

## SPIRITUALITY IN THE THEORY OF PLANNED BEHAVIOR: EXPLAINING CIVIL SERVANT COMPLIANCE

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**ABSTRACT:** This study examines how spirituality influences work behavior among civil servants in the Regional Offices of Indonesia's Ministry of Religious Affairs by applying the Theory of Planned Behaviour (TPB). The study's novel contribution lies in extending TPB by conceptualizing spirituality as a moral–evaluative belief that shapes compliance intention within a value-based bureaucratic context. Using a quantitative survey design, data were collected from civil servants across several organizational units. Work behaviour is assessed through the Ministry's Five Core Work Values: integrity, professionalism, innovation, responsibility, and exemplary conduct. The findings reveal that spirituality does not directly influence work behaviour; its effect operates entirely through compliance intention as a mediating mechanism. These results demonstrate that spiritually grounded beliefs function as an antecedent of intentional compliance rather than immediate behavioural action. Strengthening employees' spiritual meaning-making therefore becomes a strategic pathway for public institutions to reinforce ethical commitment and sustain value-consistent performance among civil servants.

**Keywords:** Spirituality; Theory of Planned Behavior; Compliance Intention; Work Behavior; Civil Servants

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## INTRODUCTION

The Theory of Planned Behavior (TPB), developed by Ajzen (1991), is an extension of the Theory of Reasoned Action introduced by Ajzen and Fishbein (1970). This theory was specifically designed to predict actual behavior and has become one of the most influential frameworks in understanding human behavior across various domains, including health, environment, education, and workplace settings. TPB possesses a stronger predictive capacity compared to most other behavior change models (Taylor et al., 2006). The model consists of three core variables: attitude, subjective norm, and perceived behavioral control. Attitude relates to an individual's belief about a particular behavior. Subjective norm concerns the perceived social pressure from significant others to perform or not perform the behavior. Meanwhile, perceived behavioral control refers to the individual's perceived ease or difficulty in performing the behavior, which stems from the availability or absence of resources (Ajzen & Fishbein, 1980). These three variables are used to predict behavior either directly or indirectly through behavioral intention as a mediating variable.

Over time, TPB has undergone various developments and modifications by subsequent researchers without altering its fundamental logic. Several empirical studies have enriched the theory by including contextual or cultural factors to improve its predictive accuracy. The TPB model can be extended by incorporating new constructs (Guerin et al., 2018) or by replacing one or more of its core variables—attitude, subjective norm, or perceived behavioral control—with more contextually relevant variables (Meng et al., 2014). This flexibility is one of TPB's strengths, making it a robust foundation for behavioral analysis across different settings. For example, in culturally religious contexts, internalized spiritual beliefs may offer more explanatory power than traditional attitudinal measures. These adaptations illustrate the need for continuous theory refinement and emphasize the importance of contextual alignment between theoretical constructs and the observed phenomena.

This study offers a theoretical contribution by modifying the TPB framework through the substitution of the "attitude" variable with "spirituality," particularly in the context of civil servants within a religious governmental institution. Attitude, as conceptualized in TPB, refers to an internal evaluative state that influences an individual's behavioral choices toward specific objects, persons, or events (Ajzen, 2002). It embodies a positive or negative response based on cognitive and affective evaluations as well as beliefs about the consequences of the behavior. However, unlike attitude—which is behavior-specific—spirituality represents a deeper, value-laden orientation that reflects personal meaning, moral grounding, and transcendent belief systems. Thus, spirituality aligns more closely with constructs such as personal moral norms or moral foundations rather than behavioral evaluations. This distinction is important because in settings infused with religious or ethical mandates, such as the Ministry of Religious Affairs, individual behaviors are often motivated not merely by instrumental evaluations but by moral-spiritual commitments. Accordingly, the substitution of spirituality for attitude is not intended to redefine attitude, but to acknowledge that in this unique institutional environment, spiritual values function as the primary evaluative lens through which civil servants interpret behavioral expectations. This modification operates within the boundaries of TPB's flexible structure, where Ajzen himself notes that TPB may incorporate context-specific antecedents as long as they influence intention through belief structures.

