



Enhancing Ethical Behaviors through Mindfulness, Spirituality, and Internal Control Systems at Religious-Based Higher Education Institutions

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ABSTRACT

Fraudulent activities, driven by both desire and opportunity, pose significant risks to organizations, leading to financial losses and undermining ethical standards. This study examines a moderated model of internal control on organizational ethical behaviors, mediated by mindfulness and spirituality. The proposed model was tested using partial least squares structural equation modeling (PLS-SEM) in SmartPLS3, with survey data from 32 religious state universities in Indonesia. The findings indicate that internal control structures enhance operational effectiveness and efficiency, the reliability of financial reporting, and compliance with laws and regulations at State Religious Universities in Indonesia. Internal control effectiveness mediates the relationship between internal control structure and organizational ethical behavior. Furthermore, organizational awareness and spirituality moderate the relationship between internal control structure and internal control effectiveness, as well as organizational ethical behavior, elucidating the conditions necessary for an effective internal control structure to achieve good university governance.

ABSTRAK

Tindakan penipuan, yang didorong oleh keinginan dan kesempatan, menimbulkan risiko signifikan bagi organisasi, menyebabkan kerugian finansial dan merusak standar etika. Studi ini mengkaji model moderasi pengendalian internal terhadap perilaku etis organisasi, yang dimediasi oleh mindfulness dan spiritualitas. Model yang diusulkan diuji menggunakan partial least squares structural equation modeling (PLS-SEM) di SmartPLS3, dengan data survei dari 32 universitas negeri agama di Indonesia. Temuan menunjukkan bahwa struktur pengendalian internal meningkatkan efektivitas dan efisiensi operasional, keandalan pelaporan keuangan, dan kepatuhan terhadap hukum dan peraturan di Universitas Negeri Agama di Indonesia. Efektivitas pengendalian internal memediasi hubungan antara struktur pengendalian internal dan perilaku etis organisasi. Selain itu, kesadaran organisasi dan spiritualitas memoderasi hubungan antara struktur pengendalian internal dan efektivitas pengendalian internal, serta perilaku etis organisasi, menjelaskan kondisi yang diperlukan untuk struktur pengendalian internal yang efektif guna mencapai tata kelola universitas yang baik.

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Introduction

Maintaining ethical behavior in religious-based institutions is a complex and multidimensional challenge. One of the main challenges is the existence of conflicts of interest between individuals and institutions, where personal interests can conflict with the values and principles upheld by the religious institution (Suhendra, 2018). This conflict can occur when individuals face pressure to compromise their integrity for personal gain or short-term gain for the institution (Prabowo, 2019). In addition, a lack of oversight and accountability can create opportunities for unethical behavior to thrive without adequate consequences (Rahayu, 2017). Limited transparency in resource management and decision-making can also contribute to a climate conducive to unethical practices (Setiawan, 2020). This challenge is further complicated by the fact that religious institutions often have strong hierarchical structures, where power is concentrated in the hands of a handful of individuals who may not always act in the best interests of the institution (Nugroho, 2016). The standard of ethical and unethical behaviors in religious texts as the main guidance for religious people is often unclear to commoners. An excerpt from Hindu holybook mentions:

*“Nasti satyat pare dharmo nan rtat pataka param,
Triloka ca hi dharmo syat tasmad satyam na lopayet*

Meaning:

“There is no dharma (sacred duty) higher than truth (satya) and no sin lower than lying. Dharma must be carried out in all three worlds, and truth must not be violated. “

– Slokantara_Sloka 3.

Another challenge in maintaining ethical behavior in religious institutions is the lack of adequate ethics education and training for leaders and staff (Wibowo, 2015). Many individuals involved in religious institutions may not have a strong understanding of ethical principles or how to apply them in complex situations (Hidayat, 2017). This can lead to moral ambiguity and uncertainty in decision-making, which can ultimately lead to unethical behavior (Santoso, 2019). In addition, the pressure to comply with existing cultural norms and traditions can make it difficult for individuals to question or challenge unethical practices that have become entrenched in the institution (Kusumawati, 2018). In some cases, loyalty to the institution or leader may be considered more important than adherence to ethical principles (Mulyono, 2021). These challenges underscore the need for ongoing and systematic efforts to instill a strong ethical culture in religious institutions, including through education, training, and strengthening accountability systems (Pradana, 2016).

The challenges faced by organizations and companies are often the result of crises and bankruptcies caused by inefficiencies in employee control. The accounting literature has a wealth of information on how internal control structures affect organizational effectiveness. Day-to-day fraud, based on both desire and opportunity, can result in losses to the organization and benefit the fraudsters (fraud). Internal control studies primarily concentrate on how internal control systems help organizations prevent and detect fraud and errors, manage risks, deal with agency problems, and ultimately promote corporate governance. Internal control accounting research focuses on how internal control systems are capable of preventing and detecting fraud and errors, managing risk, solving agency problems, and implementing governance within an organization (Cheng et al., 2015; W. Liu, 2021; Y. Liu, 2016, 2019; Y. Liu et al., 2023; Pan et al., 2023; Wang, 2010). An organization's internal control system refers to a set of systems and procedures formulated by the organization in an effort to achieve its objectives, improve operational

efficiency, improve the reliability of financial reporting, and ensure compliance with applicable laws and regulations.

