

A Systematic Literature Review on the Integration of Spirituality and Religiosity in Shaping Managerial Ethics and Accounting Disclosure Quality

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Abstract

This study was designed to explore and synthesize the development of literature discussing the contribution of spirituality and religiosity in shaping managerial ethics and improving the quality of accounting disclosures. This study uses a Systematic Literature Review (SLR) approach following the PRISMA 2020 framework, in which 47 articles from a total of 483 relevant publications were rigorously selected for in-depth analysis. The main objectives of this analysis are to map the patterns of relationships formed, understand the mechanisms of influence at work, and identify areas that are still under-researched in the context of contemporary managerial morality. From the results of this systematic review, it was found that spirituality plays a significant role in fostering personal integrity, strengthening ethical awareness, and increasing the capacity for individual self-control. These dimensions directly encourage the rejection of manipulative practices in the financial reporting process. Conversely, religiosity plays a more effective social control system, which not only suppresses the practice of earnings management but also improves the accuracy and transparency of financial information disclosure, especially in environments with weaknesses in governance structures. This study also shows that the influence of spiritual and religious values is not simple or linear, but is influenced by a number of mediating and moderating factors. These factors include the level of understanding of religious teachings, the location of internal control (locus of control), individual technical competence, organizational culture, and the strength of the governance system including the existence and role of the Sharia Supervisory Board. Based on these findings, this study proposes an integrative conceptual model, which describes how spiritual and religious values can be transformed into financial reporting behavior that upholds ethics. In addition, this study also identifies various gaps in the literature, including the lack of studies that discuss spiritual experiences at the individual level (micro studies), the lack of a longitudinal approach in related research, and the limited context of studies that focus on developing countries. Therefore, this SLR makes a significant contribution to theory development by integrating two key moral elements in accounting research, as well as providing a clear direction for future research that focuses on ethics, spirituality, and sustainable governance practices.

Keywords: Spirituality, Religiosity, Managerial Ethics, Accounting Disclosure, Systematic Literature Review, Governance.

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INTRODUCTION

The quality of managerial decision-making and accounting disclosure practices is not only determined by formal governance and regulatory mechanisms but is also strongly influenced by the moral values inherent in organizational managers. In the past two decades, the accounting literature has expanded its perspective by beginning to include psychological, social, and cultural factors as determinants of financial reporting behavior. Among these determinants, spirituality and religiosity have emerged as two moral constructs that have received increasing attention due to their ability to shape ethical behavior, moral sensitivity, and an individual's tendency to act honestly and transparently.

Research on religiosity in the accounting context shows that a more religious environment tends to result in more conservative reporting practices, less bias, and greater transparency. Chourou et al. (2020), for example, demonstrated that a region's religiosity can reduce earnings estimation bias and increase disclosure credibility. On the other hand, studies on spirituality have focused more on the formation of moral identity, self-discipline, and prosocial behavior. Guzman-Garcia (2018) asserted that spirituality can build strong moral character, which then influences how individuals respond to ethical demands in social and organizational environments. Both bodies of literature indicate that spiritual and religious values can serve as a foundation for stronger managerial ethics.

Despite the conceptual intersection between spirituality, religiosity, managerial ethics, and accounting disclosure, previous research has tended to operate separately. Studies on religiosity have focused more on its impact on financial reporting quality or reporting behavior, while research on spirituality has tended to be confined to sociological, psychological, or organizational studies, not directly related to accounting behavior. To date, there has been no systematic study integrating these two moral constructs as determinants of managerial behavior and accounting disclosure quality.

This lack of integration raises important questions: How do spirituality and religiosity collectively shape managerial ethics? And to what extent do these values contribute to improving the quality of accounting disclosures? These questions underlie the need for a Systematic Literature Review (SLR) to map empirical findings, synthesize patterns of relationships, and identify unanswered research gaps.

This SLR aims to: (1) summarize and analyze the development of research on spirituality and religiosity in influencing managers' ethical behavior; (2) examine the relationship between the two and the quality of accounting disclosure; (3) identify research gaps; and (4) offer future research directions through an integrative spiritual-religious model in managerial ethics and reporting behavior.

Using the PRISMA approach, this study not only provides a comprehensive literature review but also proposes a new conceptual framework linking religious spiritual values with modern governance and accounting practices. This approach is expected to strengthen the theoretical basis of moral-based accounting research and open up opportunities for the development of more humane, ethical, and accountable models of organizational behavior.