The justification for this modification lies in the increasing recognition of spirituality as a meaningful predictor of workplace behavior and ethical conduct. Spirituality in the workplace is often associated with a sense of purpose, moral responsibility, and alignment between personal values and organizational goals. Prior research has demonstrated significant relationships between spirituality and behavioral intention (Afif & Astuti, 2009), between spirituality and intention (Yasa & Prayudi, 2019), and between spirituality and actual work behavior (Ahmed et al., 2019). In addition, research on moral identity and moral foundations (Shao et al., 2008; Graham et al., 2009) shows that deep-seated moral and spiritual values typically influence behavior indirectly through intention rather than through a direct pathway. This theoretical mechanism aligns with TPB's core logic and reinforces the conceptual fit of spirituality as an antecedent of intention within a modified TPB model. Furthermore, the Indonesian civil service environment—especially within religious institutions—offers a compelling case where spirituality is not merely a personal value but also an institutional mandate, embedded in policies, slogans,

and work culture such as the “Five Core Values of Work Culture.” In such a setting, spirituality functions less as private religiosity and more as an institutionalized normative framework that shapes how civil servants interpret duties and obligations.

Drawing from these conceptual and empirical foundations, this study aims to investigate a modified TPB model in which the attitude component is replaced with spirituality, to better predict the intention and work behavior of civil servants at the Regional Offices of the Ministry of Religious Affairs of the Republic of Indonesia. The study seeks to examine how spirituality influences intention, how it directly affects work behavior, and how intention mediates the relationship between spirituality and behavior. By articulating how spirituality functions as a context-specific moral–evaluative construct, this research clarifies the theoretical boundaries within which such a modification is appropriate and demonstrates how TPB can be enriched for contexts where moral and spiritual values dominate behavioral motivations.

## THEORETICAL REVIEW

### *Theory of Planned Behavior (TPB)*

The Theory of Planned Behavior (TPB), developed by Ajzen (1991), explains behavioral intentions through three key constructs: *attitude toward behavior*, *subjective norm*, and *perceived behavioral control*. Attitude refers to an individual’s evaluation of a behavior as favorable or unfavorable, shaped by beliefs about its outcomes. Subjective norm reflects perceived social pressure to perform or not perform a behavior, influenced by normative beliefs and motivation to comply with referent individuals or groups. Perceived behavioral control concerns the perceived ease or difficulty of performing a behavior, which can be affected by internal and external constraints.

TPB has been widely applied to predict intentions across various domains, including compliance behavior and workplace conduct. For example, TPB has been used to explain taxpayer compliance (Ajzen, 1991; Appah & Wosowei, 2016), adherence to safety protocols (Wong & Lee, 2016), and pro-environmental workplace behavior (Razak & Sabri, 2017). However, some studies report inconsistent findings—certain variables like subjective norm or perceived behavioral control may not always significantly predict intentions (Widuri et al., 2017).

In light of these variations, scholars have developed *extended* or *modified TPB* models by adding or substituting variables to better fit specific behavioral contexts. For instance, variables such as *self-efficacy*, *personal norms*, or *ethical ideology* have been integrated into TPB frameworks. Ajzen acknowledges that TPB is inherently flexible as long as added constructs influence intention through belief structures. Within this conceptual elasticity, researchers emphasize that moral or value-laden beliefs may better explain intention when the target behavior is embedded in ethical or religious meaning. Therefore, the substitution of attitude with spirituality is theoretically consistent in contexts where behavioral evaluations are grounded not in instrumental reasoning but in moral or transcendent commitments.

In this study, spirituality is positioned as a moral–evaluative frame through which civil servants in religious institutions interpret behavioral expectations, functioning analogously to constructs such as personal moral norms or moral foundations. This placement aligns spirituality with TPB’s permissible extensions while maintaining its underlying causal logic.

### *Spirituality*

Spirituality refers to the personal search for the sacred, often associated with—but distinct from—religiosity. While religiosity is institutional and outwardly expressed, spirituality is more internal and individually oriented (Hill et al., 2000; Grossoehme et al., 2012). Yet, the relevance and operational meaning of spirituality depend heavily on context. In bureaucratic environments shaped by religious mandates—such as the Indonesian Ministry of Religious Affairs—the distinction between spirituality and religiosity becomes more integrated. Spirituality in this environment is infused with institutional values, policies, and cultural expectations, thereby functioning both as personal transcendence and as organizationally endorsed moral identity. This explains why spirituality in this study is operationalized using indicators that reflect religious experience (DSES), as everyday work practices are framed through explicitly religious narratives.

