



Accountants and Auditors' Spiritual Capital Pattern Planning Using Grounded Theory Approach

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ABSTRACT

Problems such as pure materialism in companies, traditional approaches in the financial profession, ignoring the spiritual values in many companies and unprofessional behaviors have caused scandals for individuals and organizations. Creating spiritual capital of human resources can lead to success and efficiency of society. Therefore, human resources are the most vital organizational resource and poor management of human resources can be the most important threat to the long-term success of the organization. There has been a lot of thematic research on spiritual capital; however, it appears that none has been comprehensive and in-depth yet. Therefore, to eliminate the shortcomings of previous researches, the current study develops a comprehensive spiritual capital pattern model among accountants and auditors using a developmentally holistic, systematic, qualitative approach, based on grounded theory approach.

In this qualitative study, the required data were collected by purposive method and snowball sampling through semi-structured interviews with 21 accountants and auditors, and the validity of the findings was confirmed by the reviewing methods of the participants as well as non-participating experts. Data were determined in three stages of open, axial and selective coding.

Based on the research findings, a set of characteristics affecting spiritual capital were identified and finally the comprehensive model of spiritual capital comprising causal factors (4 categories), background factors (3 categories), core factors (8 categories), intervening factors (2 categories), strategies (5 categories), and consequences (6 categories) was presented.

Keywords:

Spiritual Capital, Accountants and Auditors, Grounded Theory.

1. Introduction

Today's economic issues and crises have caused the fading of values and the disappearance of the concept in work and social environments (Mohammad Moradi, 2015). Research shows that in organizations that promote a sense of great mission and community service in their community, employees feel that they have meaningful and valuable work (Park et al., 2020). This type of thinking, in turn, leads to employees' seriousness in work and increases more loyalty to customers (widjaja et al., 2020), increases employees' organizational commitment (Rogo & Cunha, 2008), increases organizational productivity (Ali et al., 2018), and eventually leads to the profitability of the organization. In general, it can be said that "an organization works well that behaves well with a good approach."

Zohar (2010) in a study presented four intellectual, economic, social and spiritual capitals at both individual and organizational levels and showed that all these organizational capitals are related to each other, and spiritual capital as a basis for giving meaning to them is located at the base of the pyramid. On the other hand, spiritual capital, like other organizational assets, improves the job performance of employees and the organization and thus brings economic benefits to the organization and business improvement (Moghadam and Makvandi, 2019).

What we have seen in recent years as the problems of accountants and financial institutions include: "money laundering, market fraud, tax evasion, sale of defective financial products, manipulation of homeowners' rights, and risk-taking" (Dordunu et al., 2020). Since almost the majority of accountants are interested in spirituality, it makes sense to consider spiritual values such as adding a spiritual burden to work, respecting the creativity of employees, and creating a better position for all. This shows that accounting is intertwined with the values of capitalism, materialism, individualism and secularism, and these values are recognized as one of the causes of scandals that have occurred in the work of accounting. Now, after examining financial crises and scandals, it is clear that in order to prevent these crises, in addition to regulatory approaches, it is very important to pay attention to ethical issues and improve spiritual capital. In this vein, today, in many universities and academies of finance and accounting, in addition to classical and theoretical accounting training, promotion of spiritual

and moral issues has received more attention than before, and it seems that the solution to many other crises and financial problems is not simply looking at classical and professional training of finance and accounting, but attention to behavioral factors such as spiritual capital has a higher status (Dordunu et al., 2020).

In view of the above point, the existence of issues and problems such as pure materialism in companies, traditional approaches in the financial profession, ignoring the spiritual values in many companies, and unprofessional behaviors has caused scandals for individuals and organizations. Therefore, it seems that traditional approaches, existing structures and administrative procedures of organizations can not cope with the current period (Annuar & Ali, 2021) and do not meet the moral, behavioral and spiritual needs of organizations.

The nature of work has changed dramatically, and a change in the nature of work has led to a change in the nature of organizations, so that employees seek the meaning and value of their work and think of something beyond mere economic exchanges between individuals (Barrett & Gumber, 2020). In other words, the capitalist system is not as strong as it used to be, and hence spiritual and moral issues are raised in organizations. Therefore, the purpose of this study is to provide accountants and auditors with a spiritual capital pattern model based on grounded theory approach.