Internal control has attention of research topic since the collapse of Enron. It has begun magnificent research attention mainly acclaimed contribution (Enofe et al., 2013; and Beyanga, 2011). Internal control is the fundamental base of organizational structure in all Nigerian Universities (Achua and Alabar, 2014). Compliance with university regulations is a phenomenon that involves various stakeholders and factors. The arrangements of university governance process provide assurance to Chancellor and Vice-Chancellors to be manage effectively for the highlighting areas of the value-added operations of the organization. Research findings that faculty and staff members tend to exhibit a higher tendency towards security policy compliance compared to students within academic settings (Li et al., 2021). Internal control systems refer to the set of controls and procedures formulated by a company to achieve its objectives: improving operational effectiveness and efficiency, enhancing financial reporting reliability, and ensuring compliance with laws and regulations.

Internal control systems can successfully handle ethical difficulties, according to prior research (Dangi et al., 2020 Boob, 1976; Mukhina, 2015; Vovchenko, 2017). Prior research has examined the correlation between individual ethical behavior and internal controls (Ankudinov, 2020; Marchetti et al., 2013; Ngcamu & Mantzaris, 2023; Yulianti, 2023). However, there remains a dearth of knowledge in Indonesia regarding the manner in which internal control systems can influence ethical conduct at the organizational level. In Indonesia, there is a shared belief that excellent ethics are essential for both businesses and individuals to carry out benevolent actions in a virtuous manner. Nevertheless, business ethics are perceived as less developed in comparison to the more advanced Western nations (Rowley & Oh, 2016). In developing countries like Indonesia, where organizational ethics remains a relatively uncommon area of study (Nguyen et al., 2020), the notion of implementing ethical conduct in organizational management is intriguing (Nguyen & Hoai, 2023). As known about how internal control systems and organizational mindfulness interact to foster organizational ethical behaviors in these countries. This gap is critical because understanding this interaction may enable these firms to tailor their internal control systems and mindfulness practices to maximize operational efficiency while adhering to ethical standards under stakeholder pressure. Whereas internal controls allow firms to achieve their best organizational performance, organizational mindfulness will enable them to fulfill their societal and related responsibilities. mindfulness enhances employees' likelihood of acting ethically, adhering to ethical standards, and approaching ethical decision-making through a deliberate and thorough approach (Ruedy and Schweitzer, 2010). The concept of promoting ethical behaviors is attracting the attention of businesses in emerging Asian markets, where business ethics remain a major concern and academic research on this subject is scarce.

In an effort to promote ethical conduct, this study fills research voids by introducing the concepts of full consciousness and spirituality and examining their interaction with the internal control system at state religious colleges in Indonesia. Our study addresses this research gap by introducing the concept of organizational mindfulness and examining its interaction with internal control systems to foster ethical behaviors. Previous studies have explored the relationship between individual ethical behavior and internal control (Ankudinov, 2020; Marchetti et al., 2013; Ngcamu & Mantzaris, 2023; Yulianti, 2023), but there is still limited knowledge in Indonesia about how internal control systems can influence ethical behavior at the organizational level. Although mindfulness has been associated with increased executive attention in conditions requiring increased self-regulation and spirituality is believed to encourage ethical behavior, research that specifically integrates mindfulness and spirituality within

the internal control framework is still limited (Dernbecher & Beck, 2017; Weick & Sutcliffe, 2015). Therefore, more in-depth research is needed to understand the interaction between internal control systems, mindfulness, and spirituality in encouraging organizational ethical behavior, especially in the context of religious higher education institutions in Indonesia. Mindfulness is a beneficial trait for individuals because it enables them to adapt more effectively to environmental demands. It has been linked to greater executive attention in conditions that require increased self-regulation. Organizational awareness pertains to the capacity and readiness of an organization to perceive and record discriminatory particulars regarding its structures and endeavors for enhancement, to differentiate particulars based on recent experiences, and to comprehend unforeseen occurrences based on current information (Dernbecher & Beck, 2017; Weick & Sutcliffe, 2015). The general belief that awareness is more prevalent in Asian nations compared to the West lends credibility to this research endeavor carried out in Indonesia, one of Asia's developing countries.

Fraud occurrences are anticipated to be averted by the ethical conduct of every component of the organization. Cheating can be likened to an illness that is more effectively avoided than remedied. By employing the spirituality model to deter and prevent unethical behavior within an organization, losses that may result from ineffective internal controls are not invariably attributable to the perpetrators of deviations. By embodying spirituality in the execution of its responsibilities, an internal supervisory unit serving as the internal auditor of a college must be capable of logically identifying and resolving any instances of deviation. Such spirituality enables the internal supervisor to think critically and effectively. Deviations may occur if the internal auditor lacks spirituality. In order to prevent fraud or deception that may occur through the improvement of faith, identification of problems, management of emotions, self-control, and resolution of solutions, college internal auditors must possess spiritual intelligence while performing their audit duties. According to Sastiana & Sumarlin (2016), spiritual intelligence pertains to the capacity to navigate and resolve dilemmas concerning significance and values, thereby situating human conduct and existence within a more comprehensive and multifaceted framework that emphasizes interpersonal dynamics.

