

Perceived Organizational Support and employee Empowerment in the Role of Spiritual Leadership on Human Resource Performance

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Abstract. *This study aims to analyze and empirically test the influence of Spiritual Leadership, Perceived Organizational Support (POS), and Employee Empowerment on human resource (HR) performance at the Tanjung Emas Type Madya Customs and Excise Supervision and Service Office. This research is classified as explanatory research, intended to test hypotheses and strengthen the theoretical foundation of the study. Data were collected through questionnaires and interviews, using instruments measured on a 1–5 Likert scale, allowing for complete, accurate, and scientifically accountable data. The population consisted of all 203 HR employees at the office, while a sample of 150 respondents was selected using purposive sampling based on the criteria of a minimum of five years of work experience, permanent employee status, and being Muslim. The results indicate that Spiritual Leadership positively influences HR performance, Perceived Organizational Support positively influences HR performance, and Spiritual Leadership also positively influences Perceived Organizational Support. Additionally, Employee Empowerment positively impacts HR performance, and Spiritual Leadership positively affects Employee Empowerment. These findings emphasize the importance of spiritual leadership, organizational support, and employee empowerment as key factors in enhancing HR performance, providing both theoretical and practical foundations for effective developing HR management strategies within organizations.*

Keywords: *Employee; Leadership; Organizational; Perceived.*

1. Introduction

The increasingly competitive era of globalization demands that organizations face the challenge of continuously improving the performance of their Human Resources (HR). Optimal HR performance is crucial for achieving strategic goals and maintaining a company's competitiveness. The Customs and Excise Supervision and Service Office plays a vital role in overseeing and facilitating exports and imports. As a trade facilitator and industrial assistant, this institution strives to advance the national economy through export and import activities. Furthermore, Customs and Excise acts as a protector of the public, protecting them from

illegal and dangerous goods by conducting strict surveillance at Indonesia's borders and waters.

Customs and Excise contributes to state revenue through the customs and excise sector. State revenue comes from three main sources: first, taxes, which include customs and excise; second, non-tax state revenue (PNBP), which comes from various sources such as the utilization of natural resources and the management of state assets; and third, income from grants. In fulfilling its main duties and functions, the Tanjung Emas Customs and Excise Supervision and Service Office requires a leader capable of overseeing and assisting existing human resources to achieve the organization's goals. One approach that is beginning to receive attention is the implementation of Islamic leadership, which is considered to have ethical and moral values that can positively influence employee performance.

Leaders are expected to provide motivation and direction and foster positive attitudes and behavior among all members of the organization.(Tri Rachmawan & Nita Aryani, 2020). According to(LW Fry, 2003a)Spiritual leadership is needed to facilitate the transformation process of learning organizations to achieve sustainable success. Spiritual leadership encompasses the values, attitudes, and behaviors necessary to meet the mental and health needs of followers.(Nurhidayati et al., 2020). Spiritual leadership can strengthen the mental strength of employees, has a unique effect in overcoming spiritual problems such as spiritual emptiness, loss of faith and disturbance of values.(Xinyu & Zhihua, 2020).

A leader is required to be able to change someone's perspective, this requires a level of curiosity, an open mind, continuous questioning and regular reflection.(Zsolnai & Illes, 2017). The process of understanding and facing oneself, taking responsibility for one's own thoughts, feelings, emotions and actions, requires a level of consciousness in which one experiences oneness with all that lives through love and compassion and the power of creativity. (Zsolnai & Illes, 2017). Spirituality emerges as a prerequisite of this process and a source of creativity creating experiences of engagement and wholeness.(Zsolnai & Illes, 2017).

Research examining the role of spiritual leadership in human resource performance remains highly controversial. This includes studies that suggest spiritual leadership is unable to directly influence organizational performance.(Supriyanto et al., 2019). These results differ from the research results which state that spiritual leadership has a significant influence on performance.(Xinyu & Zhihua, 2020). Therefore, in this study, employee empowerment and Perceived Organizational Support are proposed as mediators.

