Examining the Link between Spiritual Values at Work, Learning Orientation, Human Resources Practices and Organizational Health: An Indonesia Case Study

Ikhwan[1]*, Achmad Sudiro[2], Noermijati[3], Mintarti Rahayu[4]

[1]Doctoral Student in Business Management, Brawijaya University, Malang, Indonesia, [2,3,4]Doctoral Program of Management Science, Business and Economics Faculty, Brawijaya University, Malang, Indonesia. *Email : ikhwan_hs100@yahoo.co.id

ABSTRACT

The purpose of this paper is to present an in-depth analysis of the spiritual values at work (SVW) and its influence on learning orientation (LO), human resources management practices (HRP) and organizational health (OH) in the financial sector. The foundations of SVW, LO, HRP and OH were assessed using a validated questionnaire. A total of 139 branch manager from the Indonesian financial sector participated in the survey. Partial least square structural equation modeling was used to test the hypotheses. The empirical results indicate that two spiritual value dimensions were generated: The sense of community and well-being, and meaningful of work and values alignment. The results suggest that SVW is highly adapted in the financial sector, and the SVW measure was found to be a significant positive and moderate correlation with the LO, HRP and OH. Although the outcomes lend support to the extended SVW model, the results are derived based on cross-sectional and the object is limited to the financial sector. Theoretical and practical implications are discussed.

Keywords: Spiritual Values at Work, Learning Orientation, Human Resource Practices, Organizational Health
JEL Classifications: D23, L20, O15

1. INTRODUCTION

The phenomenon of fraudulent practices in the manipulation of financial information and insider trading scandal in several companies in earlier 1990 requires that practitioners draw up ethical standards in business. However, events of the last 20 years have continued to show that leaders and managers in business enterprises have a problem ethical dilemmas. The financial scandal is not just an issue of deterioration of values that are harmful to employees, but generally destabilizing capital market and political situation (Giacalone and Jurkiewicz, 2003). The continuation of the various cases of fraud and manipulation which then led to the global financial crisis in 2008 make disheartening considering the increased focus that has been placed on ethics (Lowery et al., 2014). While the popular press is replete with articles bemoaning the absence of ethics in the business world, attention has also been given to value theory to explain the unethical behavior.

Management academics and practitioners shifted to the importance of value creation, not only in business ethics, but also corporate social responsibility, which is entirely focused on the core values of the company. A theme emerging in the management literature is the workplace spirituality, and there is a growing interest among corporate, academicians and researchers in this topics (Dandona, 2013). Despite interest in the spirituality in the workplace has many attentions in the last 10 years, the topic of the spirituality still has many weaknesses and gaps. Firstly, it is about the conceptual and empirical evidence. Many researchers have questioned the scientific basis in this topic (Robbins and Judge, 2011). From the order of theory and research in organizational behavior study is not much interested in the study of spirituality in workplace. Spirituality regarded as "soft" or "sensitive and nonstrategic" by many academics. The term of "soft" and "sensitive" has resulted in a reluctance to explain, studying and analyzing the role of spirituality for the organization (Gibson et al., 2008. p. 59). The second limitation is the impact of spirituality on economical perspective, "whether the spirituality of work has positive benefits for the organization?" And "whether the organization has the right to impose spiritual values in their employees?" The considerable amount of research seems to have focused on outlining the nature

of workplace spirituality and suggested the need for researching on the consequences of workplace spirituality (Milliman et al., 2003). The limitations of the study showed that the workplace spirituality is still in the development stage, the empirical evidence effort still needs further verification.