RESEARCH QUESTIONS

Based on the urgency of the study and the background outlined above, a comprehensive understanding of the interrelationships between the dimensions of spirituality, religiosity, ethical principles in management, and the quality of accounting information disclosure is required. Therefore, the research questions formulated in this systematic literature review (SLR) are designed to guide the following theoretical exploration:

RQ1: In an organizational context, to what extent does the literature explain the role of spirituality as a foundation for the formation of managerial ethics and individual moral behavior?

RQ2: How is the concept of religiosity examined in previous studies as a determinant of the quality of financial reporting and the level of transparency of accounting information

RQ3: What are the forms of intermediary mechanisms (mediators) and reinforcing factors (moderators) that bridge the relationship between spirituality and religiosity with ethical behavior and the quality of accounting information disclosure

RQ4: What kind of conceptual model can be formulated as a synthesis of various findings in the literature, in order to describe the integrative relationship between spirituality, religiosity, managerial ethics, and the quality of accounting disclosure?

RQ5: What research gaps remain unfilled in previous studies, and how can the potential development of future research agendas be directed to broaden understanding and scientific contributions in this field?.

METHODOLOGY

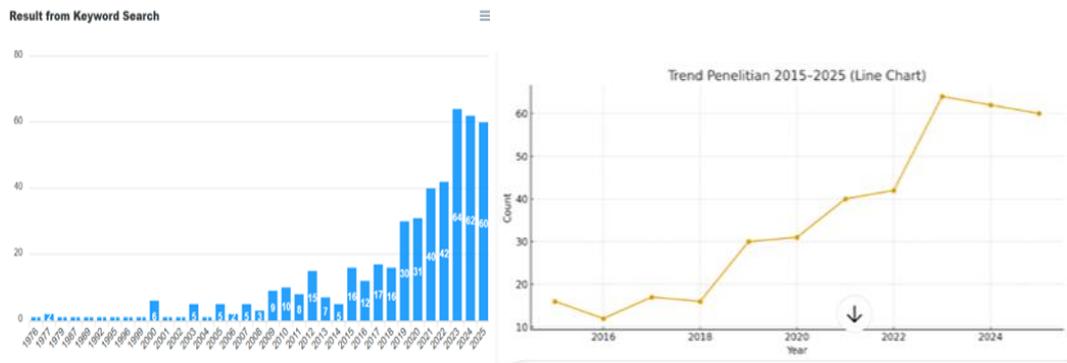
Figure 1.

PRISMA Table – Literature Selection Process in SLR

Selection Stage	Process Description	Number (n)	Information
identification	Records identified through database searches	483	Database searching (eg: Scopus, WoS, etc.)
	Records from other additional sources	1	Other sources such as manual search or article references
Initial Screening	Total records after merging	484	Total results before duplication are filtered
	Duplication removed	4	Duplication between databases
	Records eliminated due to other limitations (off topic, incomplete, etc.)	238	Not relevant to the topic or not according to the initial criteria
	Records remaining after initial filtering	169	Not relevant to the topic
Title & Abstract Screening	Records filtered by title and abstract	169	
	Records eliminated at this stage	112	Not relevant based on title and abstract
	Records that pass the full-text screening stage	57	
Full-Text Screening	Articles whose full text	48	9 articles cannot be

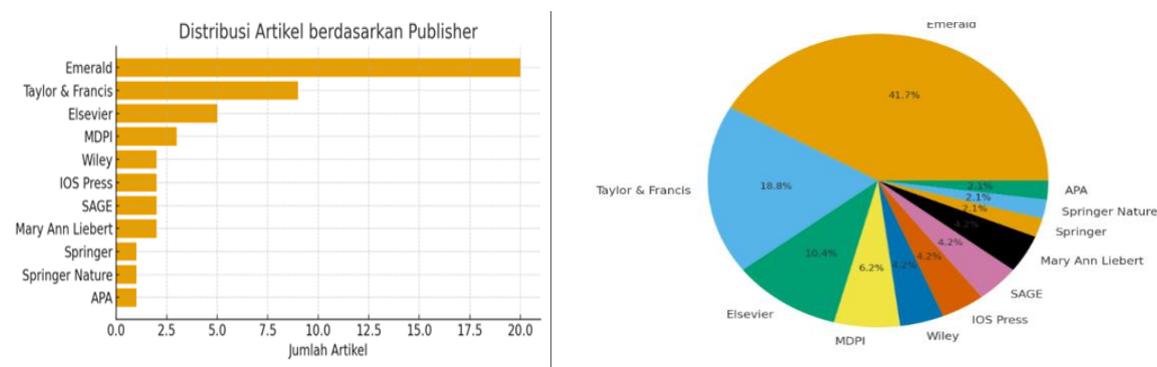
	has been successfully accessed		accessed in full text
	Articles eliminated after reading the full text	1	Does not meet inclusion criteria
	Articles that passed full-text screening	47	After all stages of selection
Articles Included in the Review	Articles included in the final synthesis	47	47 of 483 = 9.73%