Research shows that spirituality can influence work-related intentions and behaviors, such as tax compliance (Widuri et al., 2017; Yasa & Prayudi, 2019), proactive behavior (Chen et al., 2019), workplace safety (Mahmud & Yusof, 2018), and managerial empathy (Ahmed et al., 2019). Spiritual leadership also contributes to improved performance, ethics, and job satisfaction (Pio et al., 2015; Afsar et al., 2016).

However, findings are not always consistent. Some studies report that spirituality does not significantly affect compliance behavior (Pio et al., 2015; Farah et al., 2017). Moreover, limited research has explicitly integrated spirituality within the Theory of Planned Behavior (TPB) framework to predict both compliance intention and actual behavior in work settings.

In this theoretical integration, spirituality is not treated as a direct analog of attitude but as a deeper moral–evaluative foundation that shapes how individuals form behavioral intentions. The mechanism aligns with moral identity theory (Shao et al., 2008) and moral foundations theory (Graham et al., 2009), which suggest that moral and spiritual values operate primarily through intention before manifesting in behavior. Thus, spirituality is conceptualized here as a moral–normative orientation embedded within belief systems relevant to TPB, rather than merely as private religiosity.

### *Compliance Intention*

Compliance intention, based on the Theory of Planned Behavior (TPB), refers to an individual's cognitive readiness and motivation to follow rules or perform expected behaviors. It is shaped by three key factors: attitude toward the behavior, perceived social pressure (subjective norms), and perceived behavioral control. The stronger these three factors, the stronger the intention to comply.

Research consistently shows the power of TPB in predicting compliance across contexts. Wong and Lee (2016) found that compliance intention predicts workplace safety behavior, especially when individuals feel in control. Hartoni and Riana (2015) confirmed its role in construction workers' adherence to safety regulations. Yami (2015) applied TPB to healthcare, showing it predicts nurses' intention to follow procedures. It also applies in religious settings (Farah et al., 2017) and traffic behavior, with perceived control and past behavior as key influences.

Compliance is not just following orders—it involves believing in the rules, accepting them, and acting on them. Darley et al. (2001) define these as belief, acceptance, and action. Internal factors (e.g., self-control, spirituality) and external ones (e.g., organizational culture, peer influence) both shape compliance intention (Widyaningtyas, 2010; Martin et al., 2010). These findings reinforce TPB's explanatory premise that intention serves as the proximal motivational force behind rule-following behavior, influenced by cognitive, normative, and moral considerations.

### *Work Behavior*

Work behavior refers to employees' observable actions in the workplace, influenced by both internal factors (e.g., knowledge, attitudes, motivation) and external factors (e.g., facilities, social support, organizational culture). It begins with understanding the benefits of certain actions, followed by a positive attitude and intention, which turn into behavior when supported by adequate conditions (Ajzen & Fishbein, 2005; Indrawijaya, 2002).

Human behavior is shaped by complex psychological and social factors, including beliefs, experience, spirituality, and environment (Notoatmodjo, 2003). In organizational settings, work behavior significantly impacts performance. Robbins (2006) defines it as how individuals actualize themselves through attitudes at work. It includes both task-related behaviors (e.g., discipline, collaboration, customer service) and non-task behaviors (e.g., lunch habits) (Wirawan, 2009).

Effective work behavior also involves problem-solving, initiative, and commitment to quality. Key indicators include sincerity, thoroughness, accuracy, hard work, seriousness, creativity, excellence, and perfection (Sinamo, 2016). Additional traits such as responsibility, consistency, responsiveness, and productivity are also emphasized (Triguno, 1997). According to Kreitner and Kinicki (2008), five main factors influence work behavior: motivation, attitude, belief, reward and punishment, and organizational culture. Work behavior is deeply linked to work culture—a set of

habitual patterns accepted by members of the organization (Nawawi & Martini, 1994; Triguno, 1997).

In this study, work behavior refers specifically to the behavior of State Civil Apparatus (ASN) at the Ministry of Religious Affairs, reflecting its five core values: integrity, professionalism, innovation, responsibility, and exemplary conduct (Kemenag RI, 2017). These values are to be upheld through honesty, accountability, respect for others, work ethics, discipline, and simplicity, creating a conducive and values-driven work environment.