Since Milliman et al. (1999) proposed spiritual values-based management model, research on the spiritual in the workplace has increased dramatically. However, most researchers try to link spirituality in the workplace with some behavioral attributes, such as commitment (Milliman et al., 2003; Crawford et al., 2009; Kazemipour et al., 2012), self-esteem and psychological well-being (Awan and Sitwat, 2013); organizational citizenship behavior (Kazemipour et al., 2012), intention to quit, intrinsic work satisfaction (Crawford et al., 2009; Gupta et al., 2014), job involvement (Crawford et al., 2009; Word, 2012). Within the framework of this discourse, it has been attempted to relate workplace spirituality to a wide variety of organizational functions and practices (Gotsis and Kortezi, 2008). In the organizational context, the workplace spirituality has been associated with organization: Organizational learning culture (Sorakraikitikul and Siengthai, 2014); organizational performance (Albuquerque et al., 2014) and work-unit performance (Duchon and Plowman, 2005; Petchsawang and Duchon, 2012); team effectiveness (Daniel, 2010); danbusiness ethics (Corner, 2009). Thus, in this study, the effects of one of the lesser studied organizational variables that might affect by spirituality in the workplace.

The purpose of the present study is to increase knowledge of spirituality in the workplace, provides the latest empirical to the understanding how workplace spirituality can be adapted in management practices, especially in the Indonesian financial institution. Indonesia is the largest Moslem country in the world with multicultural and multi multi-religious society, therefore it is an excellent setting for performing and reporting such a study. Thus, the study is expected to provide a new insight on spiritual values from an Indonesian perspective, while also exploring the relationship between spiritual values at work (SVW) with human resources (HR) management (HRM) practices (HRP), learning orientation (LO) and organizational health (OH).

2. LITERATURE REVIEW AND HYPOTHESES

2.1. SVW

Attention to the spiritual work is based on their desire to integrate and align organizational goals with human values. This is believed to help employees engage more with their job (Word, 2012). SVW or workplace spirituality has been defined from some perspectives. Karakas (2010) notes that there are more than 70 definitions of spirituality of work, previously, in the "Handbook of Workplace Spirituality and Organizational Performance," Giacalone and Jurkiewicz (2003) noted that there are 14 different definitions of the construct of spirituality that developed between 1975 and 2000. However, in general workplace spirituality has been defined both from organizational and individual perspective.

From organizational perspective, spirituality in the workplace can be defined as "recognition that employees have an inner life which nourishes and is nourished by meaningful work taking place in the context of a community" (Ashmos and Duchon, 2000. p. 137). The definition implies that the recognition of the company on the inner life of employees who maintain and nourished by meaningful work in the context of the society/community. Ashmos and Duchon (2000) argues that adding a spiritual workplace indicated a workplace where employees experience a sense of joy and meaning in their work, see themselves as part of a community of trust, employees feel personal growth as part of their work community and the employees feel valued and supported, then the work place as it will lead to spirituality flourish. Ashmos and Duchon's (2000) study indicated three component of spirituality at work as a "sense of inner life," "meaningful work" and "community." However, in an Asiancontext, Petchsawanga and Duchon, (2012) proposed three components of spirituality are meaningful work, purposeful work, sense of community/interconnectedness and transcendence.

Giacalone and Jurkiewicz (2003. p. 13) proposed definition of workplace spirituality is "a framework of organizational values evidenced in the culture that promotes employees' experience of transcendence through the work process, facilitating their sense of being connected to others in a way that provides feelings of completeness and joy." This definition implies that the workplace spirituality as a values framework that can be proven through a culture that promotes employee experience transcendence through work processes, facilitating a sense of connectedness among employees so as to give a sense of completeness and joy. From an individual's point of view, Mitroff and Denton (1999) workplace spirituality emphasize the purpose in life, developing a connection with others and having alignment with organizational values.

There is no consensus on workplace spirituality definition showed differences in the perspective of the researchers. However, the most widely accepted meaning, purpose, and connection to others (Giacalone and Jurkiewicz, 2003; Ashmos and Duchon, 2000). Thus, the spiritual value of work in this study was defined as the recognition that employees have an "inner life" that nurtures and maintained meaningful work in the context of society (Ashmos and Duchon, 2000), reinforced by an organizational culture that promotes the experience of "sense of community" through the "alignment between organizational and individual value," and "positive organizational purpose" (Pawar, 2009) and gives a feeling of completeness and joy (Giacalone and Jurkiewicz, 2003).