Figure 2. Research Trends 2015-2025



The development of research trends from 2015 to 2025 showed a very striking increase, reflecting the shift in the position of this topic from merely exploratory discourse to mainstream in the global scientific realm. In the initial phase, namely between 2015 and 2018, the number of scientific publications was still limited and showed a fluctuating pattern. This indicates that academic attention at that time was still focused on developing the conceptual framework and finding the right theoretical direction. Entering 2019, a significant acceleration in publications was seen, coinciding with the strengthening of international discourse on sustainability issues, ESG (Environmental, Social, and Governance) principles, corporate transparency, and increasing concerns about greenwashing practices in the business world. This trend reached its culmination in 2023, when the number of publications reached its highest level, namely 64 scientific documents. This fact indicates that this theme has gained a strategic position as a primary focus in interdisciplinary academic studies. Although there was a slight decrease in quantity in the following years, namely 2024 and 2025, research intensity remained high and stable. This indicates that the topic continues to grow in complexity and remains a top priority, particularly in the context of changing global regulations, advances in reporting technology, and increasing stakeholder expectations for accountability and sustainability practices in corporate reporting.

Figure 3. Article Graphics published by Publisher



The diagram below represents the distribution of articles based on the academic publishers used in this study. The visualization reveals that Emerald occupies the most dominant position with a total of 20 articles, indicating that Emerald journals play a central role in the dissemination of literature related to the topics analyzed. This is not surprising given Emerald's strong reputation in accounting, management, and sustainability, which are the primary focus of much research in these domains. Following closely behind, Taylor & Francis contributed 9 articles, a figure that indicates substantial contributions, though still far below Emerald's dominance. Elsevier ranks third with 5 articles, while MDPI, known as an open-access publication platform, contributed 3 articles, indicating moderate interest among academics in utilizing open-access journals. Several other major publishers, such as Wiley, IOS Press, SAGE, and Mary Ann Liebert, each contributed only two articles. While this number is relatively small, their presence remains relevant in broadening perspectives and enriching the literature. Publishers like Springer, Springer Nature, and APA, on the other hand, contributed only one article each, indicating a more limited involvement in the academic discourse on this topic. Overall, this diagram shows a concentration of article distribution among a select few publishers, with Emerald and Taylor & Francis as the primary contributors. Other publishers, though with smaller contributions, still add value in presenting the diversity of literature sources analyzed in this study.

Figure 4. Thematic Map



The image represents a thematic map outlining the application of the concepts of spirituality and religiosity across five key domains. In the context of public policy and ecological issues, spirituality is seen as a foundation of values emphasizing the importance of

environmental conservation and respect for ecosystems. Meanwhile, as a psychological approach, spirituality plays a role in supporting individual coping mechanisms, enhancing mental resilience, and contributing to emotional well-being. In the managerial realm, spiritual values are used to strengthen ethical leadership, shape organizational morality, and develop spiritual competence in decision-making. In the governance and reporting aspects, religiosity influences ethical practices through internal moral pressure and plays a role in the integration of Environmental, Social, and Governance (ESG) principles. In the study of Islamic economics and finance, attention is focused on the role of the Sharia Supervisory Board in ensuring compliance with Sharia principles. Overall, this visualization illustrates that spirituality and religiosity play significant multidimensional roles in social dynamics, organizational management, and modern governance systems.

