Building Spiritual Values in Organizational Culture
(A Study in a Chinese Indonesian company in Padang, West Sumatera, Indonesia)

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ABSTRACT
This research aims to explore the spiritual values in organizational culture built by a Chinese Indonesian company in Padang and how it build those values. The values consist of compassion, open-mindedness, cooperation, innovation/creativity, and respect for diversity. It was an interpretative case study. Data was collected by interviews, observations, and documentation. The results showed: (1) the company implements all spiritualism values and (2) the company chooses tone at the top and field actions as the most effective methods to internalize spiritual values among organization members. This research will be continued to the other principles.

Keywords: organizational culure, spiritual values

1. INTRODUCTION

Building an organizational culture is not as easy as the theory. [1] said it needs three until five years to make a new culture be a permanent root of an organization. Organizational culture is the basic philosophy of the organization that contains shared beliefs, norms and values that are the core characteristics of how to do things in the organization. Organizations with a strong culture can improve long-term performance because everyone in the organization shares the same core values that can encourage motivation and innovation [2].

Talking about organizations, [3] divides organizations into two types, namely materialistic organizations and spiritual organizations. Materialistic organizations are profit-oriented (material) while spiritual organizations are beyond the profit-oriented. Spiritual organizations not only focus on profit, but also pay attention to the environment and society around the organization. The materialistic organizational culture adheres to material values while the spiritual organization culture adheres to the values of spiritualism.

This study explores the spiritual values in a spiritual organization, a Chinese Indonesian company in Padang. [3] stated that spiritualism is measured by ten principles. Three principles related to the main fundamental principles have been explored in previous research [4] Seven other principles relate to organizational culture building, input acquisition, output creation, and market and sales communication. This research explores the building of its organizational culture based on spiritual values. According to [3], there are five generic values that are important to build in spiritual organizations, namely

(1) compassion, (2) open-mindedness, (3) cooperation, (4) innovation / creativity, and (5) respect for diversity. Each value requires the other four values to manifest in daily interactions. If one value is not strong enough, the other four values will not fully manifest.

The value of **compassion** means that each member of the organization cares not only for himself / his own unit, but also has empathy for all organization members and others outside the company. The value of **open-mindedness** means being able to have a mind and attitude that is open to new ideas, experiences, and opportunities without prejudice. The key is the ability to listen to others with awareness. The focus is on others, not on ourselves. The value of **cooperation** emphasizes a commitment to help each other, provide input, and complete each other's responsibilities properly so as not to trouble others in the next process. By helping others, we are actually helping ourselves. The value of **innovation/creativity** means fostering an organizational climate that provides space for all organization members to always learn new things, take initiatives, discuss, and experiment on a small scale before entering into a larger scale. The value of **respect for diversity** refers to a shared commitment to always respect diversity in terms of perspective, socio-cultural, religion, ideology, educational level, and life experience. The universe has a variety of problems that require different methods of solving.

This company has employees from various ethnicities and religions, most of whom are of Minang ethnicity and are Muslim, which is different from the owner's ethnicity and religion. This is what makes this research very

interesting; how the owner is able to apply the spiritual values in organizational culture and internalize it into employees. [3] states that there are six methods of forming organizational culture: (1) tone of the top, (2) written communication (3) meditation, (4) structured training, (5) field actions, and (6) rituals and symbols. Each method has a different level of effectiveness, so we want to look at which method the company uses and why it is considered the most effective.

Same as the previous research, this study uses the MCS theory and spiritualism-based MCS developed by [3]. This research was also conducted through interviews, observations, and documentations in all division (manufacturing, store, and household). So, the questions of this research are (1) Has the company implemented the five spiritual values in its organizational culture? and (2) what methods are used by the company to build and internalize these spiritualism values in every organization member? The results of this research will be used to build a spiritualism-based MCS model.

2. METHOD

This research is an interpretive case study. It will explore the principle of spiritual values building as a part of the spiritualism-based MCS. The data was collected through interviews, observations, and documentations. We interviewed the owner dan some employees using the purposive sampling technique. Due to the topic of spiritualism, we took participants from different backgrounds in terms of tenure, gender, and ethnicity. The following table showed a list of participants interviewed:

Table 1. List of Participants

No	Initial	Position	Working Experience	Gender	Ethnic
1	Mrs. Y	Owner	40 years	Female	Tionghoa
2	Mrs. T	Manager	25 years	Female	Tionghoa
3	Mrs. U	Production	38 years	Female	Minang
4	Mrs. I	House hold	31 years	Female	Batak
5	Mr. S	Marketing	29 years	Male	Java
6	Mrs. J	Sales	13 years	Female	Minang
7	Mr. A	Driver	5 years	Male	Minang
8	Mr. H	Sales	5 years	Female	Java

We used a semi-structured interview with open-ended questions so we can explored deeper information from the participants [5]. We also did observations and documentary analyses to strengthen the results gained from the interview. The results of the interview will be transcribed and analyzed through the coding process to get the main themes and specific themes. The answers from the informants will be grouped into these themes, after that we selected several themes that often appear. Data contradictions that appear will cross check with the results of observations, so that conclusions can be drawn.

