

MULTIFINANCE

Jurnal Ekonomi, Manajemen Dan Perbankan

Altin Riset Publishing

<http://altinriset.com/journal/index.php/multifinance>

E-ISSN: 3024-8175

Vol.3, No. 3, Maret 2026

THE INFLUENCE OF SPIRITUALITY IN THE WORKPLACE, TRUST, AND TRANSFORMATIONAL LEADERSHIP ON AUDITOR PERFORMANCE

^{*1}Audita Setiawan, ²Nandan Limakrisna, ³Lucy Warsindah

^{*1,3}Universitas Trisakti, ²Universitas Persada Indonesia Y.A.I

Email: ^{*1}auditasetiawan282@gmail.com, ²correspondent.author@gmail.com,

³lucy.warsindah@trisakti.ac.id

Abstract

This study examines the effects of workplace spirituality, trust, and transformational leadership on employee performance, with organizational commitment serving as a mediating variable. The research was conducted among auditors working in Public Accounting Firms in West Java, Indonesia. Using a quantitative approach, data were collected from 202 auditors through structured questionnaires and analyzed using Structural Equation Modeling Partial Least Squares (SEM-PLS). The results indicate that workplace spirituality, trust, and transformational leadership have significant positive effects on organizational commitment. Trust and transformational leadership directly influence employee performance, while workplace spirituality does not show a direct effect on performance. However, organizational commitment partially mediates the relationship between all three antecedent variables and employee performance. These findings highlight the importance of strengthening psychological and behavioral factors within audit organizations to enhance commitment and performance. The study contributes to the literature by integrating spiritual, relational, and leadership factors into a single structural model within the auditor profession context.

Keywords: Workplace Spirituality, Trust, Transformational Leadership, Organizational Commitment, Employee Performance

Abstrak

Penelitian ini mengkaji pengaruh spiritualitas di tempat kerja, kepercayaan, dan kepemimpinan transformasional terhadap kinerja karyawan, dengan komitmen organisasi sebagai variabel mediasi. Penelitian ini dilakukan di kalangan auditor yang bekerja di Kantor Akuntan Publik di Jawa Barat, Indonesia. Dengan menggunakan pendekatan kuantitatif, data dikumpulkan dari 202 auditor melalui kuesioner terstruktur dan dianalisis menggunakan Structural Equation Modeling–Partial Least Squares (SEM-PLS). Hasil menunjukkan bahwa spiritualitas di tempat kerja, kepercayaan, dan kepemimpinan transformasional memiliki pengaruh positif yang signifikan terhadap komitmen organisasi. Kepercayaan dan kepemimpinan transformasional secara langsung memengaruhi kinerja karyawan, sedangkan spiritualitas di tempat kerja tidak menunjukkan pengaruh langsung terhadap kinerja. Namun, komitmen organisasi berperan sebagai mediator parsial dalam hubungan antara ketiga variabel pendahulu tersebut dan kinerja karyawan. Temuan ini menyoroti pentingnya memperkuat faktor psikologis dan perilaku di dalam

organisasi audit untuk meningkatkan komitmen dan kinerja. Studi ini berkontribusi pada literatur dengan mengintegrasikan faktor spiritual, relasional, dan kepemimpinan ke dalam satu model struktural dalam konteks profesi auditor.

Kata Kunci: *Spiritualitas di Tempat Kerja, Kepercayaan, Kepemimpinan Transformasional, Komitmen Organisasi, Kinerja Karyawan*

Introduction

The auditor profession is currently facing increasing complexity due to regulatory demands, technological disruption, and heightened public expectations regarding transparency and accountability. In addition, post-pandemic work arrangements and tight audit deadlines have intensified work pressure, making auditor performance a critical issue for Public Accounting Firms. In recent years, auditors have faced increasing pressure due to regulatory complexity, tight deadlines, heightened public scrutiny, and rapid technological change. These pressures demand not only technical competence but also psychological resilience and strong organizational support. Employee performance in auditing is not solely determined by technical competence but is also shaped by psychological, relational, and leadership factors within the organization. In Indonesia, Public Accounting Firms operate within a highly regulated environment while simultaneously competing in a professional services market that demands efficiency and ethical integrity. Auditors are often required to manage multiple engagements concurrently, increasing the risk of work overload, stress, and performance decline if organizational conditions are not supportive.