Employee empowerment, on the other hand, involves the process of giving employees more authority and responsibility in decision-making.(Nyoman Rasmen et al., 2021)This encourages employees to be more proactive, take initiative, and feel more valued within the organization.(Islam et al., 2018a)When employees feel empowered, they tend to have a greater sense of ownership of their work, which ultimately increases their loyalty and performance.(Baird et al., 2020a). HR who feel empowered feel they receive support that

suits their needs and are given the trust to carry out their roles to the best of their ability, and in return, they also expect the same from others in the company. (Monje Amor et al., 2021).

Meanwhile, organizational support refers to the resources, policies, and procedures provided by the organization to support employee well-being and development. (Albalawi et al., 2019) This support covers a wide range of aspects, from a conducive work environment to policies that encourage professional and personal development. (Syafitri Andra et al., 2022). Perceived Organizational Support (POS) is the extent to which employees feel that their organization values their contributions, cares about their well-being, and meets their social and emotional needs. (Rhoades & Eisenberger, 2002).

2. Research Methods

This type of research is used to test hypotheses with the aim of justifying or strengthening the theory used as a basis. In relation to the above, the type of research used is "explanatory research," which means this research emphasizes the relationship between research variables by testing hypotheses and contains descriptive descriptions, but the focus is on the relationship between variables. (Syahrums & Salim, 2012a).

3. Results and Discussion

The respondents participating in this study can be identified through their descriptions. The respondents were employees of the Tanjung Emas Customs and Excise Supervision and Service Office. A total of 150 respondents completed the questionnaires, which were used for further data analysis. The respondents are described in four characteristics: gender, age, highest level of education, and length of service, as described below:

1) Gender

The profile description of respondents who participated in this study can be explained based on gender factors as follows:

Table Respondent Characteristics Data by Gender

Gender	Frequency	Percentage
Man	101	67.3
Woman	49	32.7
Total	150	100.0

Source: Data processing results, 2024.

Based on the descriptive tabulation results, the number of respondents in this study was 150 employees. When viewed from the gender aspect, the majority of respondents were male, amounting to 101 people (67.3%), while female respondents numbered 49 people (32.7%). This indicates that the composition of Customs and Excise employees of the Middle Type of Tanjung Emas Customs and Excise is predominantly male, which is generally in line with the characteristics of work in the customs and excise sector which requires high mobility, discipline, and firmness in enforcing regulations.

2) Age

The description of the profile of respondents who participated in this study can be explained based on age level factors as follows:

Table Respondent Characteristics Data by Age

Age	Frequency	Percentage
25 - 35 years old	58	38.7
35 - 45 years old	60	40.0
45 - 55 years old	22	14.7
>55 years	10	6.7
Total	150	100.0

Source: Data processing results, 2024.

From the data presented in Table above, it can be seen that in terms of age, the majority of respondents were in the 35–45 year range, amounting to 60 people (40%), followed by the 25–35 year age group, amounting to 58 people (38.7%). Meanwhile, employees aged 45–55 years numbered 22 people (14.7%), and the remaining 10 people (6.7%) were >55 years old. This composition shows that the majority of employees are in the productive age range, namely between 25–45 years (as much as 78.7%). This indicates that the Customs and Excise office has a relatively mature workforce in terms of experience but still quite prime in terms of energy and work productivity.

3) Last education

The profile description of respondents who participated in this study can be explained based on the last level of education as follows:

Table Respondent Characteristics Data According to Last Education

Education	Frequency	Percentage
S1	107	71.3
S2	43	28.7
Total	150	100.0

Source: Data processing results, 2024.

Based on Table above, it can be seen that the majority of respondents had a bachelor's degree, namely 107 employees (71.3%). Respondents with a master's degree were 43 respondents (28.7%). This data indicates that employees at the Tanjung Emas Customs and Excise Middle Type Office are predominantly university graduates. This is important because educational background will influence analytical skills, regulatory understanding, and technical skills in carrying out customs and excise duties.

4) Length of work

The profile description of respondents who participated in this study can be explained based on the length of service factor as follows:

Table Respondent Characteristics Data According to Length of Service

Years of service	Frequency	Percentage
5 - 10 years	77	51.3
11 - 20 years	52	34.7
21 - 30 years old	16	10.7
> 30 years	5	3.3
Total	150	100.0

Source: Primary Data Processing Results, 2024.