LITERATURE REVIEW

Spirituality and Religiosity as the Foundation of Individual and Organizational Ethics,

Spirituality and religiosity are viewed as significant sources of moral values and behavioral control in both individual and organizational contexts (Guzman-García, 2018; Nilsson, 2017; Karki et al., 2021). Guzman-García (2018) emphasized that religious practices are used by immigrants to construct a moral identity that strengthens their position within the neoliberal state system. On the other hand, psychological studies by Karki et al. (2021) and Rogers (2020) found that spirituality is positively correlated with psychological well-being and stress coping, although this relationship depends on the context and intensity of religiosity.

Spirituality in Leadership and Management

The transformation of leadership from rational-technical to ethical and spiritual awareness is described in an interview by Pruzan & Zsolnai (2004). They developed a spirituality-based leadership model with three pillars: rationality, morality, and spirituality. Peschl et al. (2020) introduced the concepts of Spiritual Knowledge Management (SKM) and the "phronetically enacted self" as an organizational framework oriented toward meaning, sustainability, and contemplative reflection. Meanwhile, Kim et al. (2022) highlighted the importance of the "execution" domain in spiritual care managerial competencies, indicating that the integration of spiritual values requires practical skills, not just intention.

Religiosity and Quality of Reporting/Disclosure

In their SLR study, Rossi, Cebula, and Kregar (2021) found that religiosity improves managerial ethics, reduces risk-taking, and strengthens governance. In the context of financial reporting, Montenegro (2020) showed that companies in religious regions tend to practice lower earnings management. Chourou et al. (2020) found that local religiosity improves the accuracy of management earnings forecasts (MEFs), especially in environments with weak formal oversight. Elnahass et al. (2021) emphasized that the existence of a Sharia Supervisory Board (SSB) in Islamic banks plays a crucial role in suppressing earnings management. Findings from Baatwah et al. (2020) also emphasize the need for a combination of religiosity and technical competence within upper echelons to reduce reporting manipulation.

Sharia Governance and Managerial Ethics

Noval (2020) found that CSR expenditure positively impacted Islamic bank performance only when combined with accounting expertise within the Islamic Supervisory Board (SSB). Al-Thnaibat et al. (2021) demonstrated that the independence and experience of SSB members improved performance (ROA). Baklouti (2022) highlighted that the size and intensity of SSB meetings had a positive impact, while cross-mandate practices reduced

supervisory effectiveness. Hamsyi's (2019) study showed that the Islamic Income Ratio (IsIR) significantly impacted ROE, while formal GCG indicators showed no significant effect.

Psychological Dimensions of Religiosity and Their Influence on Ethics

Ridwan & Diantimala (2021) found that religious knowledge is a key predictor of honest behavior, and locus of control strengthens its impact. In the context of mental health, Karki et al. (2021) and Rogers (2020) noted a relationship between religiosity and life satisfaction and reduced distress. A bariatric study by Launius et al. (2018) found that spiritual practices correlate with successful long-term health behaviors. Conceptually, spirituality plays a role in shaping value orientation, self-regulation, and perceptions of accountability, which ultimately influence ethical choices in management, such as reporting transparency and resistance to earnings management.

RESULTS AND DISCUSSION

Several previous studies have highlighted that spirituality and religiosity play a central role as ethical foundations that influence various levels within organizations, from the individual to the institutional level. At the personal level, spirituality forms a framework of values that underpins an individual's ability to exercise self-control, maintain moral integrity, and foster a sense of accountability. These values are directly reflected in behaviors that uphold honesty, transparency, and resistance to the temptation to manipulate information in reporting. Research conducted by Guzman-García, Nilsson, Karki et al., and Rogers found that spiritual practices not only positively impact mental well-being and stress management but also serve as a means of internalizing strong moral norms. When spirituality is adopted into leadership, as explained by Pruzan & Zsolnai, organizations will experience a transformation toward moral rationality that gives deeper meaning to managerial processes, strengthens commitment to sustainability, and improves the quality of ethical governance. In this context, Peschl et al.'s Spiritual Knowledge Management (SKM) approach, along with Kim et al.'s concept of "execution" competency, emphasizes that implementing spiritual values in organizations requires in-depth reflection and practical skills to effectively implement them in daily decision-making. This demonstrates that morality in organizations is not simply a matter of intention but must be realized through concrete and sustained managerial actions.

