

Psalms: Lessons for a “Tone at the Top” based on Trust and Justice

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ABSTRACT: Today’s leaders need dependable models for restoring organizational trust. This study integrates biblical teachings with two streams of business literature, the leadership/trust literature and the governance/control literature. First, we map the modern concept of organizational trust and its components to the biblical concept of justice. Second, we derive specific lessons on how to improve governance and control with a “tone at the top” based on justice or trust. Psalms 72, 82, and 101 emphasize the importance of just leadership/organizational trust with three components: ability, benevolence, and integrity. Many of the justice/trust themes in Psalms mirror those of the secular literature, but we also derive unique biblical insights that go beyond secular notions.

Key Words: organizational trust, justice, Psalms, tone at the top

INTRODUCTION

The Gallup Organization conducts an annual poll in which respondents are asked the following question: “Please tell me how you would rate the honesty and ethical standards of people in these different fields — very high, high, average, low, or very low?” The professions that are top-ranked in ethics/honesty were nurses (85%), pharmacists (75%), doctors (70%), engineers (70%), dentists (62%), and police officers (58%). The professions that did quite poorly were bankers (28%), business executives (21%), lawyers (19%), members of Congress (10%), and car salespeople (8%) (Newport, 2012). The Harvard Center for Public Leadership and its National Leadership Index similarly ranks Congress and Wall Street at the bottom when it comes to public regard for their leadership (Rosenthal, 2012). Trust in educational leadership remains high but has declined in recent years. In short, there appears to be a loss of trust in leadership in the United States. The public has lost confidence in business executives, members of Congress, auditors, corporate boards, educational leaders, and many more.

There is no question that ethics start at the top of the corporate hierarchy. If an organization wants to behave in a virtuous, upright manner, it requires ethical and just leadership; if the corporate culture encourages unethical

behavior, it becomes extremely difficult for employees to resist the temptation to bend the rules (Bowden & Smythe, 2008; MacDonald, 2007). Corporate auditors have long looked to the “tone at the top” of an organization to see if leaders set an example for ethics and integrity throughout the firm (Committee of Sponsoring Organizations of the Treadway Commission “COSO,” 1992; 2013). The highly publicized corporate failures in the past two decades call for a reexamination of the leadership qualities required to set a proper tone at the top.

The accounting and auditing profession in particular needs to regain public trust, which is the basis of the profession’s credibility and usefulness. The past two decades have witnessed high-profile corporate scandals in which accountants and auditors dismally failed in their fiduciary responsibilities (Cantoria, 2010). As a result, in 2002 Congress installed a new outside regulator, the Public Company Accounting Oversight Board (PCAOB), to oversee the auditing profession (Sarbanes–Oxley Act).

The removal of self-regulation from the auditing profession should serve as a wake-up call to leaders and professionals of all stripes. One of the features that has contributed to American dynamism since colonial days has been the ability and willingness to exercise leadership, initiative, and self-governance at all levels and spheres of society in the form of affinity groups and professional

associations. Lack of trust poses a threat to this unique feature of American society and therefore poses a danger to our competitive advantage as a nation.

Boards of directors of public companies are also guilty of not doing their job properly and thus failing in responsibility to shareholders and other stakeholders. Morgenson (2013) identifies two critical areas of failure on the part of board members. One area of failure is in CEO succession, and the second area of failure is in their inadequate measurement of company performance in order to determine appropriate CEO compensation. The methods used by boards to determine CEO compensation often focus too much on short-term performance when it may take years to determine whether an investment actually works out. In fact, less than four percent of major corporations tie compensation to long-term performance, as measured by a performance period longer than four years (Morgenson, 2013). The result of using the wrong metrics is that CEOs are encouraged to take huge risks that maximize their pay at the expense of long-term stakeholders.

The failure of setting a tone at the top is not limited to the business world but extends to government and educational leaders as well. In 2011, the television program 60 Minutes ran a sensational exposé of how congressional leaders profited from legal but unethical insider information (CBS News, 2011). In an even more shocking failure of leadership, one of the largest and most important public universities in the nation was shaken to its core by the failure of its president and star football coach to protect children from abusive predators (Freeh, Sporkin & Sullivan LLP “Freeh Report,” 2012).

This paper will examine three Psalms (72, 82, and 101) that should be used by CEOs, auditors, bankers, board members, educational leaders, clergy, and members of Congress to guide them in understanding what leadership is all about. A true leader is an ethical leader who is spiritual and wants to serve people in a just manner. We will refer to a model of organizational trust and its biblical equivalent, just leadership.

LEADERSHIP AND TRUST

Effective Leadership Requires Trust

Organizational trust and effective leadership reinforce each other. After all, a leader cannot motivate without trust. At the same token, trust consists of more than just goodwill or benevolence but also includes leadership qualities such as ability or competence. We briefly discuss

the nature of leadership to see how it is intricately related to trust.

