Measuring the New Construct 'Ethics and Norms-Based Work': A Construction from Human Capital Theory with Religious Norms in Indonesia

Hasmin Hasmin[1], Jumiaty Nurung[2]

hasmintamsah@gmail.com, jumiatynurung@gmail.com [1*]

Graduate School of Hasanuddin University, Indonesia [1,2]

Abstrak

Purpose: This study aims to develop the "Ethics and Norms-Based Work" (ENBW) construct by integrating Human Capital Theory with ethical and religious norms within the Indonesian context, addressing significant gaps in the existing literature.

Methodology/Approach: The research employed a holistic approach, utilizing Structural Equation Modeling (SEM) with Amos to analyze data collected from 137 professionals across diverse sectors, including civil servants, educators, entrepreneurs, and employees of state-owned enterprises in South and West Sulawesi.

Findings: The findings underscore the importance of incorporating ethical and moral values into human capital development. This integration not only enriches the understanding of human capital but also promotes a more ethical, productive, and inclusive work environment. Additionally, it supports economic, social, and environmental sustainability.

Theoretical and Managerial Implications: For academics, the ENBW construct offers a new perspective on Human Capital Theory, emphasizing the integration of ethical principles into human resource development strategies. For practitioners, the findings provide actionable insights for fostering ethical behavior and sustainability within organizations.

Research Limitations: The study is limited to a specific geographic region within Indonesia and a sample size of 137 professionals, which may affect the generalizability of the findings. Future research should consider broader geographic and sectoral scopes to validate and extend the applicability of the ENBW construct.

Keywords: ethics and norms-based work; ethical work and normative compliance; sustainable human capital development; human capital theory; Indonesia.

INTRODUCTION

Human Capital Theory traditionally acknowledges the importance of education, training, and work experience in enhancing productivity and economic efficiency. However, this theory often overlooks the ethical and normative dimensions that significantly influence behavior and decision-making in the workplace. Critiques from Tan, (2014), Fix, (2018), and Marginson, (2019) highlight the need for a more holistic and realistic understanding of human capital, one that extends beyond technical aspects to include ethical and moral considerations.

In Indonesia, a country with a rich diversity of religions, the integration of ethical and moral values from various religions into work practices may offer a solution to these gaps. Research underscores the importance of human resource management practices in enhancing economic sustainability in the banking sector (Taha & Taha, 2022), which can be extended to other sectors and highlights the significance of ethical and moral values in such practices. This is particularly relevant in the context of the rapidly emerging FinTech sector in Southeast

Asia, where HR challenges are being addressed through strategies such as talent supply, flexible working arrangements, and cross-cultural talent management (Wu & Kao, 2022).

Incorporating religious ethical and moral values into the "Ethics and Norms-Based Work" (ENBW) construct offers a more inclusive and holistic approach to human capital development. This approach not only enriches the literature on Human Capital Theory by incorporating ethical and moral aspects but also field practices, by promoting a more ethical, productive, and inclusive work environment. Green HRM practices, including knowledge sharing, training, performance appraisal, and reward systems, have been found to positively influence employee service behaviors in the banking sector of Bangladesh (Uddin et al., 2023). These practices also contribute to employee wellbeing and environmental sustainability, ultimately benefiting company viability (Madero-Gómez et al., 2023).

Therefore, there is significant room to explore and integrate ethics and morals from religions within the Indonesian context into human capital theory and practice. This would not only address gaps in existing theory but also enrich the understanding and implementation of sustainable and ethical human resource practices. The role of HRM in achieving corporate sustainability is further emphasized, with a call for a multi-stakeholder triple bottom line orientation (Westerman et al., 2020). The positive impact of HRM practices on employee engagement has been demonstrated in the Egyptian banking sector (Saad et al., 2021), and the potential of green HRM practices in meeting the social sustainability requirements of organizations has been highlighted (Amrutha & Geetha, 2020). However, there is a need for more research on the topic, particularly in the context of sustainable HRM practices (Anlesinya & Susomrith, 2020).