The incorporation of spirituality into the TPB framework carries important theoretical implications, particularly for contexts in which moral and transcendent values are institutionally embedded. By positioning spirituality as a moral–evaluative foundation rather than a direct analog of attitude, this modification highlights TPB’s flexibility in accommodating belief structures that extend beyond instrumental or affective evaluations. The model thereby gains explanatory strength for settings in which behavioral expectations are interpreted through religious or ethical commitments. At the same time, this modification remains within TPB’s theoretical boundaries because spirituality shapes intention through internalized beliefs, consistent with Ajzen’s premise that intention is formed by salient beliefs—whether behavioral, normative, or moral. However, the applicability of this modified TPB is context-dependent: the substitution of attitude with spirituality is theoretically appropriate only when organizational culture prescribes spirituality as a normative framework influencing work behavior. In more secular or instrumental environments, where spirituality does not serve as a shared evaluative lens, the original TPB structure would remain more suitable. Thus, this study contributes to theoretical refinement by demonstrating the conditional relevance of spirituality as an antecedent of intention and behavior within value-saturated institutional settings.

#### *Hypotheses Formulation*

Spirituality is understood as a way of being and experiencing that emerges from awareness of a transcendent dimension, characterized by values that individuals recognize as ultimate (Elkins et al., 1988). In this study, spirituality is viewed as part of religiosity, with belief in God as a central element (Reich, 1996; Selvam, 2013). Previous research has confirmed the significant influence of spirituality on compliance-related intentions, such as in the context of tax compliance (Widuri et al., 2017; Christian & Alm, 2014; Yasa & Prayudi, 2019). Building on the theoretical argument that spirituality functions as a moral–evaluative orientation, its influence on intention follows the TPB mechanism in which moral or value-based beliefs shape behavioral readiness. Accordingly, spirituality is conceptualized as a value-laden antecedent that informs intention through internalized moral beliefs rather than through instrumental evaluations of outcomes.

*H1: Spirituality has a positive effect on compliance intention to implement the Work Culture Values.*

Spirituality is not only associated with intention but is also found to influence behavior directly. Several studies have demonstrated the significant impact of spiritual values and leadership on various aspects of work behavior, including proactive behavior, safety compliance, and ethical conduct (Chen et al., 2019; Ahmed et al., 2019; Mahmud & Yusof, 2018; Afsar et al., 2016). Within the modified TPB framework used in this study, spirituality is theorized to exert a dual influence: it shapes intention and may also have a direct effect on behavior through deep-seated moral commitments that guide everyday actions. This direct pathway is conceptually justifiable in contexts where spirituality is institutionalized and embedded within normative work expectations, such as in religious bureaucracies.

*H2: Spirituality has a positive effect on work behavior based on the Work Culture Values*

Intention, in TPB, reflects a cognitive readiness to perform a specific behavior (Ajzen, 2005). In organizational settings, compliance intention represents a deliberate motivation to believe in, accept, and enact organizational rules and policies (Darley et al., 2001). Empirical studies have shown that compliance intention effectively predicts work behaviors such as adherence to safety protocols (Wong & Lee, 2016), policy implementation (Afdalia et al., 2014), and conformity to medical standards (Yami, 2015). Consistent with the TPB structure, intention operates as the primary proximal predictor of behavior. Even when deeper values such as

spirituality are present, intention remains the mediating mechanism that translates internal beliefs into observable work behavior. Figure 1 presents the applied model in this study.

*H3: Compliance intention to implement the Work Culture Values has a positive effect on work behavior based on the Work Culture Values*

