial motives, such as the genuine desire to provide true service to a client. These latter motives also point to someone other than the person him- or herself. This opens the door to seeing ourselves as an open system capable of self-transcendence, of going beyond ourselves (Binswanger 1991; Guillén et al. 2015; Pérez López 2014). Drawing on Viktor Frankl's logotherapy, human motivation is understood as fundamentally oriented toward meaning and self-transcendence rather than need satisfaction or pleasure. Frankl explicitly argues that the will to meaning constitutes the primary motivational force in human life and that this search ultimately points toward a supreme meaning that transcends rational comprehension, including an unconscious spiritual orientation (Frankl 2006, 2014).

Human motivations are a complex dynamism affected by the person's value system, cognitive beliefs, biological and physiological states, personality traits and dispositions, developmental experiences and internalized habits, as well as environmental aspects. Historically, motivations have been understood as an interplay of passions, interests, self-love, sympathy, and the search for recognition (Scalzo 2010). For Polo, habits—especially intellectual and moral virtues—enhance motivation. As the person acquires habits of knowledge, prudence, justice, courage, or generosity, motivation stabilizes and becomes richer. Virtue amplifies motivation by aligning it with the person's deeper structure.

Knowledge is nuclear for Polo. The efficacy of the action depends intrinsically on it. He sees action as the mediation between knowledge and the processes in which knowledge intervenes effectively (Polo 1997). The condition of possibility of doing is knowledge. Our way of possessing knowledge is an immanent, non-corporeal intellectual possession. This implies that our intellect operates through the brain but goes beyond it.²

Knowledge is that which in the human being is not a process because it is not temporal. According to the philosopher, only from the intemporal can the temporal be mastered (Polo 1997, 187): “We are *fabri* [producers] because we are *sapientes* [intellectual].” More specifically, he considers ethical knowledge to be not merely about distinguishing right from wrong; rather, it must contribute to the unfolding of the person's being.

Our dispositions also affect our decisions. They relate to our emotional and affective reactions. Our temperament will direct the inclinations of our dispositions, although they can be modulated through positive habits or virtues (Polo 2013, 149): “The virtues are the only way to face the problem of that which in deliberation-decision is not intellectual,” like a person who tends to have quick reactions can pause them, little by little, through practising the fortitude virtue of patience.

Finally, the exercise of the action itself—the doing of the action—refers to the proper use of the resources to achieve the proposed end, the connection between the motivation and the end. The consistency of the action and the effective transformation of a process depend on this doing. The desired end may or may not coincide with the consequences of the action. Humans are responsible for their actions and the consequences of those actions. To focus only on the goodness of the action according to its results, as in the consequentialist and utilitarian perspectives, is reductionism, according to the philosopher.

2.2.1.1 | Production and Government Actions. Seconding the Aristotelian distinction between despotic and political actions, Polo distinguishes between the different ethical aspects of production and government actions, respectively. Production action is related to material or physical processes that are directly transformed. Government actions are closer to knowledge than to process and are not immediately transforming because they should count on the free cooperation and participation of the other agents (Polo 1997, 192): “Political doing is not a direct doing, but a directive doing; it does not transform the passive but forms active agents.” The action of government should be directed toward the improvement of other agents, understood reciprocally.

Polo maintains that, unlike productive actions, where motives (e.g., earning money) and ends (e.g., producing an object) are often externally or instrumentally linked, governing actions aim to form and improve persons, not just produce outcomes. In this case, the motive (to help others grow) and the end (their actual development) are internally unified in the moral structure of the action. He highlights the distinctiveness of leading people, emphasizing that one may cast objects into fixed molds, but not human beings, for the human person is not a thing. The mere recognition of this distinction elevates one to the domain of ethics—that is, the comprehension of human beings as free systems.