There are numerous definitions and classifications of leadership (Shaver, 2012; Northouse, 2013). A common theme in the literature is that to be effective, leadership must be *transformational*, rather than merely *transactional*. Transactional leadership is a style of leadership in which employees/followers are motivated by a system of rewards and punishment. In effect, followers are encouraged to certain courses of action by appealing to their self-interest: do a good job and the result is reward such as higher wages or a promotion; perform poorly, and the result is some kind of punishment (very much like a transaction). Subordinates, of course, must obey the instructions of the leader in order to receive the reward and avoid the punishment. The chain of command, as well as the goals and objectives (such as meeting a sales quota), need to be clearly spelled out; supervision is necessary to make sure that subordinates perform as expected (Northouse, 2013; Bass & Bass, 2008). Such a leadership style can survive without trust or justice but only in the short-term.

Transformational leadership, on the other hand, provides mutual stimulation and elevation in that leaders work together with subordinates to effect change. The leader inspires followers by finding what needs to be changed and then communicating the appropriate vision. Subordinates are invigorated and energized, they are encouraged to try different solutions and be innovative, and they are part of the process of changing the organization. Creativity is encouraged, and the goal is to make all subordinates reach their potential and be successful. Leaders listen to followers, and the goal is to transform the organization (Northouse, 2013; Bass & Bass, 2008). Transformational leadership cannot exist without trust.

Definition of organizational trust. To trust a leader means to expect that the leader will perform his or her responsibilities competently and benignly even when his or her actions cannot be perfectly monitored or controlled (Mayer, Davis, & Schoorman, 1995). According to Martin (1998), “Trust is the root of all great leadership” (p. 41). Arrow (1974) similarly describes trust as a highly efficient lubricant of social systems. Smith (1999) gives a biblical example of Daniel as a trusted leader who persevered against opponents because of the confidence and trust he inspired.

There is an obvious relationship between transformational leadership, ethics, and trust. It is difficult to motivate employees if they do not feel their leader is ethical

and trustworthy. Ethical leaders “distinguish themselves by exhibiting traits that are consistent with normative ethical principles such as honesty, fairness, and trustworthiness. These leaders make fair and balanced decisions, and actively consider the appropriateness of those decisions in terms of their ethical consequences” (Piccolo, Greenbaum, Hartog, & Folger, 2010). Ethical behavior is also a key construct in the literature on servant leadership and spiritual leadership (Greenleaf, 1997; Fry, 2003; Russell & Stone, 2002).

“Justice” as the biblical equivalent of organizational trust.

This paper looks to Psalms for lessons on how leaders can set the “tone at the top” based on trust and justice. As we mentioned earlier and will discuss in greater detail later, modern scholarship on leadership identifies trust as one of the most important ingredients in effective leadership and governance. Although the Bible often talks about “trust,” that word usually has a different meaning in the Bible in that it usually refers to a relationship between man and God (e.g., Proverbs 3:5 “Trust in the LORD with all your heart; do not depend on your own understanding”). Accordingly we refer to the biblical concept of “justice” in leadership, which encompasses the Hebrew words *Mishpat* (judgment) and *Tzedek* (righteousness), as the equivalent of the modern concept of organizational trust. This is demonstrated below by showing that the organizational trust components of ability, benevolence, and integrity are present within the “justice”-themed Psalms examined in this study.

Calls for restoration of organizational trust. It is sad to note how many professions suffer from the lack of trust. For better or for worse, the business world sets the tone for the rest of our modern society, and so any reform and improvement in setting the tone at the top will likely come from business leaders. Friedman, Friedman, and Kass-Shraibman (2008) call for business leaders to move away from their myopic focus on “maximizing shareholder wealth” or “maximizing profit” as the only concerns of business organizations. Friedman, Friedman, and Kass-Shraibman (2008) note:

A true measure of corporate performance is multidimensional and has to include the short-term, the long-term, risk, the environment, society, employees, customers, suppliers, and government. Maximizing profit one year by sacrificing the future of the company, antagonizing employees so they will attempt to seek employment elsewhere at the first

opportunity, creating toxic dumps that will result in numerous future lawsuits, or selling substandard products that will fall apart after a few years of use are not ways to build a strong, viable company. The role of the CEO is not to make earnings look good in the short-run so that a few executives can make a killing before abandoning a sinking ship. CEOs have obligations to all stakeholders; their job is to ensure that a company is run in a way that it is healthy and will survive and prosper.

Friedman and colleagues aver that CEOs have the obligation to “lead the charge and transform companies into those with spiritual values. What makes life consequential is helping people, providing productive and meaningful jobs, not increasing the pay of top management.”