Extensive research has been conducted in Asian countries regarding the relationship between mindfulness and business ethics. However, the influence of organizational awareness, internal control systems, and spirituality on the ethical behavior of organizations in Asia remains largely unexplored, particularly in state religious colleges in Indonesia. This study aims to fill this research gap by introducing the concepts of mindfulness and spirituality and examining their interaction with internal control systems in promoting ethical behavior in state religious higher education institutions in Indonesia. Specifically, this study investigates: (1) Does the structure of internal control influence ethical behavior through the mediating role of internal control effectiveness? (2) Does organizational awareness strengthen the link between the internal control structure and the effectiveness of internal control? and (3) Does spirituality strengthen the relationship between the effectiveness of internal control and organizational ethical behavior?

To address these questions and achieve the research objectives, this study developed and tested a moderated mediation model. This model explains how internal control structures affect organizational ethical behavior through the mediating role of internal control effectiveness and the moderating roles of organizational awareness and spirituality. This research contributes to the existing literature on the relationship between internal control and ethical behavior in business, with a specific focus on the role of internal control systems in promoting ethical conduct within firms. The study provides valuable insights into how the ethical conduct of organizations is impacted by the internal

control structure of state religious colleges in Indonesia, with spirituality and organizational awareness moderating this relationship. This contribution is significant because organizations in these markets often lack an understanding of how to organize and implement effective internal control systems to address prevalent business ethics issues.

This study is based on the internal control theory (COSO, 2013), which emphasizes the importance of the control environment, risk assessment, control activities, information and communication, and monitoring in achieving organizational goals. However, the theoretical framework of this study is expanded by integrating the concepts of organizational mindfulness (Dernbecher & Beck, 2017; Weick & Sutcliffe, 2015) and spirituality (Sastiana & Sumarlin, 2016) as factors that can interact with the internal control system to encourage ethical behavior. Organizational mindfulness refers to the capacity and readiness of an organization to understand and record specific details regarding its structure and improvement efforts, as well as to comprehend unexpected events based on current information. Meanwhile, spirituality relates to the ability to navigate and resolve dilemmas regarding meaning and value, and to place human behavior and existence within a broader and more complex framework, emphasizing interpersonal dynamics.

The effectiveness of internal control refers to the extent to which the primary objectives of internal control are achieved, such as operational efficiency, reliability of financial reporting, and compliance with applicable laws and regulations (Agbejule & Jokipii, 2009). A strong internal control structure helps organizations reduce the risk of material errors and fraud in financial statements while ensuring efficient use of resources. Moreover, such a structure enhances flexibility and coordination capabilities between departments, ultimately supporting the organization's operations more effectively and efficiently.

Ethical behavior within organizations is significantly influenced by the consistent application of moral standards in the workplace (Velasquez, 2012). An effective internal control system provides clear guidelines and fair procedures that influence employee attitudes and shape ethical behavior throughout the organization. This system also enables organizations to review and respond to reports of violations, thereby preventing unethical behavior. Consequently, the internal control system helps organizations manage risks, prevent fraud, and achieve their business objectives (Rodgers et al., 2015). Conversely, weak internal controls can create opportunities for fraud and unethical behavior.

Organizational awareness refers to the shared understanding between management and employees regarding the state of the organization, including potential threats (Nguyen et al., 2020; Nguyen & Hoai, 2023). As this awareness increases, more individuals within the organization become capable of recognizing and overcoming obstacles that may hinder the achievement of organizational goals. Leaders who encourage employees to act with heightened awareness through the communication of awareness values can enhance the strategic and operational benefits of the organization (Vogus & Sutcliffe, 2012). By implementing an efficient internal control structure, organizations can strengthen the effectiveness of internal controls by promoting broader and deeper organizational awareness. Additionally, according to Chang & Stone (2019), mindfulness has the potential to reduce biases in automated processing, enhance the alignment of thoughts with tasks and situations, and improve calibration by reducing overconfidence, confirmation bias, and the impact of balancing effects.

Spirituality within the internal audit team also plays a crucial role in preventing and reducing immoral behavior within the company. Spirituality enables internal auditors to use rational thinking to identify and address deviations that may arise. These deviations

are more likely to occur when the internal control team lacks spirituality. Spiritual intelligence, which involves the ability to address issues related to meaning and values, helps organizations model ethical behavior and maintain integrity (Sastiana & Sumarlin, 2016).

Based on the above discussion, the proposed hypotheses are as follows: (H1) The internal control structure has a positive impact on the effectiveness of internal control; (H2) The effectiveness of internal control has a positive influence on the ethical behavior of the organization; (H3) The effectiveness of internal control mediates the influence of the internal control structure on organizational ethical behavior; (H4) Enhanced organizational awareness positively moderates the relationship between the internal control structure and the effectiveness of internal control; and (H5) The presence of spirituality enhances the impact of internal control effectiveness on organizational ethical behavior.

