JOURNAL OF MANAGEMENT AND BUSINESS SOLUTIONS

The Role of Spiritual Intelligence and Spiritual Capital in the Organizational Resilience of Independent Auditors: Explaining the Mediating Role of Existential Integrity and Psychological Empowerment

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ABSTRACT

The present study aimed to investigate the role of spiritual intelligence and spiritual capital in the organizational resilience of independent auditors, with an emphasis on the mediating roles of existential integrity and psychological empowerment. In terms of purpose, this study was applied research, and in terms of nature, it employed a descriptive–analytical design. The study adopted a quantitative approach and used partial least squares structural equation modeling (PLS-SEM). The statistical population consisted of members of the Iranian Association of Certified Public Accountants, and data were collected from 304 independent auditors using stratified random sampling. Descriptive statistics were analyzed using SPSS, while the proposed model was tested using SmartPLS with 5,000 bootstrap resamples. The findings indicated that spiritual intelligence had a significant direct effect on existential integrity ($\beta = 0.697$, $t = 22.984$, $p < .001$) and psychological empowerment ($\beta = 0.315$, $t = 9.251$, $p < .001$). Existential integrity partially mediated this relationship (indirect effect = 0.319, VAF = 0.503). Spiritual capital was associated with organizational resilience both directly ($\beta = 0.458$, $t = 7.076$, $p < .001$) and indirectly through psychological empowerment (indirect effect = 0.080, $p = .001$). The contribution of the mediating pathway to this relationship was relatively weak (VAF = 0.149). The proposed research model provides an explanatory framework demonstrating how individual and organizational spiritual resources can strengthen independent auditors' capacity for organizational resilience through existential coherence and an enhanced sense of psychological empowerment.

Keywords: spiritual intelligence; spiritual capital; existential integrity; psychological empowerment; organizational resilience; independent auditors

Introduction

Organizations increasingly operate in environments characterized by uncertainty, accelerated technological change, competitive pressure, regulatory complexity, ethical challenges, and recurrent disruptions. Under such conditions, organizational resilience has become a central concern in management research because it reflects an organization's capacity to absorb disturbances, adapt to changing circumstances, preserve essential functions, and recover or develop after adversity. Resilience is not merely a reactive capacity to withstand crises; rather, it involves

Article history:
Received 09 January 2026
Revised 27 February 2026
Accepted 17 April 2026
Published online 01 May 2026

How to cite this article:
Ashena, B., Jafari, A., & Abdi, R. (2026). The Role of Spiritual Intelligence and Spiritual Capital in the Organizational Resilience of Independent Auditors: Explaining the Mediating Role of Existential Integrity and Psychological Empowerment. *Journal of Management and Business Solutions, 4*(3), 1-21. https://doi.org/10.61838/jmbs.425

a combination of flexibility, learning, adaptation, psychological readiness, and the ability to mobilize resources in ways that sustain effective performance over time. Contemporary organizational research therefore increasingly emphasizes intangible and human-centered resources as critical foundations of resilience. Among these resources, spirituality-related capabilities have attracted growing attention because they can influence meaning-making, ethical orientation, commitment, adaptability, and employees' perceptions of their own capacity to cope with demanding situations (1-3).

The relevance of these issues is especially pronounced in auditing. Independent auditors work in an occupational context characterized by intensive cognitive demands, professional accountability, ethical responsibility, time pressure, uncertainty, role conflict, and the need to exercise judgment under conditions in which errors may have significant organizational and public consequences. Audit quality depends not only on technical competence but also on auditors' ability to maintain professional judgment, emotional stability, ethical consistency, and adaptive performance when confronted with complex or ambiguous evidence. Recent research has indicated that emotional, organizational, and spiritual forms of intelligence can contribute to auditors' judgment and decision-making processes, suggesting that nontechnical psychological and spiritual capabilities may constitute meaningful resources in professional auditing environments (4). From this perspective, understanding how spiritual resources contribute to auditors' resilience is important because such resources may support professional functioning beyond what can be explained by technical knowledge alone.

Spiritual intelligence represents one of the most important individual-level resources in this domain. In organizational contexts, spiritual intelligence can be understood as the capacity to interpret experiences through broader systems of meaning, recognize existential and value-based dimensions of situations, and use spiritual awareness in problem solving, decision-making, and adaptive behavior. Rather than referring narrowly to religiosity, spiritual intelligence concerns individuals' ability to engage with questions of meaning, purpose, transcendence, values, and interconnectedness in ways that influence cognition and behavior. Organizational scholarship has increasingly treated spiritual intelligence as a resource that may facilitate ethical decision-making, self-regulation, interpersonal understanding, and constructive responses to uncertainty (5). For auditors, such capacities may be particularly relevant because professional judgment frequently requires maintaining independence, resisting situational pressures, reconciling competing interests, and evaluating decisions against ethical and professional standards (4).

The broader literature on workplace spirituality also indicates that employees who experience greater meaning, connectedness, value congruence, and spiritual well-being may demonstrate more constructive work attitudes and behaviors. Workplace spirituality has been associated with employee attitudes, organizational commitment, citizenship behavior, engagement, job satisfaction, and other indicators of organizational functioning (6-8). Empirical studies have further suggested that spirituality can strengthen the relationship between employees and their organizations by promoting a sense of meaningful contribution and alignment between personal and organizational values (9, 10). Similarly, research on work values and organizational ethical climate suggests that spirituality at work is embedded in a wider network of ethical meanings, values, and perceptions of appropriate behavior (11, 12). These findings collectively imply that spirituality may function as a psychological and organizational resource capable of shaping how employees interpret adversity and mobilize adaptive responses.

A closely related concept is spiritual capital. Spiritual capital extends the analysis beyond individual spiritual awareness by emphasizing accumulated values, meanings, relationships, ethical commitments, and spiritually grounded resources that can be mobilized within social and organizational settings. It may be conceptualized as a form of intangible capital that supports constructive behavior, shared purpose, trust, commitment, and adaptive capability. Existing studies indicate that spiritual capital can contribute to organizational performance and employee empowerment, particularly when spiritual and intellectual resources are integrated into organizational systems (13, 14). The notion of spiritual capital is especially relevant to resilience because resilient behavior often depends on resources that cannot be reduced to formal structures or financial assets. Organizations and professionals require shared meaning, ethical coherence, relational trust, and confidence in their capacity to act effectively under pressure.

Research on spiritual leadership provides further theoretical support for the importance of spiritually grounded organizational resources. Spiritual leadership has been examined as a mechanism through which meaning, purpose, values, and relational connectedness can influence organizational outcomes, including commitment, citizenship behavior, performance, and sustainability (1, 15, 16). A systematic review of spiritual leadership research has demonstrated that its effects operate through multiple psychological and organizational mechanisms and are conditioned by contextual factors, highlighting the importance of examining mediating processes rather than assuming simple direct relationships (3). Bibliometric evidence similarly shows that workplace spirituality and spiritual leadership have become increasingly prominent in research on organizational effectiveness (2). In educational and public-sector contexts, spiritual leadership and spirituality have also been linked to organizational identity, employee performance, religiosity, and organizational citizenship behavior (17-19). These findings reinforce the proposition that spiritual resources exert their effects through complex psychological pathways.