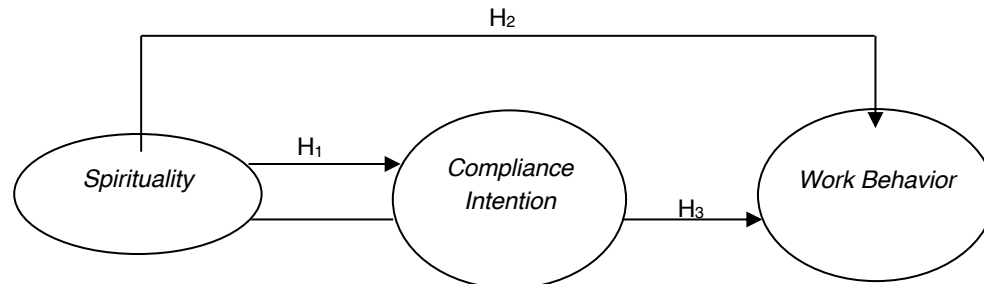


Figure 1. Conceptual Framework

## RESEARCH METHOD

This study involved civil servants (Aparatur Sipil Negara, ASN) holding echelon III positions at the 34 Regional Offices (Kanwil) of the Ministry of Religious Affairs across Indonesia. The total population consisted of 759 individuals. A sample of 216 respondents was selected through purposive sampling, with the sample size determined using Ferdinand's (2006) formula. Data were collected via an online questionnaire consisting of closed-ended questions. Data analysis was performed using Structural Equation Modeling (SEM), and instrument validity and reliability were assessed through Confirmatory Factor Analysis (CFA). Hypothesis testing was conducted at a 5% significance level ( $\alpha = 0.05$ ).

The spirituality variable was measured using an adapted version of the Daily Spiritual Experience Scale (DSES) developed by Underwood and Teresi (2002). Although DSES was originally developed to capture general or personal spirituality rather than organizational spirituality, its use in this study is theoretically justified for two reasons. First, the behavioral context of civil servants at the Ministry of Religious Affairs is inherently shaped by personal religious experience, as institutional norms and work expectations are framed through religious narratives and daily practices. Thus, personal spiritual experience becomes a salient belief system that directly informs moral evaluation and behavioral intention in the workplace. Second, TPB allows the use of belief-based personal constructs when these beliefs constitute the primary evaluative lens through which individuals interpret behavioral expectations. In such environments, general spirituality is not separate from work but becomes an internalized motivational driver that aligns with organizational values. Therefore, the DSES is appropriate for capturing the form of spirituality that realistically influences work-related intention and behavior in this institutional context. The DSES used in this study includes seven indicators: awareness of God's presence, sincerity at work, source of strength, inner peace, prayer power, divine guidance, and gratitude.

The work behavior variable was assessed using five indicators derived from the Ministry of Religious Affairs' Five Core Values of Work Culture (Nilai Budaya Kerja, NBK), as regulated by Ministerial Decree No. 582 of 2017: integrity, professionalism, innovation, responsibility, and exemplary conduct. The use of these values as behavioral indicators is theoretically aligned with TPB because each value represents an observable behavioral manifestation grounded in cognitive, normative, and moral beliefs. Integrity reflects consistent adherence to ethical principles, professionalism captures competence and disciplined action, innovation represents proactive and adaptive behavior, responsibility reflects accountability for tasks and decisions, and exemplary conduct embodies prosocial and role-model behavior. These values serve as concrete, operationalized forms of work behavior expected from civil servants and function as the behavioral outcomes that TPB seeks to explain through intention.

The intention variable in this study refers to the conscious motivation of civil servants to believe in (belief), accept (accept), and act upon organizational policies in alignment with the Five Core Values of Work Culture.

## RESULTS

Out of 216 collected responses, 212 questionnaires were verified and included in the analysis. Confirmatory Factor Analysis (CFA) was conducted to assess the measurement model. Several indicators were revised based on modification indices by correlating error terms and eliminating low-loading items to improve model fit. The final model showed good fit statistics: Chi-Square = 108.418,  $p = 0.079$ , GFI = 0.941, AGFI = 0.910, RMSEA = 0.032—indicating compatibility between the empirical and theoretical models. Standardized factor loadings ( $\lambda$ ) for all measurement items were statistically significant at  $p \leq 0.05$  (Sekaran & Bougie, 2017), confirming convergent validity. Composite reliability (CR) scores were all above the 0.70 threshold: spirituality = 0.824, intention = 0.900, and work behavior = 0.929, confirming internal consistency and reliability of the constructs.

### *Structural Model Testing*

Initial model assessment revealed a lack of fit. Modifications were applied by removing redundant indicators and correlating residuals within constructs. The revised model achieved good fit. Direct, indirect, and total effects were examined using standardized coefficients due to the interval-scale nature of the data. Hypothesis testing results are presented in Table 1 and Table 2.