The proposed research model:

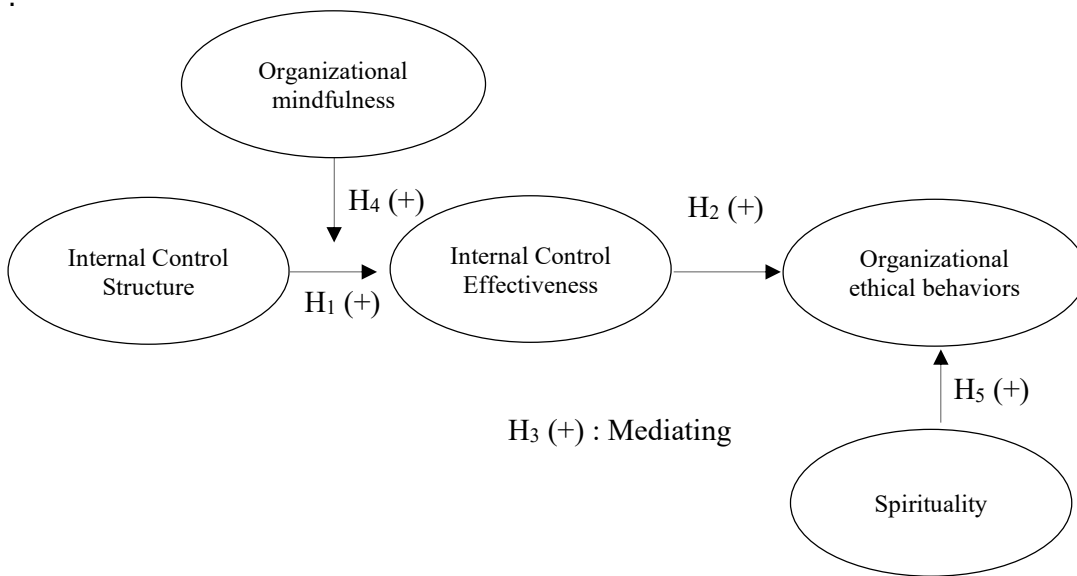


Figure 1. The proposed research model

Methods

This study utilizes primary data collected through questionnaires. Data collection methods included questioning techniques, observation, and document analysis. The analyzed document is a questionnaire containing respondents' written statements, designed using a five-point Likert scale. The validity and reliability of the measurement instrument were tested using validity and reliability tests. Hypotheses were tested using partial least squares (PLS) with the Smart PLS 3.0 program. The results were then interpreted based on theoretical and empirical studies to address the research questions and compare with previous empirical research.

Data collection was conducted with the entire internal monitoring unit of state religious colleges (PTKN) in Indonesia. The selection of PTKN's internal surveillance units was due to the Inspectorate General of the Ministry of Religion's program aimed at improving public service quality by strengthening the monitoring capabilities of the Satuan Pengawasan Internal (SPI) at PTKN. Thus, the respondent population was limited to state religious colleges under the Department of Religious Affairs. The sample was determined using purposive sampling techniques. To ensure survey quality, respondents were selected based on the following criteria: (1) Head/Secretary/member of the SPI at a

State Religious College in Indonesia; (2) willingness to participate and provide responses based on actual experience; (3) membership in the PTKN SPI forum.

The data collection process is carried out by distributing questionnaires to each SPI of both the state religious colleges of Islam, Hindu, Buddhist, and Christian who are joined in the forum by the by the Head and Secretary of SPI PTKN Se-Indonesia. The questionnaire was sent to 63 potential respondents and received 32 full response questionnaires, resulting in a response rate of 50.79% [32/63]. Respondent responses reflect demographic information and understanding related to the internal control structure of the organization, organizational awareness, spirituality, and ethical behavior of the organization. The sample size was determined by considering the complexity of the model, the desired level of significance, and the expected statistical power (Hair et al., 2017). Using G*Power software, the minimum sample size was calculated based on the medium effect size ($f^2 = 0.15$), the level of significance ($\alpha = 0.05$), and power ($1-\beta = 0.80$) for a model with a certain number of latent variables and indicators (Faul et al., 2009). The sampling technique used was purposive sampling, where respondents were selected based on certain criteria, such as involvement in the internal control process, understanding of organizational ethics, and a minimum of two years of work experience at the relevant university (Sekaran & Bougie, 2016).

The questionnaire was developed through several stages, including a literature review to identify relevant constructs and indicators, discussions with a panel of experts to validate the content, and a pilot test to assess initial validity and reliability (Carpenter, 2018). Content validity was assessed through discussions with a panel of experts consisting of academics and practitioners in the fields of accounting, management, and psychology. Construct validity, which includes convergent and discriminant validity, was evaluated using the outer loadings, average variance extracted (AVE), and Fornell-Larcker criteria (Hair et al., 2019). Reliability was assessed using composite reliability and Cronbach's alpha, with acceptable threshold values of 0.7 and 0.6 for exploratory research, respectively (Hair et al., 2019).

The selection of PLS-SEM as a data analysis technique was based on several considerations. First, PLS-SEM is able to handle complex models with many latent variables and indicators, as well as direct and indirect relationships between constructs (Hair et al., 2017). Second, PLS-SEM does not require the assumption of normal distribution in the data and can accommodate non-normal data, which is often encountered in social science research (Ramayah et al., 2018). Third, PLS-SEM is suitable for exploratory research and aims to develop theory, such as in this study which integrates the concepts of consciousness and spirituality in the internal control framework (Sarstedt et al., 2017). Fourth, PLS-SEM can handle formative and reflective constructs in the measurement model, providing flexibility in modeling research variables (Hair et al., 2019). Although PLS-SEM has many advantages, several potential limitations need to be considered in this study. First, PLS-SEM does not have a global goodness-of-fit measure like in CB-SEM, so model evaluation must be carried out partially through assessment of the measurement model and structural model (Hair et al., 2019). To overcome these limitations, researchers use various model evaluation criteria available in PLS-SEM, such as coefficient of determination (R^2), effect size (f^2), predictive relevance (Q^2), and Standardized Root Mean Square Residual (SRMR) (Henseler et al., 2016). Second, PLS-SEM cannot handle non-recursive models with reciprocal relationships between latent variables (Sarstedt et al., 2017). In this study, the conceptual model does not involve non-recursive relationships, so this limitation is not a problem. Third, parameter estimation in PLS-SEM tends to produce higher bias than CB-SEM, especially for small sample sizes (Hair et al., 2017). To minimize bias, this study attempts