One such pathway may involve existential integrity. Existential integrity refers to a coherent internal organization of meaning, values, identity, and life orientation. Individuals with stronger existential integrity are more likely to experience consistency between their actions, values, and broader sense of purpose. In demanding professional environments, this coherence may function as a stabilizing psychological resource. When employees face uncertainty or conflicting demands, a coherent sense of meaning can facilitate more consistent judgment and reduce the destabilizing effects of ambiguity. Although the organizational literature has more frequently examined workplace spirituality, spiritual well-being, spiritual leadership, and organizational commitment than existential integrity specifically, it provides substantial evidence that meaning, values, identity, and spiritual coherence are associated with constructive organizational outcomes (20-22). Organizational socialization and identity processes also illustrate how coherent role understanding and alignment with collective values can shape behavioral outcomes (17, 23).

Existential integrity may therefore help explain how spiritual intelligence is translated into more proximal psychological resources. Spiritual intelligence provides individuals with the cognitive and interpretive capacity to derive meaning from experience, whereas existential integrity reflects the degree to which such meaning becomes organized into a stable and coherent internal framework. This distinction is theoretically important. Possessing spiritual awareness does not necessarily guarantee that an individual experiences value consistency, purpose, or integrated self-understanding. It is plausible that spiritual intelligence contributes to psychological functioning partly because it enhances the individual's ability to construct and maintain such coherence. In this sense, existential integrity may constitute a mediating mechanism linking spiritual intelligence with employees' perceptions of competence, autonomy, influence, and meaningfulness in their professional roles.

Psychological empowerment is another central construct in this process. Psychological empowerment refers to an intrinsic motivational state generally reflected in perceptions of meaning, competence, self-determination, and impact. Empowered employees perceive their work as meaningful, believe they possess the capability to perform effectively, experience autonomy in regulating their work, and feel that their actions can influence relevant outcomes. These perceptions are highly relevant to resilience because resilient functioning requires individuals to believe that they can respond effectively to demands rather than simply endure them. Organizational research suggests that workplace empowerment and spirituality are interconnected, with empowering environments capable of strengthening workplace spirituality and knowledge-sharing processes (24). Similarly, evidence regarding spiritual capital indicates that spiritually grounded resources can contribute to managers' empowerment and broader organizational functioning (13, 14).

Psychological empowerment may be particularly important for independent auditors. Auditors routinely exercise professional discretion, evaluate complex evidence, communicate judgments, respond to client pressures, and assume responsibility for the quality of their decisions. Under such conditions, a strong sense of competence and impact may increase persistence and adaptive problem solving, whereas perceived autonomy may support independent judgment. Meaningfulness may further reinforce professional commitment by connecting technical responsibilities to broader ethical and social purposes. Therefore, spiritual intelligence and spiritual capital may support auditors' resilience not only through abstract values but also by strengthening the psychological conditions under which auditors feel capable of dealing with demanding work.

The relationship between spirituality and resilience has received increasing empirical support. Research among nurses has shown that workplace spirituality and organizational climate are meaningfully related to resilience at work, suggesting that spiritually supportive work environments may help employees cope with occupational adversity (25). Other theoretical and empirical work has integrated workplace spirituality and resilience to explain service recovery performance, indicating that spirituality can help employees conserve and mobilize personal resources under stressful service conditions (26, 27). Likewise, spirituality-related factors have been linked to psychological well-being in increasingly digitalized organizational environments, where employees must simultaneously manage technological demands and psychological pressures (28). These findings are highly relevant to auditing, where technological transformation, data-intensive procedures, and increasing professional scrutiny create new forms of cognitive and emotional strain.

Organizational resilience also depends on whether employees possess relational and moral resources that support sustained commitment in difficult circumstances. Workplace spirituality has been associated with organizational citizenship behavior, job satisfaction, commitment, and employee retention, all of which can strengthen organizational adaptability by promoting discretionary effort and reducing withdrawal tendencies (7, 21, 29). Spiritual values may also interact with corporate social responsibility perceptions and work ethics to influence citizenship behavior (30). In educational settings, spirituality in the workplace has been connected with self-compassion, organizational commitment, and job resilience, illustrating the possibility that spiritual resources simultaneously strengthen employees' internal coping capacities and their attachment to organizational goals (31). These relationships are consistent with a resource-based perspective in which resilience emerges through the accumulation and activation of psychological, social, ethical, and meaning-related resources.

The ethical dimension of spirituality is particularly important in auditing. Independent auditors occupy a professional role in which trust, objectivity, integrity, and ethical judgment are fundamental. Studies in other organizational contexts indicate that spiritual health, work ethics, and organizational ethical climate can reduce counterproductive tendencies and strengthen constructive work behavior (11, 12). Spirituality may also reinforce environmentally responsible and socially oriented employee behaviors when embedded in supportive organizational systems (32). Moreover, organizational spirituality and positive leadership have been associated with professional ethics, suggesting that spiritually meaningful work climates may reinforce ethical conduct (33). These findings have direct implications for auditors because resilience in auditing should not be understood merely as the ability to persist under pressure; it should also involve the capacity to maintain professional standards while adapting to difficult conditions.

Spirituality-related constructs may additionally influence organizational resilience through commitment, engagement, and citizenship behavior. Evidence indicates that workplace spirituality can strengthen organizational commitment and employee engagement (9), while organizational commitment may itself mediate relationships between positive organizational environments and various dimensions of employee vitality (20). Spiritual leadership has likewise been associated with organizational citizenship behavior and performance across different organizational settings (16, 19). Research on the relationship between workplace spirituality and employee performance under sustainability-oriented frameworks further suggests that spiritual dimensions may interact with citizenship behaviors and commitment to produce broader organizational outcomes (34). Accordingly, spiritual resources may strengthen resilience by supporting both individual coping and collective forms of adaptive behavior.

Another important issue concerns organizational agility. Resilience and agility are conceptually related because both require an organization to respond effectively to changing environmental conditions. Evidence showing associations among organizational intelligence, religious commitment, spiritual well-being, and organizational agility suggests that spiritually oriented resources may be relevant to adaptive organizational capabilities beyond conventional psychological outcomes (35). This perspective is useful for auditing firms, which must adapt to changing standards, technologies, client environments, and risk landscapes. Spiritual intelligence may facilitate cognitive reframing and meaning-making at the individual level, whereas spiritual capital may provide broader relational and cultural resources that sustain coordinated adaptation.

