

## Chapter 07 / Capítulo 07

*Sustainable Managerial Transformation: Leadership, Organizational Intelligence, and Sustainability in the Postmodern Era (English Version)*

ISBN: 978-9915-9851-7-6

DOI: 10.62486/978-9915-9851-7-6.ch07

Pages: 74-83

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# **Towards ethical, intelligent, and regenerative management**

## **Hacia una gerencia ética, inteligente y regenerativa**

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### **INTRODUCTION**

For much of the last century, traditional forms of organizational management were shaped by a rigid, mechanistic, linear approach. It was believed that a well-managed company was organized like a precise, efficient, and profitable machine. This model, a direct descendant of Frederick Taylor's scientific management, understood that everything had to follow explicit rules, standardized processes, and strict vertical hierarchies (Huang et al., 2025; Loaiza & Souza, 2022). In this scheme, workers were more like operational pieces, cogs subordinate to a structure whose decision-making power was concentrated at the top.

Over time, this model began to show its limitations. Recent literature suggests that relying solely on control and efficiency structures. At the same time, it may work in predictable scenarios, but it is not enough to respond to complex realities that are more changeable and marked by digital and social factors (Chang et al., 2023). From the mid-20th century onwards, the emergence of systems theory radically changed how organizations are understood. They were no longer viewed as closed structures but rather as open systems in constant dialogue with their social, economic, and ecological environments (Laurin et al., 2021).

By the 1990s, ideas about complexity and complex adaptive systems (CAS) had consolidated another perspective on management. Instead of thinking of organizations as predictable environments, authors such as Anderson (1999), Surekha (2022), and Newton-Lewis et al. (2021) argue that what happens in them is the product of networks of relationships, unexpected learning, and feedback loops. Hence, today's leadership does not seek to impose control as much as to facilitate self-organization, continuous adaptation, and collective learning (Peng et al., 2010).

This shift has led to a redefinition of management's role. It is no longer enough to be efficient; now the key is to know how to adapt, innovate, and maintain a lifelong learning attitude (Freixanet & Churakova, 2016). The modern organization behaves more like a living system, a network with the capacity for transformation, than like an inflexible machine (Jiade & Fengyou, 2019). That is why it is now assumed that both order and creativity do not arise from hierarchical structures but from spontaneous interactions among team members (Yeo, 2024).

Moreover, in this new landscape, a more technical or instrumental rationality—focused on measurement and control—is beginning to give way to an adaptive rationality. In this framework, improvising, collaborating, even making mistakes and starting over, becomes part of an organization's strategic value (Nechkoska & Kostoska, 2019; Galbiati, 2020). It is no longer just about producing more or doing it faster. The key is the ability to review what has been learned, discard what is no longer helpful, and generate new ways of thinking when conditions change.

This change in focus is also reflected in the type of tools used. Agile methodologies, together with digital and adaptive management models, are becoming established as alternatives to old forms of organization (Huang et al., 2022). The disruption caused by the pandemic, the expansion of teleworking, and the emergence of artificial intelligence have all made it clear that there is a need for leaders who know how to work with diverse, hybrid, distributed teams (Paterson, 2025; Lange-Küttner et al., 2023)—in other words, managing in a network rather than commanding from above.

Thus, a much more human notion of management, connected with ethics and emotions, is beginning to gain strength. A type of leadership that is not only based on technical knowledge, but also on empathy, listening skills, and cultural understanding. All of this contributes to people feeling more committed to their work and, therefore, more stable in their roles (Mbinza, 2024). Collaborative structures stimulate creative thinking, collective problem-solving, and the development of more open organizational cultures. At the same time, the use of data and advanced analytics helps anticipate environmental changes and make better decisions (Wang et al., 2022).

According to Riaz et al. (2024), future leaders will no longer resemble traditional supervisors. Instead, they will be facilitators of change, actors capable of moving complex social systems toward new forms of organization. This view aligns with concepts such as organizational resilience and systemic sustainability, in which companies are seen as living ecosystems that evolve through collaboration, diversity, and collective learning (Bohensky et al., 2015).

The new management paradigm suggests that economic results are only one aspect of performance. Actual value is created when efficiency is combined with a clear purpose and a commitment to the common good. Instead of trying to control everything, what organizations of the present and future need is to learn to navigate complexity with emotional intelligence, ethical principles, and a systemic view of humanity.

