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SPIRITUAL VALUES AND ACCOUNTING PRACTICES OF CHRISTIAN CHARITY ORGANIZATIONS: WHAT IS THEIR ROLE AND MEANING?

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Abstract: *The Christian Charity Organization is dedicated to establishing social networks and cultivating trust among its followers through activities rooted in Christian values, demonstrating transparency and accountability to God, donors, management, and members. This qualitative case study aims to unveil the influence of spiritual values on the accountability practices within the organization. Data collection involves interviews, document analysis, and observation, followed by a thorough analysis process. The findings highlight that values such as awareness, dignity, meaningfulness, transcendence, truth, peace, and wisdom instill confidence in the organization's accountability towards God, donors, management, and members. The study sheds light on the vital role of accounting practices in public organizations for fostering societal trust. However, limitations include the case study method and the focus on the Christian Charity Organization. Future research should consider phenomenological or ethnographic approaches and encompass diverse identities within nonprofit organizations*

Keywords : Accountability, Christian Charity Organization, Nonprofit Organization

INTRODUCTION

It is known that religious organizations are places where people build social networks, learn civic skills, and cultivate trust (e.g., Putnam, 2000). Religion can make a difference in the transition to a more environmentally friendly society (Ives & Kidwell, 2019). Organizations representing religious traditions have high credibility and public influence in many countries (Casanova, 1994) and often have financial and material resources and extensive social networks (Gardner, 2006). In an effort to build social networks and foster trust in its followers, a religious organization requires various activities that are tailored to its vision and mission of the religious organization. In carrying out organizational activities, accountability is required for the activities that have been carried out, where this accountability is conveyed to special parties in the organization such as donors, organizational administrators, and organizational members.

A Christian charity organization is a religious organization based on Christian values with a main objective related to philanthropy and social welfare, especially as a social welfare institution that is responsible for providing substitute services in meeting the physical, mental, and social needs of its foster children, so that they receive

17 broad, appropriate, and adequate opportunities for personality development in accordance with expectations. As an orphanage organization, it must also have an appropriate accounting process to provide financial information and present information about meeting the interests of organizational members to parties who have interests, one of which is to donors, to fulfill the principle of transparency in its financial reporting. This research focuses on the role of spiritual values in the accounting practices of Christian charitable organizations, specifically orphanages.

20 As an organization that has Christian values, it must have a primary responsibility to God and then to the donors who help and ensure the survival of orphanage residents. Accountability requires correct accounting practices so that the financial management process can be carried out correctly in accordance with spiritual values that should be the basis of religion-based orphanages. This research started from a problem where the phenomenon was discovered that there were cases of incidents in various social organizations or charity organizations, where, based on the results of observations and pre-research carried out, it was found that there was no accountability for the organization's financial reports to donors, giving rise to the feeling that donors and of course create a negative view of the organization, which has so far been seen as appropriate for its function. This research aims to reveal and prove the meaning of spiritual values in accounting practices in Christian charity organizations and their role of spiritual values in accounting practices in Christian charity organizations. Furthermore, the novelty of this research can be seen from the main focus of the research, which focuses on the role of spiritual values in accounting practice with the research object being Christian charity organizations.

THEORETICAL FRAMEWORK

Charity In Christianity

18 The transformation of charity practices from ancient Greco-Roman traditions to early Christian forms is rooted in the socio-political and cultural contexts of the time (Bykov, 2015). In ancient Greco-Roman culture, charity was often characterized by acts of vanity and self-interest among the wealthy, who engaged in charitable acts primarily to enhance their reputation or immortalize their names in history. This period saw the existence of two parallel systems of charity: the Greco-Roman and emerging Christian forms, which, while supporting similar groups, were motivated by different moral systems and ethical principles. The flourishing of charitable acts prior to Christianity was noted for its mercy and generosity, which set the stage for the evolution of charitable practices.

Jewish traditions played a significant role in shaping early Christian charity by providing foundational ethical principles and practices. The Old Testament emphasized charity as an important act, with specific instructions for helping relatives in need. Furthermore, the concept of forgiveness of sins through acts of charity, as highlighted in Daniel's book, became a crucial commandment in Christianity. This synthesis of Jewish tradition and Greco-Roman social practices contributed to the institutionalization of charity within early Christian communities, promoting a moral framework that prioritized the needs of the poor and the importance of charitable giving.