An influential recent book by Colin Mayer (2013) similarly calls for structural reforms in corporate legal charters to increase societal trust in business (Fox, 2013). Mayer calls for the creation of “trust firms” whose legal objectives would include other goals and principles in addition to profit maximization. Another proposal calls for shareholder voting structures that provide more voting power to shares that commit to long-term ownership.

Our contribution. The aims of this paper are two-fold. First, we map the three components of organizational trust – ability, benevolence, and integrity — on the Psalmist’s message of justice. In doing so, we help leaders who look to the Bible for inspiration to identify the three elements of organizational trust in the Bible. Our second goal is to draw specific lessons from the three Psalms on how leaders can set a “tone at the top” of ethics and integrity based on trust and justice. “Tone at the top” has become the primary point of focus in internal controls. Biblical wisdom can inform modern leaders on how to set a tone at the top that is consistent with trust and justice. Finally, we extend the areas of focus of the secular governance field by deriving specific “tone-at-the-top” lessons beyond those identified by COSO, which is the thought leader of the internal control profession.

COMPONENTS OF ORGANIZATIONAL TRUST

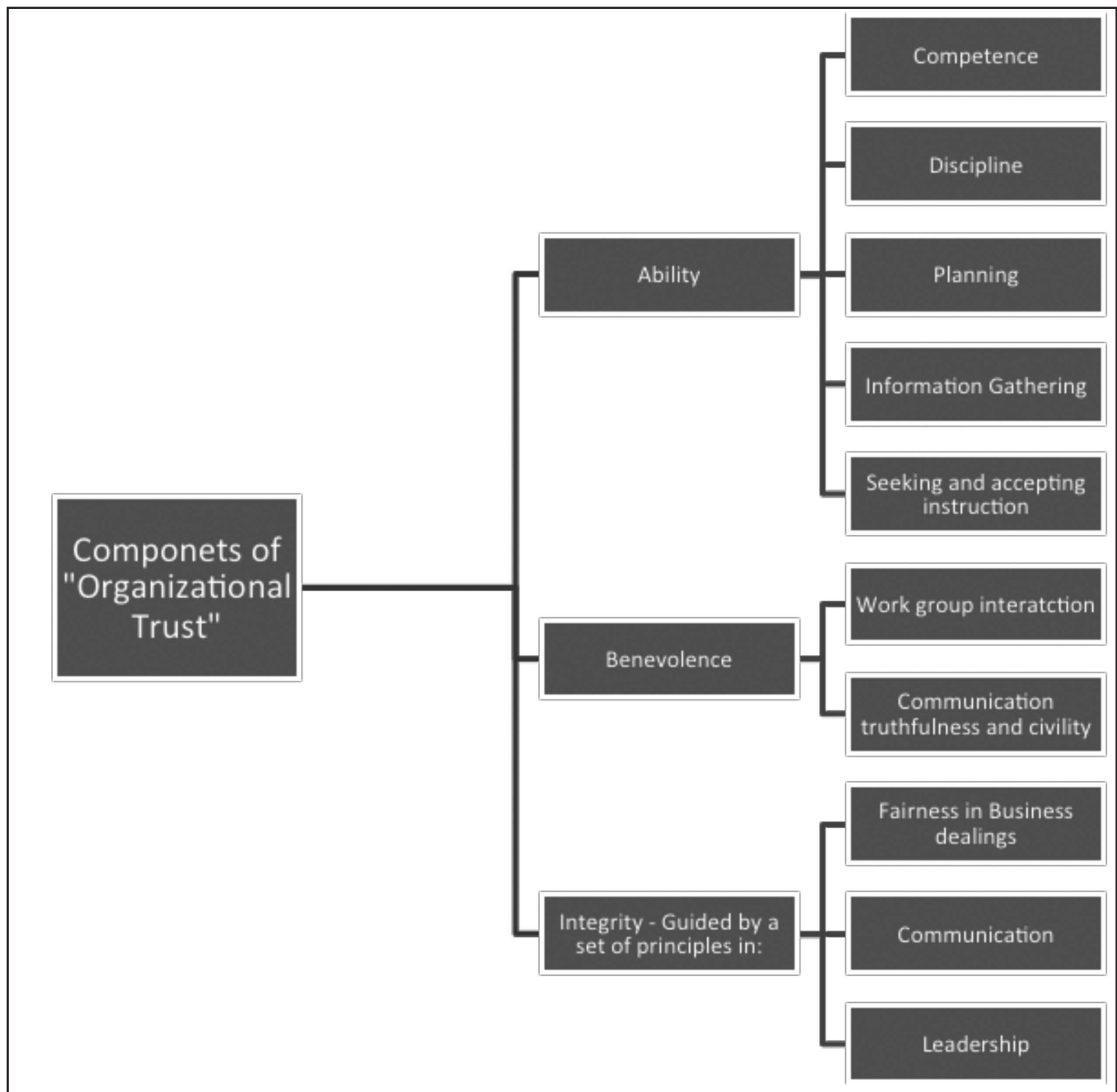
A recent study by Dose (2012) on ancient wisdom in Proverbs focuses on a model of trust and leadership developed by Mayer, Davis, & Schoorman (1995) and Zand (1972). Mayer et al. is a seminal leadership study (over 1,000 citations) which identifies three elements of