Previous studies on auditor performance have largely focused on technical factors such as audit expertise, experience, and compliance with auditing standards. While these factors are undeniably important, they are insufficient to explain variations in auditor performance across organizations and contexts. Organizational behavior research suggests that employee performance is strongly influenced by psychological and relational factors. Workplace spirituality has emerged as a construct that emphasizes meaningful work, a sense of community, and alignment between individual and organizational values.

Trust represents another critical factor, reflecting employees' confidence in the integrity, competence, and benevolence of organizational leaders and colleagues. High levels of trust reduce uncertainty and foster cooperation, which are essential in audit teams. Transformational leadership has also been widely recognized as an effective leadership style in professional service organizations. Leaders who articulate a compelling vision, provide individualized support, and

encourage intellectual stimulation are more likely to foster commitment and high performance among employees.

Despite extensive research on these constructs, empirical findings regarding their direct effects on employee performance remain inconsistent. Some studies report strong positive effects, while others suggest indirect or context-dependent relationships. One potential explanation for these inconsistencies lies in the role of organizational commitment. Commitment reflects employees' emotional attachment and sense of obligation toward their organization, which may act as a psychological mechanism translating organizational resources into performance outcomes.

Prior studies indicate that workplace spirituality enables employees to find meaning and purpose in their work, fostering resilience under pressure. Trust has been widely recognized as a key relational asset that enhances cooperation, psychological safety, and performance outcomes. Transformational leadership, characterized by inspirational motivation and individualized consideration, has been shown to strengthen employee commitment and drive superior performance. Nevertheless, empirical findings regarding the direct effects of these variables on performance remain inconsistent, particularly in professional service contexts such as auditing.

Drawing on Social Exchange Theory, this study integrates workplace spirituality, trust, and transformational leadership into a single model, positioning organizational commitment as a mediating mechanism. The novelty of this study lies in its comprehensive examination of these relationships within the context of auditors in Public Accounting Firms in West Java—a setting that has received limited empirical attention. Accordingly, the objective of this study is to examine the direct and indirect effects of workplace spirituality, trust, and transformational leadership on employee performance through organizational commitment.

Research Method

This study employed a quantitative research design using a cross-sectional survey approach. The research population consisted of auditors working in Public Accounting Firms across West Java, Indonesia. A total of 202 valid questionnaires were collected and used for analysis. This sample size exceeds the minimum requirements for SEM-PLS analysis and provides sufficient statistical power. Data were collected using structured questionnaires measured on a five-point Likert scale ranging from strongly disagree to strongly agree. Workplace spirituality was measured using indicators reflecting meaningful work, sense of community, and alignment with organizational values. Trust was measured through dimensions of integrity, competence, and

benevolence. Transformational leadership was assessed using indicators of idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration. Organizational commitment was measured based on affective, continuance, and normative commitment, while employee performance was assessed through task performance, adaptive performance, and contextual performance. Data analysis was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS). The analysis involved evaluation of the measurement model followed by assessment of the structural model and mediation effects.