The socio-political landscape of the Roman Empire significantly influenced the transformation of charity practices in early Christianity (Cooper et al., 2016). Roman social policy included charity events that later inspired Christian emperors, leading to the institutionalization of Christian charity. The relationship between Roman authorities and the Church facilitated the popularity of Christianity, particularly among marginalized groups such as slaves, through the promise of salvation and thoughtful charity. Additionally, the moral principles outlined in early Christian texts responded to existing charity practices in Greco-Roman society, which were often driven by self-interest. This interplay of cultural and political factors allowed early Christians to develop a distinct approach to charity while still being influenced by established practices.

Church Fathers exhibited contrasting views on charitable giving, reflecting the evolving nature of charity practices. John Chrysostom advocated for a merciful approach, encouraging individuals to be ready to give alms to anyone who asks. In contrast, Basil the Great expressed skepticism about giving alms to beggars, likening it to throwing money to dogs. This divergence in perspectives highlights the ambiguity surrounding charitable giving during this period, with some saints supporting the principle of 'blind' almsgiving while others warned against it. Such discussions contributed to the development of a more structured understanding of charity within early Christian communities.

As charity evolved into a structured system in early Christian communities, several moral principles emerged. These include the importance of services to others, the need for uniformity and voluntariness in charitable acts, and the principle of distributing funds according to needs while ensuring equity (Wörle and Paulus, 2018). Additionally, early Christians emphasized the necessity of performing charitable deeds without seeking recognition, thereby rejecting the vanity often associated with Greco-Roman charity. The obligation to care for those most in need, while also considering the recipients' character, further shaped the moral landscape of the early Christian

charity. Ultimately, the educational function of charity is to help individuals out of moral despair and foster a spirit of love in future generations.

Christian charitable principles are deeply rooted in the teachings of the Bible and emphasize love, compassion, and stewardship. These principles guide the actions of individuals and organizations within the Christian faith, as they seek to serve others and address societal needs. Christian charitable principles include the following (Bykov, 2015): 1) Voluntariness: Donations to charity must be made voluntarily rather than under duress. The giver's honesty and zeal are highlighted; 2) Uniformity: According to this idea, charitable contributions ought to be made equally, guaranteeing that everyone's needs are satisfied without undue inequality; 3) Distribution According to requirements: As part of a collective approach to charity, resources ought to be distributed in accordance with each person's unique requirements; 4) Equity: Although contentious, this idea promotes a non-discriminatory giving style in which assistance is given to anyone, regardless of their background; and 5) Omnitude and Appropriateness: Charity should provide more than simply monetary aid; it should also include emotional and educational support.

Organizational behavior theory plays an important role in understanding and shaping organizational culture. The same explains that this theory studies human behavior in the real world and how organizational members interact with each other and with the organization itself. This theory then helps businesses apply that knowledge and tells them how they should work to increase efficiency, motivate, and improve performance. Organizational behavior theory provides frameworks and insights that help organizations better understand and manage employees and their organizational dynamics, ultimately leading to improved performance and success. Likewise, in non-profit organizations, specifically in this research, Christian charity organizations emphasize that organizational behavior plays a very important role in understanding and shaping organizational culture in accounting practices in these organizations which are religious organizations in the form of Christian charity organizations.

Accounting Practices In Christian Charity

Charities primarily engage beneficiaries in accountability practices through private mechanisms (Hyndman & McKillop, 2018), such as observation of the services received and their impact on their circumstances, as well as through participation in the design of personalized services and the ongoing monitoring of achievements (Ives & Kidwell, 2019). Additionally, some beneficiaries are involved in governance structures as trustees or board members (Yang and Northcott, 2018), which further enhances accountability.

The emerging challenges faced by the not-for-profit sector in maintaining accountability and transparency include (Yasmin et al., 2021): 1) Changing expectations of the public and government; 2) Economic pressures that particularly affect their operations; 3) The influence of performance metrics and a push for marketisation; 4) The reputation of business practices being viewed as universally applicable, which may not be appropriate in all settings; and 5) The amplification of perceived shortcomings through news reporting and social media, which can harm the sector's reputation.