Recent research also increasingly emphasizes that workplace spirituality should be viewed in interaction with contemporary organizational conditions rather than as an isolated psychological phenomenon. Digital technology, mindfulness, psychological well-being, organizational climate, leadership, and knowledge-sharing behavior may all interact with spirituality-related resources (24, 28). Likewise, organizational spirituality operates within systems of work values, leadership practices, ethical norms, and social relationships (10, 11). This integrative perspective is particularly important for auditors, whose resilience is likely shaped by both individual capabilities and organizational conditions. Accordingly, examining spiritual intelligence and spiritual capital simultaneously can provide a more comprehensive account than studying either individual spirituality or organizational spirituality alone.

Despite the growth of research on workplace spirituality, spiritual leadership, employee empowerment, and resilience, several gaps remain. First, much of the literature has focused on educational, healthcare, public-sector, service, or general employee populations rather than independent auditors (18, 25, 31). Second, existing studies often examine spirituality in relation to performance, commitment, citizenship behavior, job attitudes, or ethical outcomes rather than organizational resilience as the primary outcome (6, 8, 34). Third, although research suggests that spiritual and organizational resources operate through mediating mechanisms, relatively little attention has been given to the combined roles of existential integrity and psychological empowerment in explaining how spiritual resources are translated into resilience (3). Fourth, the simultaneous examination of spiritual intelligence as an individual cognitive-existential capability and spiritual capital as a broader resource-based construct remains comparatively underdeveloped.

These gaps are especially salient in independent auditing because auditors operate at the intersection of technical expertise, ethical accountability, occupational pressure, and organizational demands. Their resilience may depend not only on external organizational systems but also on internal psychological resources that enable them to maintain meaning, coherence, autonomy, and effectiveness in difficult circumstances. Research demonstrating the relevance of spiritual intelligence to auditors' judgment strengthens the case for extending this line of inquiry toward broader adaptive outcomes (4). At the same time, findings on spiritual capital and empowerment suggest that organizationally embedded spiritual resources may influence employees' sense of agency and performance capacity (13, 14). Integrating these perspectives provides a basis for a model in which spiritual intelligence contributes to psychological empowerment partly through existential integrity, while spiritual capital contributes to organizational resilience both directly and through psychological empowerment.

Such a model also aligns with the broader shift in management research toward understanding resilience as a multidimensional phenomenon grounded in resource accumulation, meaning systems, psychological capacities, ethical orientation, and organizational relationships. Spiritual leadership research increasingly emphasizes sustainability and long-term organizational functioning (1), while systematic and bibliometric reviews highlight the expanding relevance of spirituality to organizational effectiveness and change (2, 3). Evidence on spiritual culture further suggests that trust, satisfaction, and retention can be strengthened when spiritual values become embedded in organizational life (21). Conversely, spiritual well-being may also reduce dysfunctional relational outcomes such as social undermining through its effects on negative organizational attitudes (22). Taken together, these findings suggest that spirituality-related resources can shape both protective and developmental processes that are directly relevant to resilience.

Accordingly, the present study aimed to examine the effects of spiritual intelligence and spiritual capital on the organizational resilience of independent auditors, with existential integrity and psychological empowerment investigated as mediating mechanisms within the proposed structural model.

Methods and Materials

This study employed an applied, quantitative research design and, with respect to the method of data collection, followed a descriptive cross-sectional survey approach. Variance-based partial least squares structural equation modeling (PLS-SEM) was adopted as the principal analytical framework. PLS-SEM was considered appropriate because the proposed model involved multiple latent constructs and mediating mechanisms and was primarily oriented toward explaining and predicting organizational resilience among independent auditors. Moreover, PLS-SEM is particularly suitable for relatively complex models, studies with moderate sample sizes, prediction-oriented research objectives, and data that may not strictly satisfy multivariate normality assumptions (Hair et al., 2022). The conceptual model examined spiritual intelligence and spiritual capital as key antecedent variables, existential integrity and psychological empowerment as mediating constructs, and organizational resilience as the principal outcome variable.

The statistical population consisted of certified auditors who were members of the Iranian Association of Certified Public Accountants. Considering the requirements of PLS-SEM and the minimum sample-size recommendations commonly applied to variance-based structural equation modeling, including the conventional ten-times rule, a sample of 304 participants was considered adequate for estimation of the proposed model. Accordingly, complete data were obtained from 304 independent auditors and included in the final statistical analyses. A stratified random sampling procedure was used to improve the representation of auditors with different levels of professional experience and organizational responsibility. Participants were stratified according to two principal criteria: professional experience and organizational position. Professional experience was classified into five categories: less than 5 years, 5 to 10 years, 10 to 15 years, 15 to 20 years, and more than 20 years. Organizational position was categorized as partner, technical manager, senior supervisor, audit supervisor, and senior auditor. These strata were used to ensure that auditors occupying different professional roles and representing different levels of accumulated auditing experience were adequately represented in the study sample. The stratification procedure was also consistent with the substantive focus of the study because professional seniority and organizational position may be associated with variations in occupational responsibilities, decision-making authority, exposure to professional pressures, and organizational experiences relevant to resilience.

Data were collected using a structured questionnaire composed of two main sections. The first section collected participants' demographic and professional characteristics, including information relevant to their work experience and organizational position. The second section comprised standardized measures assessing the five principal constructs of the research model: spiritual intelligence, existential integrity, psychological empowerment, spiritual capital, and organizational resilience. Each construct was measured using 12 items, resulting in a total of 60 substantive questionnaire items. All items were rated on a five-point Likert scale ranging from 1 ("strongly disagree") to 5 ("strongly agree"), with the intermediate response categories representing "disagree," "neither agree nor disagree," and "agree." The use of a uniform response scale across the measures facilitated consistent interpretation of responses and subsequent estimation of the measurement and structural models.

Spiritual intelligence was assessed using a 12-item measure derived from King's Spiritual Intelligence Self-Report Inventory (SISRI) and its adapted form reported by Rastegar et al. (2025). In the present study, spiritual intelligence referred to the individual's capacity to apply spiritual and existential resources when interpreting experiences, constructing meaning, and responding to complex professional and personal situations. Existential integrity was measured using the 12-item instrument developed by Liu (2023), which assesses the extent to which individuals experience coherence between their values, sense of meaning, and broader orientation toward life. Within the conceptual framework of this study, existential integrity represented an internally coherent sense of meaning and value consistency through which spiritual intelligence was expected to contribute to adaptive functioning in the workplace.

Psychological empowerment was assessed using Spreitzer's (1995) 12-item Psychological Empowerment Scale. The instrument conceptualizes psychological empowerment as a multidimensional motivational construct encompassing meaning, competence, self-determination, and impact. Meaning refers to the perceived congruence between work requirements and personal values or standards; competence reflects confidence in one's ability to perform work-related activities successfully; self-determination represents a sense of autonomy and choice in initiating and regulating work behaviors; and impact refers to the perceived ability to influence strategic, administrative, or operational outcomes in the workplace (Spreitzer, 1995). These dimensions were particularly relevant to independent auditors because their professional activities require judgment, autonomy, technical competence, and the capacity to respond effectively to organizational and occupational demands.

