

## Analysis of Spirituality, Happiness, and Relationship of Auditor-Client (Phenomenological Study at Public Accounting Firm “Mahsun Nurdiono Kukuh” and “Rekan Malang” Branch)

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### ABSTRACT

This study aims to explore the meaning of the phenomenon of leadership spirituality, auditor happiness and auditor-client relationships at KAP MNK Malang with different personal backgrounds and cultures, as well as the application of spiritual concepts used by leaders, through a qualitative approach Phenomenology. Primary data is obtained by researchers by means of direct interviews from the source, namely a leader of a public accounting firm, partners and auditor staff in the office. The selection of the subject of this research used a purposive method. The results of this study provide understanding and insight that spirituality from within is needed to create harmony and happiness between individuals, so that commitment and a good reputation will be formed to gain client trust and ongoing cooperation.

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## **INTRODUCTION**

With the increasing spiritual awareness of people at almost every level, in this case top managers, executives, and even employees, start looking for spirituality at work and try to express it in different ways (Beek, 2000; Bester & M, 2017; Dizer, 2021; Gadilatolwe & M'Raji, 2017) discussions about religion and spirituality are taboo, suddenly becoming a priority because many employees are seeking spiritual meaning in their workplace, so leaders need to find new methods to motivate and inspire staff through social approaches.

Workplace spirituality means, the experience of employees involved in the work process, which is accompanied by authenticity, reciprocity, and personal goodwill, which gives rise to deep and abiding meaning in work, resulting in greater motivation and excellence of a work team (Efferin & Hutomo, 2021). Spirituality in the workplace is described as a feeling of loving work, job characteristics and the work team as a whole, giving rise to different attitudinal engagement in the workplace (Efferin & Hutomo, 2021). The application of the concept of spirituality in the workplace can increase aspects of happiness, such as job satisfaction, intrinsic satisfaction, well-being, pleasure and enjoyment of work (Alfarajat & Emeagwali, 2021; Wei et al., 2020).

The leadership attitude taken by the leadership will affect the pressure felt by auditors. The unstable emotional level of auditors due to work stress causes a reaction in the form of a decision to act dysfunctionally (Suhayati, 2022). Leadership spirituality is needed to influence auditors in carrying out dysfunctional actions, as well as being taken into consideration to create happiness in a work environment that is ready to face challenges so as to reduce stress levels.

The development of spirituality in the workplace cannot be expected to grow on its own without leadership encouragement. So, it becomes important to combine spiritually-based leadership, with the implementation of spirituality in the workplace. Spirit-based leadership is not only about intelligence and leadership skills, but also about upholding spiritual values that include truth, honesty, integrity, credibility, wisdom, conscience and compassion, which shape character and morality (Mhatre & Mehta, 2023; Parmin, 2023).

In the Buddhist perspective, peace of mind is considered the highest goal of life and the pinnacle of happiness, where what constitutes happiness, itself cannot be found outside the human mind. Happiness is formed by freeing our minds from ambition, hate, and delusion, which is called Nirvana. In the work environment, ultimate happiness is not only formed from the environment around the workplace, but also from the way our minds respond to everything that happens (Chongvisal, 2023). The effects of this are greater organizational commitment, solid teams, personal ethics, increased work creativity and optimal performance, and reduced interpersonal conflict (Martono et al., 2020).

Auditing always has a front and back face (Sweeney & Pierce, 2015). The front face is the public trust as the auditor's professional institution, while the back face is the managerial relationship between the auditor and the client which includes the audit fee dilemma and auditor commitment. Understanding the background process is critical to addressing ethical and reputational issues in public accounting firms. Meanwhile, accounting researchers need to further investigate how auditors' professional work is organized beyond materialistic aspects. The auditor's reputation that is formed is an indicator of the audit quality of a Public Accounting Firm (Bergner et al., 2020) Research shows that Public Accounting Firms have a high potential to lose audit clients and significant revenue, after making audit errors, because this results in damage to the reputation of a Public Accounting Firm and distrust from clients (Skinner & Srinivasan, 2012, 2012).

Reputation and good name are indispensable for an organization, given the increasing growth and development of the auditor profession. Researchers see the importance of creating a distinctive feature of the Public Accounting Firm organization to gain the trust of clients. The Public Accounting Firm requires a good concept of organizational governance, where cooperation and reciprocal relationships are needed, thus creating a structured and humanist work atmosphere. This governance will be a selling point for a Public Accounting Firm, and will later become an attraction for clients to entrust all exchanges of financial information, to an auditor or a Public Accounting Firm as a whole (Rule, 2000).