Table 1. Standardized Direct Effects and Significance

| Direction of Influence             | Coefficient<br>(Unstandardized) | Significance | Coefficient<br>(Standardized) |
|------------------------------------|---------------------------------|--------------|-------------------------------|
| Spirituality→Compliance Intention  | 0.495                           | 0.001        | 0.522                         |
| Spirituality→Work Behavior         | 0.043                           | 0.598        | 0.042                         |
| Compliance Intention→Work Behavior | 0.898                           | 0.001        | 0.837                         |

Source: Processed data (2025)

As shown in Table 1, spirituality has a statistically significant positive effect on compliance intention ( $p = 0.001$ ;  $\beta = 0.522$ ), confirming Hypothesis 1. However, spirituality does not have a significant direct effect on work behavior ( $p = 0.598$ ;  $\beta = 0.042$ ), thus Hypothesis 2 is rejected. In contrast, compliance intention has a strong and significant effect on work behavior ( $p = 0.001$ ;  $\beta = 0.837$ ), supporting Hypothesis 3. To further test the mediating role of compliance intention, indirect and total effects were calculated. The results are shown in Table 2.

Table 2. Indirect and Total Effects

| Direction of Influence via Mediator                 | Standardized<br>Indirect Effect | Standardized<br>Total Effect | Description |
|-----------------------------------------------------|---------------------------------|------------------------------|-------------|
| Spirituality→Compliance Intention→<br>Work Behavior | 0.436                           | 0.479                        | Significant |

Source: Processed data (2025)

Table 2 confirms that spirituality has a statistically significant indirect effect on work behavior through compliance intention (indirect effect = 0.436), and a total effect of 0.479. These results indicate that spirituality influences work behavior only through intention, demonstrating that intention fully mediates the relationship.

## DISCUSSION

The findings offer a significant theoretical refinement of the Theory of Planned Behavior (TPB) by demonstrating that spirituality can function as a contextually embedded evaluative belief that shapes compliance intention and, through it, work behavior within a religious bureaucracy. The Ministry of Religious Affairs (MoRA) operates within a value-saturated institutional environment where organizational identity, policy discourse, and performance expectations are explicitly tied to religious and moral principles articulated through the Five Core Work Values (NBK) and institutional

mandates such as Ministerial Decree No. 582 of 2017. In such contexts, the conventional attitudinal component of TPB may insufficiently capture the evaluative foundation underlying behavioral motivation. TPB proposes that behavior emerges from intention, which itself is shaped by salient beliefs about outcomes, norms, and control (Ajzen, 1991; Ajzen, 2002; Ajzen & Fishbein, 1970; Ajzen & Fishbein, 1980). The present study demonstrates that spirituality can operate as one such salient belief system when work is interpreted through transcendent moral commitments rather than purely instrumental considerations. This finding aligns with the flexibility of modified TPB models that incorporate contextually relevant constructs without altering the theory's causal logic (Meng et al., 2014; Guerin et al., 2018). It also resonates with broader perspectives in moral psychology and business ethics, which emphasize that behavior in institutional settings is frequently guided by internalized moral identities and normative frameworks rather than solely by rational evaluations of consequences (Shao et al., 2008; Graham et al., 2009; Darley et al., 2001).

Empirically, spirituality among civil servants in the MoRA environment appears both strong and institutionally embedded. Indicators such as religion as a source of strength, sincerity in work, and divine guidance reveal that spirituality is not experienced as a peripheral or private orientation but as a meaningful interpretive framework through which employees understand their professional responsibilities. This pattern is consistent with Rosidin's (2015) notion of religiously based spirituality, in which spiritual meaning is derived directly from religious doctrine and institutionalized ethical expectations. Such a configuration contrasts with Fuller's (2001) conception of "spiritual but not religious," which emphasizes individualized spiritual exploration, and with the non-theistic conceptualization of workplace spirituality proposed by Coetzer et al. (2008). Instead, the MoRA context represents a form of institutionalized spirituality in which personal belief systems are reinforced by organizational narratives, policies, and collective identity. Prior studies have documented positive associations between spirituality and workplace outcomes, including performance, ethical conduct, and proactive behavior (Ahmed et al., 2019; Mujib et al., 2016; Rosyad et al., 2015; Mahmud & Yusof, 2018; Pio & Tampi, 2015; Afsar et al., 2016). However, the present findings introduce an important nuance: spirituality does not automatically translate into behavioral outcomes. Instead, it first shapes the formation of intention, reinforcing theoretical arguments that spirituality functions primarily as a moral-evaluative belief system that motivates behavioral readiness rather than direct behavioral enactment.