LITERATURE REVIEW

Theoretical Basis

1. Human Capital Theory

Human Capital Theory (HCT) underscores the importance of investing in human capital—through education, training, and continuous learning—as a crucial foundation for accelerating innovation, productivity, and economic growth. Continuous improvement in individuals' skills and knowledge is vital for personal growth and lifelong adaptation in the face of rapid technological evolution and global challenges (Diaconu & Popescu, 2015; Šlaus & Jacobs, 2011). From an Islamic perspective, human capital development is considered essential for enhancing economic production and efficient life management, offering deeper insights into individual growth and value (Hashi & A, 2009).

Challenges such as demographic impacts, increased participation in education, and gender inequality highlight the urgency to adopt inclusive and sustainable human capital development strategies. Gender inequality, in particular, is significant in human resource capital formation, where providing adequate human capital for women is crucial for sustainable development (Ciuhu, 2016; Tisdell, 2001). In building sustainable organizations, effective Human Resource Management (HRM) practices and overcoming barriers to human capital formation are essential for long-term success (Ayandibu & Abiwu, 2020). Investment in human capital requires a holistic and adaptive approach, ultimately leading to a broader understanding of "Sustainable Human Capital Development" (Atiku & Lawal, 2021; Buevich et al., 2020; Diaconu & Popescu, 2015; Šlaus & Jacobs, 2011).

2. Religious Ethics and Morality

Ethics and morality sourced from religion provide a foundation for human behavior and interaction, offering guidelines on what is considered right and wrong in a social context. Religions in Indonesia, including Islam, Christianity, Hinduism, and Buddhism, teach core values such as honesty, integrity, justice, compassion, and responsibility. These values shape

how individuals make decisions, interact with others, and fulfill their responsibilities, forming the concept of "Ethical Work and Normative Compliance."

Several studies explore the relationship between ethical work and normative compliance. Nadiv & Feldman, (2021) and Singer, (2000) highlight the importance of aligning personal ethical standards with workplace behavior. Neve, (2009) and Tyler et al., (2008) investigate the dynamics of power and procedural justice affecting ethical compliance. Rahanu et al., (2018) and Gezelius, (2002) emphasize the role of ethical duties and moral norms in specific contexts. Weaver, (2014) and Valecha, (2022) highlight the need for a comprehensive approach in promoting ethical behavior, including organizational culture and human resource management.

Rational Synthesis

Combining Human Capital Theory (HCT) with ethical values and religious norms yields the innovative concept "Ethics and Norms-Based Work – ENBW." This concept integrates "Sustainable Human Capital Development" derived from HCT, emphasizing the significance of utilizing skills and knowledge to drive productivity and innovation (Diaconu & Popescu, 2015; Šlaus & Jacobs, 2011), with "Adherence to Work Ethics and Norms," which involves applying ethical values and religious norms in workplace decision-making and interactions (Nadiv & Feldman, 2021; Singer, 2000).

ENBW offers a work paradigm that balances effectiveness and sustainability, emphasizing that success is determined by both technical aspects of human capital and ethical values. From an Islamic perspective, human capital development, including ethical aspects, is essential for efficient economic production and life management (Hashi & A, 2009). ENBW underscores the importance of integrity, fairness, and social responsibility, recognizing that organizational achievements are measured not only by outcomes but also by the quality of human interactions and adherence to ethical principles (Tyler et al., 2008; Weaver, 2014).

Gaps or Limitations in Existing Theories Addressed by the New Variable (ENBW)

ENBW aims to address several gaps or limitations present in existing theories, particularly in two main aspects:

 1) Overemphasis on Technical Aspects

Traditional Human Capital Theory (HCT) emphasizes investment in skills and knowledge but overlooks non-technical aspects such as work ethics, integrity, and fairness. Critiques by Tan, (2014), Fix, (2018), and Marginson, (2019) highlight the need for a more holistic understanding of human capital that transcends technical aspects. Golikova et al., (2018) suggest shifting the focus to power dynamics in learning and work relationships and societal well-being. Moliterno & Nyberg, (2019) emphasize the importance of considering broader organizational and societal implications of human capital.