Trust between auditors-clients is considered an important element to reduce behavioral uncertainty and stimulate relationships in terms of information exchange (Lisbeth & Ramadhan, 2022; Svanberg & Öhman, 2015) There is a good reciprocal relationship spiritually, between trustworthy auditors and the level of client trust. The value of leadership spirituality and staff happiness will be a dominant factor in building the reputation of a Public Accounting Firm service business, especially non-Foreign Affiliated Public Accounting Firms spread across Indonesia. The amount of pressure felt by auditors makes the auditor profession vulnerable to stress, which can lead to decreased performance. The attitude or leadership style carried out by the leadership will affect the pressure felt by the audit staff (Trucco et al., 2022).

This research wants to continue the research of (Kumar & Mahapatra, 2018) which recognizes the limitations in explaining work spirituality in different company backgrounds, and the method of applying the concept of work spirituality used by leaders in the company. Insights with different perspectives will be gained by investigating other cases, with different contexts and cultures. Research (Cindra & Artha, 2021) adopted an approach that focuses on workplace spirituality (from organizational studies) from a Buddhist (non-Abrahamic religion) perspective in an Indonesian Public Accounting Firm (a non-Western religious institution).

The researcher wanted to explain that the happiness of the individuals involved, the performance of the Public Accounting Firm and auditor commitment, are interconnected with each other. The aim is to gain a better understanding of the relationship between spirituality and happiness in the audit profession (Lauw, 2022). Spirituality is a non-materialistic aspect that is important for leaders to form responsible and trustworthy staff, so that it can foster trust and openness of information from clients.

The researcher is a senior auditor staff who has worked for 10 years with Dr. H. Kukuh Budianto, SE, MM, Ak, CA, CPA, CPI, CLI, who then committed to establish at the Mahsun Nurdiono Kukuh Public Accounting Firm Malang Branch (KAP MNK Malang) in 2019. Researchers are directly involved and experience the phenomena that occur in this study. Researchers want to explore the meaning of the phenomenon of leadership spirituality, auditor happiness and auditor-client relationships at KAP MNK Malang with different backgrounds and cultures of each person, as well as the application of spiritual concepts used by leaders, through a qualitative approach Phenomenology.

Some of the phenomena that occur at KAP MNK Malang include several staff auditors who have worked at other Public Accounting Firms before, then decided to move to KAP MNK Malang. This new auditor staff felt an uncomfortable work spiritual experience and high levels of stress in the previous office. Where the previous leader implemented a work system that was less humane. After working at KAP MNK Malang, the staff felt a happy, comfortable spiritual experience, decreased stress levels, and high commitment. A Public Accountant who is assisted by several partners and auditor staff with a certain spiritual level, is able to apply the concept of work spirituality so that it can build a comfortable work environment, create happiness for each staff, which is shown by loyalty and commitment to the company. This cannot be separated from the role of leaders who implement a system that they themselves created, based on spiritual work experiences in previous offices.

The output of the application of the spiritual work system by the leadership of KAP MNK Malang, results in a comfortable work atmosphere, happy staff, decreased stress levels, and committed employees, as well as credible audit results. The output resulting from this work situation is able to build a good and professional reputation of the Public Accounting Firm, as well as a high level of client trust, which has an impact on the going concern of the Public Accounting Firm.

## **LITERATURE REVIEW**

### ***Leadership Spirituality Theory***

The Spiritual Leadership Theory is advanced research developed by (Fry, 2003). Spirituality-based leadership aims to create an aligned vision and values across all strategic levels of the organization, both individually and in work teams. Ultimately, this will result in increased productivity and organizational commitment. Spiritual Leadership is necessary for sustainable change and success of an organization (Srivastava & Madan, 2023).

Leadership is the art of mobilizing others to strive for a shared commitment. Spirituality reflects a connection with a higher power that influences the way a person makes meaning of life. For organizations, the Leadership Spirituality Theory explains how leaders create a humanistic system, and members can meet common expectations based on vision and caring values in interaction. So that the leader's spirituality can unite the body, mind, heart and soul of its members and ultimately be motivated to work hard, be committed and personally foster happiness, peace and tranquillity (Afsar et al., 2016; Ahmed, 2024).