organizational trust: ability, benevolence, and integrity. The Zand paper focuses on the informational aspects of trust. Dose (2012) begins with Mayer et al.'s elements of ability, benevolence, and integrity. She then synthesizes those elements with lessons from Zand and other studies. In so doing, she develops a parsimonious list of sub-elements that make up the three main elements of ability, benevolence, and integrity. Dose then draws lessons from the wisdom of Proverbs relating to the three elements and their corresponding sub-elements. Figure 1 presents

Dose's model of trust based on the three elements of ability, benevolence, and integrity and their corresponding sub-elements.

The first component is ability. It is hard to imagine voluntarily trusting a leader whose ability to perform is in question. **Ability** consists of competence for the task at hand, discipline in handling the task, proper planning and information gathering, and seeking and accepting instruction. "Seeking and accepting instruction" resonates deeply with the biblical point of view on leadership. Note that

Figure 1. Components of Organization Trust
Adapted from Dose (2012) and Mayer, Davis, & Schoorman (1995)



“seeking and accepting instruction” is different than “information gathering.” The former is strategic and transformative, while the latter is tactical and transactional. In our study of the three Psalms, we emphasize the importance of *moral* ability as being at least the equal of *technical* ability. Moral ability consists of knowing right from wrong.

The second component of organizational trust is **benevolence**, which means the desire on the part of the leader (trustee) to benefit the follower (trustor). Note that the sub-components of benevolence have little to do with pecuniary benefits that the follower derives from the leader’s benevolence. The focus is rather on the social and communication aspects of the leader-follower relationship. A benevolent leader sacrifices his vanity and pride, and he seeks and accepts instruction. The Bible provides a unique perspective on “communication truthfulness and civility,” and this sub-component will be the focus of our later discussion of benevolence.

The third trust component is **integrity**, which consists of adherence to a set of principles. This set of principles should guide the leader in his quest to deal fairly and honestly with those both within and outside the organization. Furthermore, the leader should follow a set of principles in his communication and leadership style, as opposed to merely shooting from the hip and hoping that all will end up well.

Dose (2012) and Mayer, Davis, & Schoorman (1995) note that the three components of ability, benevolence, and integrity overlap and share sub-components. Specifically, “seeking and accepting instruction” is a subcomponent of both ability and benevolence. The overlap is not surprising as the different qualities of a trusted leader reinforce one another. We will pay special attention to “seeking and accepting instruction” as it is a subcomponent of at least two of the main elements of organizational trust.

PSALMS 72, 82, AND 101

We focus on three Psalms whose primary message is “justice,” the biblical equivalent of organizational trust. The three Psalms contain many examples of the three elements of organizational trust: ability, benevolence, and integrity. While each of the three Psalms contains multiple elements, we focus on one element per psalm. Our choice of which element to focus on is informed by the unique message and style that each Psalm offers for the element that we choose to highlight. For example, we choose to highlight benevolence in Psalm 101 because the

Psalm teaches us something new and unexpected in relation to benevolence. For the other two psalms, we match them to their respective elements of ability and integrity because of the particular pathos and beauty in which the Psalmist expresses these qualities.

Insofar as the ordering of the three elements, the preceding discussion presented them in the order in which they are referred to in prior literature: ability, benevolence, and integrity. In our discussion of the three Psalms, we retain the Psalmist’s order: Psalms 72 (integrity), 82 (ability), and 101 (benevolence). We also discuss Psalm 72 first because, in our opinion, this Psalm is especially unique in that it addresses a specific individual, Solomon. Psalm 72 is David’s “last will and testament” on leadership to his son Solomon. We use this Psalm to highlight the element of integrity, which is closely related to fairness.

We next focus on Psalm 82, which is representative of “justice”-themed psalms. The justice psalms include the other two psalms of our study as well as many other psalms (e.g., 15 and 34). We choose to analyze Psalm 82 because it highlights the critical importance of “seeking and accepting instruction” in achieving ability. The other two psalms in our study also teach the importance of “seeking and accepting instruction,” but this psalm does so with a particularly effective argument. It highlights that without instruction, people and organizations walk in darkness and eventually collapse!