3. RESULTS AND DISCUSSION

The results will be discussion in two steps, first, we will elaborate the spiritual values in organizational culture. Each value can be overlapped with other values because they are interrelated. Then, we will explain the company's ways to internalize the values to all organization members.

3.1 The Spiritual Values in Organizational Culture

[3] stated there are five generic values in spiritualism: (1) compassion, (2) open-mindedness, (3) cooperation, (4) innovation / creativity, and (5) respect for diversity. Each value will be elaborated in the next explanation.

3.1.1 Compassion

The value of **compassion** teaches about caring, empathy, and being sensitive to the needs of others. From the results of interviews and observations, we see that the value of this compassion has been implemented well among organization members in this company. All the participants said that they were very comfortable working in this company because the leadership was very good and considered them as their own family. This was conveyed by participants:

"Because the boss is a generous person and treats the employees as their own families, it makes us feel comfortable here." (Mrs. U)

"The boss considers us as a part of their own family. It makes me feel secure and comfortable here. ….although there are many problems happened in operational activity, she is never angry. Her friendly and compassionate attitude make me feel like at home." (Mrs. I)

"We just feel like family here, because we feel comfortable here. We do not compete here. If there is a conflict, the boss will call us. She does not immediately get angry. She never speak out loud to us. If we do wrong, she will give directions and always evaluate everything." (Mr. A)

"We consider the employees like our own families. All facilities in the company can be used by them, there is nothing that we prohibit. They consider this company their second home, …. Sometimes I also bring some of them to participate in marketing events. …… The point is we need employees in our business, so we treat them as our family. (Mrs T.)

The owner confirmed dan commented as below:

"... we run this business with the principles of harmony and love. ....We do not consider the employees as inferiors or as servants in the company but consider them as our own families, ..." (Mrs Y, owner)

The results of the interview concluded that the company implements the compassion value. The value of compassion fosters a sense of empathy that will lead to a sense of happiness. If someone in the organization, especially the leader, implements this value, the feeling of happiness encourages her to also give compassion to other organization members [3]. At the end, all members of the organization will have strong interactions.

3.1.2 Open-mindedness
The value of **open-mindedness** provides the ability to listen to others with full awareness. By listening with mindfulness, we will be able to receive criticism, suggestions, and praise without having to get lost in feelings of like or dislike [3]. The owner implements this value by letting organization members share all their problems, both work and life problems.

"We immediately report to the boss if there are problems that have to be solved .... " (Mrs. U)

"Sometimes the boss ask us what we want. Like before, I wanted to buy a house, *alhamdulillah*, the boss help me so I can afford to buy one. It gives me a spirit to continue working here ... I often tell the boss all my problems, I consider her and her family as my second family." (Mrs. I)

"If we do not feel comfortable, the boss will ask us. She always try to provide more service to their employees." (Mr. S)

"We have a close relationship, the boss will share and discuss all the happiness and problems with us. … She also ask us to involve in any activities. Our relationship is more than family." (Mr. A)

"When I finish working, I tell the manager first because sometimes it is difficult for me to meet with the boss. However the boss always ask about my daily activities and the planning for the next day." (Ms. H)

The results of this interview indicate that the company implements the value of open-mindedness. If everyone in the organization implements this value well, then every

action taken is based on what is best to do, not based on like it or not [3]. At the end, everyone in the organization is always thinking about the best for colleagues and for the organization, no longer focusing on personal gain.

3.1.3 Cooperation
The value of **cooperation** teaches about "by helping people, in fact, I help myself". The value of cooperation strengthens the family climate in the organization. Companies that apply the value of cooperation can foster a sense of mutual need, minimize stress, and create a comfortable work atmosphere [3]. The owner and some participants said:

"I don't divide them exactly for the position they work, they are the ones who divide it. …. If they feel comfortable in the production division, they can work there. If they want to exchange, they can ask their friends to change." (Mrs. Y, owner)

"... We cooperate with each other in completing a task, if one area needs help, we will help ..." (Mrs. U)

"There is no specific placement for us. If we were in the store, we can change it to another division. However, there must be a lot of workers in production division, because there are so many production activities to be done." (Mrs. J)

If a friend is absent, we can do his work. Obviously we help each other out here." (Mr. A)

We also captured some pictures to show the implementation of the cooperation value:

Picture 1. The value of cooperation

The results of interviews and documentation showed that the company implements the value of cooperation. In the context of organizational culture, the value of collaboration strengthens a sense of unity and interconnectedness. If all members in the organization collaborate, a strong collective energy will emerge so that all existing potential can be explored and realized [3]. At the end, the organization will grow and develop.