Table shows that the majority of respondents (77 people) have worked for 5–10 years, while 52 people (34.7%) have worked for 11–20 years. Meanwhile, 16 respondents (10.7%) have worked for 21–30 years, and 5 respondents (3.3%) have worked for more than 30 years. These data indicate that the majority of employees are in the middle category with considerable work experience in the customs and excise sector. This reflects a balance between experienced employees and relatively new employees, thus ensuring the transfer of knowledge and regeneration of human resources in the workplace.

In this section, a descriptive analysis is conducted to obtain an overview of respondents' responses to the research variables. This analysis is conducted to obtain perceptions about respondents' tendencies to respond to the indicator items used to measure these variables and to determine the status of the variables studied at the research site.

The variable descriptions are grouped into 3 categories, namely: low category, score = 1.00 – 2.33, medium category, score = 2.34 – 3.66 and high/good category, with score = 3.67 – 5.00. The complete variable descriptions are shown in table

Table Description of Research Variables

No	Variables and indicators	Mean	Standard Deviation
1	<i>Spiritual Leadership (X1)</i>	3.73	
	a. <i>Hope / Faith;</i>	3.73	0.68
	b. <i>Altruistic love;</i>	3.70	0.74
	c. <i>Meaning;</i>	3.80	0.70
	d. <i>Membership</i>	3.69	0.73
2	<i>Perceived organizational support(Y1)</i>	3.73	
	a. <i>Award,</i>	3.72	0.93
	b. <i>Development,</i>	3.71	0.79
	c. <i>Working conditions</i>	3.65	0.88
	d. <i>concern for employee welfare.</i>	3.64	0.89
3	<i>Employee Empowerment(Y2)</i>	3.84	
	a. <i>Employee training,</i>	3.84	0.79
	b. <i>Employee suggestions,</i>	3.83	0.76
	c. <i>Skill development</i>	3.86	0.78
4	<i>HR Performance (Y3)</i>	3.84	
	a. <i>quality,</i>	3.77	0.75

b. quantity,	3.81	0.68
c. punctuality	3.91	0.63
d. Interpersonal Influence	3.75	0.73

Table shows that Spiritual Leadership (X1) is measured through four indicators: hope/faith, altruistic love, meaning, and membership. The overall average value of this variable is 3.73. The indicator with the highest mean is X13 (meaning) at 3.79, while the lowest is X14 (membership) at 3.69. This indicates that Customs and Excise employees of the Middle Type of Tanjung Emas Customs feel more meaning and purpose in their work (meaning) than a sense of membership in the organization (membership). This means that although employees are quite capable of giving meaning to their work, they still need to strengthen the sense of togetherness and teamwork so that the spiritual value of leadership can be more optimal.

The Perceived Organizational Support (Y1) variable consists of indicators of appreciation, development, working conditions, and organizational concern. The overall average value is 3.75. The indicator with the highest mean is Y11 (appreciation) at 3.81, while the lowest mean is Y13 (working conditions) at 3.72. This condition means that employees feel more appreciated by the organization for their contributions, but the assessment of working conditions is still relatively low. Thus, organizations need to improve the quality of the physical and non-physical work environment so that employees feel more fully supported.

The Employee Empowerment (Y2) variable is measured through employee training, employee suggestions, and skill development indicators. The overall average value is 3.85, which is the highest average among all research variables. The highest indicator is Y23 (skill development) at 3.87, while the lowest is Y22 (employee suggestions) at 3.83. This indicates that employees feel most empowered through skill development, while the aspect of providing suggestions (employee suggestions) is still perceived slightly lower. Thus, the organization is good at providing training and development, but needs to expand the space for employee participation in decision-making.

The HR Performance variable (Y3) includes indicators of quality, quantity, punctuality, and interpersonal influence. The overall mean score is 3.83. The indicator with the highest mean is Y33 (punctuality) at 3.91, while the lowest is Y34 (interpersonal influence) at 3.77. These results indicate that employees have high discipline in completing work on time, but still need to improve interpersonal skills, such as collaboration and communication. This means that individual performance is technically good, but strengthening the teamwork aspect remains a challenge that needs attention.