Our third psalm of focus is Psalm 101, which contains *specific* teachings on benevolence. Here we focus on an aspect of organizational trust that the modern literature on governance and control does not pay enough attention to. Unlike integrity or fairness, which are universally accepted as a prerequisite for an ethical “tone at the top,” not enough attention has been paid to “civility in communication” in general and to gossip in particular. As anyone who has spent any time in the modern workplace can attest, one of the most corrosive destroyers of organizational trust is gossip. We highlight Psalm 101 primarily for this lesson.

Psalm 72: Integrity and Fairness¹

Psalm 72 was written by King David for the edification of Solomon, his son and successor. It describes the mission of a king, the ultimate leader. This Psalm describes the mission of any leader, whether it be a member of congress, a CEO, or the leader of an auditing team.

To Solomon,

1. Please help the king to be honest and fair just like you, our God.

2. Let him be honest and fair with all your people, especially the poor.
 3. Let peace and justice rule every mountain and hill.
 4. Let the king defend the poor, rescue the homeless, and crush everyone who hurts them.
 5. Let the king live forever like the sun and the moon.
 6. Let him be as helpful as rain that refreshes the meadows and the ground.
 7. **Let the king be fair with everyone, and let there be peace until the moon falls from the sky.**
 8. Let his kingdom reach from sea to sea, from the Euphrates River across all the earth.
 9. Force the desert tribes to accept his rule and make his enemies crawl in the dirt.
 10. Force the rulers of Tarshish and of the islands to pay taxes to him. Make the kings of Sheba and of Seba bring gifts.
 11. Make other rulers bow down and all nations serve him.
 12. Do this because the king rescues the homeless when they cry out, and he helps everyone who is poor and in need.
 13. The king has pity on the weak and the helpless and protects those in need.
 14. He cares when they hurt, and he saves them from cruel and violent deaths.
 15. Long live the king! Give him gold from Sheba. Always pray for the king and praise him each day.
 16. Let cities overflow with food and hills be covered with grain, just like Mount Lebanon. Let the people in the cities prosper like wild flowers.
 17. May the glory of the king shine brightly forever like the sun in the sky. Let him make nations prosper and learn to praise him.
 18. LORD God of Israel, we praise you. Only you can work miracles.
 19. We will always praise your glorious name. Let your glory be seen everywhere on earth. Amen and amen.
 20. This ends the prayers of David, the son of Jesse.
- (Psalm 72, Contemporary English Version [CEV])

In this Psalm we focus on the importance of integrity in achieving organizational trust. Recall that integrity calls for consistent application of principles to business dealings, communication, and leadership style; fairness in business dealings is a part of integrity. Verse 7 beautifully bears out the concepts of integrity and indiscriminate fairness to all subjects. The verse “Let the king be fair with everyone, and let there be peace until the moon falls from the sky” is one of the most powerful and beautiful, yet enigmatic, verses in all of Psalms. Certainly the term “peace until the moon falls out of the sky” evokes a surreal peacefulness. The psalmist tells us that peace and security can only be achieved when all are treated fairly.

Recently a CEO of a major drug distribution firm came under attack by union members when his astronomical pension was revealed in the press (Maremont, 2013). We all desire the sense of peace and security that comes with a generous pension. Perhaps this particular executive even deserved the compensation in some form. Leadership, however, is not just about getting what one deserves. Leadership is about maintaining a sense of harmony in society so that all of its members trust in the fairness of the system. Perhaps if this CEO had known of the outcry that such a large pension would cause, he would have taken care to link it more closely with his demonstrated performance rather than call it a pension, which connotes a more modest safety net.

Additional discussion and commentary. Commentators (Rabbis David Kimhi “RADAK” 12th century and “MALBIM” 19th century) note that this Psalm represents David’s last prayer on his deathbed. The Psalm also concludes the second of the five books of Psalms. RADAK relates from his father that the last verse indicates the end of David’s “prayers,” rather than the end of his songs or thanksgivings which are also present in Psalms. RADAK explains that this Psalm, in addition to addressing Solomon, also describes the (final) coming of the Messiah. Then all will be whole, and there will be only songs and thanksgivings, with no need of prayers for forgiveness, protection, or success.

MALBIM and others also note that verse 4 describes three types of justice: (a) poor vs. poor (b) social justice and welfare (c) rich vs. poor. The first describes a system that pays attention to small claims with the same care as it does to large cases. The second describes social justice and welfare where the poor are given essential support *gratis*. The third describes a “rule of law” which protects the weak and poor from exploitation by the rich and powerful.

This Psalm should be the mantra of every executive or leader. Danziger (2010) says the following about this Psalm:

The king will champion the cause of these unfortunates who are generally defenseless and easy prey for the oppressors. It is for this reason that he will command universal love and respect, for he thus represents what is noblest among all monarchs of the earth. He is completely dedicated to justice and the rights of even the most insignificant person and does not rule out of lust for power or personal aggrandizement.

