

THE INFLUENCE OF WORK SPIRITUALITY AND ETHICAL INTUITION ON ACCOUNTING DECISION MAKING IN AMBIGUOUS CONDITIONS BY YOUNG PROFESSIONALS IN THE VUCA ERA

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Abstract

The current professional accounting environment is characterized by VUCA (Volatility, Uncertainty, Complexity, and Ambiguity) dynamics, which increase the potential for ethical dilemmas in financial reporting practices. This situation demands that young professionals be able to make ethical accounting decisions amidst pressure and information ambiguity. This study aims to analyze the influence of work spirituality and ethical intuition on accounting decision-making under ambiguous conditions. An explanatory quantitative approach was used with a survey method on 31 district/city inspectorate auditors in Maluku Province. Data were analyzed using Partial Least Square (SmartPLS 4). The results showed that work spirituality and ethical intuition had a positive and significant effect on accounting decision-making under ambiguous conditions. The R^2 value of 0.690 indicated that the two variables were able to explain 69% of the variation in accounting decisions under ambiguous conditions.

Keywords: Work spirituality; Ethical intuition; Accounting decision making; Young professionals; VUCA; Accounting ethics.

INTRODUCTION

The VUCA (Volatility, Uncertainty, Complexity, and Ambiguity) era creates a stressful work environment with ethical ambiguity. Regulatory changes, technological advances, and organizational pressures create moral dilemmas in the accounting profession. Young professionals, such as millennials and Gen Z, face the challenge of maintaining moral integrity under organizational pressure and uncertain information. Workplace spirituality and ethical intuition are internal factors that determine an individual's ability to act ethically in a VUCA environment.

The phenomenon of ethical ambiguity is often seen in practices such as *creative accounting*, *budget gaming*, and pressures toward *earnings management*. Internal auditors in local governments, particularly in Maluku Province, often face the dilemma of maintaining reporting integrity and adapting to bureaucratic pressures and organizational culture.

This study aims to analyze the influence of work spirituality and ethical intuition on accounting decision-making under ambiguous conditions by inspectorate auditors in Maluku Province. This research is expected to enrich the literature on the

psychological and value dimensions of accounting professional ethics and provide recommendations for public institutions in strengthening ethical culture in the workplace.

2. Literature Review and Hypothesis Development

The VUCA concept describes rapidly changing, complex, and unpredictable work conditions (Bennett & Lemoine, 2014). In the accounting world, these conditions increase the potential for ethical dilemmas due to information uncertainty and pressures from organizational interests.

2.1 Work Spirituality

According to Giacalone and Jurkiewicz (2003), work spirituality encompasses three main dimensions: meaning in work, a sense of connectedness, and value alignment. Individuals with high levels of work spirituality will have more integrity and a strong sense of social responsibility. Research by Milliman et al. (2003) and Rego and Cunha (2008) shows that work spirituality increases loyalty, honesty, and ethical commitment.

Hypothesis 1 (H1): Work spirituality has a positive effect on accounting decision-making under ambiguous conditions.

2.2 Ethical Intuition

According to Haidt (2001), ethical intuition is a form of spontaneous moral judgment that emerges before rational analysis. In the context of the accounting profession, ethical intuition helps auditors quickly recognize moral dilemmas (Sadler-Smith & Shefy, 2004). Auditors with high ethical intuition are better able to resist pressure that could potentially lead to integrity violations.

Hypothesis 2 (H2): Ethical intuition has a positive effect on accounting decision-making under ambiguous conditions.

Research methods

This study uses a quantitative explanatory approach. The study population includes inspectorate auditors in four regions of Maluku Province: Ambon City, Central Maluku Regency, East Seram, and West Seram.

The number of questionnaires distributed was 40, and 31 were returned and could be processed, with a return rate of 77.5%.

Data were collected using a 1–5 Likert scale questionnaire, with the following constructs:

- Work spirituality (X1): meaning of work, connectedness, value alignment, moral responsibility, social contribution.
- Ethical intuition (X2): moral sensitivity, spontaneous judgment, courage to reject dishonesty, trust in conscience, intuitive decisions.
- Accounting decisions (Y): ethical consistency, moral courage, honesty, compliance with the code of ethics, rejection of report manipulation.

The analysis was performed with SmartPLS 4, through:

1. Outer model test for construct validity and reliability.
2. Inner model test for inter-variable influences and R^2 values.

Research model:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

4. Results and Discussion

4.1 Respondent Description

Most respondents were aged 30–40 years (41.9%) and had a bachelor's degree in accounting (67.7%). The majority had over 5 years of work experience, indicating that the respondents were experienced young professionals.

4.2 Outer Model Test

Table 1. Convergent Validity Test Results

Variables	Indicator	Loading Factor	Information
Work Spirituality	X1.1–X1.5	0.765–0.834	Valid
Ethical Intuition	X2.1–X2.5	0.798–0.849	Valid
Accounting Decisions	Y1–Y5	0.803–0.836	Valid

All indicators have a loading factor value > 0.70, so they are declared valid.