 2) Lack of Integration between Religious Values and Modern Work Practices

Religious values offer strong ethical guidance, but there is often a gap in their practical application in modern work contexts. Lynn et al., (2011) and Walker, (2013) highlight the positive impact of faith-work integration, while Wambui, (2017) and Stewart, (2009) discuss potential conflicts between religious and social values. Bouma et al., (2003) and Morgan, (2005) explore managing friction between Islamic doctrine and modern HRM practices. Duffy, (2010) and Mcghee & Grant, (2008) suggest that spirituality may be more relevant than religion in understanding workplace ethical behavior.

Gaps Addressed by ENBW

ENBW bridges these gaps by integrating skills and knowledge with ethical principles and social norms. This holistic approach ensures that skill development is balanced with ethical

considerations. Lynn et al., (2011) and Walker, (2013) highlight faith-work integration, addressing challenges identified by Wambui, (2017) and Stewart, (2009). Bouma et al., (2003) and Morgan, (2005) discuss managing friction between religious values and HRM practices, while Duffy, (2010) and Mcghee & Grant, (2008) emphasize the importance of spirituality in workplace ethics.

Definition and Conceptualization

The construct "Ethics and Norms-Based Work" (ENBW) introduces a novel variable that integrates Human Capital Theory with ethical and religious norms within the Indonesian context. ENBW underscores the significance of ethical standards and social norms as essential components in the development of human capital. It proposes a holistic approach to workforce development that transcends technical skills and competencies to include ethical behavior, integrity, and moral values as foundations for enhancing the welfare of organizations and society at large. This construct aims to create a more ethical, productive, and inclusive work environment, addressing significant gaps in current literature and management practices by balancing technical advancements with ethical and moral values. Thus, Ethics and Norms-Based Work (ENBW) can be described as a work approach that integrates ethical principles and religious norms into every aspect of human capital development, including decision-making, interpersonal interactions, and competence enhancement.

Examining "Ethics and Norms-Based Work" (ENBW) necessitates considering indicators that reflect the multidimensional complexity of this concept. Five key indicators—daily task integrity, ethical principles in interactions, value-based decision-making, positive contribution to the work environment, and continuous self-development based on values— play a crucial role.

1) Daily task integrity is an essential indicator in ethics and norms-based work. Studies by Catano et al., (2018) reveal that integrity, as a personality trait, significantly predicts job performance and engagement. This view is reinforced by Tullberg, (2012), who emphasizes the importance of integrity in business ethics. Additionally, Engelbrecht et al., (2017) found that leader integrity and ethical leadership have a significant impact on trust and work engagement, while Luther, (2000) shows the relationship between integrity and high-performance team work.

2) Ethical principles in interactions are also a key component in ethics and norms-based work. Research by Singer, (2000) highlights how individuals' perceptions of ethical and fair behavior often align with normative standards, yet discrepancies exist between these beliefs and the perception of actual behavior. Banks, (2015) underscores the importance of dignity, self-autonomy, and social justice in social work practices, while Robin et al., (1997) identify a three-dimensional structure underlying ethical judgments in the workplace. This approach is bolstered by Auzoult & Mazilescu, (2021), who emphasize the impact of ethical climate as a set of social norms on judgment and behavior.

3) Value-based decision-making, spotlighted by Serramia et al., (2018) and McCullough & Faught, (2005), indicates the importance of moral values and ethical considerations in decision-making. Watson et al., (2009) introduce an additional dimension by highlighting the influence of non-moral values, such as hedonism and power, in ethical decision-making. Leadership plays a pivotal role in promoting value-based decision-making, as shown by Mills & Spencer, (2005), while Judge & Bretz, (1992) dan Arciniega et al., (2019) explore the impact of individual work values on decision-making and behavior.

4) Contribution to a positive work environment is acknowledged as a crucial factor in supporting ethical behavior and improving employee attitudes. Research by Iqbal et al., (2013) and Valentine & Godkin, (2016) shows that a positive work environment, characterized by corporate ethical values and group creativity, can lead to enhanced organizational performance and job satisfaction. This approach is supported by

Valentine et al., (2013), who found that HR practices related to quality can improve perceptions of organizational ethics and work attitudes.