### *Spirituality and Happiness*

This study explores the meaning and implications of spirituality among auditors in an organization by conducting interpretive research, from an accounting firm in Indonesia. Knowledge and expertise shared and taught to auditors in an organization can affect audit quality (Wade et al., 2018). Interpersonal relationships and interactions between auditors will lead to a desire to share their knowledge (Winzer et al., 2018) (Mahipalan & S, 2019) define knowledge as the truest belief in increasing an individual's ability to act effectively in an organization and is one of the strategic resources in the organization (Holder et al., 2010) Interaction between auditors by sharing knowledge is a process by which knowledge will be understood, absorbed and used by others (Ahmad & Karim, 2019). The theory developed by (Yin et al., 2020) studies leadership styles as effective role models in knowledge sharing. Leaders in organizations are expected to be able to influence their subordinates in knowledge development and learning, although there are differences in the application of knowledge sharing.

Leaders can shape workplace spirituality through the use of role models, appreciation of staff, flexibility and autonomy, training and development, evaluation, decision-making and resource allocation (Kinjerski & Skrypnek, 2006). (Baskar & Indradevi, 2023; Farmer et al., 2019), argues that workplace spirituality seems to have an emphasis on employees' perceptions and feelings, emotional wholeness, connection with others, transcendence, and happiness. However, according to (González-González, 2018; Rastogi et al., 2020) spirituality in the workplace is not related to religious beliefs. Auditors tend to experience stress, which reduces performance, due to the many pressures they experience. (Syahfaturhoma et al., 2022) state that the level of stress felt by auditors at work is positively correlated with the frequency of dysfunctional actions. This triggers the emergence of audit irregularities.

### ***Commitment and Reputation***

Commitment and job satisfaction are important factors so that a staff auditor chooses to stay with the public accounting firm. Often the experience and responsibility of the role is a trigger for others to recruit the staff to change workplaces. Research (Mai et al., 2023) on organizational behavior shows that an individual's performance reputation affects others' judgments about that individual. Auditors, intuitively understand that employment opportunities increase with experience. Performance reputation has also been shown to influence the assessment of auditors by clients in an accounting (Badawi et al., 2022) Leaders also consider the performance reputation of auditor staff when reviewing their responsibilities (Kucharska, 2020; Tusyanah et al., 2020).

Leaders tend to foster the commitment of each individual in order to build the reputation of the organization as a whole and prevent high staff turnover rates. Turnover of experienced staff will damage the company's reputation (Amperawati et al., 2020; Kwan Soo Shin et al., 2019) Replacement employees will not be effective until they gain experience. Leaders also play an active role in shaping the culture and values of the organization, thereby encouraging individuals to achieve shared commitment and reputation. This will be a differentiator in the auditor's professional expertise equation to gain new client trust and maintain ongoing client trust (Engizek & Yasin, 2017).

### ***Trust and Auditor-Client Relationship***

The auditor-client relationship is a unique situation in a business environment where both parties must balance the desire for a close relationship with their need to maintain independence (Alawsi et al., 2023). Attachment Theory developed by (Aschauer et al., 2017) emphasizes the importance of social relationships in analyzing economic activities in modern industrial societies. Auditor-client social relationships generate trust and cooperation because much economic information is biased and difficult to verify. Ethnic similarities between auditor partners and client managers can also be a significant determinant in auditor selection and retention decisions. This is consistent with our sociological tendency to interact with people most similar to ourselves (Hawkins & Owens, 2017).

In the study (Noviyanti, 2008), ethnic similarity was negatively associated with audit quality when measured using the auditor's propensity to issue a going concern opinion or the quality of the client's financial reporting. This is consistent with the impairment of independence through shared characteristics. Auditor-client social ties increase trust and facilitate auditor information flow to improve performance, when clients have additional information about the company's accounting system, internal controls, or transactions (Dunakhir et al., 2023).

The client's level of trust in the auditor's commitment affects their decisions, but the auditor will become more skeptical of the client if the client shows untrustworthy behavior (Rawashdeh, 2024). Furthermore, (Rennie et al., 2011) investigated the relationship between goodwill trust and auditor goal commitment to clients, and how auditor goal commitment affects clients' decisions on auditor selection. Their results show that the auditor's goodwill trust in the client is positively related to commitment to the auditor's goals, which in turn is positively related to the auditor's acceptance of the client's accounting policy selection. The importance of interpersonal context and goodwill trust in the auditor-client relationship suggests that the outcome of auditor-client negotiations may also be influenced by the level of goodwill trust the client places in the auditor (Rennie et al., 2011; Waluyo, 2017). This is because if the client does not believe that the auditor has a good commitment to complete his duties, namely conducting a fair and constructive review of the client's financial statements, the client will be reluctant to accept the things suggested by the auditor. In turn, increased information exchange between auditors and clients may also affect the likelihood that auditors or clients persist with accounting treatments favored by interaction partners in auditor-client negotiations.