Polo's personalist approach, still acknowledging the logic of self-interest, transcends it and advances toward a logic of self-giving, reorienting the common understanding of organizational relationships (Alonso-Bastarreche and Vargas 2021). Governing consists in activating others' energies, which the philosopher considers profoundly ethical (Polo 1997, 194):

“Man is a free system, and the action of governing is possible because of the interactive character of free systems. Because of this, the action of governing either develops virtues or the ruler fails.” One governs to improve the motivation and end of human actions.

The action of government is essential to every organization. The role of leaders or managers is especially relevant as they can become a reference of moral character for the rest of their colleagues: “The existence of ethically outstanding personalities, of people with ethical density acquired throughout their lives, provides irreplaceable role models” (Polo 2012a, 455). The personal ethical behavior of leaders gradually shapes the company’s ethical culture. It is within the action of government—without which productive action cannot fully unfold—that ethics reveals its full significance (Polo 1997).

2.2.2 | Moral Growth and Its Impact at Work

When generated through the proper decisions and actions, the moral growth of the various having dimensions significantly influences both personal development and work efficiency. These dimensions are interconnected, such that growth in one positively reinforces the others. When ethically cultivated, the corporate–practical having fosters a morally responsible approach to action. This entails recognizing that the end does not justify the means and that workers must never be treated merely as instruments of production. Ethical development at this level calls for production processes that uphold human rights and dignity while contributing to the betterment of workers. This includes ensuring fair remuneration and promotion systems, adequate vacation policies, and opportunities for professional development. Such ethical treatment not only reflects respect for the person but also generates long-term employee engagement and organizational loyalty. Furthermore, improving workers’ professional preparation leads to greater accuracy, time savings, and attention to detail, thereby increasing efficiency in organizational processes.

An increase in knowledge, both in depth and breadth, leads to a better understanding of reality, enhancing problem-solving capabilities (Kauffman 2000), fostering greater capacity for innovation and cognitive trust (Chua et al. 2008), and facilitating operational thinking. Organizations can foster this level of growth through learning and development programs, cross-functional knowledge sharing, mentoring, and promoting knowledge-based collaboration in team projects.

Knowledge is enriched by intellectual habits such as understanding, science, wisdom, and prudence, which contribute to greater cognitive efficiency and sound judgment. Moral virtues, such as fortitude and temperance, strengthen willpower to confront work challenges and carry out decisions (e.g., perseverance, determination, patience), while also increasing affective trust (McAllister 1995). Organizations can foster the development of habits and virtues in their employees by incorporating indicators of personal and moral growth into annual performance evaluations, alongside economic metrics. For example, evaluations for team leaders could include criteria related to their competence in coaching or their ability to support the development of each

team member’s potential. Similarly, assessments for team members might consider their capacity for collaboration, proactivity, and initiative. Other initiatives could include ethics training and leading by example through the cultivation of virtues such as prudence, patience, fortitude, and perseverance, especially by managers and leaders.

As previously noted, the giving dimension does not grow, as it pertains to the act of being, which is without potentiality. Rather than developing in itself, it expands and manifests or unfolds the person through the growth of essence. This dimension is intrinsically relational; it enables the human being to transcend self-enclosure, to adopt dispositions of service, and to love others. The giving capacity promotes excellent service, helping behaviors at work, and meaningful relationships. Organizations can promote these behaviors through a purpose-driven culture, fostering participatory decision-making in which employees feel heard and valued, and through leadership grounded in deep respect for each person. Table 2 summarizes human beings as having and giving at work, suggesting corresponding organizational practices and examples of their consequent outcomes.

Based on Polo’s ideas, promoting ethical growth within an organization requires a structural shift from a culture of mere compliance to one of integrity, which cultivates values and virtues that must be reflected not only in official communications but also in real-life decisions and practices. This mindset shift may seem impossible given the pressures of the market and competitors, but successful business cases demonstrate that, while challenging, it is possible, worthwhile, and ethically the right approach.