2.2. Spirituality Values in the Workplace and HRPs
HRP refer to all the practices in HRM activities to streamline the HR function in accordance with the objectives of the organization. The relationship between spiritual values and HRM practices based on the spiritual value based management developed by Milliman et al. (1999). This model describes how spiritual values represent the views philosophical organization that represents the soul of the organization and reflects spirituality. The higher purpose of an organization is reflected in the values that directly affect the vision, mission and goals of the organization. In the end, these values underlying the company's practices and how employees think, act and make decisions (integrated with the culture).

Workplace spirituality had benefited participants in all aspects of their personal and professional lives (Karakas, 2010). These perspectives can provide HR practitioners and managers new ways to develop new HR approaches incorporating workplace spirituality. In the context of religion, Hashim (2010) found no relationship between the Islamic approach to HRP in Malaysia. Rees and Johari (2010) expressed the view of respondents regarding HRM activities are supposed to have a relationship with the ethical, spiritual, and religious. Therefore, we hypothesize that:

H_1: SVW is positively related to HRP.

2.3. Spirituality Values in the Workplace and LO
LO is the extent to which organizations acquire and share information about customer needs, market changes, and the actions of competitors, as well as the development of new technologies to create new products or services are superior to the competitors (Calantone et al., 2002. p. 516). Theoretically, consideration of spiritual ideology offers an opportunity to reassess areas such as: The complexity and connectivity, meaning and purpose of work, individual identity and sense making, communities and collaborative behavior, dialogue, moral leadership and wisdom of spiritual capacity. Howard (2002) provides a foundation for exploring and questioning the ontological assumptions about the relationship of spirituality to learning. Through the study of literature, Howard (2002) concludes that spirituality has an important role in the learning process.

Learning organizations drive performance and sustain competitive advantage to change more quickly in an environment that supports learning culture. Learning involves the interaction of mental energy, spiritual and physical, and learning outcomes are not limited on new knowledge, but includes the structures mental, spiritual, emotional and new behavior at the individual level. Learning can change an individual in many ways, ranging from the intellectual perspective of themselves and other people's behavior and relationships between individuals (Sorakraikitiku and Siengthai, 2014). At the macro level, the exploration of the relationship between the dimensions of spirituality in the workplace and organizational learning capabilities have been proven empirically (Kolodinsky et al., 2008; Krishnakumar and Neck, 2002; Nur and Organ, 2008; Howard, 2002). Some authors suggest that a positive relationship between organizational learning and spirituality in the workplace (Sorakraikitiku and Siengthai, 2014). Deshpande (2012) concluded that spirituality in the workplace may affect the ability of a learning organization. Hence, it is hypothesized that:

H_2: SVW is positively related to LO.

2.4. Spirituality Values in the Workplace and OH
The first term of OH is to express on sustainability aspects organization. Parsons et al. (1953), Hoy and Tarter (1997), and Hoy and Miskel (1991) gives the definition of organization health is the ability to adapt to the environment, to create harmony among the members and to achieve the goal (cite in Korkmaz, 2004). Some researchers see the similarities between the organization and the human, where an organization could be sick or health. As whole human organs so someone has to work in perfect harmony for the body to be healthy.as well as organization, all sub-systems have to work regularly, harmoniously for an organization to be healthy. A healthy organization is functional; function in an orderly and effective offering goods and service (Cemaloglu, 2007).

Referring to the first opinions about the health of the organization presented by Miles, a healthy organization is not only an organization that is still alive in its environment, but also has the ability to overcome difficulties structure in order to survive in the long term. The concept of health-oriented organizations is on the survival of the organization. Term health of the organization proposed by Hoy and Tarter (1991), and Hoy and Miskel (1991): As an organization's ability to successfully adapt to its environment, to create solidarity among its members and achieve its objectives. Keyword in this definition is the adaptability of the organization.