3.1.4 Innovation/Creativity

The company internalizes the value of **innovation/creativity** through informal discussion forums. Every new ideas will be discussed, especially among employees in related departments. All organization members have the right to express opinions and the boss pays attention on it, analyze, and make decisions. Through discussion, employees know that they have rooms to convey suggestions and new ideas [3]. The following are excerpts of some of the interview results:

"The ideas, for example developing new products, usually come from me, then I pass on to several employees. We make new products with a trial and error system. If I feel it can be executed, then we ask other employees to get suggestions. For example, when we wanted to make chilli sauce (for casave chips) with durian flavor, it took quite a long time for the product to be launched. Durian has a strong taste, when combined with the chilli sauce, the dose must be balanced, so the taste of durian is not too dominant." (Mrs. Y, owner)

"The boss always communicates with me about business operational activities, for example about new marketing strategies or if someone wants to become a new reseller or supplier. The decision remains in the hands of the boss, but she always listens to our suggestions." (Mrs. T)

"Every time there is an idea for a new product, we are always involved. The boss asks about the taste, the packaging, or even the price whether it is affordable or not. The boss is happy if we give suggestion, and we are also happy to be able to contribute." (Mrs U)

"The boss is open to every suggestions we give. Since I am placed in a shop, I can give suggestions about shelf layout and product placement. The boss always listens to our suggestions and if they are applicable then they will be executed." (Ms. H)

"If the boss has any ideas, she always tells us. Usually we discuss about the ideas."
(Mrs . I)

The results of the interview showed that the company implements the value of innovation/creativity. [6] said that the lack of innovation can cause business failure. Many huge companies, such as Toys R Us and Blockbuster have been crushed because of the reluctance to innovate. By always innovating, the company will be able to survive.

3.1.5 Respect for diversity

This company has a lot of experiences related to diversity. As a company owned by minorities (Chinese and Catholic) in a predominantly Minang and Muslim environment, the owner can tell a lot about managing diversity. The owner experiences living in this area more than 40 years and never had any conflicts [4].

"I respect all my employees. I always apply the value of love to everyone. Managing employees who have diversity is not an easy thing, likewise managing conflict. It takes patience and generosity. Treat others the way we want to be treated." (Mrs. Y, owner)

"I've been working here for 29 years. As long as I work, of course there must be conflicts, but the boss is able to resolve conflicts well. We only have the same black hair, but the thoughts will never be the same. It took a long time to understand the character of a friend. The more time spends, the less conflicts arise, because we have learned to understand the character of the boss and friends." (Mr. S)

"For work matters, men and women are differentiated. The men do jobs that are relatively heavier, such as plumbing casava or frying chips. Meanwhile, women wrap the chips and serve the customers." (Mrs. U)

"I am Batak, my friends are Javanese, and mostly Minang. Every now and then there must be conflicts. But the boss is a very patient. If there is a conflict, she resolves it carefully. Lately, if there is a conflict, we try not to let the boss knows, we solve it by ourselves, because we are ashamed of the boss who is so kind to us." (Mrs. I)

The interaction between Tionghoa and Minang people in Padang has been studied a lot, one of which is by Dr. Riniwaty Makmur who brought up this topic as

her dissertation. [7] said that even though they seem different, Tionghoa and Minang people have more in common in terms of merchant ethos, collective society, are situational, and are flexible / adaptive. This similarity is what makes the interaction of the two ethnic groups run smoothly. The adaptation of Tionghoa to Minang culture can be seen in language and food. In their daily life, the Tionghoa in Padang use the Minang Pondok Language (*Bahasa Tanah Kongsi*); the Minang language with the Chinese dialect. As for food, Padang Chinese cuisine is the same as Minang cuisine in general but with lighter spices. The casava chips produced by this company are actually authentic Minang food with the modification of a Chinese flavor image. These values make the owner able to manage diversity be a part of the spiritual values applied in the organizational culture. This is in line with the opinions of [3] and [2], that diversity can be a strength if it is managed properly.

3.2 Methods of Spiritual Values Building

[3] stated there are six method which can be used to build spiritual values in organizations: (1) tone at the top, (2) written communication (3) meditation, (4) structured training, (5) field actions, and (6) rituals and symbols. Based on observations and interviews, the company did not have any written communications, such as poster, magazine, pocket book, etc. It also did not do meditation and structured training. So, we only explain three methods (tone of the top, field actions, and rituals and symbols) in the following explanations.