to meet the recommended minimum sample size and uses a bootstrapping procedure with an adequate number of subsamples (Hair et al., 2019).

Table 1. Demographic organizations and informants participating (n=32)

| Demographic | N | % |
|--------------------------------|-----------|---------------|
| Gender | | |
| Male | 19 | 59,375 |
| Female | 13 | 40,625 |
| Age | | |
| 26-30 | 3 | 9,375 |
| 31-35 | 7 | 21,875 |
| 36-40 | 2 | 6,25 |
| 41-45 | 8 | 25 |
| 46-50 | 6 | 18,75 |
| 51-55 | 3 | 9,375 |
| 56-60 | 2 | 6,25 |
| 61-65 | 1 | 3,125 |
| Position | | |
| Head | 16 | 50 |
| Secretary | 11 | 34,375 |
| Staff | 5 | 15,625 |
| State Religious College (PTKN) | | |
| PTKN Islam | 24 | 75 |
| PTKN Hindu | 4 | 12,5 |
| PTKN Christian | 3 | 9,38 |
| PTKN Buddhist | 1 | 3,13 |

Table 2. Scale items and latent variable evaluation

| Construct and item | Weight/Loading |
|--|----------------|
| <i>Internal Control Structure</i> | |
| Control Environment | |
| Personnel have demonstrated commitment to honesty and ethical values of the internal control unit through their behavior | 0,15 |
| Personnel understand their contents and responsibilities | 0,15 |
| Risk Assesment | |
| Management actively evaluates internal and external risks that could hinder the achievement of the university's strategic goals and plans | 0,13 |
| Risk analyzes covering all aspects of higher education have been carried out over the last few years | 0,13 |
| Control Activity | |
| Internal control measures in universities should be further improved | 0,16 |
| Information and communication | |
| Personnel do not have problems in obtaining information about their job duties | 0,14 |
| Monitoring | |
| We make changes based on analysis (customer satisfaction, job satisfaction, efficiency) | 0,14 |
| <i>Internal Control Effectiveness</i> | |
| Operation | |
| Operational risks are well controlled and the university's operational objectives have been achieved over the past few years | 0,14 |
| In recent years, all risks related to finance have been identified in time | 0,14 |
| Internal control activities support the achievement of higher education goals | 0,16 |
| Finance Report | |

| | |
|---|-------------|
| The risk of material misstatement in the financial statements is almost impossible | 0,12 |
| <i>Compliance</i> | |
| The follow-up to the inspection results from the Inspector General and BPK was completed well | 0,15 |
| Violations of laws and standards are extremely rare | 0,14 |
| The risks associated with non-compliance are at acceptable levels | 0,14 |
| <i>Organizational Mindfulness</i> | |
| Everyone at our college feels responsible for its reliability | 0,21 |
| College leaders pay as much attention to managing unexpected problems as they do to achieving formal organizational goals | 0,21 |
| Employees at all levels of the organization value the quality of their work | 0,20 |
| There is broad agreement among members about what we do not want to do | 0,20 |
| There is ample opportunity among members as to how things could go wrong | 0,19 |
| <i>Spirituality</i> | |
| I express the findings that I need to convey in carrying out audit tasks to the auditee | 0,14 |
| I convey directly and openly about things that I think are inappropriate | 0,14 |
| I acknowledge the strengths I have and provide assistance to colleagues with the strengths I have | 0,14 |
| I admit my weaknesses and am willing to accept the advice given | 0,15 |
| I give the best work results even though the compensation/salary received in my opinion is not appropriate | 0,14 |
| I want to improve my work results to correct weaknesses in doing my work, in accordance with suggestions given by colleagues | 0,14 |
| I am willing to accept criticism and suggestions from colleagues that relate to the values I believe in | 0,15 |
| <i>Organizational Ethical Behaviors</i> | |
| College leaders regularly demonstrate that they care deeply about ethics | 0,17 |
| College leaders represent high ethical standards | 0,17 |
| Our college leadership guides decision making in an ethical direction | 0,17 |
| Ethical behavior is the norm at our college | 0,17 |
| Higher education academics accept organizational rules and procedures regarding ethical behavior | 0,17 |
| Punishment for unethical behavior is strictly enforced in our college | 0,16 |

Source: PLS-SEM data processed by researchers

Results

The measurement model is initially assessed by conducting reliability and validity tests of reflective latent variables using SmartPLS 3. Table 3 displays the index of measures. The reflecting latent variables demonstrate composite reliability values ranging from 0.683 to 0.890, indicating a high level of reliability for these scales. The indicators' convergence validity and the average variance extracted (AVE) values in Table 4 range from 0.579 to 1,000, indicating that the scales demonstrate convergent validity.