Data were collected and analyzed by referring to about 150 authoritative domestic and foreign sources on the research topic, literature review, basic concepts, concept development process, common and parallel concepts, fundamental components, etc., the most important of which are as follows.

Regarding the introduction of social capital, Putnam (2000) points out that the concepts of religious and spiritual capital were first introduced by Lydia and Hanifan in 1961, and suggests that spiritual capital is in fact a latent concept of social capital and its sub-components. Morrone et al. (2009) and Lu-Han (2014) have alluded to this. But the term "spiritual capital" first entered the management literature in 2004 by Zohar and Marshall.

Literature review

Spiritual capital means being aware of one's abilities, recognizing potentials in the environment, being able to see issues and problems from different dimensions, understanding high human values, having a sense of empathy and understanding other human beings, respecting the differences in human beings by believing that these differences are purposeful, the ability to exploit differences and ultimately the ability to turn threats into opportunities and have a win-win attitude at all levels of life (Badakhshani & Piravi, 2015)

Kardek (2004) believes that spirituality is the outcome of a blend of science, philosophy and religion. More specifically, "As a scientific endeavor, it studies the relationships between the physical and the spiritual worlds. As a philosophy, it deals with the moral implications of such relationships". In terms of religion, it "establishes the bonds of brotherhood and the communion of thoughts, not on a simple convention, but on a more solid basis: the very laws of Nature". Most importantly, Kardek's findings revealed that "the spiritual element has an active part in the economy of the universe" (vasconcelos,2021).

According to Baker and Skinner (2006), spiritual capital has a dynamic relationship with religious capital. Spiritual capital does not have to be specifically related to any religion, denomination or group. According to Zohar and Marshall (2004), spiritual capital is not limited to individuals and organizations with a specific religious identity. This potential exists in all individuals and groups who pursue intrinsic and transcendent values and goals. Ghanbari and Karimi (2016) in an article consider spiritual intelligence as synonymous with spiritual capital and claim that all spiritual capital of Islamic societies is from religion. Therefore, it can be said that religious capital leads to the realization of the spiritual capital of the same society, and may not be accepted for other societies.

Spirituality involves the search for individuals to reach their potential for greater meaning and purpose in life in their work. It is believed that people are born with spiritual capacities that give meaning and purpose to life (Wolman, 2001). Spiritual intelligence relates to the inner life of the mind and soul and its relationship to presence in the world. Being spiritually intelligent is a reflection of how deep one is in understanding existential questions and insights into different levels

of consciousness (Vaughan, 2002). Seligman (2002) highlights the importance of spiritual intelligence and concludes that spiritually intelligent people are often more physically and mentally healthy, humble, and committed to hard work.

Spiritual capital is important in both individuals and organizations and can affect the way a company or institution is managed (Rego & Cunha, 2008). Zohar and Marshall (2004) believe that spiritual capital is built at the individual level using spiritual intelligence in the individual. Spiritual capital is the amount of spiritual knowledge that is available to individuals or in their cultures, values, and fundamental goals. Spiritual capital at the organizational level is reflected in the existential cause and in the social responsibilities that the organization accepts.

An organization rich in spiritual capital is not only more sustainable in terms of competitiveness, but also an evolving organization.

Spiritual capital at the level of the organization adds moral principles and social dimensions to the capitalist system, and while not being in conflict with the capitalist system, discusses the achievement of a more sustainable profit. An organization in which employees have a high level of spiritual capital, is the one where synergy, creative behaviors and new thinking, have a positive place (Neubert et al., 2017) In such an organization, employees, without any particular personal and group orientation, listen to each other's opinions and in this exchange of ideas, seek organizational growth and development (Chanda & Chanda, 2019).

In this regard, research shows that spirituality plays an important role in solving individual life problems and making it meaningful for individuals, as well as in solving organizational problems and dilemmas (Oh & Wang, 2020). Spiritual capital can be the source of a fundamental change in the leadership and management of organizations and societies (Badakhshani and Piravi, 2015). Thus, spiritual capital, in the semantic dimension of individuals and organizations, with the increase of their material wealth is also effective for a better individual and organizational life (Zohar and Marshall, 2004).