According to Capelo-Bernal & Araújo-Pinzón (2024), accounting procedures contribute to the formation of social spaces that define links and hierarchies among various social categories by helping to inscribe people and groups inside the social structure. While maintaining the power structures that currently exist in society, this structure can encourage social mobility for individuals. Building a story about the accomplishments of nonprofits and the contributions of funders requires the use of accounting. It gives organizations and their donors a structure for reporting on their philanthropic endeavors, which validates their deeds. Through this process, a 'truth' about generosity that complies with Enlightenment ideas as well as moral and religious precepts is developed.

Accounting serves as a social control mechanism in the framework of Enlightenment philosophy (Song & Hanson, 2009), ensuring that people follow accepted social standards and practices. This involved encouraging those from lower socioeconomic classes to go up the social ladder, but with an emphasis on the good of society as a whole, as opposed to personal benefit. Accounting provides precise documentation and reports that make altruistic efforts observable and quantifiable. By demonstrating the positive effects of charitable giving on the community, this visibility not only draws attention to the contributions made by donors but also acts as a catalyst for further acts of generosity. Accounting procedures can also be used to support the legitimacy of local governments and philanthropic groups. They can raise their profile and credibility by contrasting how well they manage charity endeavors with those of other institutions, including military or religious groups.

Accounting practices in Christian charitable organizations can take the form of preparing financial reports from the organization's activities in the form of financial position reports, activity reports, and cash flow reports. In

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addition, financial reports are also provided to organizational donors as a form of accountability for funds received from donors that are used for organizational activities. Based on the observations made by the researcher, it can be concluded that the accounting practice in the organization that is the object of research is the practice of making financial reports, which are carried out regularly in the form of financial position reports, activity reports, and cash flow reports. Apart from that, the organization that is used as the object of research also provides accountability reports to donors periodically, and these reports are also published. In the observations carried out, the researcher also confirmed with one of the donors the submission of accountability reports to donors on a regular basis. This practice of accounting is basically divided into two practices: making financial reports and accountability practices. Based on the observations that have been made, it can be concluded that all accounting practices in Christian charitable organizations that are used as research objects have been implemented.

RESEARCH METHODS

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Research using qualitative methods has advantages, one of which is to gain a deep understanding of complex phenomena, namely being able to provide a deeper understanding of situations that are difficult to measure quantitatively, such as motivation, beliefs, and ethical values. What allows researchers to explore in detail from the participants' perspective is understanding the role of spiritual values in accounting practices in Christian charitable organizations. The stages of qualitative research consist of several steps, including planning, data collection, data analysis, and presentation of results.

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This study used a case study approach. The case study method is used in various topics and disciplines to understand complex phenomena in a context (Creswell & Poth, 2016; Denzin & Lincoln, 2011; Merriam, 1998, 2009; Ragin & Becker, 1992; Stake, 1995; Yazan & De Vasconcelos, 2016). Case studies enable in-depth knowledge and understanding of the relationships and actions between individuals and institutional structures. In the case study method, cases are selected to suit the topic or phenomenon under investigation, research questions, and research objectives, thereby exhibiting wide variations in design, interpretation, and analysis. Case studies can refer to a variety of locations, approaches, and techniques, although they are often misunderstood as fixed studies of individual cases or clinical units. Cases can be single persons, organizations, or institutions, or as stated herein. part, a concept. or classifications used in practice (Marshall & Rossman, 1999b). For this reason, methodologists tend to call case studies plural rather than single case studies.

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This research is more appropriate to use a case study approach because the focus of case studies is case specifications in an incident, whether it includes individuals, cultural groups, or a portrait of life. This research is focused on specific specifications related to the implementation of spiritual values in accounting practices in Christian charity organizations, as we know that in managing aid funds from donors for the organization's operational needs, accountability is needed for members and donors to prevent fraud. The advantage of the case study approach in this research is that it can identify cases for a study related to the meaning and role of spiritual values in accounting practices in Christian charity organizations. The expected results of this research can prove the extent to which spiritual values play a role in implementing accountability in the accounting practices of Christian charitable organizations.