5) Lastly, continuous self-development based on values is seen as a vital measure in ethics and norms-based work. Sinha, (2017) highlights the key role of continuous self-development in creating ethical and sustainable organizations. Theories and models proposed by Jensen & Wygant, (1990), Pullen-Sansfaçon, (2011), and Kaptein, (2008) all support the importance of value-oriented self-development in strengthening ethics and norms-based work.

These five indicators provide a comprehensive framework for understanding and evaluating ethics and norms-based work in organizational and professional contexts. By considering various aspects such as integrity, ethical principles, value-based decision-making, positive contributions to the work environment, and ongoing self-development, organizations can more effectively promote and maintain ethical standards and norms in the workplace.

Theoretical Justification

The "Ethics and Norms-Based Work" (ENBW) variable introduces a new perspective that fills a gap in the traditional Human Capital Theory. While Human Capital Theory acknowledges the importance of investing in education, training, and work experience to enhance productivity and economic efficiency, it often overlooks the ethical and normative dimensions that influence behavior and decision-making in the workplace. Factors such as integrity, dedication, and responsibility, all deeply rooted in ethical values and norms, even if not always measurable or assessable in pure economic terms, have a significant impact on organizational success and broader social welfare (Al Halbusi et al., 2021; Cabrera-Luján et al., 2023; Dawson, 2018; Potocan & Nedelko, 2021; Salehi & Dadgar, 2016).

Critiques by scholars such as Tan, (2014), Fix, (2018), and Marginson, (2019) underscore the need for a more holistic and realistic understanding of human capital, one that transcends the technical aspects of the theory. Golikova et al., (2018) advocate for a shift in focus towards the power dynamics in learning and work relationships, as well as societal socio-cultural well-being, while Moliterno & Nyberg, (2019) emphasize the importance of considering the broader organizational and social impact of human capital.

ENBW responds to these critiques by incorporating ethical work practices and social norms into the framework of Human Capital Theory, asserting that human capital consists not only of measurable skills and knowledge but also of ethical qualities that affect how a person works. By recognizing the importance of values such as honesty, fairness, and respect in the work process (de Schrijver et al., 2010; Peile, 2013; Shalala, 2014; Veale et al., 2018), ENBW expands our understanding of what constitutes effective human capital and how it contributes to the achievement of broader organizational and societal goals. This model not only aids in creating a more positive and productive work environment but also strengthens trust and cooperation among individuals and between individuals and organizations, offering new insights into how to maximize human potential in the modern economy (Bouma et al., 2003; Duffy, 2010; Lynn et al., 2011; Mcghee & Grant, 2008; Morgan, 2005; Walker, 2013).

A body of research underscores the importance of HRM practices in enhancing economic sustainability in the banking sector (Taha & Taha, 2022). This is particularly relevant in the context of the rapidly emerging FinTech sector in Southeast Asia, where HR challenges are being addressed through strategies such as talent supply, flexible working arrangements, and cross-cultural talent management (Wu & Kao, 2022). Green HRM practices, including knowledge sharing, training, performance appraisal, and reward systems, have been found to positively influence employee service behaviors in the banking sector of Bangladesh (Uddin et al., 2023). These practices also contribute to employee wellbeing and environmental sustainability, ultimately benefiting company viability (Madero-Gómez et al.,

2023). The role of HRM in achieving corporate sustainability is further emphasized, with a call for a multi-stakeholder triple bottom line orientation (Westerman et al., 2020). However, there is a need for more research on the topic, particularly in the context of sustainable HRM practices (Anlesinya & Susomrith, 2020). The positive impact of HRM practices on employee engagement has been demonstrated in the Egyptian banking sector (Saad et al., 2021), and the potential of green HRM practices in meeting the social sustainability requirements of organizations has been highlighted (Amrutha & Geetha, 2020).

Furthermore, discussions on the integration of religious values and modern work practices by Lynn et al., (2011), Walker, (2013), and the exploration of the potential reconciliation of Islamic doctrine with modern HRM practices by Bouma et al., (2003) and Morgan, (2005), further validate the complexity and multifaceted nature of ethical norms in the workplace. Suggestions from Duffy, (2010) and Mcghee & Grant, (2008) that spirituality may provide a more relevant framework for understanding the interaction between individual values and ethical behavior at work align with the holistic approach of ENBW, bridging a crucial knowledge gap by integrating a spectrum of ethical and normative dimensions into the discussion on human capital development.