## **DEVELOPMENT**

### **Threads that weave a new management**

The way we think about management has changed significantly. What was once a rigid, mechanical approach focused on orders and hierarchies is now opening up to more integrative models, with space for dialogue, ethics, and constant adaptation. The company is no longer understood as a machine of efficiency, but as a system that breathes, feels, and learns. An environment where the human, the ethical, and the emotional weigh as much as the results. This change is not limited to moving structures or changing organizational charts; it is deeper, affecting the way organizations understand the world and relate to it.

The chapters that make up this work not only bring together technical knowledge or sectoral proposals but also offer insights into the broader context. Together they form a map, an expanded vision of what truly transformative management could be. Each contribution functions as a node, another thread in the network of possible practices that can redefine organizational work. We talk about leadership with emotional intelligence, sustainable models, consciousness as a driver of management, and innovations that start with the human aspect. We also discuss fiscal controls, ethics, and regulations. Everything is intertwined. Everything contributes to the construction of a new paradigm.

Chapter I argues that leadership is no longer about commanding or imposing. Leadership,

communication, and emotional negotiation are, in fact, the foundations on which collective work is based. These are not just desirable skills: they are essential. The current leadership is based on trust, on knowing how to listen, and on generating genuine connections. A leader who fails to connect will fail, even if their strategy is sound.

Sustainability, developed in Chapter II, appears as an ethical compass for decision-making in contexts where the consequences are no longer just economic. Incorporating ESG criteria, developing metacognition to reflect on one's own decision-making process, and consciously managing innovation, stakeholders, and human talent. All of this outlines a new way of leading. In this model, seeking profitability is not at odds with acting with integrity. In fact, they need each other.

Chapter III introduces an unusual approach in the management world: the transpersonal perspective. Here, it is recognized that leadership also involves connecting with purpose, the collective, and the spiritual dimensions of work. That a company can be more than just a production unit. It can also be a space for creating meaning—a platform for contributing to the common good, transcending individual profit.

From another perspective, Chapter IV explores digital neurogastronomy as an experience where the sensory, the emotional, and the virtual intersect. The consumer experience is not only rational: it is physical, subjective, mediated by screens, algorithms, and artificial environments. Learning to manage these emotions and to design experiences that combine technology, pleasure, and communication requires a different kind of thinking. One that is more cross-cutting, more creative, without a doubt.

Chapters V and VI conclude with a firm anchor in the regulatory and fiscal dimension. Tax audits and budgetary performance are reminders that all management must respond to legal frameworks, public demands, and ethical standards. Complying with the law is not only a technical act but also a way to build legitimacy. When organizations act with transparency and deliver on their promises, they generate trust. Moreover, that trust ultimately translates into reputation, collective well-being, and fairer development.

### **From a fragmented management paradigm to a comprehensive vision**

Organizational thinking has come a long way in the last century. Moreover, that journey has not only been technical, but also conceptual. The way organizations are understood has changed. From functional, closed machines focused solely on efficiency—following the logic of Taylor and scientific management—they have come to be conceived as living, interdependent systems in continuous relationship with their environment (Anderson, 1999; Stacey, 1996; Laurin et al., 2021). It is not simply a matter of incorporating new tools. What has changed is the ontology itself: organizations are no longer spaces of control, but territories for shared learning, distributed thinking, and co-evolution (Peng, Hou & Wang, 2010; Bohensky et al., 2015).

In this shift, as Freixanet and Churakova (2016) rightly point out, learning is positioned as the most relevant asset. Efficiency is no longer privileged as the sole objective, but adaptability is beginning to be valued as a strategic response. Jiade and Fengyou (2019) add that old hierarchies are being replaced by more horizontal, dynamic, networked structures. These types of organizations, collaborative by design, are better prepared to navigate a high-uncertainty context marked by technological advances, new social demands, and growing pressure to be sustainable.

The six chapters of this work are situated within that transformation. Each explores a specific dimension of this change while remaining connected to the others. Instead, they are intertwined and complement each other. In the first chapter, for example, Meza Ruiz discusses emotional leadership and negotiation as fundamental skills. These proposals are in direct dialogue with Goleman (1995), who introduced the notion of emotional intelligence, and with Voss (2016), who analyzes negotiation from a strategic and human perspective. Here, influencing and connecting are not just techniques: they are exercises in empathy.

Something similar occurs with Suescum Coelho's approach in the second chapter. Sustainability appears there not as an add-on or an external obligation, but as a new principle for decision-making. This idea is linked to the approaches of Elkington (2020) and Ozili (2022), who propose that companies should be regenerative actors with the capacity to innovate responsibly rather than merely comply. The center of gravity is shifting: from profit to impact, from compliance to transformation.