Structural model testing (inner model) examines the relationship between latent constructs by estimating the path parameter coefficients and their significance levels (Ghozali, 2011). This procedure is carried out as a step in testing the proposed research hypothesis. The test yields output from the structural model of the construct loading factor, which will explain the influence of the Spiritual Leadership construct on Work-Life Balance and Perceived Organizational Support, as well as on HR Performance.

In this case, data processing was performed using the Smart PLS v4.0 software tool. The results of this data processing are shown in the following image:

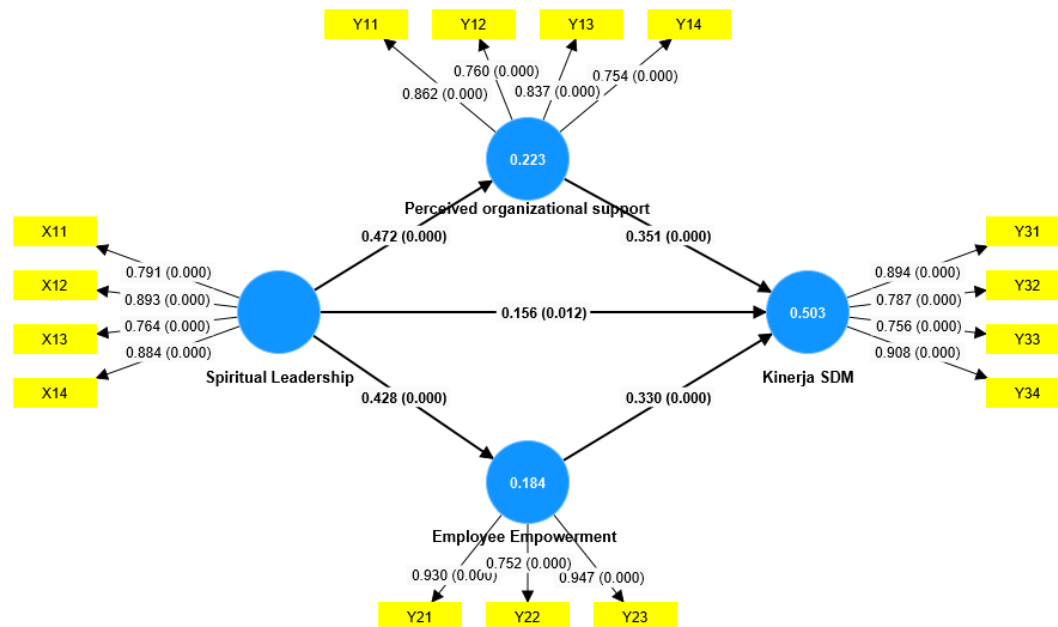


Figure Full Inner Model SEM-PLS

Source: Primary data processing with Smart PLS 4.1.0 (2024)

The following presentation of results displays a description of the testing of the proposed research hypothesis. To determine whether the hypothesis is accepted or not, it can be done by looking at the calculated t and t table. To determine whether a hypothesis is accepted or not by comparing the calculated t with the t table with the condition that if the calculated $t > t$ table, then the hypothesis is accepted. The t table value for a significance level of 5% = 1.96 (Ghozali & Latan, 2015). The results of testing the influence of each variable in this study can be presented as follows:

Table Path Coefficients

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Employee Empowerment -> HR Performance	0.330	0.330	0.088	3,763	0.000
Perceived organizational support -> HR performance	0.351	0.354	0.092	3,801	0.000
Spiritual Leadership -> Employee Empowerment	0.428	0.426	0.087	4,911	0.000
Spiritual Leadership -> Human Resources Performance	0.156	0.155	0.062	2,501	0.012
Spiritual Leadership -> Perceived organizational support	0.472	0.474	0.068	6,986	0.000

Source: Primary data processing with Smart PLS 4.1.0 (2024)

According to the SEM PLS estimation results in the table above, the next analysis is carried out by testing each research hypothesis.

1) Hypothesis Testing 1:

H1: The better the spiritual leadership, the better the HR performance.

In testing hypothesis 1, the original sample estimate value was obtained at 0.156. This value proves that Spiritual Leadership has a positive effect on HR Performance, the results of which are also strengthened by the results of the t-test which obtained a calculated t value (2.501) > t table (1.96) and p (0.012) < 0.05, so it can be said that there is a positive and significant influence of Spiritual Leadership on Perceived organizational support. Thus, the first hypothesis which states that 'The better the spiritual leadership, the better the HR Performance' can be accepted.