Spiritual capital is the agent of movement and energy production in organizations and enables them to have capabilities that lead to their excellence and sustainable development. In fact, the distinguishing feature of such organizations is that they can achieve

sustainable capital. Spiritual capital enables the organization to develop its inner life and to be more in interaction with its environment. In other words, the organization with spiritual capital has become a flexible and adaptable system that can reorganize itself if necessary. Organizations and communities that have this capability will feel a deeper sense of responsibility to their surroundings and are more likely to have a more sustainable competitive advantage than organizations and communities that think only of their own self-interest. Indeed, spiritual capital can be the source of change in the management of organizations (Nadeak et al. 2019)

According to the above, it is clear that spiritual capital attaches great importance to the future stability of humanity and enriches the daily lives of human beings. With this view, spiritual capital causes permanent stability of organizations and fundamental changes in business methods and guarantees competitive advantage of organizations. Many researchers believe that spiritual capital gives a new life to the work and personal life of human beings and guarantees its durability and stability. The existence of spiritual capital in an organization can lead to the cohesion and unity of the people of that organization and in a wide-ranging win-win network to meet the group interests of the people of that organization and at the same time help the organization to achieve excellence and sustainable development.

Research methodology

As a qualitative research study, the purpose of this study was to present a multifaceted, comprehensive and process model for designing an intellectual capital model in the employees (accountants and auditors) of stock exchange companies. Following grounded theory approach, the study was conducted qualitatively based on an exploratory procedure. Grounded theory is a qualitative research approach that uses a series of systematic procedures to develop an inductive theory of a phenomenon (Nelson, 2020).

Thematically, a lot of research (domestic and foreign) has been done on spiritual capital, however it appears that none has been comprehensive and in-depth yet. Therefore, to eliminate the shortcomings of previous researches, the current study aims to develop a comprehensive spiritual capital pattern model using a developmentally holistic, systematic, qualitative procedure, based on grounded theory approach that

includes causal, core, background, intervening, strategic and consequential factors. Also, in this study, in-depth interview was used as the main instrument for data collection and to select the sample, purposive sampling, which is a non-probabilistic sampling method, was used. Data analysis was done based on grounded theory approach, wherein each part of the data is analyzed (in parallel) immediately after the collection of the same data. The researcher then obtains guidelines from the preliminary data analysis to gain access to the following data. These guidelines can come from underdeveloped categories, information gaps, or individuals with insight into the phenomenon. After obtaining these guidelines, the researcher steps into the research setting to collect other data. The zigzag process in data collection and analysis goes on until the researcher achieves class saturation (Danaei Fard and Islami, 2011).

Findings

Data analysis using grounded theory is based on three types of coding¹, including open coding, axial coding and selective coding.

Open coding: Open coding is an analytical process through which concepts are identified and their features and dimensions are discovered in the data (Danaei Fard and Emami, 2007). In open coding, data is broken down into separate sections and categorized to obtain similarities and differences.

Open coding is a part of analysis that specifically deals with the conceptualization and categorization of phenomena through careful examination of data (Strauss and Corbin, 1998). Open coding in this research is shown in Table 1.

1. Using Strauss and Corbin's paradigmatic model in grounded theory approach

Table 1. Understanding of formation process of spiritual capital using grounded theory