Organizational heath is combination between coordination and practical of people to produce the expected performance (Bruhn, 2001). Health is a statement of the physical, mental, and social well-being and not merely the absence of disease. As an application of OH is a unity of body, mind and spirit. (1) Body refers to the structure, organization design, process communication, and distribution of jobs. (2) The mind refers to how basic beliefs, goals, policies, and procedures are implemented, how the conflict can be solved, how the management changed, how the organization's members were treated and how organizations learn. (3) Describe the spirit of the central organization that can lead to passion and attachment. This can be measured by observation (Bruhn, 2001). Kriger and Hanson (1999) describes the universal values sourced from the world's great religions are the basis for creating a healthy organization. These values become important to develop economic and spiritual vision to grow in modern organizations. Spiritual values will shape and guide the aspirations of the organization, influencing behavior and foster organizational norms.

Health principle is a combination of practice and coordination of the various sections within the organization to adapt to changes in the environment, then, the spiritual as a fundamental value can provide the basis to think, act and make decisions. Spiritual values are integrated into management practices can provide directions. As a result, the extent of human feelings and perceived value of work is stronger. Spirituality at work is an important factor associated with organizational performance (Albuquerque et al., 2014), work-unit performance (Duchon and Plowman, 2005; Petchsawanga and Duchon, 2012); team effectiveness (Daniel, 2010); dan business ethics (Corner, 2009). It is therefore hypothesized that:

H_3: SVW is positively related to OH.

2.5. HRPs and OH
HRPs is a process that consists of the acquisition, development, motivation, and maintenance of HRs. In the business complex, major tasks of HRP is to manage their employees well, with the goal of improving the psychological attachment to organization. HRPs such as training and development, promotion, compensation, job security, recruitment and selection, and evaluation has a key

component in realizing the vision and mission of the organization. Daft (cite in Budiharjo, 2011) states that the OH is an internal process approach within the organization. In this context, although the company has high profits and increasing, but if there is a conflict in the organization that is dysfunctional, there is no confidence (trust), the team does not work properly, it can be stated that the organization was not effective (unhealthy).

The relationship between spiritual values in the workplace with HRPs are based on the model of spiritual value-based management model (Milliman et al., 1999), and then get empirical support from some researchers. However, the results of recent studies that examine the effect of spiritual values with HRPs conceptualization has limitations, where a religious perspective dominates spiritual assessment in relation to HR practices (Jui-Min, 2012; Rees and Johari, 2010; Hashim, 2010). Hence, it is hypothesized that:

H$_4$: HRPs is positively related to OH.

2.6. LO and OH
Based on the cultural perspective, learning is an organizational process to improve the insight, knowledge and understanding. In addition, learning helps organizations to continuously acquire, assimilate, and update their knowledge in addressing the business changes. Through LO, the company can take advantage of opportunities and/or neutralize the threat in organization. For example: LO allowing the company is able to understand the needs of customers, ahead of its competitors, superior customer retention and profitability growth (Slater and Narver, 1995).

Empirical support in relationship between LO and OH dimensions conducted by Mavondo et al. (2005), which examines the relationship between LO, market orientation, HRP and innovation and their relationship with the organization's performance. The results showed that the LO has an indirect effect on product innovation, process, administrative, marketing effectiveness, operating efficiency, operating efficiency and financial performance through HRP. In line with Mavondo et al. (2005), Ismail (2013), which examine the effect of LO with confidence and impact on competitive advantage in small and medium enterprises in Malaysia. Lee and Tsai (2005) proved the positive effects of LO in innovation and organizational performance. Based on the theoretical foundation and the empirical evidence, the hypothesis is:

H$_5$: LO related to OH.

Figure 1 illustrates the conceptual model of this study and the hypothesized relationships of variables.

3. RESEARCH METHODS

3.1. Participants and Procedure
The first phase of this study involved five Indonesian academics in a pilot testing of the focus group discussion to obtain their opinions on the spiritual issue in the workplace. The interviewees were Indonesian Muslims from several universities were selected through scientific considerations. All participants in the focus group discussion are a doctoral degree.

The second phase of this study was quantitative study that involved a two-step process. In the first step the items were pilot tested. The process of item-generation is discussed in the measures section. The second step of the second phase involved two surveys. The first survey yielded 50 responses for the exploratory factor analysis (EFA) and the second survey yielded 139 responses for the confirmatory factor analysis and partial least square-structural equation modeling (PLS-SEM).