The results of the study indicate that Spiritual Leadership has a positive effect on HR performance at the Tanjung Emas Customs and Excise Supervision and Service Office. Values such as hope/faith, altruistic love, meaning, and membership have been shown to improve the quality, quantity, timeliness, and interpersonal influence in carrying out tasks. These research findings are supported by the results of Previous research states that Islamic leadership has a significant influence on HR performance.(Harahap, 2016; Jumaing et al., 2017; Kuncoro & Putra, 2020).

The Spiritual Leadership variable shows that the indicator with the highest outer loading is Altruistic Love, while the Human Resource Performance variable has the highest outer loading is Interpersonal Influence. These findings indicate that high levels of Altruistic Love contribute positively to increased Interpersonal Influence. This means that leadership that emphasizes genuine care and concern for others can strengthen an individual's ability to effectively influence coworkers.

Meanwhile, the indicator with the lowest outer loading value for Spiritual Leadership was Meaning, and for Human Resource Performance, Punctuality. This correlation suggests that a deep understanding of the meaning of work has the potential to improve punctuality in task execution. This means that when individuals have a clear understanding of the purpose and value of their work, they tend to be more disciplined and punctual in completing their responsibilities.

2) Hypothesis Testing 2

H2: The higher the perceived organizational support (POS), the higher the HR performance.

In testing hypothesis 2, the original sample estimate value was obtained at 0.351. This value indicates that Perceived Organizational Support has a positive effect on HR Performance. This result is supported by the calculated t value (3.801) > t table (1.96) and p (0.000) < 0.05, so it

can be concluded that perceived organizational support has a positive and significant effect on HR Performance. Thus, the second hypothesis that 'The higher the Perceived Organizational Support (POS), the higher the HR Performance' can be accepted.

The results of the study indicate that Perceived Organizational Support has a positive effect on HR performance at the Tanjung Emas Customs and Excise Supervision and Service Office. The higher the appreciation, development opportunities, supportive working conditions, and attention to employee welfare, the better the performance, reflected in quality, quantity, timeliness, and interpersonal influence. These results confirm previous findings that indicate that POS plays a vital role in improving employee performance (Astuti & Udin, 2020; Conway & Coyle-Shapiro, 2012; Potipiroon & Faerman, 2020; Ridwan et al., 2020; Tjahjono et al., 2020).

The Perceived Organizational Support variable has the highest outer loading for Rewards, while the Human Resources Performance variable has the highest indicator, Interpersonal Influence. These findings indicate that increased employee rewards correlate with increased interpersonal influence, meaning the more appreciated employees are, the stronger their ability to influence others.

Meanwhile, the Perceived Organizational Support variable has the lowest outer loading indicator for employee welfare, and the HR Performance variable has the lowest indicator, namely Punctuality. These results indicate that organizational attention to employee welfare is related to increased punctuality, meaning that the more attention is paid to employee welfare, the more disciplined employees are in meeting deadlines.

3) Hypothesis Testing 3

H3: The better the spiritual leadership, the better the Perceived Organizational Support (POS).

In testing hypothesis 3, the original sample estimate value was obtained at 0.472. This result indicates that Spiritual Leadership has a positive effect on Perceived Organizational Support. The calculated t value ($6.986 > t$ table (1.96)) and p ($0.000 < 0.05$) further strengthen these results. Thus, it can be said that there is a positive and significant influence of Spiritual Leadership on Perceived Organizational Support, so that the third hypothesis stating "The better the spiritual leadership, the better the Perceived Organizational Support (POS)" can be accepted.

The results of the study indicate that Spiritual Leadership has a positive effect on Perceived Organizational Support at the Tanjung Emas Customs and Excise Supervision and Service Office. In other words, the higher the level of hope/faith, altruistic love, meaning, and sense of membership, the stronger the HR perception of appreciation, development, working conditions, and organizational attention to employee welfare. This study shows support for the results of previous research showing that Spiritual Leadership has a significant influence on Perceived Organizational Support (POS). (Arshad & Saleem, 2024).