3.2.1 Tone at the top

In this company, the role of leadership is dominant. The boss are involved in all processes from production to marketing. All employees are respectful of the leadership. We analyze that this condition is created because the leader is consistent in being an example for subordinates. Leaders are always consistent between words and deeds. Here are some pictures that show the leadership's involvement in the production process:

Picture 2. Production process

These photos showed that Mrs. Y and her husband were directly involved in the production process. They are not awkward working with employees. On the contrary, the photos showed that this is what family is like.

In COSO's Internal Control-Integrated Framework, this condition is called top management participation, which is a part of control environment. The control environment is the most important part of internal control framework. In the framework, control environment serves as the umbrella for the other four components (risk assessment, control activities, information and communication, and monitoring). The philosophy is without an effective control environment, the other four components are unlikely to result in effective internal control, regardless of their quality (Arens et al, 2017).

Academically, top management participation dikenal dengan istilah "tone at the top". Many researchers have conducted researches about the tone at the top and its relationship with many issues such as ethical decisions [8] and [9], earnings quality [10], or audit quality [11]. Those research showed the same results that tone at the top gave impacts in any decisions made. Realizing the importance of top management's role, The Institute of Internal Auditors, even publishes the bimonthly newletters to provide consice information about the establishment of appropriate tone at the top. Those all show that the more effective tone at the top, the better company's performance.

3.2.2 Field actions

In one interview session with the owner, we saw something that amazed us. During the interview, we saw several people come to get herbal beverage. When we asked Mrs Y about this, she explained that the herb was originally intended to cure Mrs E's (her mother in law, the founder of company) Parkinson's disease. Because the herb has a tremendous positive effect, so as a form of gratitude, they gave information about the herb to people because the herb can relieve Parkinson's disease and also other diseases. One of the ingredients is Japanese yams, which are not available in Padang. Japanese yams must be purchased in Jakarta, which are then boiled with four other ingredients for two hours. That is why this drink is known as the five elements herbal beverage. Some people initially wanted to buy it, but Mrs. Y decided to give it away for free. Until now, the herb is still being distributed even though Mrs. E had died on April 2020.

Picture 2. The Herbal Beverage

The herb is prepared by employees, some are picked up directly, while others are delivered by employees. Mrs Y added:

> "We have distributed this herbal beverage for about seven years. In our religion, we believe that love is the most important thing. That's what we do. We also believe that God will replace many times a sincere gift, so we believe the more we give, the more we will receive. I think this effort can last until now because of the prayers of the people we help."

Besides the herb, the company also regularly makes donations. Donations are given to anyone in need, not only to employees and the surrounding community, but also to people outside the company's location, sometimes they are not well known but the owner feel they need to be helped. Employee involvement in this field action can internalize spiritualistic values.

3.2.3 Rituals and symbols

Every year the company holds a company gathering with its employees and their families. Usually the owner will ask where to go this year, then the employees will give their opinions. But this year (2020) there will be no gathering because of Corona Pandemy. Gathering helps organizational members get to know each other so as to increase bounding among organization members. Here are some photos of the company gathering held a few years ago:

Picture 3. The Company Gathering

The following explanations describe three other methods that are not implemented. For written communication, the owner argues that this company is still a small company, the leader can interact directly with subordinates. This interaction is felt to be more effective than posters and the like. The company also does not apply meditation because the culture of meditation is not well known in Padang. Instead, the leader always reminds employees to always worship regularly. For training, the company implements unstructured trainings, in the form of training for new employees taught by old employees. If there is a new production tool, employees learn self-taught, never inviting an expert for training. Likewise, if there is a new product that requires changes to the production process, employees also learn by using a trial and error system.

From previous explanation, it is seen that the role of the leader is very dominant in the company. Of the three methods applied by the company, tone at the top and field actions were considered as the most effective methods for internalizing spiritualistic values into employees, because employees directly experienced these values. Rituals are considered less effective because they are only performed once a year. [12] stated that in Indonesian culture, leaders are often considered as role models. If a leader can be a real example for his subordinates, it can increase subordinates' trust. If subordinates believe in their leader, the messages conveyed by the leader will be more easily embedded in the subordinates.

4. CONCLUSION

Based on above explanations, it concluded that:
1. The company implements spiritual values in its organizational culture.
2. The company chooses tone at the top and field actions as the most effective methods to internalize spiritual values among organization members.

This research was conducted when conditions were not normal due to a pandemic. The production process is not carried out every day and some employees have been laid off since after Eid (June 2020). Because of this condition, we get limited documentation. This research will be continued to other principles of spiritualism based-MCS.

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