Data collection took place during November to December 2016, in three provinces in Indonesia: Jakarta, West Java and Banten. A questionnaire was given to managerial level in two group, head of division and head branches office in financial sector (head operation and sales manager), yielding 139 valid questionnaires. The sample distribution by gender, age and educational level is shown in Table 1. From the valid sample, average age was 38.3, ranging from 23 to 56. Approximately 78% of respondents were male, with an average tenure of 11 years. Respondents were well educated with 76% having completed bachelor degree and 18% in diploma.

3.2. Measurement Development
The questionnaires were mainly adapted from relevant prior studies and carefully adapted to the object of study. Expert judgment is used to access the content validity, followed by a pilot test to assess construct validity and reliability. A total of
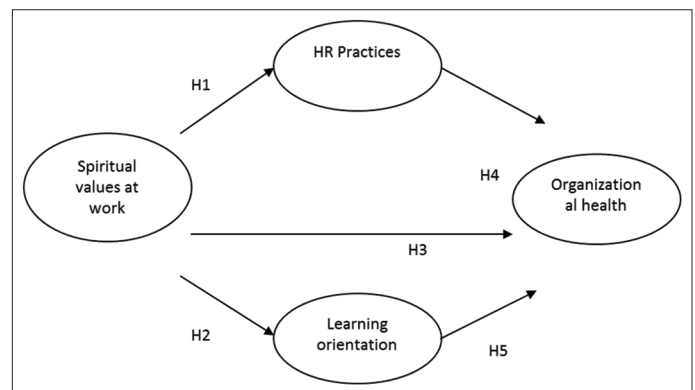
Figure 1: Conceptual framework

Table 1: Percent sample distribution by gender, age, education and job tenure

Characterisitcs	Percent
Gender	
Male	78
Female	22
Education	
Diploma	18
Bachelor	76
Master	6
Age	
Average	38
Max	23
Min	56
Job tenure	
Average	11
Max	2
Min	27

50 respondents are used for pilot testing and 139 respondents in the second phase of the survey.

Spiritual value at work adapted from Miliman et al. (2003) scale to measure the three spirituality dimensions: Sense of community with four items, meaningful work with four items, alignment between organizational and individual values with three items, and additional dimensions from Pawar (2009) is positive organizational purpose with two items. All items were completed on a five-point scale ranging from 1 (strongly disagree) to 5 (strongly agree). In contrast to the first scale, the initial EFA revealed two factors with eigenvalues of over one. Two items on the scale are eliminated because it does not meet the criteria of 0.50, leaving 11 items for the final results. These factors explained approximately 61% of the variance. The modified scale resulted in two dimensions: The sense of community and alignment values (Cronbach alpha = 0.876) and meaningful work and positive purpose (Cronbach alpha = 0.801).

HRPs are measured based on five indicators include; recruitment and selection (four items), training and development (four items), compensation and rewards (four items), performance appraisal (four items) and empowerment (four items) adapted from Kuo (2011), Fong et al. (2011). All items were completed on a five-point scale ranging from 1 (strongly disagree) to 5 (strongly agree). The results of initial EFA revealed eight factors with Eigen values of over one. All items had a loading of more than 0.50, and these five factors explained approximately 61.5% of the variance. Cronbach alpha value ranges between 0.732 and 0.807 which shows adequate internal consistency levels.

LO adapted from Bakker and Sinkula (1999), which classifies LO into three parts; commitment to learning, open-mindedness, and a shared vision. One additional indicator that is group learning adapted from Lee and Tsai (2005). The items were measured on a five-point Likert scale, and were coded on a scale of 5 (strongly agree) to 1 (strongly disagree). The results of initial EFA revealed one factor with Eigen values of over one. These results differ from the initial scale that identifies four dimensions/factors. Thus it can be stated that the 12-item on a scale of LO to be one-dimensional with explained approximately 60% of the variance. All the items have a loading factor >0.50 with Cronbach alpha coefficient of 0.913.