Figure 1. Research Model

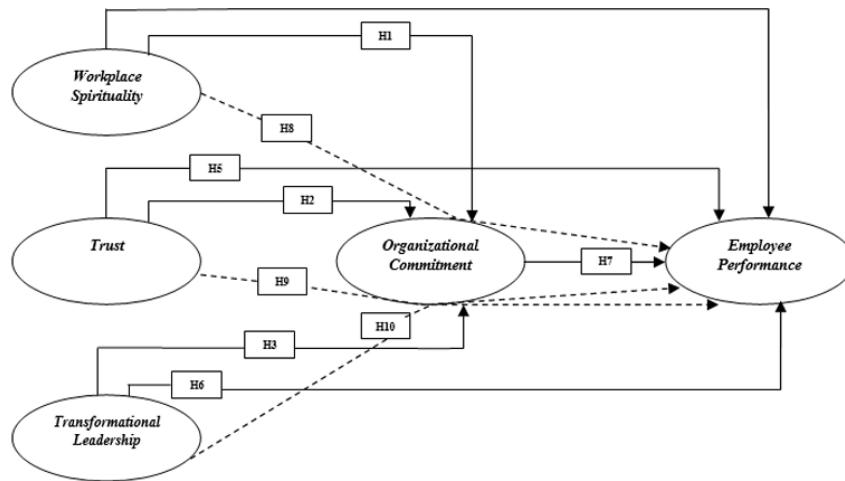


Figure 1 illustrates the conceptual research model developed in this study. The model proposes that workplace spirituality, trust, and transformational leadership influence employee performance both directly and indirectly through organizational commitment. Figure 1 Research Model. As shown in Figure 1, organizational commitment functions as a mediating variable that transmits the effects of workplace spirituality, trust, and transformational leadership to employee performance. Direct paths from trust and transformational leadership to employee performance are also included, reflecting empirical evidence from prior studies and the results of this research.

Results and Discussion

This study employed a quantitative research design using a cross-sectional survey approach. The research population consisted of auditors working in Public Accounting Firms across West Java, Indonesia. A purposive sampling technique was applied to ensure that respondents had adequate audit experience and were actively involved in audit engagements at the time of data collection. A total of 202 valid questionnaires were collected and used for analysis. This sample size exceeds the minimum requirements for SEM-PLS analysis and provides sufficient statistical

power. Data were collected using structured questionnaires measured on a five-point Likert scale ranging from strongly disagree to strongly agree.

Workplace spirituality was measured using indicators reflecting meaningful work, sense of community, and alignment with organizational values. Trust was measured through dimensions of integrity, competence, and benevolence. Transformational leadership was assessed using indicators of idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration. Organizational commitment was measured based on affective, continuance, and normative commitment, while employee performance was assessed through task performance, adaptive performance, and contextual performance.

Data analysis was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS). The analysis involved evaluation of the measurement model followed by assessment of the structural model and mediation effects. The structural model evaluation demonstrates strong explanatory power. Organizational commitment is explained by workplace spirituality, trust, and transformational leadership with an R-square value of 0.953, while employee performance is explained by the full model with an R-square value of 0.980.

Table 1. Summary of Structural Model Results

| PATH | B | T-VALUE | P-VALUE | R² | CONCLUSION |
|-------------------|----------|----------------|----------------|----------------------|-------------------|
| WS → OC | 0.166 | 4.410 | 0.000 | 0.953 | Supported |
| TRUST → OC | 0.264 | 6.039 | 0.000 | 0.953 | Supported |
| TL → OC | 0.648 | 21.873 | 0.000 | 0.953 | Supported |
| WS → EP | 0.028 | 0.947 | 0.344 | 0.980 | Not Supported |
| TRUST → EP | 0.109 | 3.031 | 0.003 | 0.980 | Supported |
| TL → EP | 0.309 | 7.072 | 0.000 | 0.980 | Supported |
| OC → EP | 0.584 | 8.915 | 0.000 | 0.980 | Supported |

Table 2. Mediation Effect of Organizational Commitment

| INDIRECT PATH | B | T-VALUE | P-VALUE | CONCLUSION |
|------------------------|----------|----------------|----------------|-------------------|
| WS → OC → EP | 0.097 | 3.698 | 0.000 | Significant |
| TRUST → OC → EP | 0.154 | 5.085 | 0.000 | Significant |
| TL → OC → EP | 0.378 | 8.835 | 0.000 | Significant |

The results indicate that workplace spirituality, trust, and transformational leadership significantly influence organizational commitment. These findings suggest that auditors who experience meaningful work, trust their organization, and perceive inspirational leadership are more emotionally and psychologically attached to their firms. Further analysis shows that trust and transformational leadership have a direct positive effect on employee performance. Auditors who trust their leaders and colleagues, and who are guided by transformational leaders, tend to demonstrate higher task accomplishment, adaptability, and contextual performance. In contrast, workplace spirituality does not directly affect performance, indicating that spiritual values may not immediately translate into observable performance outcomes.

However, organizational commitment plays a crucial mediating role. The mediation analysis reveals that workplace spirituality, trust, and transformational leadership indirectly enhance employee performance through increased organizational commitment. This finding aligns with Social Exchange Theory, which posits that employees reciprocate positive organizational treatment with stronger commitment and improved performance. These results also help explain inconsistencies in previous studies by demonstrating that workplace spirituality exerts its influence on performance primarily through attitudinal mechanisms rather than direct behavioral outcomes.