Psalm 82: Moral Instruction in Developing Ability

Psalm 82 stresses the connection between trust/justice, seeking and accepting instruction, and sustainability. A country or organization ensures its own destruction if its leader does not seek and accept instruction on how to create a just society. Secular leaders recognize the importance of continuous education in maintaining technical ability, but the Bible teaches us that moral instruction is just as important in maintaining one's leadership ability. Justice requires integrity, tempered by benevolence, but it is the knowledge of right and wrong that provides the leader with the ability to achieve benevolence and integrity. We focus on the fifth verse of Psalm 82. In it, Asaf admonishes leaders who fail to seek and accept instruction and are therefore morally clueless. As a result, they fail in all aspects of ability in that they fail to establish competence and discipline, to plan, and to gather information. The catastrophic result: "All the foundations of the earth are shaken!"

This psalm was written by Asaf, one of 10 authors in the Book of Psalms and the author of eleven Psalms (50, 73-83):

1. A Psalm of Asaf. God stands in the Divine assembly; He judges in the midst of the rulers.
2. How long will you judge unjustly and show partiality to the wicked? Selah.
3. Vindicate the weak and fatherless; Do justice to the afflicted and destitute.
4. Rescue the weak and needy; Deliver them out of the hand of the wicked.
5. **They do not know nor do they understand; They walk about in darkness; All the foundations of the earth are shaken.**
6. I said, "You are gods, And all of you are sons of the Most High.
7. "Nevertheless you will die like men and fall like any one of the princes."

8. Arise, O God, judge the earth! For it is You who possesses all the nations.

(Psalm 82: New American Standard Bible and ArtScroll Tehillim)

To summarize, this Psalm teaches us the critical importance of accepting and seeking moral instruction. While the other two psalms in our study also deal with justice, Psalm 82 contains the unparalleled lesson that continuous moral instruction is crucial for survival.

Additional discussion and commentary. The final verse is a direct prayer to God asking Him to provide justice for the entire world. Danziger (2010, p. 179) posits that judges who seek truth and justice are part of the "Divine assembly" since they are agents of God in dispensing justice to humanity. The message of this Psalm addresses anyone involved in making decisions that affect others.

There is a remarkable note by the 11th-century Jewish commentator Ibn Ezra on the last verse, which addresses "all nations." He states, "The Lord loves the poor and broken-hearted *even amongst the gentiles*, as they represent God's portion; therefore, David implores God to pursue their cause."

The quote is remarkable because such universalist sentiments are rare in Jewish literature of the Middle Ages. Perhaps Ibn Ezra had a soft spot in his heart for the poor "of all nations" because he himself was poor. He once expressed himself thus: "If I were to sell candles, the sun would never set; if I should deal in shrouds, no one would ever die."²

Psalm 101: Gossip as a Destroyer of Benevolence and Empathy

Like the other two psalms, Psalm 101 cries out for justice in leadership. Psalm 82 was addressed by David to Solomon, and Psalm 82 was addressed by Asaf to God and to judges in general. In Psalm 101, David addresses himself. He describes the high standard of conduct he expected of himself.

If you ask most governance or leadership experts to describe a benevolent leader, they might point to benevolence to employees in the form of generous pay, flexible working arrangements, and a workplace free of discrimination, harassment, and physical danger. David points to an aspect of benevolence to which most leaders do not pay enough attention. Many of us have experienced, at some point or another of our lives, the pain and poison caused by gossip and conceit. David recognizes the corrosive effect of gossip on benevolence, even gossip about true

facts. David, therefore, admonishes himself as leader not to tolerate hurtful speech or conceited attitudes.

In addition to the evil of gossip, Psalm 101 offers other lessons. David pledges to seek out the most competent and trustworthy people to serve as his officials and advisors. Psalm 101 also repeats the lesson from Psalm 82 on the importance of seeking and accepting moral instruction:

1. I will sing to you, LORD! I will celebrate your kindness and your justice.
2. **Please help me learn to do the right thing, and I will be honest and fair in my own kingdom.**
3. I refuse to be corrupt or to take part in anything crooked,
4. And I won't be dishonest or deceitful.
5. **Anyone who spreads gossip will be silenced, and no one who is conceited will be my friend.**
6. **I will find trustworthy people to serve as my advisors, and only an honest person will serve as an official.**
7. No one who cheats or lies will have a position in my royal court.
8. **Each morning I will silence any lawbreakers I find in the countryside or in the city of the LORD.**

(Psalm 101, Contemporary English Version [CEV])

We highlight four verses in Psalm 82. As we alluded earlier, verse 2 echoes the importance of seeking and accepting moral instruction. Verse 5 represents the unique lesson from this psalm in that David expresses no tolerance for gossip and conceit. The verse states that David does not wish to associate with gossipers. Rashi, the foremost Jewish commentator on the Bible (11th-century France), notes that David recognized that if he associated with gossipers, he would eventually follow their example. In verse 6, David declares that he expects his advisors and officials to adhere to similarly high ethical standards. Finally, verse 8 emphasizes the importance of timeliness and consistency in enforcing standards of conduct.

