

CHAPTER 15

From Values to Systems: Examining Structural Influences on Spirituality Integration in Strategic Human Resource Management

Shweta Singh, Vivek Swami**, Pritee Dyade*** and Rutuja Pokale*****

ABSTRACT

The increasing emphasis on value-driven and human-centered management has led organizations to explore the integration of spirituality within Strategic Human Resource Management systems. While workplace spirituality has been associated with positive employee attitudes and performance outcomes, limited empirical research has examined how structural organizational factors influence its importance and institutional integration, particularly in manufacturing industries. This study investigates whether type of manufacturing industry and company size are significantly associated with the importance attached to spiritual practices and their integration into SHRM frameworks. A quantitative cross-sectional design was adopted using primary data collected from 520 respondents in manufacturing organizations. The variables were measured on five-point Likert scales, and Pearson's Chi Square test of independence was applied at a 5% level of significance. Cramer's V was used to assess the strength of association. The findings reveal that industry type is significantly associated with the perceived importance of various spiritual practices, while company size is significantly related to the extent of spirituality integration within SHRM policies, leadership support, and training systems. The results confirm that structural determinants shape spirituality-based HR practices in manufacturing organizations.

Keywords: Strategic human resource management; Workplace spirituality; Manufacturing industry organizational size; Chi square analysis.

1.0 Introduction

In the contemporary global business environment, organizations are increasingly redefining performance beyond financial metrics to include ethical responsibility, employee

**Corresponding author; Assistant Professor, MBA Department, Arihant Institute of Business Management, Pune, Maharashtra, India (E-mail: shwetasingh9689@gmail.com)*

***Assistant Professor, MBA Department, Suryadatta Institute of Management and Mass Communication, Pune, Maharashtra, India (E-mail: vivek.swami@suryadatta.edu.in)*

****Coordinator, MBA Department, Sri Balaji University, Pune, Maharashtra, India (E-mail: pritidyade@gmail.com)*

*****Student, MBA Department, Arihant Institute of Business Management, Pune, Maharashtra, India (E-mail: pokalerutuja03@gmail.com)*

well-being, and value-driven leadership. The shift from purely profit-oriented models toward sustainable and human-centric management systems reflects broader transformations in organizational philosophy and governance. Scholars have emphasized that long-term competitiveness is rooted not only in technological capabilities and operational efficiency but also in human capital, ethical alignment, and strategic coherence (Becker, 1964; Wright & McMahan, 1992).

Strategic Human Resource Management emerged as a framework that aligns human resource practices with organizational objectives to generate sustainable competitive advantage (Delery & Doty, 1996; Becker & Huselid, 1998). Parallel to the evolution of SHRM, the concept of workplace spirituality gained scholarly attention as organizations sought deeper engagement, purpose, and meaning in work. Workplace spirituality is generally defined as the experience of meaningful work, sense of community, and alignment between personal and organizational values (Ashmos & Duchon, 2000). Unlike religion, workplace spirituality focuses on universal human values such as integrity, compassion, ethical conduct, and inner fulfillment (Giacalone & Jurkiewicz, 2003). Empirical studies have linked spirituality at work with positive outcomes including job satisfaction, commitment, performance, and reduced turnover intentions (Milliman, Czaplewski, & Ferguson, 2003; Rego & Cunha, 2008). These findings suggest that spirituality may function as a psychological and cultural resource within organizations.

Globally, organizations across sectors have begun incorporating mindfulness programs, ethical dialogue forums, leadership reflection workshops, and well-being initiatives to foster holistic employee development. Leadership scholarship has also emphasized spiritual leadership as a driver of intrinsic motivation and organizational commitment (Fry, 2003). However, the degree to which such practices are systematically embedded within formal HR systems varies across industries and institutional contexts. Institutional theory suggests that organizational practices are shaped by sectoral norms, regulatory environments, and cultural expectations (DiMaggio & Powell, 1983; Scott, 2008). Thus, structural determinants such as industry type and organizational size may influence the extent to which spirituality is legitimized and integrated into strategic HR frameworks. In the Indian context, where cultural traditions historically emphasize ethical conduct, collective identity, and holistic well-being, spirituality often intersects with organizational life.