OH was measured with total 28-items adapted and modified from some empirical studies. Five dimensions adapted from Hoy and Miskel, (2005) in the Organization Health Index: Resource support, initiation structure, the influence of top management/leadership, judgment, and spirit. Two dimensions of the direction and governance adapted from the Australian Public Service Commission (2011), and confidence (trust) and knowledge sharing adapted from Budiharjo (2011). The results of initial EFA revealed three factors with Eigen values of over one. These three factors explained approximately percent of the variance. One item had a loading of <0.50 were removed. The remaining 27 items were loaded into three distinct factors, which explained 65% of the variance. The construct reliability was evaluated using Cronbach alpha show that the three factors have adequate internal consistency (Cronbach alpha ranging from 0.811 to 0.876).

3.3. Data Analysis

The research model was evaluated by conducting PLS-SEM. Since the covariance-based SEM need some assumptions (i.e., normality, adequate sample size), the PLS approach to SEM offers an alternative, which is especially suited for situations when data is non-normal distributed. This study adopted Henseler and Sarstedt (2009) to determine and reported the results of PLS-path. This two-step technique consists of: Assessment of a measurement model (outer model), and (2) assessment of a structural model (inner model).

4. RESULTS AND DISCUSSION

4.1. Assessment of the Measurement Model (Outer Model)

Outer model assessment involves examining individual indicator reliabilities, the reliabilities for each construct's composite of measures (i.e., internal consistency reliability), as well as the measures' convergent and discriminant validities (Hair et al., 2011).

Convergent validity as the degree to which items in the constructs truly represent the intended latent construct and indeed have the correlation with other measures of the same latent construct (Hair et al., 2011). Convergent validity was assessed by using the factor loadings, average variance extracted (AVE) and composite reliability. Reliability indicators for SEM-PLS are based on the value of the indicator standardized loadings ≥0.70, for exploratory research studies of 0.40 loadings are acceptable (Hulland, 1999).

As shown in Table 2, the results of indicator reliability ranged from 0.51 to 0.95. The loadings for all items were above the recommended value of 0.40. Internal consistency reliability is evaluated by composite reliability. The value of composite

Table 2: Individual item reliability

Construct	Indicator	Mean±Standard deviation	Loading
SVW	SVW1	4.15±0.52	0.92
	SVW2	4.26±0.52	0.90
HRP	HRP1	3.66±0.62	0.81
	HRP2	4.02±0.66	0.89
	HRP3	4.07±0.61	0.88
	HRP4	3.98±0.56	0.88
	HRP5	4.04±0.48	0.64
LO	LO1	4.26±0.59	0.77
	LO2	4.24±0.61	0.74
	LO3	4.22±0.67	0.75
	LO4	4.04±0.71	0.79
	LO5	4.13±0.64	0.72
	LO6	3.98±0.72	0.68
	LO7	4.00±0.70	0.78
	LO8	4.29±0.61	0.74
	LO9	4.33±0.54	0.71
	LO10	3.96±0.66	0.78
	LO11	3.96±0.69	0.51
	LO12	3.78±0.70	0.63
OH	OH1	4.28±0.51	0.95
	OH2	4.20±0.55	0.94
	OH3	4.07±0.58	0.93

SVW: Spiritual values at work, LO: Learning orientation, HRP: Human resources management practices, OH: Organizational health

reliability was in the range of 0.87-0.93 which surpassed the minimum cut-off point of 0.70 (Hair et al., 2011) (Table 3). This indicates appropriate internal consistency reliability of the measures. Additionally, the value of AVE was in the range of 0.58-0.73 which surpassed the minimum cut-off point of 0.50.

In the next stage, we proceeded on testing discriminant validity. Discriminant validity is met if each construct's AVE should be higher than its squared correlation with any other construct, and all measurement items load strongly with other constructs in the loading and cross-loading matrix (Hair et al., 2011). Tables 3 and 4 reported that the square roots of AVEs for each construct were greater than all the inter-construct correlations and all items load strongly with other constructs in the loading and cross-loading matrix (Table 5). In total, the measurement model confirmed that both convergent validity and discriminant validity were established.