Admonition against gossip. One of the unique aspects of the Psalmist's message is that speech matters as much as action. The admonition against gossip in verse 5 is echoed elsewhere in Psalms (15:1-3): "LORD, who may dwell in your sacred tent? Who may live on your holy mountain? The one whose walk is blameless, who does what is righteous, who speaks the truth from their heart; whose tongue utters no slander, who does no wrong to a neighbor, and

casts no slur on others." In Psalm 34, David reminds us to avoid the mishaps in life that come about from the failure to control our mouths (verses 12-14): "Whoever of you loves life and desires to see many good days, keep your tongue from evil and your lips from telling lies. Turn from evil and do good; seek peace and pursue it."

Interestingly, the other book in the Bible that places a similar emphasis on the dangers of gossip is Proverbs, attributed to David's son Solomon. Dose (2012) establishes the link between (lack of) gossip and benevolence. According to Dose, civility and discretion in communication is a key aspect of benevolence. She cites the following verses in Proverbs that admonish against gossip:

- A gadabout gossip can't be trusted with a secret. (11:13)
- The more talk, the less truth; the wise measure their words. (10:19)
- Whoever belittles another lacks sense, but an intelligent person remains silent. (11:12)
- Irresponsible talk makes a real mess of things, but a reliable reporter is a healing presence. (13:17)
- Frivolous talk provokes a derisive smile; wise speech evokes nothing but respect. (14:3)
- Gossips break up friendships. (16:28)
- To watch over mouth and tongue is to keep out of trouble. (21:23)
- Without wood a fire goes out; when the gossip ends, a quarrel dies down. (26:20)

RECOMMENDATIONS TO MODERN LEADERS

COSO and "Tone at the Top"

In the wake of the corporate scandals of the past decades, internal controls have become a front-and-center element in corporate governance. Although accountants have made use of internal controls for a century or more, the contemporary concept of internal controls is about much more than accounting. In fact, the focus of internal control today is about organizational objectives in general and the risk to achieving those objectives. Experience has shown that corporate crises rarely result from the actions of a single, rogue employee but rather begin with a failure of leadership at the top.

The Committee of Sponsoring Organization (COSO), is the de-facto internal control standard-setter for accountants. COSO is a private organization sponsored by several accounting and finance associations to promulgate

thought leadership on internal controls. COSO published its first “Internal Control — Integrated Framework” in 1992, and updated the Framework in 2013. The 2013 Framework codifies internal controls into 17 principles. Only three of the 17 principles deal with traditional internal control activities designed to catch rogue employees. Instead, most of the 17 principles deal with the “control environment” and “risk assessment.” In fact, the very first principle emphasizes that internal controls are useless without a commitment at the top to integrity and ethical values. COSO provides additional guidance to this principle in the form of four points of focus:

- Tone at the top
- Standards of conduct
- Adherence to standards of conduct
- Deviations in a timely manner

“Tone at the top” is the first point of focus, and it has become a catch phrase to describe the overall ethi-

cal environment in which the firm operates. The phrase “tone at the top,” therefore, includes not just a general commitment to integrity and ethical values but also the accompanying standards of conduct and the enforcement of those standards.

Figure 2 describes “tone at the top” as well as the other three points of focus associated with COSO’s first principle. The figure also lists specific lessons from the Psalms in applying the four COSO points of focus.

Psalms: Lessons for “Tone at the Top” and Standards of Conduct

We derive specific lessons from the three psalms to guide leaders on the implementation of each of COSO’s four points of focus. For “tone at the top,” Psalms guides us to establish a tone of trust and justice. For “standards of conduct,” Psalms guides us to eliminate qualities such as gossip, a vice that the secular literature does not pay

Figure 2: Lessons from Psalms for COSO Internal Control, Integrated Framework, Principle 1

“The organization demonstrates a commitment to integrity and ethical values.”