One case is the leadership and culture promoted by Bob Chapman, CEO of Barry-Wehmiller, a successful global supplier of manufacturing technology and services. Chapman, whose leadership approach was the focus of a Harvard Business School case study (Minor and Rivkin 2016), is known for pioneering a leadership culture centered on “Truly Human Leadership,” which places people and purpose at the core of organizational success. Chapman’s approach rejects the traditional view of employees as mere means to productivity. Refusing to use the word “employees,” he calls them “team members” and, even more emphatically, “somebody’s precious child,” emphasizing the inherent dignity of every individual in the workplace. He advocates for leaders to act as stewards of the lives entrusted to them, promoting empathy, active listening, and a deep sense of responsibility for the personal and professional growth of their teams. This culture is rooted in care, where performance is driven not by pressure or fear, but by trust, recognition, and meaningful relationships.

At Barry-Wehmiller, this philosophy has translated into practices that cultivate a sense of belonging and human connection. For example, leadership training focuses more on communication and listening than on technical expertise. Employees are encouraged to bring their whole selves to work, and decision-making incorporates values such as respect, compassion, and service. The company’s culture aligns with Chapman’s belief that businesses should not only be economic engines but also environments where people thrive. His vision challenges the conventional culture of management, suggesting that organizations can be both profitable and profoundly human.

TABLE 2 | Matrix of organizational practices promoting the development of the having and giving dimensions and their outcomes at work, based on Polo's anthropological categories. Own elaboration.

Human capacities	Type of growth	Organizational practices	Outcomes
Giving (personal being)	Manifestation of self-giving and service	Purpose-driven culture; participatory decision-making; leadership based on relational dignity and contribution	Excellent service, helping behaviors at work, and meaningful relationships
Habits (virtues)	Intellectual and moral habits	Character-based evaluations; ethics training; cultivation of virtues such as prudence, patience, fortitude, and perseverance.	Sound judgment; strengthened willpower; ethical action; increased affective trust
Immanent having (knowledge)	Cognitive	Learning and development programs; cross-functional knowledge sharing; mentoring; knowledge-based collaboration	Enhanced problem-solving; innovation capacity; cognitive trust; operational thinking
Corporeal–practical having	Professional preparation and physical skills	Fair remuneration and promotion systems; adequate vacation policies; dignified working conditions; technical training	Employee engagement and loyalty. Accuracy in doing; time savings; attention to detail

Another example of a business person-centered approach is Ennio Doris at Banca Mediolanum. During the 2008 financial crisis, Ennio Doris led Banca Mediolanum with a strong client-focused and values-driven approach. When Lehman Brothers collapsed, Doris and the major shareholders—the Doris and Fininvest groups—decided to personally reimburse clients who had suffered losses from index-linked policies tied to Lehman debt, absorbing the financial impact to protect customers without affecting minority shareholders (Banca Mediolanum 2009).

At the same time, the bank reduced interest rate spreads on existing mortgages—not just new ones—to facilitate repayments and relieve pressure on clients. These actions exemplified Doris's commitment to stewardship and trust, significantly reinforcing Mediolanum's reputation for transparency and ethical leadership in crisis. Through this blend of moral accountability, proactive client outreach, and operational support, Doris's leadership allowed Mediolanum not only to weather the systemic shock but emerge with strong relational capital and long-term strategic resilience.

Finally, “The Decalogue of good business practices” also reflects Polo's business ethics growth approach. It is the result of the work of co-creation between academics, entrepreneurs, and managers promoted by IECO at the Royal Complutense College of Harvard (RCC) during May 2022, and signed by the International Humanistic Management Association (IHMA) on June 1, 2022.³ The “Decalogue of Good Practices in Humanistic Leadership” contains the following points:

1. To watch over the infinite human dignity and the full development of all people.

2. Ensure the most dignified working conditions, so that all people are and feel treated as they would like to be treated, knowing how to ask, listen, and respond to each person.
3. Promote psychological security, encouraging initiative, responsibility, and recognition, admitting the vulnerability of all people.
4. To have an ethical organizational purpose that contributes to the maximum performance of the organization and full human development, respecting our common home, the planet.
5. Ensure that the ethical organizational purpose is known, shared, and lived by everyone in the organization.
6. To promote an alignment and balance between personal and organizational purpose that contributes to the common good and the well-being of all living beings on the planet.
7. To promote a well-done, orderly, intense, and constant work, with attention to detail, highly productive, and with a sense of vocation and service.
8. Promote behaviors and encourage good practices capable of building trust and generating professional, emotional, and moral commitment to the organization.
9. Develop tools and indicators that measure and align the results of the organization and the business profit, at the same time as personal growth in attitudes, skills, and human qualities.
10. Create a culture of care, inspired by the logic of love, which leads to the search for the true good of all the people involved with the organization.

Some companies have already adhered to “the Decalogue of Good Practices in Humanistic Leadership” and have committed to living by it.

Across all these examples, we observe a consistent emphasis on personal growth and authentic service, which aligns with Polo's understanding of how moral development at work should be promoted according to who we are.

3 | Conclusions

This paper has explored the potential of Leonardo Polo's philosophical anthropology to enrich the field of POE, business ethics, and, more specifically, moral growth. By grounding ethical behavior in an understanding of the human being as both a “having” and “giving” entity, Polo offers a framework that transcends conventional managerial models based solely on compliance or economic rationality and suggests an answer for how to build and cultivate ethical strength at work. His perspective integrates the Aristotelian emphasis on virtue, the Christian emphasis on love and personhood, and a critique of modern reductionism that views humans primarily as productive agents. In doing so, Polo reorients ethical inquiry toward moral growth, understood as the expansion of personal essence through the exercise of freedom, the acquisition of virtues, and the unfolding of the capacity for self-giving. This anthropological foundation places human dignity, interiority, and transcendence at the center of ethical reflection and organizational life.

At the organizational level, Polo's framework challenges business leaders to move beyond instrumental views of employees and instead cultivate environments that support both ethical maturity and authentic personal development. Ethical action in organizations, especially in leadership and governance, should aim not only at just outcomes but also at forming agents capable of sustained moral excellence. Since ethics is concerned about the intrinsic connection between motives and ends—helping others grow and their actual development, respectively—it must serve as a necessary complement to the sciences of production—such as engineering, supply chain management, or economics—which, by themselves, do not account for the totality of productive action.

By shifting attention from isolated actions to the dynamic and transformative effects of decision-making on the human person, Polo enriches the POE discourse with a robust foundation of business ethics and moral strength at work. Ultimately, Polo's thought calls for a rehumanization of business, one in which profit generation is consistently pursued alongside the moral growth of the persons within the organization.

4 | Implications for Theory, Practice, and Future Research

4.1 | Theoretical Implications

This study advances the business ethics literature by integrating Leonardo Polo's philosophical anthropology into the field of POE and moral growth, complementing current Neo-Kohlbergian models (Rest et al. 2000), and contrasting Haidt's

Moral Foundations Theory (MFT) (Haidt 2001). POE emphasizes the study and cultivation of moral excellence, virtue, and flourishing within organizational life. Grounded in Aristotelian eudaimonism and positive psychology, POE seeks to understand how individuals and organizations can enact goodness, foster trust, and promote collective well-being. Its implicit moral foundation lies in the human capacity for virtuous agency and the realization of eudaimonia through organizational practices that sustain integrity, compassion, and purpose. However, POE remains largely empirical and functional, identifying how moral excellence manifests but not why the moral good possesses intrinsic value and how it grows in humans. Its anthropology is practical, assuming human potential for virtue without fully accounting for the ontological source of that capacity. Integrating Polo's insights enriches POE by moving from a functional ethics of flourishing to a personalist ethics of being. This shift provides a non-reductive anthropology in which moral strength is not only instrumental to organizational success but also a manifestation of human transcendence.