In the realm of organizational governance and reporting systems, academic literature consistently demonstrates that religiosity serves as an informal oversight mechanism capable of suppressing opportunistic behavior. Various studies conducted by Rossi, Cebula & Kregar, Montenegro, and Chourou et al. indicate that individuals and entities with high levels of religiosity tend to avoid excessive risk-taking, reject earnings management practices, and encourage accuracy in financial reporting, especially in environments with weak formal oversight. In the context of Islamic finance, the existence of a Sharia Supervisory Board (SSB), as studied by Elnahass et al., Baatwah, Noval, Al-Thnaibat, Baklouti, and Hamsyi, provides important evidence that the effectiveness of sharia supervision depends not only on religiosity but also on a combination of professional competence, supervisory independence, and the intensity of monitoring. Therefore, from the synthesis of various theories, it can be concluded that spirituality and religiosity are not merely expressions of personal beliefs, but rather serve as a multi-layered ethical system that bridges individual values, leadership patterns, and organizational governance design. The influence of these values on reporting quality depends heavily on how deeply they are internalized, the level of executive capacity of managers, and the credibility of the institutional oversight structures in

place. Therefore, religiosity that is merely symbolic without being accompanied by technical capability and integrity in implementation runs a significant risk of failing to curb manipulative practices and will serve only as formal legitimacy without any substantive impact.

RQ1 - In an organizational context, to what extent does the literature explain the role of spirituality as a foundation for the formation of managerial ethics and individual moral behavior?

In the various literature analyzed, spirituality is defined as an internal dimension underlying the development of moral awareness and ethical orientation of individuals in organizational settings. The Spiritual Knowledge Management (SKM) approach highlights that spirituality is not limited to formal religious ritual practices, but rather reflects a contemplative and reflective process that shapes personal wisdom and meaning in work. Activities such as contemplation, self-discovery, and building harmonious relationships play a role in shaping strong moral character. In-depth interviews with figures such as Peter Pruzan demonstrate that spirituality can be the foundation of ethical leadership, integrating rational logic, moral considerations, and spiritual awareness. Pruzan, through his cross-cultural experiences and understanding of Hindu spiritual values, exemplifies how leaders need not only rely on technical competence but also must possess integrity and ethical sensitivity in decision-making. Therefore, spirituality in a managerial context can shape a deep internal value system, strengthen moral motivation, and support consistency in individual ethical actions in a professional setting.

RQ2 - How is the concept of religiosity examined in previous studies as a determinant of the quality of financial reporting and the level of transparency of accounting information??

Religiosity, as discussed in various studies, is considered to have a significant influence on the integrity of financial reporting, primarily through the role of moral values and the social pressures they generate. Research conducted by Montenegro in Portugal revealed that regions with high levels of religiosity tend to show a decrease in earnings management practices. This indicates that a religious social environment can encourage moral compliance and limit manipulative actions by organizational actors. On the other hand, research conducted by Rossi, Cebula, and Kregar strengthens the understanding that religiosity can act as a cultural norm that fosters managerial ethics, reduces opportunistic behavior, and increases accountability in reporting. Research by Ulfatun Nikmah and Uswatun Khasanah also underscores that in the context of countries with high levels of religiosity, transparency of ESG information becomes more important to stakeholders. These findings demonstrate that religiosity plays a role in increasing public trust in non-financial reports. Thus, religiosity can be identified as a key determinant influencing honesty and openness in an organization's financial and non-financial reporting.

RQ3 - What are the forms of intermediary mechanisms (mediators) and reinforcing factors (moderators) that bridge the relationship between spirituality and religiosity with ethical behavior and the quality of accounting information disclosure??

The relationship between spiritual and religious values and ethical behavior and the quality of accounting reporting is not direct, but rather influenced by a variety of mediators and moderators. At the individual level, several studies have shown that religious understanding acts as a mediator, strengthening the tendency to act honestly and suppressing fraudulent behavior, as seen in studies of academic fraud. Furthermore, the

concept of locus of control has been shown to be an important moderator determining the extent to which religious values can shape integrity; individuals with an internal locus of control are more responsive to religious values in making ethical decisions. At the organizational level, studies of CEOs and audit committee chairs have shown that religiosity only has a significant impact when combined with technical competence in accounting, indicating the need for expert support in actualizing moral values. In the Islamic finance sector, it has been found that professional background and diversity within the Sharia Supervisory Board can strengthen the relationship between CSR practices and performance. At the macro level, national levels of religiosity can strengthen the relationship between ESG indicators and company market value. These findings collectively suggest that the mechanisms connecting religious and spiritual values to organizational practices involve psychological aspects, the organization's internal systems, and the broader social context.