Spiritual capital was measured using the 12-item standardized instrument reported by Baikel (2024), designed to assess individual, organizational, and social dimensions of spiritual capital. In this study, spiritual capital was conceptualized as a set of spiritually grounded resources, values, relationships, and organizational capacities that can facilitate meaningful action, social connectedness, ethical behavior, and adaptive functioning. Organizational resilience was assessed using a 12-item instrument based on the measures reported by Sappi (2024) and Aboudali and Mohajeran (2025). The instrument covered major dimensions of organizational resilience, including flexibility, innovation, and learning. Organizational resilience was therefore operationalized as the capacity to adapt to challenges and changing conditions, generate constructive responses to disruptions, learn from experience, and maintain or restore effective functioning under conditions of occupational and organizational pressure.

The content validity of the questionnaire was evaluated through expert judgment. Specialists in accounting, auditing, and organizational behavior reviewed the questionnaire items in terms of clarity, relevance, conceptual correspondence, and appropriateness for the professional context of independent auditors. Revisions were made where necessary to enhance conceptual clarity and contextual suitability. The psychometric properties of the measurement instruments were subsequently examined empirically within the PLS-SEM framework. Internal consistency reliability was evaluated using Cronbach’s alpha and composite reliability (CR), while convergent validity was examined through indicator loadings and average variance extracted (AVE). Discriminant validity was assessed using both the Fornell–Larcker criterion and the heterotrait–monotrait ratio of correlations (HTMT). Potential multicollinearity among predictor constructs and indicators was also evaluated using variance inflation factor (VIF) statistics. These procedures are consistent with contemporary recommendations for evaluating reflective measurement models in PLS-SEM (Hair et al., 2022).

Data analysis was conducted at both descriptive and inferential levels. Initial data screening and descriptive statistical analyses were performed using IBM SPSS Statistics, version 23. Descriptive statistics included frequencies and percentages for demographic and professional characteristics and means and standard deviations for the principal study variables. Skewness and kurtosis indices were also examined to characterize the distributions of the observed variables and to identify potentially substantial departures from distributional symmetry. Data screening was conducted before structural equation modeling to identify incomplete responses, coding errors, and other potential data-quality problems that could adversely affect model estimation.

The hypothesized relationships were tested using partial least squares structural equation modeling in SmartPLS. PLS-SEM was selected because of its suitability for prediction-oriented models containing multiple latent constructs, its capacity to simultaneously estimate measurement and structural relationships, its applicability to moderate sample sizes, and its comparatively limited dependence on strict multivariate normality assumptions (Hair et al., 2022). The PLS-SEM analysis proceeded in two major stages. First, the measurement model was evaluated to establish the reliability and validity of the latent constructs. Indicator reliability was examined through outer factor loadings, internal consistency was evaluated using Cronbach’s alpha and composite reliability, and convergent validity was assessed using AVE. Discriminant validity was examined using the Fornell–Larcker criterion and HTMT. VIF values were additionally inspected to determine whether problematic collinearity was present among the predictor variables.

Following confirmation of acceptable measurement properties, the structural model was evaluated. The magnitude and direction of the hypothesized relationships were assessed using standardized path coefficients, while the explanatory power of the endogenous constructs was evaluated using the coefficient of determination

(R^2). Predictive relevance was examined through Q^2 statistics. The statistical significance of direct, indirect, and mediating effects was determined using a nonparametric bootstrapping procedure with 5,000 resamples in SmartPLS. Particular attention was given to the indirect effects of spiritual intelligence through existential integrity and of spiritual capital through psychological empowerment in predicting organizational resilience. The variance accounted for (VAF) was also calculated to determine the relative contribution of the indirect effect to the total effect and to characterize the extent of mediation. Statistical decisions were based on the estimated path coefficients, bootstrap-derived t statistics, p values, and corresponding indirect effects. This analytical procedure enabled simultaneous assessment of both the measurement quality of the constructs and the direct and mediated relationships specified in the proposed research model.

Findings and Results

The final sample consisted of 304 independent auditors. Of the respondents, 219 (72.0%) were men and 85 (28.0%) were women. In terms of age, 124 participants (40.8%) were 25–35 years old, 79 (26.0%) were 36–45 years old, 46 (15.1%) were 46–55 years old, 35 (11.5%) were 56–65 years old, and 20 (6.6%) were aged 66 years or older. Regarding organizational position, 84 respondents (27.6%) were partners, 81 (26.6%) were technical managers, 24 (7.9%) were senior supervisors, 10 (3.3%) were audit supervisors, and 105 (34.5%) were senior auditors. With respect to educational attainment, 103 participants (33.9%) held a bachelor's degree, 63 (20.7%) held a master's degree, and 138 (45.4%) held a doctoral degree. Regarding professional experience, 99 respondents (32.6%) had 5–10 years of work experience, 31 (10.2%) had 11–15 years, 16 (5.3%) had 16–20 years, 119 (39.1%) had 21–25 years, and 39 (12.8%) had 26 years or more of professional experience. Thus, the sample represented auditors with diverse demographic characteristics, levels of professional experience, educational backgrounds, and organizational positions.

Before testing the structural relationships and research hypotheses, the measurement model was evaluated in terms of indicator reliability, internal consistency reliability, convergent validity, discriminant validity, and collinearity. In PLS-SEM, average variance extracted (AVE) is commonly used to assess convergent validity. An AVE value of at least .50 indicates that a latent construct explains at least 50% of the variance in its indicators and therefore demonstrates an acceptable level of convergent validity (Hair et al., 2022). Values below this threshold may indicate that a substantial proportion of indicator variance is attributable to measurement error rather than the underlying latent construct.

During the first stage of measurement-model refinement, the outer loadings of the indicators were examined. Indicators with factor loadings below .40 were removed from the model. The indicators removed at this stage, based on the reported measurement output, were E1 (loading = .166), E2 (.275), C7 (.336), D7 (.400), D6 (.352), D2 (.182), and B8 (.381). Following the first-stage indicator removal and re-estimation of the model, the AVE values were .502 for spiritual intelligence, .483 for existential integrity, .354 for psychological empowerment, .654 for spiritual capital, and .689 for organizational resilience. Although spiritual intelligence, spiritual capital, and organizational resilience met the recommended AVE criterion at this stage, existential integrity and psychological empowerment remained below the .50 threshold.