Data collection methods are an inseparable critical stage in research. This is because the data collected will become the main analytical material in the research carried out. Therefore, determining data collection methods that are effective and in accordance with the research objectives is very important. In implementing research, the chosen data collection method must be considered carefully and adapted to the type of data desired. There are several types of data collection methods that can be used, such as interview techniques, observation, and document study. Choosing the right data collection method will help researchers obtain accurate data. According to Rukajat (2018), three types of data collection methods must be carried out and will be applied in this research, which can be explained as follows:

1. In Depth interview, It is said that in-depth interviews are a data collection method that is carried out by asking open questions to one or more informants who are directly involved in the research. The in-depth interview process in this research was structured, meaning that the researcher knew the information he wanted to obtain from the informant and compiled a list of questions systematically. The results of the interviews were used to support the descriptive data assessment process. This research uses two types of interviews: open interviews and targeted interviews. Open interviews are carried out by asking key informants about a particular incident and also their thoughts or opinions on various topics. Data analysis is defined as an action that includes the

- process of collecting, organizing and interpreting data obtained from observation, interviews and documentation by grouping it into certain categories and drawing interesting conclusions that can be understood by oneself and others (Sugiyono, 2017). In this research, in-depth interviews were conducted with informants who were managers of Christian charity organizations and donors from Christian charity organizations. In-depth interviews were conducted by exploring in-depth information regarding the meaning and role of spiritual values in accounting practices in Christian charity organizations.
2. Document study: This research utilizes documents as a source of data obtained directly from research subjects. In carrying out data analysis, researchers carry out a systematic process in organizing and compiling the results of interviews as a whole in order to understand the findings produced and present them in a way that is easy for others to understand (Rijal Fadli, 2021). The document study in this research is in the form of financial report documents of Christian charity organizations and publication documents of organizational responsibility reports to organizational donors.
 3. Observation: In this research, data collection techniques consist of preliminary observations and literature surveys. Preliminary observations were carried out to study the intelligence possessed by human resources at the palm oil plantation company, which was the target of the research, while a literature survey was carried out to collect relevant theories to support the research process. Field data collection is also carried out, which is a bridge between researchers and the social phenomena being studied. To support the field survey, it was carried out using interview, recording, and documentation techniques.

In the context of this research, data testing was carried out using data triangulation. Data testing using data triangulation in qualitative research was carried out using several different data sources to verify the findings or research results found. Triangulation techniques can be carried out using various types of data sources, such as interviews, observations, and documents. This technique helps researchers verify the findings found from each data source to increase the reliability of research results. The steps that can be taken are as follows:

Comparing data between the results of interviews with research subjects and other sources of information is necessary to ensure the consistency and validity of the information obtained. To perform comparisons, triangulation techniques can be used to determine the extent of agreement between data obtained from various sources.

1. Comparing what has been said publicly and privately can provide a clearer picture of the views and opinions of the research subject. This can help to understand the subject's perception of a topic or problem.
2. To obtain a more comprehensive understanding of the phenomenon or situation being researched, researchers will compare data from interviews and observations. The data obtained from these two sources can complement each other and provide different perspectives.
3. Comparing interview data with the contents of documents related to research can help confirm or add to the information obtained.
4. Performing a member check is an important step to ensure the validity and reliability of the information obtained. At this stage, the informant will be given the opportunity to recheck the results of the interview and provide corrections or additional information as needed. This can help correct deficiencies or errors that occur during data collection. Researchers will also take on the role of observers to obtain more in-depth and detailed data. Thus, researchers will play a crucial role in collecting the data and information needed to complete this study.

The criteria for selecting informants were determined to ensure the accuracy and success of the research. Based on this technique, the following are the criteria for informants who will be subjects of this research:

1. Select the owner of the orphanage as an informant. The reason for choosing an orphanage owner as an informant is that the orphanage owner understands the procedures for managing finances and reporting responsibility for funds at the orphanage.
2. Select the orphanage's finance department as the informant. The reason for choosing the finance department of the orphanage as the informant was because the finance department understood the financial reporting procedures to donors and related accounting practices within the organization.
3. Selecting donors as informants in the research. Donors were chosen as research informants because they can provide information related to the financial reporting of funds given to orphanages.
4. Selecting the company's internal auditor. In selecting the company's internal auditor as an informant, it is assumed that the company's internal auditor is able to provide information regarding the results of findings or

examinations and assessments of efficiency and effectiveness in the fields of operations, finance, accounting, and human resources. Thus, information regarding fraud findings in financial reports can be obtained.