Table 3. **Discriminant Validity Analysis**

The scale measurement in this study uses a Likert scale, with 1 being very disagreeable and 5 being very agreeable. The structure of internal control is assessed by the five dimensions of the internal control structure (control environment, risk assessment, control activities, information and communication, and monitoring) derived from the COSO framework. Internal control effectiveness is determined on the basis of the subjective assessment of the head of the SPI, which assesses the respondent's confidence in the three goals of internal control: organizational efficiency and efficiency; reliability of financial reporting; and compliance with applicable laws and regulations. The scale for the internal control system (the structure and effectiveness of internal control) is relevant as it clearly reflects the components and purposes of the internal control system under the COSO framework. The full awareness scale of the organization adopts the item developed by Valentine et al. (2010). Spirituality uses the concept of a spiritual accounting design model (Adiningrat et al., 2022). Ethical organizational behavior uses a Likert scale adapted from Wu et al. (2015).

| | ICE | ICS | OEB | OM | S |
|--|-------|-------|-------|-------|-------|
| Control Environment (CE) | 0.557 | 0.808 | | | |
| Risk Assesment (RA) | 0.459 | 0.674 | | | |
| Control Activity (CA) | 0.489 | 0.683 | 0.348 | | |
| Information and communication (IC) | 0.579 | 0.764 | 0.156 | 0.337 | |
| Monitoring(M) | 0.598 | 0.860 | 0.290 | 0.515 | 0.594 |
| Operation (O) | 0.740 | 0.417 | 0.649 | 0.515 | 0.270 |
| Finance Report (FR) | 0.845 | 0.729 | 0.441 | 0.531 | 0.508 |
| Compliance (C) | 0.890 | 0.590 | 0.572 | 0.635 | 0.411 |
| Organization Mindfulness (OM) | | | | | |
| Spirituality (S) | 0.484 | 0.623 | 0.215 | 0.297 | 1.000 |
| Organizational Ethical Behaviors (OEB) | 0.492 | 0.322 | 1.000 | 0.664 | 0.215 |

Note: Thick printed diagonal numbers are composite values of reflective latent variables ranging from 0.65 to 0.86 and exceeding the 0.50 limit.

Tabel 4. **Average Variance Extracted Analysis**

| | <i>Cronbach's Alpha</i> | <i>rho_A</i> | <i>Composite Reliability</i> | <i>Average Variance Extracted (AVE)</i> |
|---|-------------------------|--------------|------------------------------|---|
| <i>Internal Control Effectiveness</i> | 0.766 | 0.775 | 0.866 | 0.684 |
| <i>Internal Control Structure</i> | 0.815 | 0.825 | 0.872 | 0.579 |
| <i>Organizational Ethical Behaviors</i> | 1.000 | 1.000 | 1.000 | 1.000 |
| <i>Organizational Mindfulness</i> | 1.000 | 1.000 | 1.000 | 1.000 |
| <i>Spirituality</i> | 1.000 | 1.000 | 1.000 | 1.000 |