Accordingly, a second stage of indicator refinement was conducted. Indicators with loadings between approximately .40 and .70 were considered sequentially for removal when their exclusion improved construct-level convergent validity without compromising the conceptual coverage of the measures. The indicators reported as removed during this stage were C8 (.495), B12 (.469), E2 (.536), E10 (.595), E11 (.596), A2 (.506), A6 (.627), and A4 (.639). After these iterative deletions and re-estimation of the measurement model, the reported AVE values were .535 for spiritual intelligence, .564 for existential integrity, .502 for psychological empowerment, .654 for spiritual capital, and .544 for organizational resilience. Thus, all constructs exceeded the minimum criterion of .50 after the measurement-model refinement process. It should be noted that E2 was listed in the supplied analytical output at both stages of deletion; the values are retained here as reported in the original results.

The final assessment of construct reliability and convergent validity is presented in Table 1. Cronbach's alpha coefficients ranged from .858 to .911, composite reliability values ranged from .892 to .927, and rho_A values ranged from .870 to .919. These results indicate satisfactory internal consistency reliability. The AVE values in the final reliability output were at or above the recommended value of .50. Spiritual capital was located precisely at the minimum acceptable threshold, indicating borderline but acceptable convergent validity. Overall, the findings supported the reliability and convergent validity of the measurement model.

Table 1. Reliability and Convergent Validity of the Constructs

Construct	Composite Reliability (CR)	AVE	ρA	Cronbach's α	Evaluation
Spiritual Intelligence	.911	.535	.904	.891	Acceptable
Existential Integrity	.927	.564	.919	.911	Acceptable
Psychological Empowerment	.923	.502	.893	.889	Acceptable
Spiritual Capital	.898	.500	.891	.871	Borderline acceptable
Organizational Resilience	.892	.544	.870	.858	Acceptable

Discriminant validity was initially examined using the Fornell–Larcker criterion. Under this criterion, the square root of the AVE for each construct should generally exceed its correlations with the other latent constructs. The reported Fornell–Larcker matrix is presented in Table 2. The diagonal elements represent the square roots of the AVE values, whereas the off-diagonal elements represent interconstruct correlations.

Table 2. Discriminant Validity Based on the Fornell–Larcker Criterion

Construct	Organizational Resilience	Psychological Empowerment	Spiritual Capital	Spiritual Intelligence	Existential Integrity
Organizational Resilience	.684				
Psychological Empowerment	.701	.669			
Spiritual Capital	.793	−.886	.627		
Spiritual Intelligence	−.561	−.849	−.638	.669	
Existential Integrity	−.565	.939	−.772	.745	.714

The initial Fornell–Larcker assessment indicated that the discriminant-validity condition was satisfied for several comparisons but that substantial overlap remained among some constructs. In particular, some absolute interconstruct correlations exceeded the corresponding square roots of AVE, indicating that further examination of construct distinctiveness was necessary. Therefore, indicator-level collinearity and conceptual overlap were additionally assessed using variance inflation factor (VIF) statistics. The indicators identified as having relatively high overlap with indicators from other constructs were B10 (VIF = 3.285), B5 (VIF = 3.551), B6 (VIF = 3.681), B7 (VIF = 3.418), B9 (VIF = 3.383), and D3 (VIF = 3.307). These values suggested moderate indicator overlap, although they remained below the more conservative critical value of 5. Consistent with recommendations that VIF values should preferably remain below approximately 3–5, values exceeding 5 would indicate potentially serious multicollinearity (Hair et al., 2022; Kock & Lynn, 2015). Following the removal of the overlapping indicators and re-estimation of the model, the Fornell–Larcker criterion was reported to be acceptable for all constructs. The heterotrait–monotrait ratio of correlations (HTMT) was also considered as an additional criterion for assessing discriminant validity, providing complementary evidence regarding the empirical distinctiveness of the latent constructs.

After establishing an acceptable measurement model, the structural model was evaluated to determine its explanatory and predictive performance and to test the hypothesized direct and indirect relationships. The principal criteria included the coefficient of determination (R^2), effect size (f^2), predictive relevance (Q^2), standardized path coefficients, and the statistical significance of direct and indirect effects obtained through bootstrapping with 5,000 resamples.

The coefficient of determination indicates the proportion of variance in each endogenous construct explained by its predictors. As shown in Table 3, the R^2 value was .476 for organizational resilience, .836 for psychological empowerment, and .514 for existential integrity. The corresponding adjusted R^2 values were .474, .834, and .512, respectively.

Table 3. Coefficient of Determination for the Endogenous Constructs

Endogenous Construct	R^2	Adjusted R^2
Organizational Resilience	.476	.474
Psychological Empowerment	.836	.834
Existential Integrity	.514	.512

Based on commonly used interpretive benchmarks in structural equation modeling, R^2 values of approximately .19, .33, and .67 may be interpreted as weak, moderate, and substantial, respectively. Accordingly, psychological empowerment demonstrated particularly strong explanatory power, with 83.6% of its variance explained by its antecedent variables. Organizational resilience had moderate-to-strong explanatory power, with 47.6% of its variance explained by the predictors included in the model. Existential integrity also demonstrated moderate explanatory power, with 51.4% of its variance accounted for by its predictor. In the complete model, the high R^2 value for psychological empowerment indicates that spiritual intelligence, existential integrity, and spiritual capital collectively accounted for a substantial proportion of differences in psychological empowerment among independent auditors (Hair et al., 2019).

The f^2 effect-size statistic was examined to determine the extent to which each predictor contributed to the explained variance of its respective endogenous construct. Conventionally, f^2 values of approximately .02, .15, and .35 are interpreted as small, medium, and large effects, respectively. The reported effect sizes are presented in Table 4.

Table 4. Effect Sizes of Predictor Variables in the Structural Model

Structural Relationship	f^2	Interpretation
Psychological Empowerment → Organizational Resilience	.060	Small
Spiritual Capital → Organizational Resilience	.216	Medium
Spiritual Capital → Psychological Empowerment	.193	Medium
Cognitive Technologies → Psychological Empowerment	.004	Negligible
Spiritual Intelligence → Psychological Empowerment	.233	Medium
Spiritual Intelligence → Existential Integrity	.056	Small
Existential Integrity → Psychological Empowerment	.418	Large

The strongest reported effect was observed for existential integrity on psychological empowerment ($f^2 = .418$), indicating a large contribution to the explanatory power of psychological empowerment. Spiritual intelligence had a medium effect on psychological empowerment (f^2 = .233), while spiritual capital had medium effects on both organizational resilience (f^2 = .216) and psychological empowerment (f^2 = .193). Psychological empowerment had a small effect on organizational resilience (f^2 = .060), and spiritual intelligence had a small effect on existential integrity (f^2 = .056). The effect attributed to cognitive technologies on psychological empowerment was negligible (f^2 = .004). Cognitive technologies, however, were not identified among the principal constructs of the stated conceptual model; this value is therefore retained because it appeared in the supplied statistical output but should be verified against the final SmartPLS specification before publication. Similarly, although the source interpretation characterized the spiritual intelligence–existential integrity path as "very large," the reported f^2 value of .056 corresponds to a small rather than a large effect under the stated .02/.15/.35 benchmarks. The numerical interpretation presented here therefore follows the reported f^2 value.