Discussion

The results of this study indicate that *workplace spirituality*, *trust*, and transformational leadership have a significant influence on organizational commitment. These findings confirm that psychological and relational dimensions within an organization play a crucial role in fostering employees' emotional attachment to the organization. From a theoretical perspective, this aligns with *Social Exchange Theory*, which posits that individuals will respond to positive treatment from the organization by increasing their commitment and loyalty (Blau, 1964). When auditors experience meaningful work, possess a sense of community, and perceive alignment of values with the organization, they tend to develop strong affective attachment to the institution where they work (Milliman et al., 2003). Similarly, trust built through organizational integrity, competence, and benevolence has been shown to strengthen the psychological bond between individuals and the organization (Mayer et al., 1995).

Transformational leadership emerges as the most dominant variable influencing organizational commitment. This is evidenced by the highest path coefficient value compared to other variables. These findings are consistent with the transformational leadership theory proposed

by Bass and Avolio (1994), wherein leaders capable of providing inspiration, motivation, intellectual stimulation, and individual attention foster deeper emotional engagement among employees. In the context of auditors, transformational leaders can create a work environment that supports professional growth while imparting meaning to the work performed. Previous research also indicates that transformational leadership has a significant influence on organizational commitment by fostering a shared vision and enhancing a sense of ownership toward the organization (Avolio et al., 2004).

Furthermore, the study's results demonstrate that trust and transformational leadership have a significant direct influence on employee performance. This indicates that relational factors and leadership styles make a tangible contribution to improving auditor performance, whether in terms of *task performance*, *adaptive performance*, or *contextual performance*. Trust enables the creation of a psychologically safe work environment, allowing auditors to perform optimally without fear of interpersonal risks (Dirks & Ferrin, 2002). Meanwhile, transformational leadership encourages employees to exceed standard targets and achieve higher performance through intrinsic motivation and inspiration (Judge & Piccolo, 2004).

However, an interesting finding in this study is that *workplace spirituality* does not have a direct influence on employee performance. This suggests that spiritual values in the workplace do not necessarily translate into measurable performance outcomes in the short term. Theoretically, this can be explained by the fact that spirituality has a greater influence on internal aspects such as job satisfaction, psychological well-being, and life meaning, which are not always directly reflected in formal performance indicators (Giacalone & Jurkiewicz, 2003). In other words, the influence of spirituality is indirect and requires a mediating mechanism to affect work behavior.

The mediating role of organizational commitment in this study is crucial. The analysis results indicate that *workplace spirituality*, trust, and transformational leadership indirectly enhance employee performance through organizational commitment. These findings reinforce the argument that organizational commitment serves as a key variable bridging the relationship between psychological factors and work behavior. Within the framework of *Social Exchange Theory*, organizational commitment is a form of reciprocity from employees in response to the positive treatment they receive from the organization (Cropanzano & Mitchell, 2005). When employees feel valued and supported, they demonstrate higher commitment, which ultimately leads to improved performance.

Furthermore, these findings also contribute to explaining the inconsistencies in previous research regarding the relationship between *workplace spirituality* and employee performance. Some studies found a significant direct effect, while others did not find such a relationship. This study demonstrates that the relationship is indirect, mediated by organizational commitment. Consequently, a more comprehensive approach is necessary to understand the relationship between these variables, particularly by considering the underlying psychological mechanisms.

Overall, the results of this study underscore the importance of a holistic approach to human resource management, particularly within the auditing profession. Organizations must not only focus on technical aspects and competencies but also on psychological factors such as spirituality, trust, and leadership style. By creating a meaningful work environment, building trust, and implementing transformational leadership, organizations can enhance employee commitment, which ultimately leads to more optimal performance.

Conclusion

This study concludes that organizational commitment is a key mechanism linking workplace spirituality, trust, and transformational leadership to employee performance among auditors. While trust and transformational leadership directly enhance performance, workplace spirituality contributes indirectly by strengthening commitment. The findings underscore the importance of fostering a supportive, trustworthy, and value-driven work environment in Public Accounting Firms. From a managerial perspective, audit firm leaders should prioritize trust-building practices, adopt transformational leadership behaviors, and cultivate a meaningful work environment to strengthen auditor commitment and performance. Future research is encouraged to extend this model to other professional contexts and to incorporate moderating variables such as work stress or job satisfaction.

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