In the analysis of the inter-variable relationships, in the Spiritual Leadership dimension, the indicator with the highest outer loading value was Altruistic Love, while in the Perceived Organizational Support variable, the highest indicator was Appreciation. These findings indicate that an increase in the level of Altruistic Love is significantly correlated with an increase in the perception of appreciation from the organization. In other words, when leaders demonstrate genuine care and altruistic concern, employees tend to feel more valued and recognized for their contributions by the organization.

In contrast, in Spiritual Leadership, the indicator with the lowest outer loading value was Meaning, while in Perceived Organizational Support, the lowest indicator was Concern for Employee Well-being. These results indicate that increased understanding and appreciation of the meaning of work leads to increased perceptions of organizational concern for employee well-being. Thus, leaders who are able to instill deep meaning in their work not only strengthen employees' intrinsic motivation but also encourage the organization to pay more attention to their overall well-being.

4) Hypothesis Testing 4

H4: The better the HR empowerment (Employee Empowerment), the better the HR performance.

In testing hypothesis 4, the original sample estimate value was obtained at 0.330. This value indicates that Employee Empowerment has a positive effect on HR Performance. The test results are also strengthened by the calculated t value ($3.763 > t_{table} (1.96)$ and $p (0.000) < 0.05$). Thus, it can be said that employee empowerment has a positive and significant effect on HR Performance, so that the fourth hypothesis "The better HR empowerment, the better HR Performance" can be accepted.

The results of the study indicate that Employee Empowerment has a positive influence on the performance of human resources at the Tanjung Emas Customs and Excise Supervision and Service Office. In other words, improvements in employee training, participation in providing advice, and skills development will impact quality, quantity, timeliness, and interpersonal skills. These results align with previous research which states that employee empowerment has an influence on performance (Odero & Oseno, 2019).

The Employee Empowerment variable shows that the indicator with the highest outer loading value is Skill Development, while the HR Performance variable has the highest outer loading value is Interpersonal Influence. This indicates a positive relationship between employee skill development and their ability to influence coworkers and the professional environment. In other words, the more optimal skill development employees receive, the more effective their interpersonal skills will be in work interactions.

Meanwhile, for the Employee Empowerment variable, the indicator with the lowest outer loading value is Employee Suggestions, while for the HR Performance variable, the indicator with the lowest outer loading value is Punctuality. This correlation indicates that increasing

employee participation in providing input or suggestions has the potential to improve their discipline in meeting deadlines. Thus, supporting employee involvement in the decision-making process can have positive implications for performance aspects related to the accuracy of task execution.

5) Hypothesis Testing 5

H5: The better the spiritual leadership, the better the employee empowerment.

In testing hypothesis 5, the original sample estimate value was obtained at 0.428. This value proves that Spiritual Leadership has a positive effect on Employee Empowerment. The results of the statistical test support this with a calculated t value ($4.911 > t$ table (1.96) and p (0.000) < 0.05 , so it can be said that there is a positive and significant influence of Spiritual Leadership on Employee Empowerment. Thus, the fifth hypothesis that "The better the spiritual leadership, the better the employee empowerment" can be accepted.

The results of the study indicate that Spiritual Leadership has a positive influence on Employee Empowerment in HR at the Tanjung Emas Customs and Excise Supervision and Service Office. In other words, the higher the level of hope and belief (Hope/Faith), altruistic love, meaning, and sense of membership, the higher the employee training, suggestion contributions, and skill development. Previous research suggests that spiritual leaders can provide space and time for female health workers to reflect, pray, or meditate, thereby helping to manage stress and improve psychological well-being. (Chen et al., 2019).

In the model analysis, the Spiritual Leadership variable showed that the indicator with the highest outer loading was Altruistic Love, while the Employee Empowerment variable had the highest outer loading was Skill Development. These findings indicate that increasing the practice of Altruistic Love in spiritual leadership directly contributes to improving employee capabilities and skill development. In other words, leadership that emphasizes genuine care and compassion fosters professional growth and individual competence within the organization.