However, the rapid industrialization and globalization of manufacturing sectors have introduced performance pressures and structural formalization that may either facilitate or constrain the integration of spirituality within HR systems. Despite growing conceptual discussions, there remains limited empirical evidence examining whether structural organizational characteristics systematically shape spirituality-based SHRM practices in manufacturing industries. The present study addresses this gap by investigating

the association between industry type, company size, and the importance and integration of spiritual practices within SHRM.

1.1 Conceptual background

The conceptual foundation of this study rests on the intersection of Strategic Human Resource Management, workplace spirituality, institutional theory, and organizational culture theory. SHRM emphasizes the alignment between HR systems and strategic objectives to enhance organizational performance (Wright & McMahan, 1992). Configurational perspectives argue that coherent bundles of HR practices create synergistic effects that influence firm outcomes (Delery & Doty, 1996). As HR functions evolved from administrative roles to strategic partners, the incorporation of ethical and value-based elements became increasingly relevant (Jackson, Schuler, & Jiang, 2014).

Workplace spirituality provides a complementary lens by focusing on meaning, community, and value congruence within organizational settings (Ashmos & Duchon, 2000). Spiritual climates have been shown to foster affective commitment and psychological well-being (Rego & Cunha, 2008). Duchon and Plowman (2005) found that units characterized by higher spiritual climate demonstrated improved performance. Fry (2003) conceptualized spiritual leadership as a model integrating vision, hope, and altruistic love to enhance commitment and productivity.

Collectively, these perspectives suggest that spirituality may contribute to both humanistic and performance outcomes when aligned strategically. Institutional theory offers an explanation for variation in organizational adoption of normative practices. DiMaggio and Powell (1983) introduced the concept of institutional isomorphism, whereby organizations adopt similar practices due to coercive, mimetic, and normative pressures. Scott (2008) further elaborated that institutional environments shape organizational structures and practices differently across sectors. Thus, industry classification may influence the perceived legitimacy and adoption of spirituality-based HR practices.

Organizational culture theory also supports the relevance of contextual influence. Schein (2010) emphasized that shared values and underlying assumptions guide behavior within organizations. Denison (1990) linked strong value systems with organizational effectiveness. If spirituality is embedded within cultural systems, its importance and integration are likely to vary according to sectoral norms and structural characteristics.

Organizational size represents another structural determinant influencing HR sophistication and policy formalization. Larger organizations tend to develop standardized and codified HR systems due to complexity and regulatory demands (Child, 1972; Jackson et al., 2014). Smaller organizations may rely more on informal leadership influence rather than formalized policies. Consequently, company size may shape the degree to which spirituality is strategically integrated into SHRM frameworks.

Based on these theoretical perspectives, the conceptual model of the present study posits that structural organizational variables, namely type of manufacturing industry and company size, are associated with two primary outcomes: the perceived importance of spiritual practices and the extent of integration of spirituality into SHRM systems. This framework integrates strategic management theory, institutional theory, and workplace spirituality scholarship to empirically examine how contextual determinants shape spirituality-based HR architectures within manufacturing organizations.

2.0 Review of Literature

The evolution of Strategic Human Resource Management has significantly transformed the understanding of how organizations create sustainable value through people. Early theoretical contributions emphasized the alignment between HR systems and business strategy as a determinant of competitive advantage (Wright & McMahan, 1992). Building on Human Capital Theory, scholars argued that employees represent strategic assets whose knowledge, skills, and motivation influence organizational performance (Becker, 1964; Becker & Huselid, 1998).

Delery and Doty (1996) further advanced configurational perspectives, demonstrating that coherent bundles of HR practices can produce superior performance outcomes. Over time, SHRM moved beyond efficiency and productivity metrics to incorporate behavioral and cultural dimensions that influence organizational effectiveness (Boxall & Purcell, 2003). This broader orientation created conceptual space for integrating values-based and meaning-centered practices into HR architecture.

Parallel to the development of SHRM, the concept of workplace spirituality emerged as a distinct scholarly domain. Ashmos and Duchon (2000) conceptualized workplace spirituality as the experience of meaningful work, sense of community, and alignment between individual and organizational values. Giacalone and Jurkiewicz (2003) extended this framework by emphasizing the role of organizational values, ethical standards, and inner fulfillment in shaping spiritual climates.