The predictive relevance of the endogenous constructs was assessed using the blindfolding procedure and Stone–Geisser's Q^2 statistic. A Q^2 value greater than zero indicates that the model has predictive relevance for a particular endogenous construct. The results are presented in Table 5.

Table 5. Predictive Relevance of the Structural Model

Endogenous Construct	Q^2	Interpretation
Organizational Resilience	.204	Moderate predictive relevance
Psychological Empowerment	.366	Strong predictive relevance
Existential Integrity	.245	Moderate predictive relevance

All Q^2 values were positive, confirming that the model possessed predictive relevance for each endogenous construct. Psychological empowerment demonstrated the strongest predictive relevance (Q^2 = .366), whereas existential integrity (Q^2 = .245) and organizational resilience (Q^2 = .204) demonstrated moderate predictive relevance. Taken together with the R^2 results, these findings indicate that the proposed model possessed satisfactory explanatory and predictive capacity.

The structural hypotheses were tested using a bootstrapping procedure with 5,000 resamples. Both direct and indirect effects were evaluated. Table 6 summarizes the standardized path coefficients, sample means, t statistics, p values, mediation indices, and decisions regarding the research hypotheses.

Table 6. Summary of Direct and Indirect Hypothesis Tests Based on 5,000 Bootstrap Resamples

Hypothesis	Structural Relationship	β / Indirect Effect	Sample Mean	t	p	Total Effect	VAF	Result
H1	Spiritual Intelligence → Existential Integrity	.697	.700	22.984	< .001	—	—	Supported
H2	Spiritual Intelligence → Psychological Empowerment	.315	.316	9.251	< .001	—	—	Supported
H3	Existential Integrity → Psychological Empowerment	.457	9.853*	7.964	< .001	—	—	Supported
H4	Spiritual Intelligence → Existential Integrity → Psychological Empowerment	.319	—	9.852	.001	.634	.503	Supported; partial mediation
H5	Spiritual Capital → Psychological Empowerment	.279	.284	6.921	< .001	—	—	Supported
H6	Spiritual Capital → Organizational Resilience	.458	.462	7.076	< .001	—	—	Supported
H7	Psychological Empowerment → Organizational Resilience	.287	.286	4.140	< .001	—	—	Supported
H8	Spiritual Capital → Psychological Empowerment → Organizational Resilience	.080	—	3.445	.001	.533	.149	Supported; significant but weak mediation

The results supported the first hypothesis, showing that spiritual intelligence had a positive and statistically significant effect on existential integrity ($\beta = .697$, $t = 22.984$, $p < .001$). Therefore, higher levels of spiritual intelligence were associated with greater existential integrity among independent auditors. Spiritual intelligence also had a significant positive direct effect on psychological empowerment ($\beta = .315$, $t = 9.251$, $p < .001$), providing support for the second hypothesis.

Existential integrity exerted a significant positive effect on psychological empowerment ($\beta = .457$, $t = 7.964$, $p < .001$), thereby supporting the third hypothesis. The indirect effect of spiritual intelligence on psychological empowerment through existential integrity was also statistically significant (indirect effect = .319, $t = 9.852$, $p = .001$). The total effect was .634, and the reported variance accounted for was VAF = .503. Thus, approximately 50.3% of the overall relationship was transmitted through existential integrity. Because the direct effect of spiritual intelligence on psychological empowerment remained significant after inclusion of the mediator, existential integrity functioned as a partial rather than a complete mediator. These findings supported the fourth hypothesis.

The results further showed that spiritual capital had a positive and significant effect on psychological empowerment ($\beta = .279$, $t = 6.921$, $p < .001$), supporting the fifth hypothesis. Spiritual capital also had a statistically significant direct effect on organizational resilience ($\beta = .458$, $t = 7.076$, $p < .001$), supporting the sixth hypothesis. Thus, independent auditors with higher levels of spiritual capital tended to report greater organizational resilience. Psychological empowerment likewise had a significant positive effect on organizational resilience ($\beta = .287$, $t = 4.140$, $p < .001$), providing support for the seventh hypothesis.

The mediating role of psychological empowerment in the association between spiritual capital and organizational resilience was also statistically significant. The indirect effect was .080 ($t = 3.445$, $p = .001$), whereas the direct effect of spiritual capital on organizational resilience was .458 and the total effect was .533. The reported VAF value of .149 indicated that only a relatively small proportion of the total relationship between spiritual capital and organizational resilience operated through psychological empowerment. Therefore, psychological empowerment represented a statistically significant but weak mediator, supporting the eighth hypothesis while indicating that the direct pathway from spiritual capital to organizational resilience remained dominant.

The R^2 value of .836 for psychological empowerment further demonstrated that spiritual intelligence, existential integrity, and, in the complete structural model, spiritual capital collectively explained a substantial proportion of the variance in psychological empowerment. The supplied analysis additionally reported a VAF value of .728 for the mediating pathway involving spiritual intelligence, existential integrity, and psychological empowerment, suggesting that a large proportion of the effect of spiritual intelligence on psychological empowerment operated through existential integrity while the direct effect remained statistically significant. Under this interpretation, the mediation remained partial rather than complete. However, because the formal mediation table reported VAF = .503 for this pathway, the discrepancy between the two VAF estimates (.503 and .728) should be verified using the original SmartPLS indirect-, direct-, and total-effect output before the manuscript is finalized.

Overall, the measurement and structural model results indicated satisfactory reliability, convergent validity, predictive relevance, and explanatory power after measurement-model refinement. The substantive findings showed that spiritual intelligence contributed to psychological empowerment both directly and through existential integrity, while spiritual capital contributed to organizational resilience both directly and indirectly through psychological empowerment. The direct relationship between spiritual capital and organizational resilience was considerably stronger than its indirect pathway through psychological empowerment. Collectively, the results supported the majority of the proposed relationships and indicated that spiritual and existential resources are meaningfully associated with the psychological empowerment and organizational resilience of independent auditors.

Discussion and Conclusion

The present study investigated the effects of spiritual intelligence and spiritual capital on the organizational resilience of independent auditors, with existential integrity and psychological empowerment considered as mediating mechanisms. The findings showed that spiritual intelligence had a positive and statistically significant effect on existential integrity and psychological empowerment. Existential integrity also exerted a significant positive effect on psychological empowerment and partially mediated the relationship between spiritual intelligence and psychological empowerment. In addition, spiritual capital had significant positive effects on psychological empowerment and organizational resilience. Psychological empowerment, in turn, positively predicted organizational resilience and mediated the relationship between spiritual capital and organizational resilience, although the magnitude of this indirect effect was relatively weak. Overall, the findings support a model in which spiritual and existential resources contribute to auditors' resilience both directly and through psychological mechanisms that reinforce meaning, coherence, competence, autonomy, and perceived influence in the workplace.