Figure 2. Partial Least Square Result Model

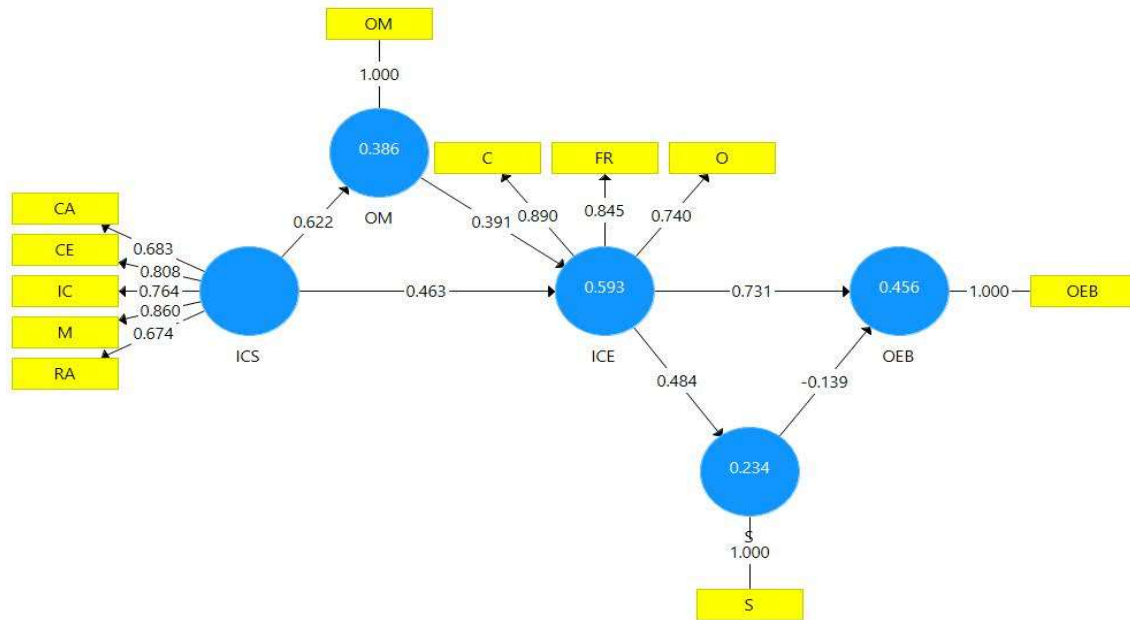


Table 5. Hypothesis Test Results

| Hypothesis | Dependen Variable | Model 1 | Model 2 (ICE as mediator) | | Model 3 (OM as moderator) | | Model 4 (S as moderator) | |
|----------------|-------------------|--|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | | OEB | ICE | OEB | ICE | OEB | ICE | OEB |
| H ₁ | ICS OM | 0.622 (5.320) ^a P values 0.013 | 0.463 (2.481) ^a | 0.731 (5.308) ^a | 0.243 (1.916) ^b | 0.469 (5.770) ^b | 0.342 (2.455) ^c | 0.469 (5.770) ^c |
| H ₂ | ICE | 0.391 (2.083) ^a P values 0.000 | | | | | | |
| H ₃ | ICS→ICE→OEB | | 0.243 (1.916) ^b P values 0.000 | | | | | |
| H ₄ | ICS x OM | | | | 0.260 (1.940) ^d | | | |

| | | | |
|----------------|---------|-------------------|--|
| H ₅ | S x OEB | P values 0.000 | 0.342 (2.455) ^d P values 0.002 |
|----------------|---------|-------------------|--|

Note: ICS : internal control structure; ICE: internal control effectiveness; OM: organizational awareness; OEB: ethical organizational behavior; ICS x OM: interaction between ICS and OM; S x OEB : interactions between S and OEB; abc: significance at a rate of 5% and each test t two tailed tests.

Tabel 6. R² Values of Dependence Construct

| Construct | R ² Value |
|---|----------------------|
| <i>Internal Control Effectiveness</i> | 0.593 |
| <i>Organizational Ethical Behaviors</i> | 0.456 |

Internal control structures have a direct influence on the effectiveness of internal controls, both positively and significantly (p value < 0.01). The effectiveness of internal controls also has a positive and significant influence on the ethical behavior of organizations. A weak but statistically significant positive correlation between organizational awareness and organizational ethical behavior (R² = 0.386, p = 0.000) provides evidence that ethical conduct can be facilitated by consciousness, which is in line with the relationship between spirituality and ethical organization behavior with a p value of 0.002 so that it can be stated that ethic conduct in an organization is influenced indirectly by the spiritual level of the internal auditor as the internal control of the organization.

Discussion

The study examined four hierarchical models to evaluate the suggested model and its hypotheses. Model 1 encompasses the framework of internal control structure and ethical organizational behavior. Model 2 incorporates the concept of internal control effectiveness as a mediating element in this relationship. Model 3 is a proposed model that enhances Model 2 by including organizational awareness as a moderating factor in the link between internal control structures and internal control efficiency. The relationship between these four hierarchical models and the hypothesis in the proposed model can be described as follows: H1 was evaluated using model 1, H2 was evaluated using model 2, H3 was evaluated using both model 1 and model 2, H4 was evaluated using model 3, and H5 was evaluated using model 4.

The proposed model was subsequently evaluated using partial least squares structural equation modeling (PLS-SEM) with SmartPLS 3. The reason for its usage was its capacity to evaluate intricate models involving moderation and mediation hypotheses, as well as its application to measurement models with formative indicator structures. Table 5 displays the coefficients β and value-t, which are used to assess the predictive power of individual tracks in structural models. Table 6 offers the R² value for dependent variables, specifically the effectiveness of internal control and the ethical behavior of businesses. The values were computed utilizing the Partial Least Squares (PLS) algorithm and PLS bootstrapping in SmartPLS 3. A value of R² greater than 0.10 suggests that the proposed research model is a good fit for the collected data and implies a strong correspondence between the model and the data. This study tested (1) how the internal control structure of state religious colleges in Indonesia affects the ethical behavior of organizations; (2) how the effectiveness of internal controls mediates the relationship between internal control structures and ethical organizational behavior; and (3) how the role of organizational awareness and spirituality moderates the influence of internal control structures on organizational ethical conduct.

The first findings stated that the internal control structure could improve the efficiency of operations, the reliability of financial reporting, and compliance with the laws and regulations governing the state religious colleges in Indonesia. The results of this study are consistent with previous studies but add to the importance of organizational awareness as a condition that strengthens the positive influence of control structures on the effectiveness of internal controls. The results of this study are consistent with previous studies (Cheng et al., 2015; Liu, 2021; Liu, 2016, 2019; Liu et al., 2023; Pan et al., 2023; Wang, 2010), but add the importance of organizational awareness as a condition that strengthens the positive influence of control structure on internal control effectiveness. These findings have practical implications for PTKN in designing and implementing an effective internal control structure by considering the role of organizational awareness.

The results of the second study indicate that the effectiveness of internal controls mediates the relationship between internal control structures and the ethical behavior of organizations. These results confirm the mediation mechanisms that show that adequate internal control structures can help the state religious colleges in Indonesia improve the effectiveness of their internal controls effectively related to ethical issues. This research adds insights related to the relationship between internal control systems and business ethics in influencing ethical behavior through the effectiveness of internal control in the context of religious universities in Indonesia. These results confirm the mediation mechanism indicating that adequate internal control structures can help PTKN in Indonesia improve their internal control effectiveness effectively related to ethical issues. This study adds insight into the relationship between internal control systems and business ethics in influencing ethical behavior through internal control effectiveness in the context of religious universities in Indonesia. This finding is in line with previous studies that emphasize the important role of internal control effectiveness in encouraging organizational ethical behavior (Rodgers et al., 2015).