## **METHODOLOGY**

This study uses a qualitative research methodology with a phenomenological approach to gain an understanding of how spirituality will be an important aspect for leaders to shape the organization, in which there are committed staff so that it can form a good organizational reputation, and ultimately can foster client trust. Phenomenology is a form of interpretative qualitative research that seeks to study perceived or experienced phenomena (Osborn, 2004; Wojnar & Swanson, 2007) Phenomenology is based on the belief that researchers and participants form a common structure of understanding from interactions and interpretations of the phenomena being studied (Simpson, 2007) This research offers a means by which to identify the essence of experience (Wojnar & Swanson, 2007).

This study will describe the efforts of an organization's leadership in maintaining and gaining client trust by building spirituality and fostering commitment and happiness for the auditor staff within it. With reference to previous research, researchers also want to know a phenomenon of leadership spirituality approach, staff happiness with different backgrounds and cultures, and client trust in the Public Accounting Firm Mahsun Nurdiono Kukuh Malang Branch.

The central position of phenomenology is that the most fundamental human truths can only be accessed through inner subjectivity, and that the person is an integral part of the environment (Aspers & Corte, 2019). Meaning is constructed by people as they engage with the world they interpret. The researcher's task is to analyze intentional conscious experiences to understand how a phenomenon is given meaning and arrive at its essence (Efferin & Hutomo, 2021). From a phenomenological perspective, meaning should be a co-creation between the researcher and the researched, not just the interpretation of

the researcher who may have different contextual factors or agendas influencing the description (Creswell, 2010).

## **RESEARCH RESULT**

KAP MNK Malang established in 2019 in Malang City has 3 partners, 4 senior auditors, including researchers, who have worked for more than 4 years, and 2 junior auditors who have worked for more than 2 years who have served more than 180 clients throughout Indonesia. The auditors have more than 4 years of experience, with high working hours. They work during formal working hours, but, when necessary, they will work beyond formal working hours, especially when conducting field work outside the city. Mr. KBA divides the auditor staff into 2 large teams that serve clients directly. Each team consists of one leader and two or three members. They do not have specific job descriptions, as Mr. KBA expects them to work flexibly and help each other to meet service time targets for audit clients. There is no additional pay for work done outside formal hours.

The researcher is part of the KAP MNK Malang team that has been working for 9 years, starting when Mr. KBA still joined another KAP. The researcher and senior partner (AA) are team leaders in charge of planning audit procedures and communicating directly with clients to understand business processes and instil trust in clients. Each team will be responsible for each client, according to the assignment given by the leader. Furthermore, the team leader will distribute tasks to other team members to obtain client financial information. The leader is fully responsible for every client who has an audit engagement with KAP MNK Malang. The leader forms a team that handles several audit engagements at the same time, provides an understanding of the client's business and the procedures that must be performed, is responsible for checking all audit work, and provides an opinion in the audit report.

## **DISCUSSION**

### ***Leaders' and Auditors' Work Spirituality Experience***

Mr. KBA began his career working at a foreign company in Jakarta, which strictly adhered to a Standard Operating System that all employees had to follow. Employees in the accounting and finance departments worked within rigid roles without opportunities for growth or learning, creating an environment devoid of emotional connection or mutual support. This strict system conflicted with Mr. KBA's values, as it made many employees uncomfortable. As his position and responsibilities grew, so did the pressure, leading him to realize the need for long-term career planning.

After 20 years in the financial field, Mr. KBA decided to establish his own Public Accounting Firm (KAP MNK Malang) as an independent auditor—a profession without age restrictions—leveraging the business connections he had built during his time at the foreign company. At KAP MNK Malang, he implemented a more humane work culture that prioritized happiness and non-material values over rigid rules and individualism.

The auditors at KAP MNK Malang share a common vision, mission, and high commitment, valuing principles beyond monetary rewards. Some senior staff left other firms to join KAP MNK Malang, while others turned down higher-paying job offers to stay. Even junior staff without prior auditing skills were willing to take on challenges and learn on the job, reflecting the firm's supportive and growth-oriented environment.