Even more profound is the transpersonal approach developed by Pérez Vega. From this perspective, management is not limited to managing resources or leading people. It also shapes identities, meanings, and purposes. It changes the way we are in the world. In this approach, leadership is about touching the depths of the symbolic, connecting being with doing, and coexisting. This vision aligns with Yeo's (2024) view of learning as a process that emerges rather than is imparted.

Digital neurogastronomy, analyzed from the perspective of user experience and the virtual environment, is another element that opens new doors to managerial thinking. In his chapter, Gutiérrez Velásquez proposes a multisensory reading of the relationship between business and consumer. Here, the design of emotional experiences through food, screens, and social media becomes a strategic field. Pleasure, perception, marketing, and digital narrative are mixed to generate value from the sensory.

For their part, the chapters focused on tax auditing and fiscal performance recover something that is sometimes forgotten: management is also based on principles such as legality, public ethics, and control. Sánchez Beritán and his team argue that sustainability is not possible without traceability, transparency, and accountability. In other words, without mechanisms that guarantee social trust. This approach aligns with what Wang et al. (2022) propose, noting that artificial intelligence and predictive systems can and should serve more transparent and efficient management.

The convergence of these approaches yields an integrative vision. A synthesis that goes beyond the thematic. What is proposed here is a Regenerative Management Model, represented in Figure 7.1, that articulates six key dimensions: ethics, sustainability, emotional leadership, innovation, legality, and organizational awareness. This model seeks not only to offer a cross-cutting reading of the book's contributions but also to serve as a valuable, adaptable tool for thinking about future decisions in constantly changing organizational contexts.

Thus, this work does not remain at the level of analysis or diagnosis. It goes further. It proposes a cartography of knowledge that helps to redefine what it means to manage. A practice that, as Riaz et al. (2024) say, can no longer be sustained solely based on technique. A broader, more ethical perspective is needed, one capable of sustaining complexity and guiding processes based on a logic of care, shared responsibility, and openness. The 21st-century company is not

just an economic unit. It is a living system that can—and must—regenerate value for everyone: economic, environmental, and human for itself and for others.

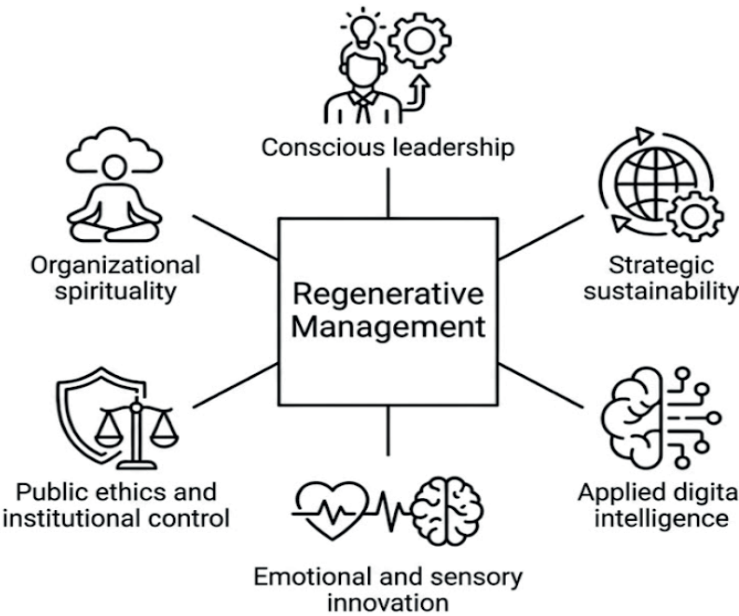


Figure 7.1. Regenerative Management Model

**Future challenges and avenues for research**

Moving towards a regenerative management model is not an easy path. Although it offers a promising proposal, the journey is full of contradictions, difficult-to-reverse inertia, and unresolved challenges. Among the main obstacles is the short-term financial approach, a still-deeply rooted practice that tends to prioritize immediate results, often at the expense of long-term value. This way of thinking hinders—if not blocks—the adoption of models that integrate real sustainability, collective well-being, or the regeneration of human and natural ecosystems.

Added to this is an increasingly frequent phenomenon: greenwashing. Many organizations adopt the language of sustainability without actually transforming their internal structures or dynamics. The result is a loss of credibility that ultimately affects even authentic initiatives. This tension between discourse and implementation only reinforces public skepticism and weakens the legitimacy of any effort for change.