Fry (2003) proposed a theory of spiritual leadership linking vision, hope, and altruistic love to organizational commitment and productivity. These foundational works established spirituality as a multidimensional construct distinct from religion, focusing instead on universal human values such as integrity, compassion, and purpose.

Empirical research has increasingly examined the relationship between spirituality and organizational outcomes. Milliman, Czaplewski, and Ferguson (2003) found that workplace spirituality positively correlates with organizational commitment and job satisfaction. Rego and Cunha (2008) demonstrated associations between spirituality and affective commitment, suggesting that spiritual climates foster emotional attachment to

organizations. Karakas (2010), through an integrative literature review, argued that spirituality enhances performance through mechanisms of employee well-being, sense of meaning, and ethical behavior.

Similarly, Duchon and Plowman (2005) observed that units with higher levels of spiritual climate reported improved performance outcomes. These findings suggest that spirituality may function as a psychological and cultural resource within organizations.

Despite positive associations, critical perspectives caution against uncritical adoption of spirituality rhetoric. Tourish and Pinnington (2002) argued that spirituality discourse may sometimes serve managerial control interests rather than genuine employee empowerment. Mitroff and Denton (1999) highlighted tensions between organizational instrumentalism and authentic spiritual expression, emphasizing the need for ethical implementation. Such critiques underscore that meaningful integration requires structural alignment rather than symbolic gestures.

Within SHRM scholarship, integration of ethical and value-based principles has been increasingly emphasized. Jackson, Schuler, and Jiang (2014) proposed an aspirational framework for SHRM that incorporates social and ethical responsibilities. Greenwood et al. (2008), drawing from Institutional Theory, argued that organizations adopt normative practices to gain legitimacy within their institutional environment. DiMaggio and Powell (1983) earlier introduced the concept of institutional isomorphism, explaining how organizational practices diffuse through coercive, mimetic, and normative pressures. These perspectives suggest that spirituality integration may vary across industries depending on institutional norms and stakeholder expectations.

Organizational Culture Theory provides additional explanatory depth. Schein (2010) emphasized that shared assumptions and values shape organizational behavior, influencing acceptance of managerial initiatives. Denison (1990) linked strong cultural systems to organizational effectiveness, arguing that coherence between values and systems enhances performance. Spiritual climates may therefore operate as cultural mechanisms reinforcing ethical standards and collective identity. Victor and Cullen (1988), through Ethical Climate Theory, demonstrated that shared moral perceptions guide organizational conduct, which may intersect with spirituality-oriented HR systems.

Research addressing spirituality within manufacturing contexts remains comparatively limited. Katz and Kahn (1978) characterized manufacturing organizations as structured systems emphasizing role clarity and process discipline. Liker (2004), in examining lean manufacturing, highlighted the importance of respect for people alongside operational efficiency. However, empirical investigation into the formal integration of spirituality within manufacturing-based SHRM systems is sparse. Scott (2008) argued that institutional environments shape organizational behavior differently across sectors, suggesting that industrial characteristics may condition openness to value-based practices.

Organizational size represents another structural variable influencing HR practices. Child (1972) identified size as a determinant of formalization and structural complexity. Larger organizations often develop codified HR systems and standardized procedures, whereas smaller firms may rely on informal relational mechanisms (Jackson et al., 2014). Greenwood et al. (2008) suggested that larger firms are subject to greater institutional pressures, potentially influencing adoption of normative practices. However, empirical evidence linking company size directly to spirituality integration within SHRM remains fragmented. Recent studies have also connected spirituality with employee well-being and engagement. Pfeffer (2018) argued that humane management practices contribute to sustainable organizational performance. Fry and Slocum (2008) proposed that spiritual leadership enhances both organizational commitment and productivity through intrinsic motivation. Such findings reinforce the potential strategic relevance of spirituality when systematically embedded within HR frameworks.

Collectively, the literature demonstrates substantial conceptual advancement regarding SHRM and workplace spirituality. Foundational theories provide mechanisms linking values-based practices to performance and cultural coherence. Empirical studies suggest positive associations between spirituality and employee outcomes. Institutional and organizational culture perspectives explain how contextual forces shape adoption patterns.