Neo-Kohlbergian models retain Kohlberg's developmental insight—that morality can mature through identifiable stages—but reinterpret it psychologically rather than philosophically. They focus on moral cognition, schema use, ethical sensitivity, moral motivation, and moral character. The goal is to explain how people make and act on moral decisions. Polo shares the developmental concern at a psychological level but explores it at a deeper level: moral growth is not merely a psychological progression but the actualization of the person's essence through free acts. Thus, while Neo-Kohlbergians describe how moral reasoning and motivation evolve, Polo explains why moral growth is possible in the first place.

Furthermore, Polo's perspective offers another foundation of morality that differs from Jonathan Haidt's MFT. The latter explains morality as an evolved psychological mechanism rooted in intuitive emotions that foster social cooperation and cohesion. Moral judgments, in this view, arise primarily from automatic intuitions (care, fairness, loyalty, authority, sanctity, and liberty), with reasoning playing a secondary, justificatory role. Haidt's model is descriptive and static, aimed at explaining variation in moral responses across cultures rather than the perfection or growth of the moral agent. Leonardo Polo, by contrast, grounds morality not in evolutionary adaptation but in the act of being of the person. He considers ethics inherently teleological and developmental: the person is called to grow in moral perfection through free acts that actualize the essence through habits, virtues, and ultimately to love. While Haidt's model remains at the level of affective intuition and social functionality, Polo emphasizes that moral growth requires the elevation of affectivity through intellectual love. Haidt describes why moral feelings evolved, whereas Polo reveals why moral beings exist, shifting morality from a product of evolution to an expression of personal transcendence.

4.2 | Practical Implications

Organizations can operationalize this framework by fostering cultures that place the human person at the center of organizational life. This involves adopting a specific stakeholder

orientation (Freeman 2010; Parmar et al. 2010) that transcends the mere alignment of “interest” understood individualistically. It requires cultivating a genuine sense of service toward customers and recognizing employees not merely as instruments for achieving outcomes but as ends in themselves, in virtue of their human dignity. Concrete measures, as the ones previously mentioned, include leadership development programs focused on character formation that integrate not only technical but also moral skills, participatory decision-making structures that value each individual’s contribution, and performance evaluation systems that reward cooperation, fairness, and service-oriented behavior. The moral growth of managers and leaders is especially relevant given their responsibility to serve as role models for others. A proper use of power enables them to inspire their teams and to understand the specific circumstances of their members, fostering their personal and professional growth.

4.3 | Future Research

Further studies could consider qualitative and longitudinal research to explore how moral growth unfolds within organizational contexts, as well as the development of diagnostic tools grounded in Polo’s anthropology to assess ethical strength in organizations. Additionally, empirical studies examining different profiles of humanistic leaders and their impact on employees—such as performance, sense of belonging, and engagement—would be an interesting avenue for further inquiry.

Other research could also examine the real psychological and social obstacles that limit moral growth, exploring how habits, emotions, motivations, and social context influence people’s ability to act according to their values and how these can be strengthened to foster genuine moral development. Moreover, an in-depth comparative analysis between Polo’s anthropological framework and other relationship-centered ethical models could help clarify its unique contributions and potential synergies within the foundations of moral growth. Finally, further exploration of Polo’s systemic approach to ethics—which integrates virtues, goods, and norms—may offer a valuable contribution to advancing business ethics in general and to complement current ethical theories that focus exclusively on one of these dimensions.

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Endnotes

¹ A summary of Polo’s biography can be found at <https://www.leonardopoloinstitute.org/biography/>.

² Under healthy conditions, the human system responsible for learning presumably remains plastic indefinitely. Liberalization of the cause–effect mechanism in humans from epigenetics is considered plausible given the brain’s ability to form and reorganize synaptic connections. According to Fry (2019, 19): “Neuroplasticity underlies a particular kind of freedom insofar as it enables change with respect to motor, cognitive, and emotional skills”.

³ <https://iecoinstitute.org/decalogo-de-buenas-practicas/>.

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