Reliability Test Results

Variables	Cronbach's Alpha	Composite Reliability	Information
Work Spirituality	0.889	0.915	Reliable
Ethical Intuition	0.877	0.906	Reliable
Accounting Decisions	0.891	0.920	Reliable

All constructs have CA and CR values > 0.70, so they are reliable.

4.3 Inner Model Test

Table 3. Hypothesis Test Results

Variable Relationship	Path Coefficient (β)	t-statistic	-value	Information
Work Spirituality → Accounting Decisions	0.606	5,949	.000	Significant
Ethical Intuition →	0.354	3,		Signi

Variable Relationship	Path Coefficient (β)	t-statistic	-value	Information
Accounting Decisions		048	.002	ficant
R ²	0.690			Strong

The R² value of 0.690 indicates that work spirituality and ethical intuition explain 69% of the variation in accounting decisions under ambiguous conditions.

Discussion

1. Work Spirituality Influences Accounting Decision Making in Ambiguous Conditions

The results of the study indicate that work spirituality significantly influences accounting decision-making in ambiguous situations. A t-statistic of 5.949 with a p-value of 0.000 (<0.05) indicates that the first hypothesis is accepted. This means that the higher a young professional's work spirituality, the better their ability to make accounting decisions amidst uncertainty.

Based on the questionnaire results, the average respondent's response indicated an "agree" rating for indicators of work spirituality, which include interpreting tasks as a contribution to the public interest, implementing moral values, and connecting with the work environment. These findings indicate that young auditors' work spirituality is considered good, positively impacting their ability to make ethical decisions under ambiguous conditions.

This phenomenon demonstrates that ambiguity in accounting decision-making is increasing, particularly in dynamic and stressful business environments. In this context, work spirituality acts as an internal mechanism that helps individuals maintain moral integrity, resulting in more ethical and responsible decisions.

The results of this study align with the findings of Rego and Cunha (2008), who stated that work spirituality encourages ethical behavior and increases responsibility in decision-making. Therefore, this study strengthens empirical evidence that work spirituality is a crucial factor in creating moral decision-making processes in accounting.

The hypothesis derived from these results suggests that the higher an individual's work spirituality, the greater their ability to ethically perform their professional role in accounting decision-making. Conversely, low work spirituality can weaken ethical judgment, increasing the potential for ambiguity or decision-making bias, particularly in the VUCA (Volatility, Uncertainty, Complexity, and Ambiguity) era.

Thus, enhancing workplace spirituality is a crucial aspect in strengthening the quality of accounting decision-making. This effort can be achieved through internalizing moral values and creating a supportive work environment that fosters interconnectedness.

2. Ethical Intuition Influences Accounting Decision Making in Ambiguous Conditions

The results of the study indicate that ethical intuition significantly influences accounting decision-making under ambiguous conditions. A t-statistic of 3.048 with a p-value of 0.002 (<0.05) indicates that the second hypothesis is accepted. This means that the higher a young professional's level of ethical intuition, the better their ability to make accounting decisions under ambiguous conditions.

Based on the questionnaire results, the average respondent's response indicated an "agree" to the statement regarding ethical intuition, which states that individuals, when facing ambiguous situations, tend to rely on intuitive judgment influenced by their experiences and moral values. This indicates that respondents have the ability to intuitively detect potential violations, thus improving ethical decision-making.

Fieldwork shows that in the VUCA (Volatility, Uncertainty, Complexity, and Ambiguity) era, young professionals often face pressure and information ambiguity. In these circumstances, ethical intuition plays a crucial role as a rapid response mechanism to complex moral situations, especially when time for rational analysis is limited. This intuitive response is shaped by evolving work experience, values, and moral sensibilities.

These results align with the findings of Sadler-Smith & Shefy (2004), who explained that intuition plays a crucial role in professional decision-making, particularly under stress and uncertainty. Thus, the results of this study support empirical evidence that ethical intuition is a crucial component of the accounting decision-making process under ambiguous circumstances.

Conceptually, these results suggest that individuals with high ethical intuition are able to integrate moral considerations into the accounting decision-making process. Conversely, a lack of ethical intuition can lead to errors in judgment, particularly when faced with ethical dilemmas that lack clear solutions.

5. Conclusions and Implications

5.1 Conclusion

1. Work spirituality has a positive and significant influence on accounting decision making in ambiguous conditions.
2. Ethical intuition has a positive and significant influence on accounting decision making in ambiguous conditions.
3. The R^2 value = 0.690 indicates that both variables contribute strongly to the integrity of auditor decisions.

5.2 Implications

1. Theoretical: This research extends the accounting ethics literature by adding spiritual dimensions and moral intuition.

2. Practical: It is recommended to develop spirituality and intuition-based ethics training for young auditors.
3. Policy: The Inspectorate needs to adopt a values-building program to strengthen public ethics and regional financial accountability.

5.3 Limitations and Suggestions

This study is limited to the number of respondents and the Maluku region. Further research using **mixed methods** and cross-provincial samples is recommended to broaden the generalizability of the results.

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