### *The Process of Applying Spirituality, Work Happiness, and Achieving Commitment*

Throughout his career as an auditor, the leader of the Public Accounting Firm (KAP), Mr. KBA, has often faced pressure to violate professional ethics. Guided by his spiritual beliefs and responsibility to set a good example for his staff, he has sometimes been pushed out of business competition. Mr. KBA emphasizes his philosophy of doing good to others, even to those who may not treat him well, believing that good deeds will eventually return to benefit oneself. He attributes his success to acts of kindness toward others and consistently teaches his staff to spread positivity, even if it isn't always reciprocated immediately. He compares kindness to planting seeds – some may not grow, but with care, the results will align with expectations.

Mr. KBA's experiences have shaped his principles and systems for managing the KAP. As auditing is a trust-based profession, he prioritizes integrity and honesty over educational background or technical skills when recruiting auditors. He aims to build a team of value-driven, honest individuals who can produce high-quality audit reports and establish the firm's credibility. Staff members come from diverse backgrounds, including fresh graduates, experienced professionals, and those without prior auditing experience. Mr. KBA provides personalized support, motivating them to grow professionally and personally. He encourages further education, offering moral and financial support, such as scholarship information and flexible payment schemes. Additionally, he assigns tasks strategically to help staff earn extra income while pursuing studies (F. Mujib, 2018).

Regular knowledge-sharing sessions are conducted, fostering an environment of mutual learning. Mr. KBA shares insights about handling clients, resolving audit issues, and leadership, while also encouraging open communication about personal and professional challenges. He adapts team formations to suit client needs and promotes collaboration among staff. After completing projects, evaluations are held to address conflicts and improve individual growth. Beyond work, Mr. KBA builds a friendly workplace by sharing personal stories, discussing spirituality, and organizing family gatherings to strengthen bonds. By addressing conflicts promptly and creating a supportive atmosphere, he ensures a harmonious and productive work environment (Ayu et al., 2018). "Let's not focus on immediate results of our good deeds but look at the long-term impact. Like planting seeds, some may not grow, but with proper care, the harvest will meet our expectations," says Mr. KBA.

### ***Established Conditions***

The implementation of spiritual leadership at KAP MNK Malang, led by Mr. KBA, has successfully created a harmonious and productive work environment despite various challenges. Mr. KBA embodies a leadership style rooted in family values, religiosity, and integrity. He serves not only as a leader but also as a mentor, protector, and parental figure to his staff. His leadership emphasizes honesty, problem-solving, and moral responsibility, fostering both professional and spiritual growth among employees.

The staff at KAP MNK Malang feel valued and guided as if they are part of a close-knit family. The work atmosphere is humanistic, with minimal rigid hierarchical boundaries, allowing for open communication and mutual respect. Mr. KBA encourages his staff to pursue higher education, develop their potential, and even consider establishing their own audit firms in the future. Activities such as family gatherings and off-site recreational events strengthen familial bonds among staff and help alleviate work-related stress.

This positive and comfortable work environment has cultivated a loyal, productive, and high-quality workforce. The firm's reputation has significantly improved, earning the trust of both existing and new clients. High client confidence has led to increased audit engagements and new business opportunities, further solidifying KAP MNK Malang's standing in the industry.

### **Key Points:**

#### **Leadership Style:**

- a. Mr. KBA leads with principles of family, religiosity, and integrity.
- b. He acts as a leader, mentor, protector, and parental figure.
- c. Emphasizes honesty, moral responsibility, and problem-solving.

#### **Work Environment:**

- a. Humanistic atmosphere with minimal hierarchical barriers.
- b. Open communication and mutual respect are encouraged.
- c. Staff feel valued and supported in their professional and personal growth.

#### **Staff Development:**

- a. Encouragement for staff to pursue higher education and professional development.
- b. Support for staff to develop their potential and consider future entrepreneurial ventures.
- c. Regular inclusion of staff in client meetings to enhance their understanding and skills.

#### **Team Building Activities:**

- a. Annual family gatherings and recreational events to strengthen bonds.
- b. Activities designed to refresh and rejuvenate staff, reducing work-related stress.
- c. Inclusive events that involve staff families, fostering a sense of community.