METHODOLOGY

1. Literature Review and Qualitative Analysis

This research commenced with a comprehensive literature review on Human Capital Theory to identify existing gaps. The literature review aimed to understand the current state of Human Capital Theory and identify gaps related to ethical and normative dimensions. Key sources were analyzed to gather insights on integrating ethical values from various religions into the workplace. This process led to the formulation of the "Ethics and Norms-Based Work" (ENBW) construct, designed to incorporate ethical values and norms derived from diverse religious beliefs in Indonesia, including elements such as everyday integrity, ethics in interaction, value-based decision-making, contribution to a positive work environment, and continuous self-development based on ethical values.

2. Research Design and Sample

The quantitative phase involved testing the ENBW construct in South and West Sulawesi, involving 137 respondents from diverse professional backgrounds, including civil servant lecturers/teachers, non-civil servant lecturers, regional/provincial/central civil servants, entrepreneurs, state-owned enterprise employees, and other employees. Random sampling was employed to ensure equal participation opportunity. The target sample size of at least 100 individuals was chosen based on the appropriateness of the SEM-Amos approach for sample sizes between 100 and 200 respondents (Ferdinand, 2014a; Ghozali, 2017; Sugiyono, 2018).

3. Data Collection

Data was collected using an online questionnaire designed to measure the ENBW construct. The questionnaire included items that encompassed various ethical values and norms from different religions prevalent in Indonesia, such as everyday integrity, ethics in interaction, value-based decision-making, and continuous self-development based on ethical values.

4. Instrument Reliability and Validity

To ensure the reliability and validity of the questionnaire, a pilot test was conducted. Cronbach's alpha was used to assess the internal consistency of the items, aiming for a value of 0.7 or higher. Content validity was ensured through expert reviews and feedback from academic peers.

5. Data Analysis

Data analysis was performed using the bootstrap method (Bollen-Stine bootstrap), yielding a result of $p = 0.251$, indicating data normality (West et al., 1995; Yung & Bentler, 1996; Zhu, 1997). Construct validity was tested using a factor loading criterion of at least 0.5 (Ferdinand,

2014b; Hair et al., 2014). Structural Equation Modeling (SEM) with Amos was utilized for a more in-depth analysis, allowing for the testing of construct validity and exploration of structural relationships between variables. This method provided comprehensive insights into the effectiveness and applicability of the ENBW construct in the studied context.

6. Ethical Considerations

All participants provided informed consent, and their anonymity and confidentiality were strictly maintained throughout the study. Ethical approval for the research was obtained from the relevant institutional review board.

RESULT AND DISCUSSION

1. Validity Testing and Relevance of the New Variable

In this study, we attempted to create three statement items for each indicator, where the research results can be seen in Figure 1.
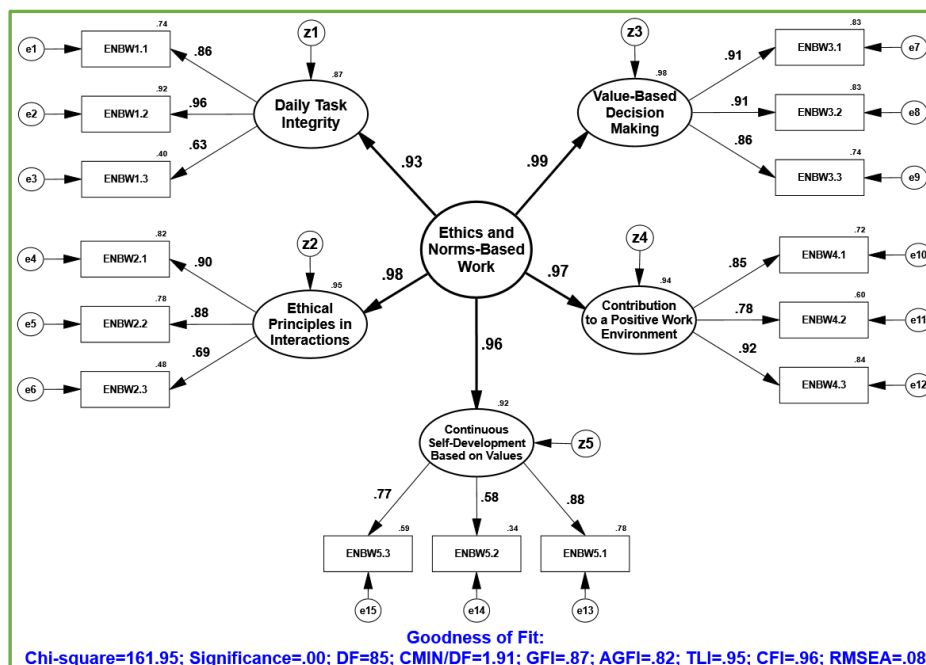
Figure 1: SEM-Amos Data Analysis Results