Qualitative data analysis is a complex process and requires a long time to perform. Qualitative data analysis methodologies can vary greatly, but one method that is often used and is the basis of this research is the method that comes from Miles & Huberman (1994). Miles & Huberman introduced 3 (three) stages in qualitative data analysis: data reduction, data presentation, and drawing conclusions. To explain this method, an objective and clear approach is needed, referring to the principles of good scientific writing. Therefore, the ability to explain complex concepts is required in a way that is structured and easy for readers to understand.

RESULTS AND DISCUSSION

Findings: Revealing the Role of of spiritual values in the accounting practices of Christian Charitable Organizations

In the following section, we first present the findings on the meaning of Christian charitable organization accounting practices, and finally discuss the meaning of spiritual values in the accounting practices of Christian charitable organizations.

The Meaning of Christian Charitable Organization Accounting Practices

In general, it is known that the resources or funds used to carry out operational activities in non-profit organizations, specifically Christian Charitable Organizations, come from donors or donations from people who want to help others for humanitarian purposes in accordance with the organization's vision and mission. Non-profit organizations were founded to help the wider economically disadvantaged community. Nonprofit organizations are divided into several types and identities. In this research, the non-profit organization used as the research object is a charity organization in the form of an orphanage with the identity of a Christian religious organization. Non-profit organizations can also produce service products without the aim of making a profit. The organization used as the object of research is known to sell several products from livestock or harvests managed by the organization to meet the needs of orphaned children, in addition to income from donors. Even though it sells products from livestock/harvests, it does not seek profit, and there are never any transactions related to profit distribution to the founder or the party claiming to be the owner.

Accounting practices for non-profit organizations are not much different from those of business organizations. It is clear that the accounting rules for non-profit organizations are regulated as part of ISAK 35 (Interpretation of Financial Accounting Standards), which regulates the presentation of financial statements of non-profit oriented entities. More precisely, what is regulated is reporting, and technical accounting is regulated independently and handed over to the respective entities. With the report form regulated in ISAK No. 35, transactions will be indirectly recorded by the entity following the existing financial report format. In principle, the recording of non-profit organizations is no different from that of business organizations, where the difference is that in non-profit organizations, there is no party who is the owner, so there are no transactions related to changes in ownership, or no allocation of liquidation funds/resources to certain people.

In non-profit organizations, financial reports are said to be a form of accountability for the management of resources managed by the organization's management and are needed as accounting information for users, both internal and external parties such as donors, creditors, and members of the organization. Financial reports present information for a certain period. a certain date, certain date, or certain period. Likewise, in non-profit organizations, the presentation and disclosure of financial reports is a form of accounting practice, remembering that the Christian Charitable Organization as a non-profit organization is not privately owned, but rather belongs to an organization managed by a group of people, and the manager has an obligation to report the accounting practice process as a form of accountability. to both internal and external parties.

The meaning and role of spiritual values in the accounting practices of Christian Charitable Organizations

Talking about the value of spirituality, which is said to be a process of transformation through various integrated aspects of life including physical, emotional, work, intellectual, and rational, and also regarding creativity, love, forgiveness, compassion, trust, respect, wisdom, confidence, and a sense of unity, then in the Christian Charitable Organization, spiritual values play a role in accounting practices as a form of accountability to donors, foundations, and members of the organization. Spiritual values are divided into seven categories: (1) awareness, (2) elegance, (3) meaningfulness, (4) values that transcend all things, (5) truth, (6) peace, and (7) wisdom. Based on the results of in-depth interviews with research informants, information was obtained regarding spiritual values in accounting practices in Christian charitable organizations as non-profit organizations, which are described as follows:

1. Awareness

By carrying out regular financial reporting to donors, foundations, and members of the organization, it is known that the organization applies elements of awareness of spiritual values. Organizational management is aware of its obligation to carry out accountability to donors, foundations, and members of the organization in the form of submitting financial reports periodically through communication media. The following is a quote from an interview with an informant:

"We submit financial reports every month, as a form of our awareness as administrators of this organization, of the responsibilities we carry out, donors have given money to help run the orphanage, so it is our obligation to report what the money is used for, so they can also prove that the funds provided is used in accordance with the goals and vision and mission of the service"

Based on the results of the interview excerpt, it can be proven that the management of the organization is aware of the responsibilities that must be carried out as a form of obligation.