The significant positive relationship between spiritual intelligence and existential integrity indicates that auditors with higher spiritual intelligence are more likely to develop a coherent and integrated system of values, meaning, and purpose. Spiritual intelligence enables individuals to interpret occupational experiences within broader frameworks of meaning and to evaluate difficult situations in relation to deeply held principles. In auditing, where professionals frequently encounter ambiguous evidence, ethical dilemmas, client pressures, and competing interests, the ability to maintain a stable internal value structure may be particularly important. This finding is consistent with organizational research emphasizing spiritual intelligence as a resource that supports meaning construction, value-oriented decision-making, and adaptive behavior (5). It is also compatible with evidence demonstrating that spiritual and emotional intelligence influence auditors' professional judgment and decision-making, suggesting that spiritual capacities can shape how auditors interpret and respond to complex professional situations (4).

The relationship between spiritual intelligence and existential integrity can also be interpreted within the broader literature on workplace spirituality and identity. Employees who perceive coherence between personal values, professional responsibilities, and organizational expectations are more likely to experience a stable sense of purpose and identity. Spiritual leadership and spirituality-related organizational practices have been shown to strengthen organizational identity, socialization, commitment, and employee performance (17, 23). Similarly, research on spiritual culture suggests that values-based organizational environments can strengthen trust, satisfaction, and employees' psychological attachment to the organization (21). Thus, the present finding suggests that spiritual intelligence may contribute to existential integrity by enabling auditors to connect professional responsibilities with broader personal and ethical meanings.

The results further demonstrated that spiritual intelligence had a significant direct effect on psychological empowerment. This finding implies that auditors who possess stronger spiritual intelligence are more likely to perceive their work as meaningful, feel competent in performing professional responsibilities, exercise greater self-determination, and perceive themselves as capable of influencing relevant outcomes. Spiritual intelligence may promote psychological empowerment because it helps individuals reinterpret occupational challenges as meaningful and manageable rather than merely threatening. It may also strengthen confidence in value-consistent action and promote a sense of internal autonomy. This interpretation is consistent with research showing that spiritual resources and workplace spirituality can strengthen positive work attitudes, psychological functioning, and organizational effectiveness (2, 6). The association is also supported by studies indicating that workplace spirituality can be reinforced through empowerment and knowledge-sharing processes and that organizational empowerment is closely related to spiritually meaningful work experiences (24).

The significant positive effect of existential integrity on psychological empowerment represents one of the most important findings of the study. Auditors who experience greater coherence among their values, purposes, and professional identities may be more capable of perceiving their work as meaningful and of maintaining confidence and autonomy under pressure. Existential integrity can provide an internal point of reference that helps professionals preserve a stable sense of self when confronted with conflicting expectations or uncertain conditions. This result is consistent with studies demonstrating that spiritually meaningful organizational environments strengthen vitality, organizational commitment, and constructive employee functioning (20). It also accords with evidence that spirituality in the workplace is associated with self-compassion, organizational commitment, and job resilience (31). In this sense, existential integrity may function as an internal organizing mechanism through which spiritual capacities are translated into more concrete perceptions of competence, autonomy, meaning, and impact.

The mediation analysis further showed that existential integrity partially mediated the effect of spiritual intelligence on psychological empowerment. This finding is theoretically important because it suggests that spiritual intelligence does not enhance psychological empowerment exclusively through a direct pathway. Part of its influence appears to operate through the development of a coherent existential structure. In other words, the capacity to think and interpret experience spiritually may first promote a stronger sense of meaning and value consistency, which then contributes to empowerment. However, the persistence of a significant direct effect indicates that other mechanisms are also involved. This pattern is broadly consistent with the literature on spiritual leadership and workplace spirituality, which increasingly emphasizes mediating psychological and organizational processes rather than simple direct effects (3). Research has similarly shown that spiritual leadership influences organizational outcomes through mechanisms such as organizational identity, citizenship behavior, commitment, and other intervening processes (15-17).

The findings also indicated that spiritual capital had a significant positive effect on psychological empowerment. This result suggests that spiritual capital functions as a resource that reinforces auditors’ beliefs in their competence, autonomy, meaningfulness, and capacity to influence professional outcomes. Unlike spiritual intelligence, which primarily reflects an individual capacity, spiritual capital encompasses resources embedded in values, relationships, culture, and collective meaning systems. When such resources are present, auditors may perceive stronger support for principled decision-making and may experience greater confidence in acting according to professional standards. This finding is consistent with research indicating that spiritual capital can contribute to managerial empowerment and organizational performance (13, 14). It is also supported by literature showing that workplace spirituality is associated with employee engagement, commitment, and positive job attitudes, all of which may strengthen perceptions of empowerment (9, 10).

Spiritual capital also exerted a direct positive effect on organizational resilience. This finding indicates that spiritual resources embedded in organizational values and relationships may strengthen the capacity of auditors to withstand and adapt to professional disruption. Spiritual capital may contribute to resilience by fostering trust, purpose, ethical consistency, mutual support, and a sense of collective direction. Such resources can be particularly valuable in auditing firms where employees face high accountability, changing regulations, demanding clients, and technological transformations. The result is consistent with research showing that spirituality-related factors are associated with organizational agility, adaptive behavior, and sustainable organizational functioning (1, 35). It also aligns with evidence that workplace spirituality and resilience can jointly enhance performance in demanding service settings (26, 27).

The direct relationship between spiritual capital and organizational resilience can additionally be interpreted through the lens of organizational citizenship, commitment, and social cohesion. Spiritual capital may encourage employees to transcend narrowly instrumental concerns and to engage in cooperative, prosocial, and discretionary behaviors that improve collective adaptability. Previous studies have shown that spiritual values and workplace spirituality are associated with organizational citizenship behavior and employee performance (7, 30, 34). Spiritual leadership has likewise been linked with citizenship behavior and performance across different organizational contexts (16, 19). These relationships are relevant to resilience because organizations are better able to respond to adversity when employees voluntarily share information, support colleagues, maintain commitment, and adapt beyond narrowly defined role requirements.

The significant positive effect of psychological empowerment on organizational resilience also supports the proposed model. Auditors who perceive themselves as competent, autonomous, influential, and engaged in meaningful work are likely to respond more adaptively to occupational stressors and organizational disruptions. Empowerment can enhance resilience because it increases the perceived availability of internal resources for action. Rather than experiencing uncertainty as uncontrollable, empowered auditors may be more likely to engage in problem solving, seek alternative strategies, and maintain professional functioning despite adversity. This finding is compatible with research demonstrating that empowerment, workplace spirituality, and knowledge-sharing behaviors are interconnected in organizational contexts (24). It is also consistent with evidence that workplace spirituality supports resilience under demanding conditions (25).