Concept/Theme	Codes/Final IDs
cognition of God and the universe	ontology, theology, perception of and contact with the source of existence, divinity
flourishing of human nature	flourishing of human nature, self-awareness, self-transcendence, prophecy feeling
Divine spirituality	theism, self-esteem, spiritual self-actualization, pragmatism, religious experiences
Spirituality motivators	Spontaneity, self-cultivation and spirituality, society expectations, other people's advice, religious advice, piety, contentment
spirituality of inner feeling	inner feeling, inner orientation, inner perception, self-actualization, trust and self-esteem, realism
the world of meaning	occult helps, prayer, helping forces, power and way of mastery of the mind, spiritual beliefs, spiritual knowledge, spiritual values, spiritual intelligence and expansion of awareness state, spiritual life with inner core, benefiting from divine blessings
existential spirituality	semantics, innate self-assessment, innate self-sufficiency, innate self-awareness, genuine spiritual experiences
professional ethics	professional competence and attention, confidentiality, professional behavior and etiquette, responsibility
organizational approach	positive utilization of challenges, independence of vote, proposing fundamental whys
relationships	relationship with one-self, relationship with others, organizational relationship, relationship with God
spiritual beliefs	notion, trust, cognition of God, religious insight, sincerity, meaning and purpose of life, finding the truth
spiritual values	honesty, spirit, faith, righteousness and honesty, endurance, sincerity, intimacy, kindness, piety, ethics, modesty, patience, interest and motivation, commitment, enthusiasm, pleasantness and intimacy, wishes and motives, personal values and culture, core prospect and core value, welcoming the differences
spiritual behavior	religious occasions, pragmatism, behavioral pattern, altruism
spiritual space	spiritual atmosphere, justice-oriented space, preventing from luxurious space, joyful workplace, space based on personnel's cooperation, sympathy, forgiveness and sacrifice, being impressed by professional ethics, change of mental framework, holism
stable spiritual transcendence of human	human's metafunction, humans' transcendence
Intelligent approach to Spirituality	spirituality approach, not choosing from top to down in spirituality increasing, prioritizing in realization of spirituality increasing
spirituality modeling	spiritual self-management, simple living, open door policy, intimate relationships
educational courses for employees' transcendence	spirituality teaching courses, teaching of self-knowledge and anthropology, teaching of professional ethics, free thoughts meetings, resolving doubts
spiritual experiences	holding religious trips, holding ethics meetings, holding learning meetings and spiritual lectures, planning for reading books and sources of spirituality enrichment
stable organizational spiritual transcendence	spiritual culture, presence and participation of all organization people, win-win attitude in organization, synergistic, efficiency
intra-organizational factors	injustice and discrimination in organization, management method, inappropriate organizational structure and procedures
extra-organizational factors	cultural and social factors, governmental and political factors, competitors, economic instability, legal limitations, audit limitations, family problems
organizational factors	organization responsibility, realization of organizational missions, organizational effectiveness, employees' commitment and loyalty, organizational pride, organizational efficiency increase, indefatigability
individual factors	earning legit salary, internal peace, working life quality, capacity for piety and abstinence, solving life problems, ability of abstaining behaviors
cultural and social factors	organizational responsiveness, increasing the level of respect to customers, increasing the equity and righteousness of work, increasing the mutual trust among employees and customers, customer satisfaction, building the culture of creating spiritual atmosphere, social behavior
spiritual identification	increasing employees' commitment and belonging, increasing the public acceptability of society to organization, promoting the place of spirituality among employees, transcendence and holiness
stable spiritual health	spiritual discipline, stable spiritual belongingness, spiritual loyalty and commitment, comprehensive spiritual transcendence, organic spiritual justice, spiritual happiness

Axial coding: Axial coding is the process of linking categories to subcategories, and linking categories at the level of features and dimensions. This coding is called axial because the encoding takes place around the axis of a category. At this point, the grounded theorist selects an open coding stage category and places it at the center of the process he or she is studying (as the core phenomenon), and then relates the other categories to it.

These other categories are: causal conditions, strategies, background conditions, intervening conditions, and consequences. This step involves drawing a diagram called a coding pattern. The coding pattern shows the relationships between causal conditions, strategies, background and intervening

conditions, and consequences. To see this axial process model, see Figure (1).

Selective coding:

Selective coding is the process of selecting the main category, systematically linking it to other categories, validating these relationships, and completing categories that need further modification and development. Selective coding based on the results of open and axial coding is the main stage of theorizing. In this way, it systematically relates the central category to other categories and presents those relations within the framework of a narrative, and modifies the categories that need further improvement and development.