**Impact on Firm Reputation:**

- a. High levels of staff loyalty and productivity.
- b. Enhanced reputation leading to increased client trust and audit engagements.
- c. Positive client feedback and repeat business due to high-quality audit reports.

**Client Relations:**

- a. Strong emphasis on building and maintaining client trust.
- b. High client confidence results in sustained and new business opportunities.
- c. Commitment to delivering quality and reliable audit services.

In summary, the spiritual leadership approach at KAP MNK Malang, characterized by a focus on family values, integrity, and staff development, has created a supportive and productive work environment. This has not only enhanced staff satisfaction and loyalty but also significantly boosted the firm's reputation and client trust, leading to sustained growth and success in the industry.

***Happiness and Commitment shape Client Trust***

The auditor profession is not only about finding mistakes or blaming clients but also about providing constructive solutions for human errors in accordance with professional standards and ethics. A humane and professional approach to auditing can enhance client trust, foster harmonious relationships, and maintain the reputation of KAP MNK Malang. The leadership of KAP MNK Malang emphasizes that auditors must remain skeptical, independent, and objective without being intimidating. Unintentional errors should be guided with appropriate advice, while intentional fraud must be transparently reported to protect stakeholders. The audit process also includes consultations to help clients improve their accounting recording systems (T & Gracia, 2008).

Several client testimonials highlight that KAP MNK Malang auditors provide valuable input that enhances financial recording efficiency. Clients feel supported in understanding accounting standards, optimizing asset management, and making better financial decisions. A good relationship with clients also creates a domino effect, where clients recommend KAP MNK Malang to their colleagues. (Susanti & Edy Yusuf Agung Gunanto, 2022). The leadership of KAP MNK Malang underscores the importance of ethics, integrity, and spirituality in the workplace. These values foster a harmonious and professional work environment while increasing staff loyalty and commitment. Auditors work with a spirit of togetherness, responsibility, and a strong awareness of continuous improvement (Bricci et al., 2016; Susanti & Edy Yusuf Agung Gunanto, 2022).

The success of KAP MNK Malang in issuing 180 audit opinions over the past four years reflects its solution-oriented approach, professionalism, and values-based leadership. With its growing reputation, KAP MNK Malang is expected to continue advancing and making a broader contribution to the audit industry.

## **CONCLUSIONS AND RECOMMENDATIONS**

The implementation of leadership spirituality at KAP MNK Malang proves the importance of values such as sincerity, sincerity, and positive thinking in creating a harmonious and productive work environment. Leaders play a central role by developing a humanistic system, providing personal support, and encouraging the academic and mental development of staff. This not only improves the quality of human resources professionally, but also strengthens the relationship between staff and leaders, creating team solidarity, loyalty, and a good corporate reputation.

The result of the application of leadership spirituality is the formation of qualified, highly committed staff who are able to establish good relationships with clients. Client trust increases, opportunities for long-term cooperation open up, and a work culture that supports self-development and regeneration is created. Thus, leadership spirituality is a key factor in achieving sustainable organizational success, both internally and externally.

It is highly recommended that organizations adopt spiritual leadership principles, as they foster a harmonious, productive, and humanistic work environment. Leaders should consider personalized approaches to address the diverse backgrounds of their staff while integrating values such as sincerity, positivity, and empathy to strengthen team cohesion. Encouraging open communication, providing opportunities for professional growth, and supporting staff in achieving their personal goals can significantly enhance loyalty and overall organizational performance. By prioritizing spiritual leadership, organizations can build stronger relationships with clients, establish sustainable partnerships, and create a positive workplace culture that benefits both employees and the institution in the long term.

## **ADVANCED RESEARCH**

For advancing research on the topic of spiritual leadership and its application in professional environments like KAP MNK Malang, the following paragraph can be used: Further research could delve deeper into the measurable impacts of spiritual leadership on organizational outcomes, such as employee retention, client satisfaction, and long-term financial performance. Studies might explore how spiritual leadership principles can be adapted across different industries, cultures, and organizational sizes to assess their universal applicability. Additionally, investigating the role of spiritual leadership in fostering innovation, ethical decision-making, and crisis management could provide valuable insights for modern organizations. Longitudinal studies tracking the sustained effects of spiritual leadership over time would also be beneficial, as they could reveal how such practices influence career trajectories of employees and the evolution of organizational culture. Finally, comparative

research between organizations with and without spiritual leadership frameworks could help quantify its advantages and offer evidence-based recommendations for leaders seeking to implement similar systems.

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