2. Elegance

Elegance As is known, elegance is beauty in form, movement, and speech. Grace is a basic spiritual value that must exist in nonprofit organizations. In this research, it can be seen that the Christian charitable non-profit organization has the value of elegance, which can be seen from the physical form of the orphanage, which is livable and comfortable for the residents; it also looks elegant in its administration, which is evident from the observations made by seeing all the documents neatly archived. Apart from that, the final elegance can be seen from the words of the organization's management when serving the organization's members and donors. If related to accounting practices, the elegant value of neatness of administration, suitability of procedures, and physical suitability of buildings that accommodate nursing home residents is one of the elements related to the implementation of accountability as a responsibility to external parties. To ensure that the reality on the ground is in accordance with the organization's vision and mission, nothing is hidden, and everything can be seen with its element of elegance.

3. Meaningfulness

Talking about meaningfulness refers to how individuals appreciate their own existence, including things that are considered important and felt to be valuable to other people. In the context of nonprofit organizations, meaningfulness tells the story of how the existence of an organization can be meaningful and valuable to society. Based on the results of the research conducted, the organization used as the research object has carried out accounting practices in accordance with ISAK 35 and has carried out accountability to donors by submitting financial reports periodically; this was confirmed directly to donors. Through this confirmation, interviews were conducted regarding the meaningfulness of the organization in terms of accounting and accountability practices. The following is the result of an interview conversation with one of the donors:

"Yes, I am one of the regular donors who provides assistance to this orphanage. So far, I have always sent a financial report every month. Donors have a special group to make it easier to communicate and as a means of control to prevent things that are not pleasing before God. "In my opinion, regular reporting helps us donors to prove and ensure that the money we give is put to good use and is used in accordance with the vision and mission of the orphanage."

Based on the results of this research, it can be seen that regular reporting to donors symbolizes the meaningfulness of the organization in meeting the needs of many people, specifically orphanage residents who are financially unable to fulfill their lives independently. The concept of accountability and transparency creates a value of trust in donors or potential donors so that the presence of the organization can continue to provide meaning in accordance with the organization's vision and mission.

4. Value that goes beyond everything

A value that transcends above all is said to be accountability to God Almighty, as the owner of everything or which is more often associated with the value of piety. More concretely, it is said that someone who has a small transcendence value will have a small subjective welfare value, whereas if someone has a high transcendence value, you will have high subjective well-being. In relation to accounting practices in non-profit organizations, those that have accounting practices and accountability to internal and external parties can be said to implement the value of piety as the main form of accountability to God. Almighty, not to humans alone, God is the highest throne holder in life, including the realm of organizational life.

5. Truth Value

The value of truth is said to originate from the elements of human reason (ratio, reason, and creativity). The value of truth is absolute and innate from birth, which is seen as natural because God gives the value of truth through the human mind. Truth value is closely related to accounting practices. Appropriate accounting practices by publishing financial reports to members of organizations, foundations, and donors are said to be an implementation of the truth; apart from that, appropriate accounting practices by avoiding fraud are also said to be an implementation of the value of truth.

6. Value Peace

Peace is said to be a state where there is no conflict, both internal and external. Organizational conditions that are in accordance with its rules and the organization's vision and mission can create peace by avoiding conflict. Good accounting practices in organizations that are the object of research create the value of peace by avoiding conflicts that cause disputes. Based on the results of the research conducted, there have never been any disputes due to financial management, fraud, etc. This condition reflects the value of peace.

