

The Influence of Spiritual Work Culture And Spiritual Leadership on Human Resource Performance Through Work Ethic as an Intervening Variable at Bank Indonesia Yogyakarta

Retno Fitrianingsih¹⁾ & Ibnu Khajar²⁾

¹⁾Faculty of Economy, Universitas Islam Sultan Agung, Semarang, Indonesia, E-mail: Retnofitrianingsih.std@unissula.ac.id

²⁾Faculty of Economy, Universitas Islam Sultan Agung, Semarang, Indonesia, E-mail: ibnukhajar@unissula.ac.id

Abstract. *This study aims to analyze the influence of spiritual work culture and spiritual leadership on human resource performance through work ethics as an intervening variable at the Representative Office of Bank Indonesia in the Special Region of Yogyakarta. The research employed a quantitative approach using a survey method by distributing questionnaires to all permanent employees, totaling 57 respondents, using a census technique. Data analysis was conducted using Structural Equation Modeling based on Partial Least Squares (SEM-PLS) with the assistance of SmartPLS software. The results indicate that spiritual leadership has a positive and significant effect on work ethics, and work ethics has a positive and significant effect on human resource performance. On the other hand, spiritual work culture does not have a significant effect on work ethics. The mediation analysis reveals that work ethic does not mediate the effect of spiritual work culture on human resource performance, while it partially mediates the relationship between spiritual leadership and human resource performance. These findings suggest that spiritual leadership plays a more dominant role in shaping employees' work ethic compared to the internalization of organizational spiritual work culture. Overall, the research model demonstrates good predictive capability, with an R^2 value of 0.705 for work ethics and 0.673 for human resource performance, and a Q^2 value of 0.903, indicating very strong predictive relevance. This study provides theoretical implications by reinforcing the role of spiritual leadership as a key determinant in improving work ethics and human resource performance, and by highlighting the role of work ethics as an intervening variable in the relationship between spiritual leadership and performance. Practically, the findings can serve as a basis for Bank Indonesia's management to strengthen spiritual leadership practices and more effectively internalize organizational spiritual values in order to enhance employees' work ethics and performance.*

Keywords: Culture; Leadership; Spiritual; Work.

1. Introduction

The development of modern organizations demands human resource management that is not solely oriented towards technical aspects and performance, but also considers the dimensions of values, the meaning of work, and spirituality within the work environment. Organizations that are able to integrate spiritual values into their work culture and leadership are believed to have an advantage in shaping work behaviors that are imbued with integrity, commitment, and oriented towards sustainable performance. In this context, a spiritual work culture and spiritual leadership are two important factors influencing the quality of work ethic and the performance of human resources within an organization.

A spiritual work culture is a value system that emphasizes the meaning of work as a form of devotion, moral integrity, concern for others, and alignment between individual and organizational values. This concept views work not only as an economic activity but also as a form of self-actualization and a contribution to more meaningful goals. The implementation of a spirituality-based work culture is expected to foster intrinsic motivation, enhance a sense of belonging to the organization, and encourage ethical and productive work behavior.

On the other hand, spiritual leadership is a leadership style that is based on moral values, meaningful vision, empathy, exemplary behavior and service to subordinates. Leaders who prioritize spiritual values focus not only on achieving organizational targets but also on creating meaningful work, strengthening commitment, and developing human resource potential holistically. Spiritual leadership is believed to create an inspiring, trusting work environment and encourage an improved employee work ethic.

Work ethic is a crucial variable that bridges the relationship between spiritual values within an organization and human resource performance. Work ethic reflects an individual's mental attitude, demonstrated through enthusiasm, discipline, responsibility, and commitment to their work. Human resources with a strong work ethic tend to demonstrate better work quality, higher productivity, and optimal contributions to achieving organizational goals.

Human resource performance is the work results achieved by employees, both in terms of quality, quantity, efficiency, and contribution to the team and organization. Improving human resource performance is a primary focus for both public and private organizations, including Bank Indonesia, the central bank with a strategic role in maintaining monetary stability and the national financial system. Therefore, strengthening human resource performance within Bank Indonesia is a crucial aspect that must be supported by a work culture and leadership aligned with the principles of integrity, professionalism, and spiritual values.