Another point that deserves attention is the lack of coherence between the regulatory and conceptual frameworks governing sustainability and oversight. There are valuable tools and references—such as the SDGs, ESG criteria, and social auditing—but there is still no clear articulation among them. They do not translate into operational, comparable, or consistently applicable policies in all contexts. At the same time, the leadership training system remains trapped in instrumental visions, teaching how to manage processes but not how to reflect or connect with broader purposes.

Given this situation, there are a few paths that could shape the future research and action

agenda. These are not closed paths, but invitations to explore. To rethink from other angles.

One path is to study how metacognitive leadership influences scenarios marked by uncertainty. It is necessary to understand how leaders' awareness of their own mental and emotional processes can translate into more flexible, resilient organizational cultures with greater clarity in times of crisis or rapid change.

It is also worth delving deeper into the relationship between sustainability and fiscal health. In times of tax reforms and economic pressure, we need to examine whether sustainable practices contribute to financial stability and regulatory compliance. Moreover, whether they also strengthen citizens' trust in their institutions.

A third important line of inquiry would be to redesign traditional audit models. Incorporating ESG criteria not as an add-on, but as an integral part of assessments, can provide a new perspective on risk, competitiveness, and legitimacy. In this approach, auditing ceases to be merely technical and becomes an act of responsibility toward the environment.

On the other hand, there is a need to understand better how emotions are managed in multisensory digital environments. The growing virtualization of work and consumption is altering the way we feel, respond, and even act. Understanding this requires looking not only at technology, but also at ethics, psychology, and culture.

It is worth exploring further the effect of transpersonal narratives on organizational cultures. Bringing notions of spirituality, purpose, and collective meaning into the conversation may seem strange in a business context. However, it can generate fundamental transformations in practices, rituals, and ways of inhabiting the organization.

None of these lines should be developed separately. Instead, they need a transdisciplinary logic. We must overcome the silos of traditional management and allow areas such as economics, philosophy, pedagogy, communication, psychology, anthropology, and others to connect. This connection is not only proper: it is necessary because only from there can we build deeper responses, adjusted to the present time.

In this sense, if management wants to be more than just an operational function, it must become an agent of change. An actor who knows how to anticipate what is coming, who cares for the ecosystems that sustain it, and who accompanies processes of lasting human development. This requires a comprehensive, collective, and situated view. There are no shortcuts.

## **CONCLUSIONS**

Management, understood in its broadest sense, is no longer a technical function focused on controlling resources or meeting quantifiable goals. Today, managing involves assuming ethical, emotional, and social responsibility. It means inhabiting a space of complex decisions where reason and sensitivity, efficiency and care, growth and equity converge. Contemporary organizations cannot limit themselves to operating as productive systems: they are, increasingly, laboratories of humanity where the collective future is tested.

Throughout this work, the different chapters have brought together knowledge on conscious leadership, strategic sustainability, ethical auditing, digital transformation, emotional management, and transpersonal worldview. Although each addresses specific dimensions of



organizational work, together they form a renewed proposal: a different way of thinking about management through an integrative, adaptive, and profoundly human lens. An approach in which efficiency matters, yes, but not as an end in itself, rather as part of a broader framework where emotional intelligence, sensory innovation, social responsibility, and systemic awareness become equally central criteria.

This paradigm shift is summarized in the Regenerative Management Model proposed in these pages. More than a closed formula, this model acts as a flexible conceptual map, an invitation to rethink the role of organizations in uncertain, unequal, and constantly changing contexts. The accompanying figure does not represent separate parts, but interdependent components: leading with awareness, auditing with purpose, innovating from emotion, and thinking with a systemic vision. Regeneration does not happen by decree; it is cultivated.

In this context, the challenge we face is not only technical or methodological. It is, above all, cultural. Twenty-first-century management requires leaders who can understand complexity, navigate uncertainty, act with empathy, and make decisions with vision. Leaders capable of articulating the operational with the symbolic, the rational with the affective. Managers who are not afraid to question indicators if they do not reflect people's well-being or care for ecosystems.

That is why this work does not conclude with definitive answers, but with an open invitation: to continue researching, creating, and reflecting. To accept that transforming organizations also requires transforming ourselves as leaders. To build more humane, fairer, and more conscious workspaces.

Because, in the end, as is rightly pointed out, the most profound managerial transformation does not occur on a spreadsheet, but in the soul from which each decision is made.

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#### **FUNDING**

None.

#### **CONFLICT OF INTEREST**

None.

#### **AUTHOR CONTRIBUTION**

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*Writing - revision and editing:* Daniel Román-Acosta.