COSO “points of focus” for this Principle	Description	Lessons from Psalms 72,82,101 (informed by previous literature on Organizational Trust)
1st point of focus: Tone at the Top	Board of directors and management demonstrate through their directives, actions, and behavior the importance of integrity and ethical values.	Leadership should be trust-based and justice-based. Qualities leading to trust include: * Integrity and fairness (Psalm 72) * Ability (Psalm 82) * Benevolence (Psalm 101)
2nd point of focus: Standards of Conduct	Integrity and ethical expectations are defined and understood by employees and outside partners.	Psalms and Scripture provide a standard for integrity and ethics that is higher than those generally set by secular literature on leadership, control, and governance. Specific examples of higher standards include prohibitions on gossip and conceit (Psalm 101).
3rd point of focus: Evaluates adherence to Standards of Conduct	Processes in place to evaluate whether actual performance conforms to standards of conduct.	Scripture provides specific guidance on the importance of timeliness and consistency in remedying deviations from ethics and integrity: “Anyone who spreads gossip will be silenced, and no one who is conceited will be my friend. I will find trustworthy people ... only an honest person will serve as an official. No one who cheats or lies Each morning I will silence any lawbreakers I find in the countryside or in the city” (Psalm 101:5-8).
4th point of focus: Addresses deviations in a timely manner	Deviations from standards of conduct are remedied in a timely and consistent manner.	

enough attention to. The COSO Framework does provide examples of values such as environmentalism and social responsibility but makes no mention of eradicating gossip in the workplace.

The Psalmist also guides us on *how* and *when* to address deviations from standards of conduct. We should address deviations on a “daily” basis and we should do so with the uttermost consistency to “everyone” who deviates (Psalm 101).

CONCLUSION

Psalms 72, 82, and 101 are of great value to leaders who wish to restore organizational trust. These psalms focus on justice in leadership, which is the biblical equivalent of the concept of organizational trust. These Psalms provide general and specific instruction on the

three components of organizational trust: ability, integrity, and benevolence.

This study builds on the framework of organizational trust adapted by Dose (2012), who conducted a similar study on the wisdom lessons of Proverbs and their relation to the organizational trust literature. Figure 3 provides examples of verses in both Proverbs, cited by Dose, and in the three Psalms of our study that relate to the three components of organizational trust.

Psalms and Proverbs are closely related in that David is the primary author of Psalms, while his son Solomon is the primary author of Proverbs. In Psalm 72 David specifically exhorts his son and successor to take heed of his lessons on trust and just leadership. Further study of the three Psalms informs us in the ideal of a leadership based on justice and trust, the leader will elevate his/her followers so that the entire organization is concerned with truth, justice, equity, and compassion. The Psalmists assure us

Figure 3: Verses from Proverbs (Dose 2012) and from Psalms 72, 82, and 101 relating to the components of Organizational Trust

Trust Component	Sub-Component	Sample verses from Proverbs (Dose 2012)	Sample verses from Psalms 72, 82, 101
Ability	<ul style="list-style-type: none"> • Competence • Discipline • Planning • Information gathering 	When people do not accept divine guidance, they run wild. But whoever obeys the law is joyful (29:18).	[The unjust oppressors] do not know nor do they understand; They walk about in darkness; All the foundations of the earth are shaken (82:5).
	<ul style="list-style-type: none"> • Seeking and accepting instruction (overlaps) 		
Benevolence	<ul style="list-style-type: none"> • Work group interaction • Communication truthfulness and civility 	Put away from you a deceitful mouth And put devious speech far from you. (4:24)	<p>Please help me learn to do the right thing, and I will be honest and fair in my own kingdom. (101:2)</p> <p>Anyone who spreads gossip will be silenced... I will find trustworthy people to serve as my advisors, and only an honest person will serve as an official. (101:5,6)</p>
Integrity	<ul style="list-style-type: none"> • Business dealings • Communication discretion • Leadership 	Whoever is greedy for unjust gain troubles his own household, but he who hates bribes will live (15:27).	Let the king be fair with everyone, and let there be peace until the moon falls from the sky (72:7).

that organizations based on those principles will endure and never falter.

Lessons for a “People of God”

In researching this paper, the authors, who come from the Jewish tradition, came across the remarkable Ibn Ezra note on Psalm 82, which we noted. One of the enigmatic aspects of Judaism, and by extension the other Abrahamic religions, is the notion of a “people of God.” Although the concept seems exclusionary, Ibn Ezra clearly notes otherwise. People of all nations and religions, and even non-religious people, are candidates for “people of God” if they are poor. As Meister Eckhart and others have noted, true poverty is primarily a matter of the spirit rather than of the wallet (Blakney, 1941). Contemporary leaders, even if they are materially well off, have an opportunity to truly become “people of God” by leading through justice and trust. Contemporary leaders can heal some of the rifts of our society by exercising leadership with ability, benevolence, and integrity.

ENDNOTES

- ¹ We follow the Hebrew and King James Version numbering system. This Psalm is number 71 in Vulgate numbering.
- ² Retrieved 10/9/13 from <http://www.jewishtreats.org/2011/03/biblical-scholars-study-his-torah.html>

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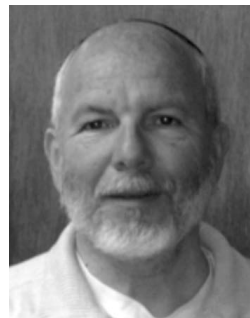
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