The Bank Indonesia Representative Office in the Special Region of Yogyakarta is one of the work units that implements spirituality-based work culture values through various internal organizational programs that emphasize integrity, meaningful work, and a balance between performance achievement and moral values. In practice, a spiritual work culture and spiritual leadership are expected to foster a strong work ethic, thereby impacting the sustainable

improvement of human resource performance.

However, the implementation of spiritual values within an organization does not always directly impact human resource performance. It is possible that the influence of a spiritual work culture and spiritual leadership on performance does not occur directly, but rather through the formation of work ethic as an intervening variable. Therefore, it is important to empirically test how a spiritual work culture and spiritual leadership influence human resource performance through work ethic in the organizational context of Bank Indonesia.

2. Research Methods

This research is quantitative with a descriptive and causal approach. The quantitative approach was used because this study seeks to examine the relationships between variables formulated in the conceptual model—namely, spiritual work culture, spiritual leadership, work ethic, and human resource performance—through numerically measured data. The quantitative approach allows researchers to obtain objective results and conduct empirical hypothesis testing (Creswell, 2014). A descriptive approach was used to describe the actual conditions regarding the implementation of spiritual work culture and spiritual leadership at the Bank Indonesia Representative Office in the Special Region of Yogyakarta, as well as the perceptions of human resources regarding their work ethic and performance. Through this approach, the study provides a systematic overview of the characteristics of the variables studied without manipulating them (Sekaran & Bougie, 2016). Meanwhile, a causal approach is used to analyze the cause-and-effect relationships between research variables. This approach aims to examine the influence of spiritual work culture and spiritual leadership on work ethic and its implications for human resource performance. Thus, this research not only describes the phenomenon, but also explains the causal relationship between variables in the research model (Hair et al., 2019). The conceptual model that has been formulated is then tested empirically using the Structural Equation Modeling approach based on Partial Least Square (SEM-PLS) to determine the strength of the relationship between research variables.

3. Results and Discussion

3.1. Overview of Research Object

The object of this research is the Bank Indonesia Representative Office in the Special Region of Yogyakarta, a Bank Indonesia work unit that plays a strategic role in implementing monetary policy, financial system stability, and regional economic development. The Bank Indonesia Representative Office in the Special Region of Yogyakarta serves as an extension of Bank Indonesia in the region, supporting the achievement of Bank Indonesia's main objectives, namely achieving and maintaining the stability of the rupiah and maintaining the stability of the national financial system.

In carrying out its role, the Bank Indonesia Representative Office for the Special Region of Yogyakarta focuses not only on policy and operational aspects, but also on strengthening the

quality of human resources as a key factor in organizational success. Human resource management within Bank Indonesia is directed at developing employees who are professional, possess integrity, and possess strong moral and spiritual values in carrying out their duties and responsibilities.

One of the efforts made by Bank Indonesia to improve the quality of human resources is through the implementation of a spirituality-based work culture that is internalized in various organizational programs, such as BI Spiritual and the work culture program "I'm Proud of Meaningful BI (AB3)".

This program aims to instill the values of integrity, honesty, responsibility, empathy, and the meaning of work as a form of service to the organization and society. Through internalizing these spiritual values, it is hoped that a strong work ethic and optimal employee performance will be developed.

In addition to a spiritual work culture, the role of spiritual leadership is also a crucial factor in shaping employee work behavior. Spiritual leadership within Bank Indonesia is reflected through leadership's moral example, ability to convey a meaningful vision, positive motivation, and concern for employee well-being. Leadership grounded in spiritual values is believed to foster intrinsic motivation, work commitment, and employee dedication to achieving organizational goals.

This study focused on 57 permanent employees at the Bank Indonesia Representative Office in the Special Region of Yogyakarta. All permanent employees were selected as respondents through a census method, which is expected to provide a comprehensive picture of the influence of spiritual work culture and spiritual leadership on human resource performance through work ethic as an intervening variable.

Thus, the Representative Office of Bank Indonesia, Special Region of Yogyakarta was chosen as the object of research because it has the characteristics of a public organization that applies spiritual values in work culture and leadership, so it is relevant to examine how these values influence work ethic and human resource performance empirically.