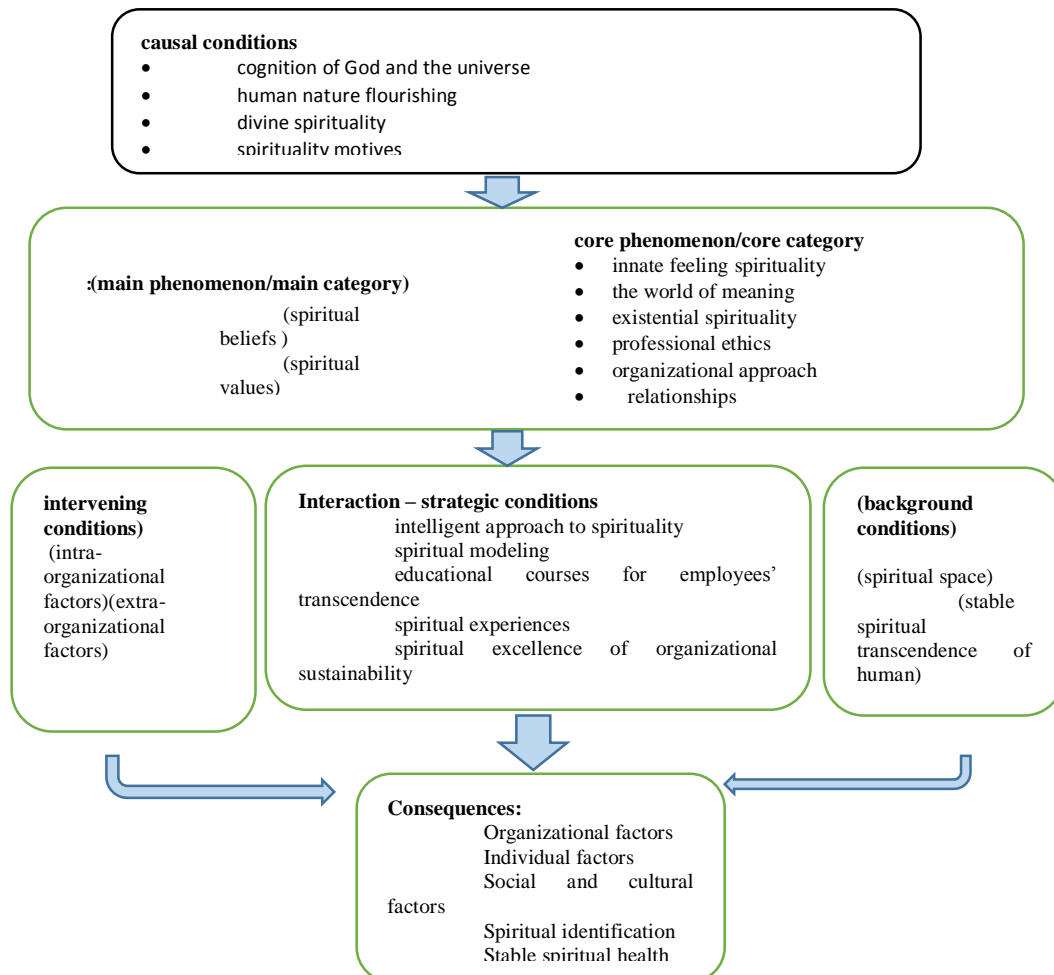


Fig. 1. Qualitative model of spiritual capital based on the grounded theory

Casual conditions: Causal conditions are events that create situations, issues, and issues related to the phenomenon, and to some extent explain why and how individuals and groups respond to the phenomenon. In fact, causal conditions refer to events and happenings that affect the phenomenon under study and lead to its occurrence. In this study, based on the results of interviews and after coding the data, the categories of cognition of God and the universe, the flourishing of human nature, divine spirituality and spiritual motivators were identified as causal factors.

Core phenomenon: The core phenomenon is the main incident or event to which a series of actions / interactions are directed and related to control or manage it. The central phenomenon of this research is the development of a model for the spiritual capital of accountants and auditors, which includes the categories of spirituality of inner feeling, the world of meaning, existential spirituality, professional ethics, organizational approach, communications, spiritual beliefs, spiritual values and spiritual behavior.

background conditions: background conditions represent a series of special characteristics that indicate a phenomenon. In other words, it is the place of events related to a phenomenon along a dimension in which interaction takes place to control, manage and respond to the phenomenon. Spiritual space and stable spiritual transcendence of human are the background categories of this research.

Strategic categories: Strategic categories are solutions to deal with the phenomenon under study, the purpose of which is to manage, deal with, accomplish and show sensitivity to the phenomenon under study. Strategic components are categorized in the categories of intelligent approach to spirituality, spiritual modeling, educational courses for employees' transcendence, spiritual experiences and sustainable organizational spiritual excellence

Interventional conditions: Interventional conditions, broad and general conditions that affect how action / interaction. These conditions can facilitate and accelerate the implementation of strategies or delay as a barrier. Strategic categories including internal and external organizational factors.

Consequences: Consequences are the result of the action / interaction of the conditions that occur with the phenomenon and include the tangible and intangible effective outputs that result from the employment of strategies. The consequences of

modeling spiritual capital obtained in the research process are: individual factors, organizational factors, social and cultural factors, determining spiritual identity and sustainable spiritual health.