The mediating role of compliance intention therefore becomes the central explanatory mechanism of the model. The significant relationship between spirituality and compliance intention confirms that spirituality strengthens employees' commitment to enacting NBK-based work behavior, thereby supporting Hypothesis 1. In the TPB framework, intention represents the cognitive representation of readiness to perform a behavior (Ajzen, 2005). The present findings suggest that spirituality strengthens this readiness by linking institutional expectations to moral meaning. Employees who perceive their work through a spiritual lens are more likely to view NBK-based behavior as morally desirable and personally meaningful. This mechanism closely reflects Ajzen and Fishbein's (1970) argument that behavioral beliefs influence intention by associating behavior with valued outcomes. In this context, the anticipated outcomes are not primarily economic or instrumental but include moral congruence, spiritual fulfillment, and the perception of fulfilling religious obligations. Such mechanisms help explain why spirituality has been shown to influence intention in compliance-oriented domains such as taxation and ethical decision-making (Widuri et al., 2017; Yasa & Prayudi, 2019; Afif & Astuti, 2009; Christian & Alm, 2014). The high level of compliance intention observed among respondents—particularly the continuity dimension—further supports the argument that spirituality strengthens sustained motivational commitment rather than merely short-term behavioral compliance.

The most theoretically revealing result, however, is the absence of a significant direct relationship between spirituality and NBK-based work behavior. This finding indicates that spirituality alone is insufficient to produce consistent behavioral outcomes without the intervening mechanism of intention. Hypothesis 2 is therefore rejected, while Hypothesis 3—concerning the mediating role of compliance intention—is strongly supported. This pattern reinforces TPB's central premise that behavior is primarily determined by intention rather than by distal beliefs alone (Ajzen, 1991; Ajzen, 2005). It also aligns with moral identity theory, which suggests that values and beliefs shape conduct by structuring motivational priorities and action tendencies rather than by producing automatic behavioral responses (Shao et al., 2008; Graham et al., 2009). In organizational terms, spirituality provides the moral foundation that frames work as meaningful, but intention transforms

that meaning into commitment and consistent action. The mediation result therefore clarifies why prior studies have sometimes reported inconsistent direct effects of spirituality on work outcomes (Farah et al., 2017; Pio & Tampi, 2015). By identifying intention as the key internalization mechanism, the present study demonstrates how spiritual convictions become organizational behavior. In doing so, it reinforces the explanatory strength of TPB while simultaneously expanding its applicability to value-saturated institutional environments where moral and spiritual beliefs play a central role in shaping professional conduct.

## CONCLUSION AND FURTHER STUDY

This study extends the Theory of Planned Behavior by positioning spirituality as a moral–evaluative belief that shapes compliance intention and, through it, influences NBK-based work behavior among civil servants in the Ministry of Religious Affairs. The findings show that spirituality does not act as a direct predictor of behavior but operates through intention, confirming the belief–intention–behavior pathway central to TPB. In value-saturated institutional settings, spiritual convictions function as a normative foundation that must first be internalized as behavioral commitment before translating into observable conduct. This theoretical extension highlights the relevance of integrating moral and spiritual orientations into behavioral models when organizational culture explicitly embeds transcendent values. Practically, the results indicate that strengthening NBK-oriented behavior requires more than procedural control or administrative training. Institutions should cultivate spiritual meaning-making, ethical reflection, and purpose-driven work orientation so that religious values are internalized as intentional commitments that guide everyday bureaucratic behavior.

Several limitations should be acknowledged. The study does not incorporate demographic or organizational moderators such as tenure, hierarchical position, educational background, or unit-level culture, factors that may influence how spiritual beliefs translate into intention and behavior. The cross-sectional design also limits the ability to observe how moral and spiritual orientations evolve into sustained behavioral commitments over time. Future research should therefore examine moderating variables, compare religious and secular bureaucratic environments, and explore broader operationalizations of spirituality that capture both personal religiosity and institutional value systems. Longitudinal and experimental designs would provide deeper insight into the causal development of moral beliefs, compliance intention, and behavioral outcomes in public-sector organizations

## ETHICAL DISCLOSURE

All participants provided written informed consent before participating in this study. They were clearly informed about the research objectives, assured of the voluntary nature of their participation, and notified of their right to withdraw at any stage without penalty. Participants were also guaranteed that all data collected would be kept strictly confidential and used solely for academic purposes.

## CONFLICT OF INTERESTS

The authors declare no conflict of interest.

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