Respondent characteristics describe the respondents' identities according to the research sample determined by the researcher. The purpose of describing respondent characteristics is to provide an overview of the research sample.

1) Gender Characteristics

Respondent characteristics based on gender are part of a descriptive analysis aimed at describing the demographic composition of the research sample. This research was conducted at the Bank Indonesia Representative Office in the Special Region of Yogyakarta, so the gender distribution of respondents reflects the composition of employees or individuals who were research subjects at that institution. This information is important for understanding the representativeness of the sample and the potential influence of gender

factors on the variables studied.

Table Respondent Characteristics by Gender

Gender	Amount	Percent (%)	Valid Percent (%)	CumulativePercent(%)
Man	38	66.7	66.7	66.7
Woman	19	33.3	33.3	100.0
Total	57	100.0	100.0	

Based on the frequency tabulation results, of the 57 respondents, 38 (66.7%) were male and 19 (33.3%) were female. The valid percentage value indicates that all respondent data was filled in completely with no missing values. This distribution indicates that the respondents in the study were predominantly male, with a proportion of approximately two percent. one-third of the total sample. Thus, the characteristics of respondents at the Bank Indonesia Representative Office in the Special Region of Yogyakarta in this study represent more male perspectives than female perspectives, which needs to be taken into consideration in interpreting the results of subsequent analyses.

2) Age Characteristics

Respondent characteristics based on age are part of a descriptive analysis aimed at describing the age distribution of the research sample. Age is an important variable to analyze because it relates to maturity levels, work experience, and potential differences in mindset and behavior in responding to research variables. In the context of the research conducted at the Bank Indonesia Representative Office in the Special Region of Yogyakarta, the age distribution of respondents provides an overview of the composition of the employee age groups that were the subjects of the study.

Table Respondent Characteristics by Age

Age	Amount	Percent (%)	Valid Percent (%)	CumulativePercent (%)
<25 years	1	1.8	1.8	1.8
25-30 years	9	15.8	15.8	29.8
31-40 years	25	43.9	43.9	73.7
36-45 years old	4	7.0	7.0	80.7
41-45 years old	11	19.3	19.3	100.0
>45 years	7	12.3	12.3	14.0
Total	57	100.0	100.0	

Based on the frequency tabulation results of 57 respondents, the 31–40 age group was the largest category with 25 people (43.9%). Furthermore, there were 11 respondents aged 41–45 (19.3%), and 25–30 years old as many as 9 people (15.8%), and over 45 years old as many as 7 people (12.3%). Respondents aged 36–45 years were recorded at 4 people (7.0%), while those under 25 years old were only 1 person (1.8%). Cumulatively, the majority of respondents were in the middle productive age range (31–45 years), indicating that the

research sample was dominated by individuals with a relatively established level of maturity and work experience. This condition has the potential to influence the quality of perception and assessment of the variables studied, considering that this age group generally has higher career stability and professional responsibility.

3) Characteristics of Rank

Respondent characteristics based on rank or position are part of a descriptive analysis aimed at describing the hierarchical structure within the research sample. This variable is important because rank reflects the level of responsibility, authority, and decision-making position within the organization. In the research conducted at the Bank Indonesia Representative Office in the Special Region of Yogyakarta, the distribution of rank provides an overview of the structural composition of the employee respondents.

Table Respondent Characteristics by Rank

Rank	Amount	Percent (%)	Valid Percent (%)	CumulativePercent (%)
Assistant Director	3	5.3	5.3	5.3
Assistant manager	13	22.8	22.8	28.1
Deputy Director	1	1.8	1.8	29.8
Manager	4	7.0	7.0	36.8
Executor	23	40.4	40.4	77.2
Rank	Amount	Percent (%)	Valid Percent (%)	CumulativePercent (%)
Staff	13	22.8	22.8	100.0
Total	57	100.0	100.0	

Based on the frequency tabulation results of 57 respondents, the majority were at the Executive level, namely 23 people (40.4%). Furthermore, Assistant Managers and Staff each numbered 13 people (22.8%). Respondents with Manager positions were 4 people (7.0%), Assistant Directors were 3 people (5.3%), and Deputy Director was 1 person (1.8%). This distribution indicates that the research sample was dominated by employees at the operational and middle levels, while the number of respondents at the top managerial level was relatively limited. This condition indicates that the perspectives most represented in this study came from the executive and staff levels, who are directly involved in the organization's operational activities.