4.2. Assessment of the Structural Model (Inner Model)

The primary criterion for inner model assessment is the coefficient of determination (R^2), which represents the amount of explained variance of each endogenous latent variable. The explained variance R^2 values of endogenous latent variables are evaluated as 0.75 (substantial), 0.50 (moderate) and 0.25 (weak) (Hair et al., 2011). To test the predictive relevance of the research model, the Stone-Geisser's Q^2 statistic was measured. According to Cohen (2013), the Q^2 values are classified into three degrees of predictive relevance: 0.02 (small); 0.15 (medium); and 0.35 (large).

The structural model reported the R^2 values of 0.688 in HRP, 0.721 to LO, and 0.761 in OH, they can be described as moderate and substantial. Based on Table 6, all constructs of are reported to have a large predictive relevance as their Q^2 values are >0.35 ($Q^2 = 0.89$). This result signifies a large predictive relevance.

Table 6 summarizes the results of the hypothesis testing. The significance level of the structural model was assessed via PLS-SEM using the bootstrapping procedure with replacement method of 5000 bootstrap samples. All of the hypotheses were supported and significant in the PLS-SEM prediction.

Table 3: Correlation of latent variables

	SVW	HRP	LO
SVW	1.00		
HRP	0.83	1.00	
LO	0.85	0.85	1.00
OH	0.80	0.82	0.85

SVW: Spiritual values at work, LO: Learning orientation, HRP: Human resources management practices, OH: Organizational health

Table 4: AVE and composite reliability

Construct	Composite Reliability	AVE	Square of AV
SVW	0.90	0.83	0.91
HRP	0.91	0.68	0.83
LO	0.93	0.52	0.72
OH	0.96	0.88	0.94

AVE: Average variance extracted, SVW: Spiritual values at work, LO: Learning orientation, HRP: Human resources management practices, OH: Organizational health

5. DISCUSSION AND MANAGERIAL IMPLICATION

The results are shown in Figure 2 and Table 6. Firms focusing spiritual values tended to achieve higher path coefficient on

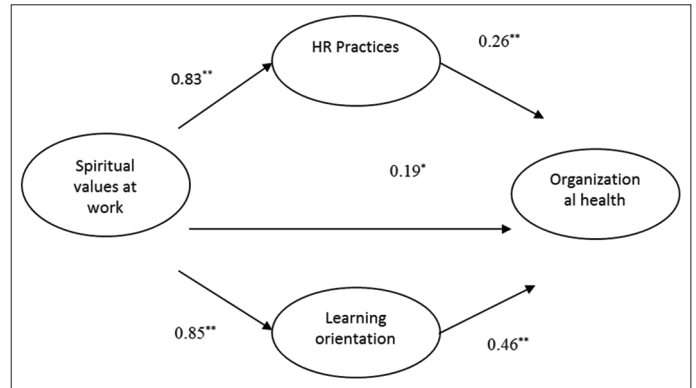**Figure 2:** Path coefficients of partial least square-structural equation modeling

Table 5: Factor structure matrix of loadings and cross-loadings

Scale items	SVW	HRP	LO	OH
SVW1	0.92	0.82	0.80	0.78
SVW2	0.90	0.68	0.74	0.68
HRP1	0.69	0.81	0.66	0.61
HRP2	0.74	0.89	0.72	0.69
HRP3	0.72	0.88	0.76	0.73
HRP4	0.71	0.88	0.79	0.79
HRP5	0.54	0.64	0.56	0.52
LO1	0.66	0.66	0.77	0.63
LO2	0.68	0.62	0.74	0.57
LO3	0.62	0.64	0.75	0.57
LO4	0.69	0.65	0.79	0.68
LO5	0.62	0.63	0.72	0.64
LO6	0.55	0.60	0.68	0.57
LO7	0.66	0.63	0.78	0.66
LO8	0.63	0.59	0.74	0.61
LO9	0.59	0.59	0.71	0.66
LO10	0.69	0.69	0.78	0.74
LO11	0.42	0.48	0.51	0.40
LO12	0.49	0.58	0.63	0.56
OH1	0.77	0.79	0.83	0.95
OH2	0.74	0.74	0.77	0.94
OH3	0.74	0.76	0.79	0.93