This study yields significant findings regarding the measurement of the "Ethics and Norms-Based Work" construct, evidenced through strong convergent validity for each statement item. With factor loadings for all items exceeding 0.5 and the majority above 0.7, this indicates the adequacy of each item in reflecting the measured construct. It demonstrates that this instrument is highly reliable and valid for measuring work-based ethics and norms.

Starting with the "Daily Task Integrity" indicator, which has a composite value of 0.93, this indicates a highly significant contribution to the construct. The factor loading details of item ENBW1.1 at 0.86, ENBW1.2 at 0.96, and ENBW1.3 at 0.63, affirm the strength and relevance of each item in measuring daily task integrity within the context of work ethics and norms.

Further, "Ethical Principles in Interactions" with a nearly perfect composite value of 0.98, underscores the importance of ethical principles in interactions. The strong factor loadings of item ENBW2.1 and ENBW2.2, along with the adequate relevance of ENBW2.3, highlight how ethical principles are integrated into daily interactions in the workplace.

"Value-Based Decision Making," with an astounding composite value of 0.99, indicates that value-based decisions play a crucial role in work ethics. The high factor loadings of all three items in this indicator affirm the construct's validity in the context of ethical decision-making.

Indicators "Contribution to a Positive Work Environment" with a composite value of 0.97 and "Continuous Self-Development Based on Values" with 0.96, both showcase how contributions to a positive work environment and continuous self-development based on values are effectively measured by their items. The strong factor loadings confirm their relevance and adequacy in the context of work ethics and norms.

These findings provide strong empirical evidence that each item and indicator in this study effectively measures "Ethics and Norms-Based Work." With this strong convergent validity, this instrument offers a reliable and valid tool to assess how work-based ethics and norms are manifested in daily practice, providing valuable insights for research and practice in this field.

Table 1: Standardized Regression Weights

Parameter			Estimate	Lower	Upper	P
ENBW1.1	<---	ENBW1	**0.87**	0.770	0.919	**0.000**
ENBW1.2	<---	ENBW1	**0.95**	0.844	0.991	**0.000**
ENBW1.3	<---	ENBW1	**0.63**	0.391	0.850	**0.000**
ENBW2.1	<---	ENBW2	**0.90**	0.716	0.958	**0.000**
ENBW2.2	<---	ENBW2	**0.88**	0.743	0.951	**0.000**
ENBW2.3	<---	ENBW2	**0.70**	0.466	0.872	**0.000**
ENBW3.1	<---	ENBW3	**0.91**	0.767	0.960	**0.000**
ENBW3.2	<---	ENBW3	**0.91**	0.769	0.966	**0.000**
ENBW3.3	<---	ENBW3	**0.86**	0.572	0.965	**0.000**
ENBW4.1	<---	ENBW4	**0.85**	0.706	0.923	**0.000**
ENBW4.2	<---	ENBW4	**0.77**	0.551	0.888	**0.000**
ENBW4.3	<---	ENBW4	**0.91**	0.784	0.967	**0.000**
ENBW5.1	<---	ENBW5	**0.88**	0.742	0.948	**0.000**
ENBW5.2	<---	ENBW5	**0.59**	0.411	0.734	**0.000**
ENBW5.3	<---	ENBW5	**0.76**	0.479	0.919	**0.000**

Table 1 presents the analysis results conducted using Amos, where it was found that the factor loading values for each statement item exceeded 0.5, with the majority of these values surpassing 0.7. This indicates that each statement item possesses adequacy and validity in measuring all the indicators used in the study. Furthermore, the optimal factor loading values, exceeding 0.7, affirm that all indicators accurately constitute the "Ethics and Norms in Work" construct as a precise formulator. This signifies a high consistency and relevance between the statement items and the measured construct, thereby strengthening the construct validity of the research instrument employed.