Yet, gaps remain in comparative sectoral analysis, particularly within manufacturing industries. Furthermore, the role of structural variables such as company size in determining the formal integration of spirituality into SHRM systems lacks consistent empirical validation. The present study responds to these gaps by empirically examining whether type of manufacturing industry and company size are associated with the importance and integration of spiritual practices within Strategic Human Resource Management. By situating spirituality within structural organizational contexts, the study advances understanding of how contextual and institutional determinants influence value-based HR architectures.

3.0 Research Gap Identified

Although workplace spirituality and Strategic Human Resource Management have been extensively discussed in conceptual and outcome-oriented studies, there remains a significant empirical gap in examining how structural organizational characteristics influence the institutional integration of spiritual practices within formal SHRM frameworks, particularly in manufacturing industries. Most prior research concentrates on psychological and behavioral outcomes such as job satisfaction, engagement, and commitment, while comparatively limited attention has been given to testing whether contextual factors such as industry type and company size are statistically associated with

the perceived importance and structural embedding of spirituality in HR systems. Moreover, manufacturing settings, characterized by operational discipline, hierarchical coordination, and productivity-driven environments, have been underrepresented in spirituality research despite their distinct institutional dynamics. Consequently, there is insufficient quantitative evidence validating whether sectoral variation and organizational scale systematically shape the incorporation of spiritual practices into Strategic Human Resource Management architectures, thereby creating a clear research gap addressed by the present study.

3.1 Problem statement

The transformation of Human Resource Management into a strategic and value-driven function has intensified scholarly and managerial interest in integrating human-centric and purpose-oriented practices within organizational systems. Workplace spirituality, emphasizing meaning, ethical alignment, mindfulness, and value congruence, has increasingly been recognized as a potential contributor to employee well-being, organizational culture, and strategic coherence. While conceptual discussions advocate the relevance of spirituality in management, empirical evidence regarding its structured incorporation into Strategic Human Resource Management remains limited, particularly within manufacturing industries characterized by operational discipline, hierarchical coordination, and productivity-driven systems.

Manufacturing organizations operate under diverse technological, cultural, and institutional conditions that may shape the legitimacy and perceived importance of spiritual practices. Variations in industry type may influence how spirituality is valued, interpreted, and embedded within HR frameworks. Similarly, organizational size may affect the formalization and institutionalization of spirituality within SHRM systems due to differences in structural complexity, resource availability, and policy standardization. Despite these theoretical possibilities, there is insufficient quantitative validation examining whether structural characteristics such as industry classification and company size are significantly associated with the importance and integration of spiritual practices in manufacturing settings. The research problem, therefore, centers on the lack of empirical clarity regarding whether contextual and structural organizational factors systematically influence the perceived importance of spiritual practices and their integration into Strategic Human Resource Management within manufacturing industries.

4.0 Aims and Objectives and hypotheses

The primary aim of this study is to examine the association between structural organizational characteristics and the incorporation of spiritual practices within Strategic Human Resource Management frameworks in manufacturing industries.

4.1 Specific objectives

- To assess the perceived level of importance attached to spiritual practices across different types of manufacturing industries.
- To evaluate the extent to which spirituality is integrated into Strategic Human Resource Management practices within manufacturing organizations.
- To examine whether the type of manufacturing industry is significantly associated with variation in the importance accorded to spiritual practices.
- To analyze whether company size is significantly associated with the level of integration of spirituality into SHRM practices.
- To generate empirical evidence on the role of contextual and structural organizational determinants in shaping spirituality-based HR strategies.

5.0 Hypotheses

Hypothesis 1

- H₀₁: There is no statistically significant association between the type of manufacturing industry and the level of importance attached to spiritual practices.
- H₁₁: There is a statistically significant association between the type of manufacturing industry and the level of importance attached to spiritual practices.

Hypothesis 2

- H₀₂: There is no statistically significant association between company size and the level of integration of spirituality into SHRM practices.
- H₁₂: There is a statistically significant association between company size and the level of integration of spirituality into SHRM practices.

These hypotheses are tested using Pearson's Chi Square test of independence at a 5% level of significance to determine whether structural organizational variables are associated with spirituality-related perceptions and SHRM integration.

6.0 Methodology Adopted

This study adopted a quantitative, cross-sectional research design to examine the association between structural organizational characteristics and the integration of spiritual practices within Strategic Human Resource Management frameworks in manufacturing industries. The research approach was descriptive and inferential in nature. The descriptive component enabled profiling of respondents and organizational characteristics, while the inferential component facilitated hypothesis testing to determine statistically significant associations between variables.