Discussion and conclusion

The current qualitative research has been conducted with the aim of presenting a model for designing the spiritual capital model of accountants and auditors using grounded theory. In this qualitative study purposeful sampling, which is a non-probabilistic sampling method, was used to select the sample. The analysis of the interviews led to the identification of six main categories, including: causal conditions, core phenomenon, background conditions, intervening conditions, strategies and consequences. Each of these factors has some concepts and subcategories, which are shown in Table 2.

In general, in this study, the causal factors affecting spiritual capital are divided into four general categories: cognition of God and the universe, flourishing of the human nature, divine spirituality, and spirituality motives. Core factors (determining the approach and considerations) are divided into two general categories, main and core, and then each of them is divided into some concepts.

The main category / phenomenon was defined through spiritual beliefs, spiritual values and spiritual behavior, and the core category / phenomenon was defined through the spirituality of inner feeling, the world of meaning, existential spirituality, professional ethics, organizational approach and relationships. The background conditions that are necessary to create a special context for the realization of spiritual capital were divided into two categories: the spiritual atmosphere and stable spiritual transcendence of human.

Intervening conditions without which organizational strategies can not be formulated are divided into two general categories of intra-organizational factors and extra-organizational factors. Strategic conditions are divided into five main strategies: intelligent approach to spirituality, spiritual modeling, educational courses for employees' transcendence, spiritual experiences, and spiritual excellence of organizational sustainability.

Finally, the consequences that show the output and effectiveness of previous actions and behaviors comprise five predictable outcomes, including:

organizational outcome, individual outcome, social and cultural outcome, spiritual identification outcome, and stable spiritual health outcome.

In previous studies, many domestic and foreign researchers have studied spiritual capital, and some of the identified factors in the field of causal factors, background factors, intervening factors and strategies have been mentioned. But in this study, all these factors have been investigated as effective factors on spiritual capital from the perspective of accountants and auditors, with a comprehensive, systematic and strategic approach.

Therefore, in the results of the study, in addition to observing the exact steps required for research, new cases and concepts and novel classifications at micro- and macro-levels have been introduced, while in previous literature they have been rarely addressed. In this regard, few analogous cases are seen in domestic and foreign sources to compare. To realize the spiritual capital, the following suggestions are presented:

- Considering the fact that causal conditions affect spiritual capital; Knowledge of God and the universe, the flourishing of nature, divine spirituality, are the motivators of spirituality; It is suggested that training classes with learning and self-improvement approach be established in the companies in question.
- To strengthen spiritual beliefs, spiritual values, spiritual behavior, professional ethics, organizational approach and effective relationships, it is suggested that practical and applied trainings be included in the organizational program of companies by participating in religious ceremonies, practicing spirituality, spiritual knowledge-orientedness, strengthening professional attention, spiritual confidentiality, professional behavior and etiquette, social responsibility, spiritual relationships, etc.
- To create a spiritual atmosphere and lasting human spiritual excellence; It is suggested that with real pragmatic behaviors in companies, justice-oriented space, participating atmosphere, sympathy, systemic attitude, human's metafunction and human's transcendence provide a background to improve the realization of spiritual capital by changing the mental framework and hopefully softening the spiritual atmosphere.
- To neutralize the intervening factors in the realization of spiritual capital, it is recommended to first review the structure, methods and process procedures in systems; second, in organizational decisions and setting goals, policies and strategies, extra-organizational factors, cultural and social factors, governmental and political factors, competitors, economic instability, legal constraints, auditing constraints, and family problems should be considered.
- -To develop an appropriate organizational strategy to help and facilitate the realization of spiritual capital, it is suggested to review the feasibility of goals, planning and performance methods to be able to achieve spiritual modeling through educational courses for employees' transcendence, spiritual experiences, and spiritual excellence of organizational sustainability.
- Implementation of training courses on spirituality, professional ethics, participation-orientedness, (free)thought meetings, etc., in theory and practice, should be prioritized in order to achieve spiritual capital in organizations through the strategic consolidation of professional spirituality.
- It is suggested to teach, practice and authorize organizational spirituality and self-improvement at the micro- and macro-levels of the organization at individual, organizational and social level, and to enhance the cooperative feelings of participation, responsibility, etc. among them.
- Given the legal and organizational restrictions of accountants and auditors, there are many internal and external pressures to ignore some of the requirements. Accordingly, future researchers are recommended to conduct research on the relationship between spiritual capital and resilience.

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