2. Discussion

The amalgamation of Human Capital Theory principles with the ethical and moral values from the religions present in Indonesia to form the "Ethics and Norms-Based Work" (ENBW) variable represents an innovation that enriches our understanding of human resource development. This initiative leads to a more holistic approach, where human resource development is not limited to enhancing technical aspects and competencies, but also incorporates ethical and moral elements as integral parts of human capital. Elements such as everyday integrity, ethics in interaction, value-based decision-making, contribution to a positive work environment, and continuous self-development based on ethical values are recognized as essential components in building holistic human capital.

In Indonesia, a country with religious diversity, the application of ethical and moral values from various beliefs into ENBW supports efficient, ethical, and harmonious work practices. Factors like honesty, fairness, empathy, and responsibility, which are universal values across diverse religions, have proven to be highly relevant in the Indonesian work environment. This strengthens the view that ethical and moral values from the diversity of religions can be

effectively integrated into work practices to create a productive environment (Taha & Taha, 2022) and support inclusion as well as diversity.

Critiques of Human Capital Theory by Tan, (2014), Fix, (2018), and Marginson, (2019) highlight the need for a more holistic and realistic understanding of human capital, extending beyond the technical aspects of the theory. Golikova et al., (2018) suggest shifting the focus to the power dimensions in learning and work relationships, as well as societal socio-cultural well-being, while Moliterno & Nyberg, (2019) emphasize the importance of considering the broader impact of human capital on organizations and society.

The integration of religious values with modern work practices, as discussed by Lynn et al., (2011) and Walker, (2013), illustrates the complexity and multifaceted nature of this issue. They highlight the positive impact of faith-work integration on various aspects of life and work, while Wambui, (2017) and Stewart, (2009) identify potential conflicts between religious work values and social values. Bouma et al., (2003) and Morgan, (2005) explore the potential for managing friction between Islamic doctrine and modern HRM practices, as well as the legal complexities of religious expression in the workplace. Duffy, (2010) and Mcghee & Grant, (2008) argue that spirituality may be more relevant than religion in understanding the relationship between individual values and ethical behavior at work.

Research in the context of human resource development, as explained by Garavan & McGuire, (2010) and Hatcher & Hoover, (2003), shows the potential of HRD to support corporate social responsibility, sustainability, and ethics. Jithendran & Baum, (2000) and Valecha, (2022) highlight the importance of HRD in specific industry contexts such as Indian tourism, and the need for ethical responsibility in HR management. Discussions by Wilcox, (2002) and Piwowar-Sulej, (2021) about the challenges and opportunities in balancing ethical considerations with financial goals, and the need for a long-term perspective in HR development, further reinforce this argument.

The integration of ethical values and religious norms into "Ethics and Norms-Based Work" (ENBW) underscores the significant influence of religious principles in human resource development in Indonesia, demonstrating how work ethics sourced from religion enhance organizational commitment (Komari & Djafar, 2013), intrinsic motivation, and job satisfaction (Hayati et al., 2018; Romi et al., 2020). Koys, (2001) and Wisker & Rosinaite, (2016) show the importance of religious values in human resource management, a valid approach in the context of Sharia Banks in Indonesia (Komari & Djafar, 2013). Furthermore, Islamic work ethics contribute to organizational citizenship behavior and reduce counterproductive work behavior (Hayati et al., 2018; Romi et al., 2020), while Assyofa et al., (2020) explore the application of these principles in Green Human Resource Management, showing a positive effect on environmentally friendly behavior. This affirms that ethical and religious norms play a crucial role in shaping work behavior and employee commitment (Febriansyah, 2019; Hari Adi & Adawiyah, 2018; Tjiptono et al., 2018), offering an essential framework for the development of ethical and sustainable human resource practices in Indonesia.