4) Work Unit Characteristics

Respondent characteristics based on work units are part of a descriptive analysis aimed at describing the organizational distribution within the research sample. This variable is important because work units reflect different functions, duties, and scopes of responsibility within an organization. In the research conducted at the Bank Indonesia Representative Office in the Special Region of Yogyakarta, the distribution of work units provided a snapshot of the

representation of the main functions involved by the respondents.

Table Respondent Characteristics by Work Unit

Rank	Amount	Percent (%)	Valid Percent (%)	CumulativePercent (%)
ICT	13	22.8	22.8	22.8
ICT	7	12.3	12.3	35.1
TMI	15	26.3	26.3	61.4
TPKP	5	8.8	8.8	70.2
UIPUR	17	29.8	29.8	100.0
Total	57	100.0	100.0	

Based on the frequency tabulation results from 57 respondents, the UIPUR work unit had the largest number of respondents with 17 people (29.8%), followed by TMI with 15 people (26.3%), and ICT with 13 people (22.8%). Furthermore, TIKPSP. There were 7 people (12.3%) and 5 people (8.8%) from the TPKP. All data were recorded as valid with no missing values. This distribution indicates that the study respondents were spread across various work units, with UIPUR and TMI dominating. This indicates that the research results adequately represent a cross-functional perspective, although the largest contributions came from certain units with a larger number of employees in the sample.

5) Characteristics of Length of Work

Respondent characteristics based on length of service are part of a descriptive analysis aimed at describing the level of work experience within an organization. This variable is relevant because length of service is related to understanding of organizational culture, level of competence, and depth of experience in navigating work dynamics. In the context of the research conducted at the Bank Indonesia Representative Office in the Special Region of Yogyakarta, The distribution of length of service provides an overview of the respondents' level of seniority.

Table Respondent Characteristics Based on Length of Service

Length of Service at Bank Indonesia	Amount	Percent (%)	Valid Percent (%)	CumulativePercent (%)
25 years	8	14.0	14.0	64.9
6 - 10 years	20	35.1	35.1	100.0
>10 years	29	50.9	50.9	50.9
Total	57	100.0	100.0	

Based on the frequency tabulation results of 57 respondents, the majority had a work period of more than 10 years, namely 29 people (50.9%). Respondents with a work period of 6–10 years numbered 20 people (35.1%), while those with a work period of 2–5 years were 8 people (14.0%). All data recorded were valid with no missing values. This distribution indicates that the majority of respondents are employees with relatively long work

experience, so it can be assumed to have a deep understanding of the organization's systems, procedures, and work environment. The dominance of respondents with a work period of more than 10 years also indicates that the research results reflect the perspectives of senior employees more than employees with shorter work periods.

2) Research Hypothesis Testing

a. Direct Influence

Research hypothesis testing uses the estimated parameter significance values to provide valuable information regarding the relationships between research variables. In PLS, statistical testing of each hypothesized relationship is performed using simulations. In this case, the bootstrap method is used on the sample. Bootstrapping testing also aims to minimize the problem of abnormality in research data. The results of bootstrapping testing from PLS analysis are as follows:

Table Hypothesis Testing Results

Variable Relationship	Original sample (O)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Information
Spiritual Work Culture (X1) → Work Ethic (Y1)	0.303	0.208	1,456	0.145	<i>Not Supported</i>
Spiritual Leadership (X2) → Work Ethic (Y1)	0.624	0.180	3,467	0.001	<i>Supported</i>
Variable Relationship	Original sample (O)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Information
Work Ethic (Y1) → HR Performance (Y2)	0.820	0.075	10,898	0,000	<i>Supported</i>

Source: Data Processing with PLS

The hypothesis test result used in testing the hypothesis is the P-value. Therefore, if the p-value is used, the comparison value used is the error rate (α) of 5%. The results of the research hypothesis test are as follows:

a) Hypothesis 1 (Spiritual Work Culture → Work Ethic)