Conversely, the indicator with the lowest outer loading value for the Spiritual Leadership variable is Meaning, while for Employee Empowerment, it is Employee Suggestions. These results indicate that when leaders successfully in still a clear understanding of the meaning and purpose of work, employees tend to be more active in providing constructive input and suggestions. This means that awareness of the meaning of work is a crucial factor in encouraging employee participation and the contribution of ideas, which in turn strengthens their empowerment process in the workplace.

The indirect effect test was conducted to determine the influence of the Spiritual Leadership variable on HR Performance through intervening variables, namely Perceived Organizational Support and Employee Empowerment. The indirect effect test can be presented in the following table.

Table Test Results of the Indirect Influence of Spiritual Leadership on HR Performance through Perceived Organizational Support and Employee Empowerment

	Original sample	T statistics	P values	Information
<i>Spiritual Leadership -> Perceived organizational support-> HR Performance</i>	0.166	3,199	0.001	Significant
<i>Spiritual Leadership -> Employee Empowerment-> HR Performance</i>	0.142	3,069	0.002	Significant

Source: Processed research data, 2024

1) The Indirect Effect of Spiritual Leadership on HR Performance through Perceived Organizational Support

The results of the indirect effect test show that Spiritual Leadership has a positive effect on HR Performance through Perceived Organizational Support, with an original sample estimate value of 0.166, t count 3.199 > 1.96, and p 0.001 < 0.05. This means that the influence of spiritual leadership on employee performance does not only run directly, but also through the mediating role of perceived organizational support.

Spiritual leadership can foster values of justice, caring, and meaningful work. When employees perceive these values, they will perceive the organization as an entity that values their contributions and cares about their well-being (perceived organizational support). This sense of appreciation will increase employee loyalty, motivation, and commitment, thereby improving human resource performance. Thus, POS acts as a bridge that strengthens the contribution of spiritual leadership in producing more optimal performance.

2) The Indirect Effect of Spiritual Leadership on HR Performance through Employee Empowerment

In another section, it is known that the results of indirect testing The effect shows that Spiritual Leadership has a positive effect on HR Performance through Employee Empowerment, with an original sample estimate value of 0.142, t count 3.069 > 1.96, and p 0.002 < 0.05. This means that spiritual leadership not only has a direct impact on performance, but also through the process of employee empowerment.

Spiritual leadership fosters trust, provides inspiration, and creates a meaningful work climate. This motivates employees to take greater initiative, develop their skills, and actively contribute through employee empowerment. Employees who feel empowered will experience greater self-confidence, autonomy, and work motivation, which directly improves human resource performance. Thus, empowerment is a crucial mechanism that strengthens the influence of spiritual leadership on employee performance.

4. Conclusion

The purpose of this study is to analyze and empirically test the influence of Spiritual Leadership, Perceived Organizational Support (POS), and employee empowerment on the performance of human resources at the Tanjung Emas Customs and Excise Supervision and Service Office. The answers to the research questions that arise are: *Spiritual Leadership* has a positive impact on HR performance. This means improving the quality of spiritual leadership, which includes values such as Hope / Faith; Altruistic love; Meaning; Membership will encourage improved human resource performance. Employees led with a spiritual approach demonstrate better performance in terms of quality, quantity, timeliness, and interpersonal skills, thus optimizing their contribution to achieving organizational goals. *Perceived Organizational Support* has a positive impact on HR performance. This means that the greater the employee's perception that the organization provides rewards, support development, pay attention to working conditions and care about employee welfare. The higher the performance demonstrated by employees, the higher the organizational support they receive. The organizational support felt by employees leads to better performance, which is reflected in improved quality, quantity, timeliness, and optimal interpersonal skills. *Spiritual Leadership* has a positive influence on Perceived Organizational Support. That is, the practice of spiritual leadership includes values such as Hope / Faith; Altruistic love; Meaning; Membership making employees feel that the organization cares about them and appreciates their contributions. Leadership based on spiritual values builds employee perceptions that the organization provides rewards, support development, pay attention to working conditions and care about employee welfare. *Employee Empowerment* has a positive impact on HR performance. This means that the greater the level of employee empowerment, including involvement in Employee training, Employee suggestions, Skill development. This also improves HR performance. Empowerment encourages employees to work more effectively and efficiently, both in terms of quality, quantity, timeliness, and interpersonal skills, thereby maximizing their role in achieving organizational goals.

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