RQ4 - What kind of conceptual model can be formulated as a synthesis of various findings in the literature, to describe the integrative relationship between spirituality, religiosity, managerial ethics, and the quality of accounting disclosure?

The conceptual model formed from the synthesis of various literatures reflects a multi-layered framework that explains the relationship between spirituality, religiosity, managerial ethics, and accounting reporting quality. At the fundamental level, spirituality and religiosity are seen as primary sources of values that shape personal morality, foster ethical awareness, and influence individuals' interpretations of their professional responsibilities. Spirituality strengthens reflective and inward aspects such as self-awareness and wisdom, while religiosity provides an external value framework that guides social behavior. This internalization process is facilitated by mediators such as moral identity, spiritual well-being, and an ethical organizational culture, all of which are strengthened through leadership imbued with spiritual values and knowledge management aligned with those values. Furthermore, moderators such as a religious and competent oversight structure, for example in the audit committee and the Sharia Supervisory Board, as well as the country's religiosity, play a crucial role in strengthening the influence of spiritual and religious values on organizational reporting. The end result of this entire process chain is the formation of ethical reporting behavior, such as reduced report manipulation, improved ESG disclosure quality, and increased credibility of financial information. This model presents a flow of value transformation towards action: from spiritual and religious values → internal and cultural mediators → institutional moderators → high-quality reporting behavior.

RQ5 - What are the research gaps that have not been filled in previous studies, and how can the potential development of future research agendas be directed to broaden understanding and scientific contributions in this field?

The literature synthesis reveals that several research gaps remain that need to be addressed to gain a more comprehensive understanding of the interactions between spirituality, religiosity, managerial ethics, and accounting reporting. One key gap is the dominance of macro-based approaches to measuring religiosity, such as the use of regional religiosity levels, without considering individuals' experiences and internalization of spiritual values in their daily accounting practices. This opens up opportunities for qualitative or mixed-methods approaches that combine personal narratives with quantitative reporting data. Furthermore, studies on mediators and moderators are still limited to specific variables, such as locus of control or technical competence, while other, less researched variables exist, such as moral courage, organizational ethical climate, or spiritual well-being. The context of a religiously pluralistic developing country like Indonesia has also been underexplored, despite its complex social dynamics that have the potential to uniquely influence accounting practices. Another weakness lies in the cross-sectional nature of

research designs, which fail to capture the dynamics of changes in spiritual and religious values over the long term. The integration of spiritual values and sustainability reporting (ESG) has also rarely been studied in depth. Therefore, future research directions need to include the development of multi-level empirical models, exploration of new mediators such as spiritual well-being, discovery of value-based moderators, cross-cultural longitudinal studies, and interdisciplinary approaches that combine social theory, moral psychology, and organizational governance to explain the transformation of values towards accounting practices with integrity.

CONCLUSION

This study concludes that spirituality and religiosity play essential roles in shaping managerial ethics and the quality of accounting disclosures in organizations. At the individual level, spirituality acts as an inner foundation that strengthens integrity, accountability, and resistance to manipulative behavior, particularly in the context of financial reporting. Meanwhile, religiosity places more emphasis on social norms and external beliefs that can limit opportunistic actions and strengthen adherence to the principles of accountability and transparency. The link between spirituality and religiosity and ethical behavior is not direct, but is mediated and moderated by a number of variables, such as religious understanding, locus of control, technical competence, organizational culture, and governance structure, including the role of the Sharia Supervisory Board. The integration of these moral values, when implemented through reflective leadership and a credible oversight system, has been shown to produce more ethical and trustworthy reporting practices.

Conceptually, this study offers a layered model that illustrates the transformation of spiritual and religious values into concrete actions in accounting reporting and governance. However, this research also found significant gaps in the literature, such as the dominance of macro-quantitative approaches, the lack of exploration of individual spiritual experiences, the paucity of studies in developing country contexts, and the limited number of longitudinal and interdisciplinary studies. Thus, a more holistic and interdisciplinary future research agenda is needed, combining the perspectives of moral psychology, governance, and sociology to explore more deeply how religious spiritual values can be internalized and actualized sustainably in modern managerial and accounting practices.

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