The test results show that the influence of Spiritual Work Culture (X1) on Work Ethic (Y1) has a path coefficient (Original sample) of 0.303 with a T-statistic value of 1.456 and P-values of 0.145. Although the direction of the relationship is positive, the T-statistic value is smaller than 1.96 and P-values are greater than 0.05, so the influence is not statistically significant at the 5% significance level. Thus, Hypothesis 1 is declared not supported. This means that in this study, Spiritual Work Culture has not been proven to have a significant influence on increasing Work Ethic.

b) Hypothesis 2 (Spiritual Leadership → Work Ethic)

The results of the analysis show that Spiritual Leadership (X2) has a positive effect on Work Ethic (Y1) with a path coefficient of 0.624, a T-statistics value of 3.467, and P-values of 0.001. T-statistics values greater than 1.96 and P-values smaller than 0.05 indicate that The effect is statistically significant. Thus, Hypothesis 2 is supported. This means that the better the implementation of Spiritual Leadership, the higher the level of employee work ethic.

c) Hypothesis 3 (Work Ethic → HR Performance)

The test shows that Work Ethic (Y1) has a positive and significant influence on HR Performance (Y2) with a path coefficient of 0.820, a T-statistic value of 10.898, and P-values of 0.000. The very high T-statistic value and P-values far below 0.05 indicate that this influence is very significant. Thus, Hypothesis 3 is supported. This means that an increase in Work Ethic significantly and strongly contributes to an increase in HR Performance in this research model.

b. Indirect Influence

Table Indirect Influence

Variable Relationship	Original sample (O)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Information
Spiritual Work Culture (X1) → Work Ethic (Y1) → HR Performance (Y2)	0.248	0.170	1,462	0.144	No mediation
Spiritual Leadership (X2) → Work Ethic (Y1) → HR Performance (Y2)	0.512	0.161	3,185	0.001	Partial mediation

Based on Table the following indirect influences can be obtained:

a) Mediation Hypothesis 1 (Spiritual Work Culture → Work Ethic → HR Performance)

The results of the indirect effect test show that the relationship between Spiritual Work Culture (X1) and HR Performance (Y2) through Work Ethic (Y1) has a coefficient of 0.248 with a T-statistic value of 1.462 and P-values of 0.144. Because the T-statistic value is smaller than 1.96 and P-values are greater than 0.05, the indirect effect is not statistically significant. Thus, Work Ethic is not able to mediate the relationship between Spiritual Work Culture and HR Performance. The first mediation hypothesis is declared unsupported (no mediation), which means that increasing Spiritual Work Culture does not significantly improve HR Performance through Work Ethic.

b) Mediation Hypothesis 2 (Spiritual Leadership → Work Ethic → Performance (HR))

The indirect effect test shows that Spiritual Leadership (X2) on HR Performance (Y2) through Work Ethic (Y1) has a coefficient of 0.512 with a T-statistic value of 3.185 and P-values of

0.001. T-statistics values greater than 1.96 and P-values smaller than 0.05 indicate that the indirect effect is significant. Because in the previous analysis the direct path $X2 \rightarrow Y2$ was also significant, the mediation that occurred was partial mediation. This means that Spiritual Leadership influences HR Performance directly and indirectly through increasing Work Ethic.

In the context of this research, the independent variables consist of Spiritual Work Culture (X1) and Spiritual Leadership (X2), the mediator variable is Work Ethic (Y1), while the dependent variable is HR Performance (Y2). Thus, the mediation test in this study examines whether Work Ethic (Y1) plays a role as a mediator variable in the relationship between X1 and X2 towards Y2. In the SEM model, the concept of mediation analysis occurs when the independent variables (X1 and X2) influence the dependent variable (Y2) through the mediator variable, namely Work Ethic (Y1). This means that the independent variables influence the mediator variables ($X1 \rightarrow Y1$ and $X2 \rightarrow Y1$), and the mediator variable (Y1) then influences the dependent variable (Y2).

The role of a variable as a mediator occurs if:

a. Independent variables are able to significantly explain the dependent variables.

mediator ($X1 \rightarrow Y1$ and $X2 \rightarrow Y1$).

b. The mediator variable is able to significantly explain the dependent variable.

dependent ($Y1 \rightarrow Y2$).

c. When a mediator variable is included in the model, the relationship between the independent variable and the dependent variable may become insignificant or remain significant, indicating the type of mediation that occurs.