Thus, the synthesis of Human Capital Theory and ethical/moral values from all religions in Indonesia into the ENBW variable offers a new perspective that not only enriches academic literature but also field practices, affirming the importance of integrating technical advancements with ethical and moral values to create a workforce that is technically competent and rich in ethics and morality.

Theoretical and Practical Implications

Theoretical Implications:

1. Expansion of Human Capital Theory: This research broadens the traditional understanding of Human Capital Theory by integrating ethical and moral aspects into the concept of human capital. It challenges the conventional focus primarily on investments in education and technical skills, illustrating that ethical and moral values also constitute significant investments that can enhance productivity and economic growth.

2. Recognition of Diversity and Inclusivity: By incorporating ethical and moral values from various religions in Indonesia, this study underscores the importance of recognizing and appreciating diversity within human capital theory and practice. It affirms that a diversity of values and beliefs can serve as strategic assets for organizations.
3. Contribution to the Literature on Work Ethics: This study makes a substantial contribution to the literature on work ethics by developing the "Ethics and Norms-Based Work" construct. It offers a new framework for understanding how ethical and moral values influence behavior and performance in the workplace.

Managerial Implications:

1. Development of Inclusive HR Policies: The findings underscore the importance of developing HR policies and practices that recognize and promote ethics and morality as part of the organizational culture. HR managers need to ensure that recruitment, training, and development processes reflect these values to build an ethical and harmonious workforce.
2. Enhancement of Ethical Leadership: This research highlights the significance of leadership that reinforces ethical and moral values in decision-making and daily behavior. Leaders need to serve as ethical role models, encourage open discussion about ethical dilemmas, and promote a work culture based on honesty, fairness, and responsibility.
3. Creation of a Positive Work Environment: Implications from this study stress the necessity of creating a supportive work environment where employees feel valued and motivated to act in accordance with ethical and moral values. This includes implementing fair work practices, promoting diversity and inclusion, and providing mechanisms for reporting and handling unethical behavior.
4. Holistic Human Resource Development Strategies: Organizations should adopt a more holistic approach to human resource development that focuses not only on technical skills but also reinforces ethical and moral values. Investing in training and development programs that emphasize the importance of work ethics can improve overall organizational performance.

Limitations and Future Research Directions

Research Limitations:

1. Geographical Limitations: The study is limited to South and West Sulawesi, which may not reflect the nuances of work ethics and morality in other regions of Indonesia or at an international level, limiting the possibility of generalizing findings.
2. Diversity of Respondent Professions: The diverse representation of professions enriches the research but also introduces variability that may affect the overall interpretation of results.
3. Sample Size and Methodology: Although the sample size (137 respondents) is considered adequate for SEM-Amos analysis, it still limits the ability to explore variability and nuances in the data more deeply.

Future Research Directions:

1. Geographical and Cultural Expansion: Future research could target a wider and more diverse geographical area to understand how cultural context influences the acceptance and implementation of ethics and norms-based work.
2. Use of Diverse Methodologies: Adopting a more varied methodological approach, including qualitative studies, to gain a deeper understanding of how ethical and moral values are integrated and perceived in work practices.
3. Integration of Non-Religious Ethical Perspectives: Exploring the contributions of ethical and moral values from non-religious or secular perspectives to enrich the "Ethics and Norms-Based Work" construct and its application in the workplace.

CONCLUSION

The integration of Human Capital Theory and ethics/morality from all religions in Indonesia to form the "Ethics and Norms-Based Work" construct demonstrates a holistic approach to human resource development. The results of this study, which show strong validity of each item and indicator in measuring this construct, provide empirical evidence that ethical and moral values are crucial components of effective human capital. This is not only relevant to human resource management practices but also offers valuable insights for the development of policies and programs aimed at promoting integrity and sustainability in business and society. This integration reflects an understanding that the success and sustainability of organizations depend not only on technical skills and professionalism but also on a strong ethical and moral foundation.

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