SVW: Spiritual values at work, LO: Learning orientation, HRP: Human resources management practices, OH: Organizational health

Table 6: Testing the structural model

Hypothesis	Relationship	Original sample	SE	t-statistics	R^2
H1	SVW → HRP	0.83**	0.02	43.43	0.688
H2	SVW → LO	0.85**	0.03	33.57	0.721
H3	SVW → OH	0.19*	0.08	2.39	0.761
H4	HRP → OH	0.26**	0.09	3.05	
H5	LO → OH	0.46**	0.12	3.90	

Q^2=0.89. *Represents t-value 1.96 using a significance level of 0.05, critical ratios that exceed 1.96. **Represents t-value 2.56 using a significance level of 0.01, critical ratios that exceed 2.56. SVW: Spiritual values at work, LO: Learning orientation, HRP: Human resources management practices, OH: Organizational health, SE: Standard error

relationships between spiritual values and HRPs (P1 = 0.83**); between spiritual values and LO (P2 = 0.85**); between spiritual values and OH (P3 = 0.19*). For the above results, it was shown that H_1 and H_4 are fully supported. Thus, it can be stated that the better application of spiritual values, it will encourage the creation of an effective HRPs, learning and healthy organization. Spirituality values at work involves an attempt to find one's primary goal in life, develops strong relationships with co-workers and others and has the consistency (or alignment) between a person's core beliefs and values of their organizations (Mitroff and Denton, 1999). Thus, the spirituality of work can be expressed as an acknowledgment that the employee has an inner life that nurtures and nourished by meaningful work in a community context. Spiritual values will shape and guide the aspirations of the organization, influence behavior and foster organizational norms in HRPs and learning.

On the other hand, firms focusing on HRPs and LO tended to achieve path coefficients on the relationships between HRPs and OH (P4 = 0.26**); between LO and OH (P = 0.46**). These results indicated that firms emphasizing effectiveness of HRPs related to OH, and LO whereas firms emphasizing learning strategy to improve the OH. To sum up, in order to strengthen the health of organization, managers should try to magnify its HRPs and LO as an important factor forming healthy organization. From the above results, it is shown that H_4 and H_5 are fully supported.

The above conclusions elicit several managerial implications. First, as many scholars have noted, the spiritual values will heavily affect HRPs, LO and OH. It is extremely important for managers to apply spiritual values prevailing in society as basic values and norms in management practices. The sense of community and well-being, and meaningful work using values of alignment are the two components of spiritual values that can be used as a fundamental factor to drive the effectiveness of HRPs, learning, and directs the organization to be healthier. In addition, LO that emphasizes commitment to learn, open-mindedness, shared vision and group learning can be a driving force to improve organizational heath.

6. CONCLUSION, LIMITATIONS AND FUTURE RESEARCH

This study examines the extent to which the SVW, HRPs, LO and OH in Indonesian financial corporate, while it examines the interrelated between them. The empirical results indicate that two spiritual value dimensions were generated: The sense of community and well-being, and meaningful of work and values alignment. The results suggest that spiritual values is highly adapted in the financial sector, and the spiritual values measure was found to be a significant positive and moderate correlation with the HRPs, learning and OH. In addition, LO and HRPs was also shown to positively related and significant with OH.

Although these research results are compelling, several limitations exist in this study. The cross-sectional research design, the sample, and the measurement are temper the results of this study. First, this study adopts the cross-sectional design that examines managerial level at one point in time. This design has a weakness in explaining the causality relationship between variables, suggested that future research using a longitudinal design. Second, as the respondents of this study only consist of manager level at financial sector companies in three provinces. The generalizations from the study results should be limited to similar sectors. Future study could use various sectors (such as manufacturing and education) and expand the study area. Lastly, this study is a preliminary study to develop a spiritual value at work in Indonesia, so it still has limitations in terms of validity and reliability. Future research needs to be retested or identify additional dimensions of workplace spirituality to get more consistent results.

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