In this study, Work Ethic (Y1) acts as a mediator variable that links the influence of Spiritual Work Culture (X1) and Spiritual Leadership (X2) on HR Performance (Y2). In general, mediation can be categorized into two types, namely:

a) Full Mediation, meaning that the independent variable is not able to significantly influence the dependent variable without going through the mediator variable.

b) Partial Mediation, meaning that the independent variable is able to directly influence the dependent variable without going through/involving the mediator variable.

3.2. Discussion

1) The Influence of Spiritual Work Culture (X1) on Work Ethic (Y1) The test results show that Spiritual Work Culture (X1) has a path coefficient of 0.303 with a t-statistic of 1.456 and a p-value of 0.145 (> 0.05). This value indicates that the influence of Spiritual Work Culture on Work Ethic is not statistically significant. Thus, Hypothesis 1, which states that Spiritual Work Culture has a positive influence on Work Ethic, cannot be accepted.

Substantively, even though the direction of the relationship is positive, the spiritual work culture implemented in the organization has not been able to directly Improving employee work ethic. This indicates that spiritual values within the work culture have not been fully internalized as intrinsic motivation that strengthens individual work enthusiasm, discipline, and commitment.

2) The Influence of Spiritual Leadership (X2) on Work Ethic (Y1) The results of the analysis show that Spiritual Leadership (X2) has a positive and significant effect on Work Ethic (Y1) with a path coefficient of 0.624, a t-statistic of 3.467 (> 1.96), and a p-value of 0.001 (< 0.05). Thus, Hypothesis 2 is accepted.

These findings indicate that the more spiritual leadership practices leaders implement, the higher their employees' work ethic. Leaders who are able to provide exemplary work, meaningful work, a clear vision, and spiritual values in their leadership have been shown to increase the intrinsic motivation, responsibility, and dedication of their subordinates.

3) The Influence of Work Ethic (Y1) on HR Performance (Y2)

The test results show that Work Ethic (Y1) has a positive and significant influence on HR Performance (Y2) with a path coefficient of 0.820, a t-statistic of 10.898, and a p-value of 0.000 (< 0.05). Thus, Hypothesis 3 is accepted.

A high coefficient indicates that work ethic is a major determinant in improving HR performance. Employees with a strong work ethic tend to have strong discipline, responsibility, and commitment on work so that it has a direct impact on increasing productivity and work quality.

4) Indirect Effect of Spiritual Work Culture (X1) on HR Performance (Y2) through Work Ethic (Y1)

The results of the mediation test show that the indirect effect of Spiritual Work Culture (X1) on HR Performance (Y2) through Work Ethic (Y1) has a coefficient of 0.248 with a t-statistic value of 1.462 and a p-value of 0.144 (> 0.05). This indicates that the indirect effect is not statistically significant.

Thus, work ethic does not act as a mediating variable in the relationship between Spiritual Work Culture and HR Performance. This insignificance aligns with the results of the direct effect of Spiritual Work Culture on Work Ethic, which was also insignificant. This means that the implemented spiritual work culture has not been able to improve human resource performance through improved work ethic. This indicates that the spiritual values internalized in the work culture have not been fully transformed into a work ethic that impacts employee performance.

5) Indirect Effect of Spiritual Leadership (X2) on HR Performance (Y2) through Work Ethic (Y1)

The results of the indirect influence test show that Spiritual Leadership (X2) on HR

Performance (Y2) through Work Ethic (Y1) has The coefficient is 0.512 with a t-statistic of 3.185 (> 1.96) and a p-value of 0.001 (< 0.05). These results indicate that the indirect effect is statistically significant.

These findings indicate that work ethic acts as a partial mediator in the relationship between spiritual leadership and human resource performance. This means that spiritual leadership not only directly influences employee work ethic but also indirectly contributes to improving human resource performance by strengthening that work ethic. In other words, the stronger the implementation of spiritual leadership based on moral values, exemplary behavior, and empathy, the higher the employee work ethic, which ultimately impacts overall performance improvement.