The third finding is that organizational awareness and spirituality moderate the relationship between internal control structures and the effectiveness of internal control, and organizational ethical behavior explains the conditions associated with an effective internal control structure. The interaction between organizational awareness and internal control structures supported previous research (Nguyen & Hoai, 2023), but the interaction of spirituality and organizational ethical behavior was previously unknown, so these findings are new. Organizational awareness and spirituality of the internal auditors of state religious colleges are important in catalyzing the management system of the organization by advancing the effectiveness of internal control and ethical behavior of the organization. The interaction between organizational awareness and internal control structure supports previous research (Nguyen & Hoai, 2023), but the interaction between spirituality and organizational ethical behavior was previously unknown, so this finding is new. The organizational awareness and spirituality of PTKN internal auditors are important in catalyzing the organizational management system by advancing the effectiveness of internal control and organizational ethical behavior. The implication of this finding is the need for PTKN to consider organizational awareness and spirituality factors in designing and implementing internal control systems to encourage ethical behavior.

Although this study makes important contributions, several limitations need to be acknowledged. First, the study sample was limited to 32 PTKN SPI in Indonesia, so the generalizability of the findings may be limited. Future research could expand the sample to include private religious universities or public universities to increase the generalizability of the findings. Second, this study used a cross-sectional design, which limits the ability to draw causal conclusions. Future longitudinal studies could provide

further insight into the dynamics of the relationships between internal control structure, internal control effectiveness, organizational consciousness, spirituality, and ethical behavior over time. Third, this study relied on perceptual measures for the research variables, which may be susceptible to common method bias.

Future research could use objective measures or a multi-method approach to address these limitations. Despite these limitations, this study offers several suggestions for future research. First, future research could explore other contextual factors that may moderate the relationship between internal control structure and organizational ethical behavior, such as organizational culture, leadership style, or stakeholder pressure. Second, future research could investigate other important outcomes of organizational ethical behavior, such as financial performance, organizational reputation, or stakeholder satisfaction. Third, cross-country comparative studies can provide valuable insights into the role of cultural and institutional factors in shaping the relationship between internal control systems and ethical behavior in religious universities.

Conclusion

This study tested models of internal control processes affecting organizational ethical behavior and examined the moderating roles of organizational awareness and spirituality. By developing and testing a moderated mediation model based on data from 32 Satuan Pengawasan Internal (SPI) at State Religious Colleges (PTKN) in Indonesia, the study significantly contributes to the literature on university internal control. The results indicate that the internal control structure can enhance operational effectiveness and efficiency, the reliability of financial reporting, and compliance with laws and regulations governing PTKN in Indonesia. Additionally, internal control effectiveness mediates the relationship between internal control structure and organizational ethical behavior, while organizational awareness and spirituality moderate this relationship.

The findings have important implications for PTKN in designing and implementing effective internal control systems to promote ethical behavior. Organizational awareness and spirituality are shown to be crucial factors that can enhance the effectiveness of internal control and ethical behavior within the organization. Therefore, PTKN should consider integrating organizational awareness and spirituality into their internal control systems. This study makes a significant contribution to the literature on internal control and ethical behavior in the context of religious universities in Indonesia, an area that has been previously underexplored.

The importance of this study lies in the role of PTKN in shaping character and ethical values based on religious teachings and managing public funds in an accountable and transparent manner. Maintaining ethical behavior in PTKN is essential to uphold public trust and achieve good university governance. This study provides valuable insights into how internal control systems, organizational awareness, and spirituality can interact to promote ethical behavior in PTKN. The contribution is an internal control system that fosters ethical behavior in universities under the Ministry of Religious Affairs of the Republic of Indonesia, aiming to improve the effectiveness of internal controls. Full organizational awareness and spirituality confirm the relationships that enhance ethical organizational behavior through effective internal control.

Based on the findings, several recommendations can be made to improve governance in religious universities. First, PTKN leaders should ensure that adequate internal control structures are designed and implemented effectively, considering the roles of organizational awareness and spirituality. Second, PTKN should actively promote and foster a culture of organizational awareness and spirituality among employees and stakeholders to strengthen the effectiveness of internal control and ethical behavior. Third, PTKN should provide adequate training and education on ethics, awareness, and

spirituality for all members of the organization to enhance their understanding and commitment to ethical behavior. Overall, the results of this research encourage further studies to integrate internal control systems, organizational awareness, and spirituality to improve ethical behavior in colleges and enhance university governance.

For future research, several suggestions can be considered. First, future studies could expand the sample to include private religious universities or public universities to increase the generalizability of the findings. Second, longitudinal studies could provide further insights into the dynamics of the relationships between internal control structures, internal control effectiveness, organizational awareness, spirituality, and ethical behavior over time. Third, further research could explore other contextual factors that may moderate the relationship between internal control structures and organizational ethical behavior, such as organizational culture, leadership style, or stakeholder pressure.

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