The mediation analysis showed that psychological empowerment significantly mediated the relationship between spiritual capital and organizational resilience, although the indirect contribution was relatively weak. This result indicates that spiritual capital strengthens resilience partly because it enhances auditors' psychological empowerment, but most of its effect appears to operate through other direct or unmeasured mechanisms. These may include organizational trust, commitment, social support, ethical climate, shared meaning, or adaptive culture. Previous research provides support for such possibilities. Workplace spirituality has been associated with organizational commitment, job satisfaction, citizenship behavior, employee retention, and reduced turnover intention (6, 21, 29). Spiritual well-being has also been linked to reduced organizational cynicism and social undermining (22). Therefore, psychological empowerment appears to represent one important mechanism through which spiritual capital contributes to resilience, but it is unlikely to be the only pathway.

The high explained variance in psychological empowerment further reinforces the integrative nature of the proposed model. Spiritual intelligence, existential integrity, and spiritual capital collectively accounted for a substantial proportion of psychological empowerment. This suggests that empowerment among independent auditors is not only a consequence of formal authority or job design but may also be deeply connected to internal meaning systems and spiritually grounded organizational resources. This interpretation is consistent with the emerging management literature that positions spirituality as an important antecedent of organizational effectiveness, employee attitudes, and adaptive functioning (2, 3). Research on ethical climate and work values similarly indicates that employees' experiences of spirituality are embedded within broader value systems that shape behavior and motivation (11).

The results also have implications for understanding resilience as an ethically grounded capability rather than merely a capacity to continue functioning under pressure. In auditing, persistence without ethical integrity could produce undesirable consequences. Resilience must therefore involve maintaining professional independence, judgment quality, and ethical standards while responding adaptively to pressure. The findings that spiritual intelligence and spiritual capital are associated with existential integrity, empowerment, and resilience are consistent with studies linking spiritual and ethical resources to professional ethics and constructive organizational behavior (12, 33). Research has also shown that spiritual leadership and perceived organizational support can shape environmentally responsible and socially oriented employee behaviors, further demonstrating that spirituality may support values-consistent action under organizational demands (32).

More broadly, the present findings are aligned with evidence that spirituality-related factors are associated with well-being and adaptive functioning in contemporary organizational environments. The increasing role of digital technology introduces new psychological demands and may intensify the need for meaning, mindfulness, and spiritual resources at work (28). For auditors, whose work is increasingly shaped by automated systems, advanced analytics, and digitally mediated evidence, spiritual and psychological resources may help preserve a sense of purpose and agency during technological transitions. In addition, research showing links among organizational intelligence, spiritual well-being, and agility suggests that spiritually grounded capabilities may enhance adaptation at both individual and organizational levels (35). This supports the broader conclusion that spiritual intelligence and spiritual capital are potentially relevant components of resilience-oriented management.

The results should also be interpreted in relation to the literature on organizational commitment and citizenship behavior. Spirituality can strengthen employees' willingness to remain engaged with their organizations and contribute beyond formal role requirements (7, 8). It can also influence work attitudes through job satisfaction and value congruence (10, 29). Such mechanisms may help explain why spiritual capital had a significant direct relationship with organizational resilience even after psychological empowerment was included as a mediator. Resilience is a collective organizational phenomenon as well as an individual psychological capability, and therefore relational and cultural resources embedded in spiritual capital may influence resilience independently of employees' personal sense of empowerment.

Taken together, the findings extend previous research by integrating spiritual intelligence, spiritual capital, existential integrity, psychological empowerment, and organizational resilience within a single explanatory model in the context of independent auditing. Previous literature has examined spirituality in relation to leadership, citizenship behavior, performance, commitment, well-being, ethics, and resilience (1, 25, 34), but the present study clarifies how individual and organizational spiritual resources may operate through distinct mediating mechanisms. Spiritual intelligence appears to strengthen psychological empowerment partly by promoting existential integrity, while spiritual capital contributes to organizational resilience both directly and indirectly through psychological empowerment. This distinction provides a more differentiated understanding of the pathways through which spirituality-related resources may support adaptive professional functioning.

A number of limitations should be considered when interpreting these findings. First, the cross-sectional design does not permit definitive causal inference, even though the structural model was theoretically directional. Second, all variables were measured using self-report questionnaires, creating the possibility of common-method variance, social desirability bias, and perceptual response tendencies. Third, the sample was limited to independent auditors affiliated with the Iranian professional accounting context, which may restrict the generalizability of the findings to other occupational groups, organizational settings, or national cultures. Fourth, the refinement of the measurement model required removal of several indicators, which may have reduced the breadth of content represented by some constructs. Finally, although existential integrity and psychological empowerment were examined as mediators, other theoretically relevant mechanisms, including organizational commitment, perceived organizational support, ethical climate, trust, coping style, and professional identity, were not incorporated into the model.

Future studies should employ longitudinal and multi-wave designs to examine whether spiritual intelligence and spiritual capital predict subsequent changes in empowerment and resilience over time. Experimental or intervention-based studies could also evaluate whether structured programs designed to strengthen meaning, values clarification, psychological empowerment, or spiritually informed leadership produce measurable improvements in organizational resilience. Future research should test the proposed model among auditors in different countries, public-sector audit organizations, internal audit units, and other high-accountability professions to assess its cross-cultural and occupational generalizability. Researchers may also incorporate additional mediators and moderators, such as ethical climate, organizational support, professional identity, job demands, leadership style, psychological safety, or organizational culture. Multi-source measurement, including supervisor ratings and objective indicators of adaptive performance, would also reduce reliance on self-report data and provide stronger evidence regarding the behavioral consequences of spiritual and psychological resources.

From a practical perspective, audit firms and professional accounting organizations can use these findings to design human-resource and organizational-development initiatives that strengthen meaning, value coherence, empowerment, and resilience. Training programs can incorporate reflective decision-making, values clarification, ethical case analysis, self-awareness, and techniques that help auditors connect professional responsibilities with broader purposes. Managers can also strengthen psychological empowerment by increasing appropriate decision latitude, providing constructive feedback, recognizing professional competence, and allowing auditors to see the impact of their work. At the organizational level, firms can cultivate spiritual capital by promoting trust, shared ethical values, respectful interpersonal relationships, purpose-oriented leadership, and supportive professional communities. These practices should not be implemented as religious requirements but as inclusive mechanisms for strengthening meaning, integrity, psychological resources, and adaptive capacity among professionals facing demanding and uncertain work conditions.

Acknowledgments

We would like to express our appreciation and gratitude to all those who helped us carrying out this study.

Authors' Contributions

All authors equally contributed to this study.

Declaration of Interest

The authors of this article declared no conflict of interest.

Ethical Considerations

All ethical principles were adheried in conducting and writing this article.

Transparency of Data

In accordance with the principles of transparency and open research, we declare that all data and materials used in this study are available upon request.

Funding

This research was carried out independently with personal funding and without the financial support of any governmental or private institution or organization.

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