4. Conclusion

Based on the results of data analysis using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) approach, this study aims to examine the influence of spiritual work culture and spiritual leadership on human resource performance through work ethic at the Bank Indonesia Representative Office in the Special Region of Yogyakarta. The results show that not all variables have a significant influence, so a deeper understanding of the role of spiritual values in improving work ethic and employee performance is needed. Based on the hypothesis testing that has been carried out, the following conclusions were obtained: Spiritual Work Culture does not have a significant effect on Work Ethic. Test results show that Spiritual Work Culture has a positive but insignificant influence on Work Ethic. This suggests that spiritual values within an organizational culture have not directly increased employee morale, commitment, and dedication to work. Spiritual Leadership has a positive and significant influence on Work Ethic. Spiritual leadership has been shown to have a strong and significant influence on improving work ethic. The better the application of spiritual values in leadership, such as leading by example, a meaningful vision, and caring for subordinates, the stronger the work ethic. Work Ethic has a positive and significant influence on HR Performance. Work ethic is a key determinant in improving HR performance. Employees with a strong work ethic demonstrate higher levels of productivity, responsibility, and work quality. Work Ethic does not mediate the influence of Spiritual Work Culture on HR Performance. The indirect effect of Spiritual Work Culture on HR Performance through Work Ethic is insignificant. This indicates that a spiritual work culture has not been able to improve performance through the mechanism of improving work ethic. Work Ethic partially mediates the influence of Spiritual Leadership on HR Performance. The indirect effect of spiritual leadership on human resource performance through work ethic is significant. This means that spiritual leadership can improve performance both directly and through improving employee work ethic.

5. References

Bank Indonesia. (2024). *Pedoman Budaya Kerja Bank Indonesia: BI Spiritual dan Program Aku Bangsa BI Bermakna (AB3)*. Jakarta: Bank Indonesia.

- Bass, B. M. (1990). *From transactional to transformational leadership: Learning to share the vision*. Organizational Dynamics.
- Bernardin, H. J., & Russell, J. E. A. (2013). *Human Resource Management: An Experiential Approach*. New York: McGraw-Hill.
- Chin, W. W. (1998). *The partial least squares approach to structural equation modeling*. Mahwah: Lawrence Erlbaum Associates.
- Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. Thousand Oaks: Sage Publications.
- Denison, D. R. (1990). *Corporate Culture and Organizational Effectiveness*. New York: John Wiley & Sons.
- Fornell, C., & Larcker, D. F. (1981). *Evaluating structural equation models with unobservable variables and measurement error*. Journal of Marketing Research.
- Fry, L. W. (2003). *Toward a theory of spiritual leadership*. The Leadership Quarterly.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Goleman, D. (1998). *Working with Emotional Intelligence*. New York: Bantam Books.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2019). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. Thousand Oaks: Sage Publications.
- Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). *A new criterion for assessing discriminant validity in variance-based structural equation modeling*. Journal of the Academy of Marketing Science.
- Karakas, F. (2010). *Spirituality and performance in organizations: A literature review*. Journal of Business Ethics.
- Mangkunegara, A. A. A. P. (2013). *Manajemen Sumber Daya Manusia Perusahaan*. Bandung: PT Remaja Rosdakarya.
- Milliman, J., Czaplewski, A. J., & Ferguson, J. (2003). *Workplace spirituality and employee work attitudes: An exploratory empirical assessment*. Journal of Organizational Change Management.
- Mitroff, I. I., & Denton, E. A. (1999). *A study of spirituality in the workplace*. Sloan Management Review.
- Reave, L. (2005). *Spiritual values and practices related to leadership effectiveness*. The Leadership Quarterly.

- Robbins, S. P., & Judge, T. A. (2013). *Organizational Behavior*. New Jersey: Pearson Education.
- Ryan, R. M., & Deci, E. L. (2000). *Intrinsic and extrinsic motivations: Classic definitions and new directions*. Contemporary Educational Psychology.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach*. Chichester: Wiley.
- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Warjiyo, P. (2023). *Kebijakan Bank Indonesia dalam Penguatan Budaya Kerja dan Spiritualitas Organisasi*. Jakarta: Bank Indonesia.
- Weber, M. (1905). *The Protestant Ethic and the Spirit of Capitalism*. London: Routledge.
- Yousef, D. A. (2000). *Organizational commitment as a mediator of the relationship between Islamic work ethic and attitudes toward organizational change*. Human Relations.