7. Value wisdom

The value of wisdom is said to reflect an ability to organize and learn oneself using reason. Non-profit organizations implement the value of wisdom, one of which is accountability and transparency in financial reporting to internal and external parties by presenting and publishing financial reports periodically. The organization's management applies the true value of wisdom by thinking and considering everything well, including the impacts and consequences. The organization's management believes that regularly reporting the orphanage's finances to donors will create a value of trust in the organization so that donors do not hesitate to provide assistance and donate the funds they have to the organization because of the belief that the funds given are used well for the organization's needs in accordance with the vision and mission. organization.

Based on the explanation above, it can be proven that there is an implementation of spiritual values in accounting practices in Christian charitable organizations. Implementing these spiritual values can increase the trust of donors and members of the organization and provide confidence that the organization carries out accounting practices as a form of organizational accountability to God, donors, and members of the organization.

Discussion

The Discussion section interprets the results in alignment with the research objectives and hypotheses, focusing on the impact of spiritual values on the accounting practices of Christian charitable organizations. The analysis is organized according to the research objectives, highlighting the relevance of the findings and their connection to existing theories, previous research, and empirical facts, while emphasizing the novelty of this study.

Objective 1: Understanding Spiritual Values in Accounting Practices

The findings illustrate that spiritual values such as awareness, elegance, meaningfulness, transcendence, truth, peace, and wisdom are integral to the accounting practices of Christian charitable organizations. This aligns with the theoretical framework, suggesting that spiritual values guide organizational behavior and foster accountability and transparency. The integration of these values into accounting practices underscores the organization's commitment to its spiritual mission, providing a moral compass that ensures ethical financial management.

Relevance to Previous Research

This study corroborates the existing literature emphasizing the role of spirituality in enhancing accountability within religious organizations. For instance, previous studies have shown that religious values influence organizational practices, promoting transparency and trust (Putnam, 2000; Casanova, 1994). The findings extend this knowledge by demonstrating the specific application of spiritual values in accounting practices, contributing to a deeper understanding of how faith-based principles shape organizational behavior.

Empirical Validation

The empirical data gathered through interviews, document analysis, and observation support the notion that spiritual values enhance the credibility and trustworthiness of financial reporting. Regular financial disclosures to donors and members, as revealed in this study, foster a culture of openness and reliability that is crucial for maintaining donor trust and ensuring organizational sustainability. This is consistent with the empirical findings in the broader literature on non-profit accountability (Hyndman & McKillop, 2018).

Novel Contributions

This study introduces a novel perspective by focusing on the practical integration of spiritual values into the financial management of Christian charitable organizations. While previous studies have touched on the general

influence of religion on organizational behavior, this study provides a detailed examination of how specific spiritual values are operationalized within accounting practices. This contributes to both theoretical and practical knowledge, offering valuable insights for other faith-based organizations that aim to enhance their accountability mechanisms.

Practical and Theoretical Implications

Based on the research findings, practical and theoretical implications are provided. The practical implications of the results of this research can be used for Christian charity organizations to implement accounting practices in Christian charity organizations, such as implementation in practice of making financial position reports, activity reports, and cash flow reports. Meanwhile, the theoretical implications are in the form of research implementation in the form of developing spiritual values and accounting practices in Christian charity organizations using both quantitative and qualitative research methods.

CONCLUSION

Contains a conclusion with a broad generalization of the discussion of research results that is written briefly and clearly, showing clarity of the contribution of the findings, the creation of new theories, and the possibility of developing research that can be done in the future. Theoretical and practical implications, limitations, and research suggestions are also written in the following paragraphs.

This study provides an overview of the importance of accounting practices in public organizations in building public trust. To maximize this process, spiritual values are needed, which consist of seven basic values. Based on the research results, it can be proven that there is a role for spiritual values in accounting practices in Christian Charity Organizations, where spiritual values have seven basic concepts, and the implementation of these spiritual values in accounting practices in Christian Charity Organizations will provide public confidence regarding the existence of the organization, apart from that will prove organizational accountability.

Suggestion

The feasibility of this research certainly has limitations, so this research was first carried out using a case study approach. It is hoped that further research can be conducted using a phenomenological or ethnographic approach, with a closer look at cultural elements. Second, there is a particular focus on Christian charities as religious organizations. Future research is expected to focus on the diversity of the identities of other non-profit organizations with ties to elements of local wisdom.

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