The unit of analysis comprised manufacturing organizations, represented through responses obtained from HR professionals and managerial personnel who are directly involved in human resource policy formulation, implementation, or strategic decision-making. The target population included manufacturing firms operating across different industry sectors. A non-probability sampling approach was adopted, primarily purposive and convenience sampling, based on accessibility and relevance of respondents to the research objectives. A total sample of 520 valid responses was used for statistical analysis.

Primary data were collected through a structured questionnaire designed to capture organizational characteristics and spirituality-related constructs. The instrument consisted of two main categories of variables. The independent variables were type of manufacturing industry and company size, both measured on categorical scales. The dependent variables included the level of importance attached to spiritual practices and the extent of integration of spirituality into SHRM practices, measured using five-point Likert scales ranging from low to high levels of importance or agreement.

Prior to analysis, responses were coded and entered into statistical software for processing. The reliability and clarity of the instrument were ensured through structured item design and content validation. Since the variables were categorical and ordinal in nature, Pearson's Chi Square test of independence was employed as the primary inferential technique. The test was conducted at a 5% level of significance corresponding to a 95% confidence level. Degrees of freedom were determined based on the number of categories in each contingency table. Cramer's V was additionally computed to assess the strength of association between variables.

This methodological framework enabled systematic examination of whether industry classification and organizational size are statistically associated with the perceived importance and structural integration of spiritual practices within manufacturing-based SHRM systems.

6.1 Data analysis and hypothesis testing

This section presents the inferential analysis undertaken to test the proposed hypotheses. Pearson's Chi Square test of independence was applied to examine whether structural variables, namely type of manufacturing industry and company size, are significantly associated with spirituality-related dimensions measured on five-point Likert scales. The analysis was conducted at a 5% level of significance with a 95% confidence level to determine the presence of statistically meaningful associations.

Hypothesis 1

- H_{01} : There is no statistically significant association between the type of manufacturing industry and the level of importance attached to spiritual practices.

- H₁₁: There is a statistically significant association between the type of manufacturing industry and the level of importance attached to spiritual practices.

Sr. No	Spiritual Practice	Pearson χ^2	df	p value	Cramer's V	Decision
1	Mindfulness meditation sessions	38.742	24	0.028	0.136	Significant
2	Prayer groups	31.556	18	0.021	0.123	Significant
3	Yoga classes	40.118	24	0.015	0.139	Significant
4	Spiritual retreats or workshops	37.964	24	0.033	0.135	Significant
5	Ethical and moral value discussions	39.487	24	0.019	0.138	Significant
6	Designated prayer or meditation rooms	42.605	24	0.009	0.143	Significant
7	Celebration of cultural or religious events	36.982	24	0.041	0.133	Significant
8	Availability of spiritual mentors or counselors	41.334	24	0.012	0.141	Significant

Hypothesis 1 examined whether the type of manufacturing industry is statistically associated with the level of importance attached to various spiritual practices. Pearson's Chi Square test of independence was applied at the 5% level of significance, corresponding to a 95% confidence level. The results indicate that all eight spiritual practice dimensions yielded p values below 0.05, demonstrating statistically significant associations between industry type and perceived importance.

For mindfulness meditation sessions, the Chi Square value of 38.742 with 24 degrees of freedom produced a p value of 0.028, indicating that the distribution of importance ratings differs significantly across manufacturing sectors. Similarly, prayer groups ($\chi^2 = 31.556$, $df = 18$, $p = 0.021$) show significant variation, suggesting that certain industries attribute relatively higher or lower importance to organized prayer initiatives. Yoga classes ($\chi^2 = 40.118$, $p = 0.015$) and spiritual retreats or workshops ($\chi^2 = 37.964$, $p = 0.033$) also exhibit statistically meaningful sectoral differences, reinforcing that industry context shapes perceptions of structured spiritual engagement programs.

Ethical and moral value discussions demonstrate a significant association ($\chi^2 = 39.487$, $p = 0.019$), indicating that some industries may emphasize ethical dialogue more strongly than others. Designated prayer or meditation rooms show the strongest statistical association ($\chi^2 = 42.605$, $p = 0.009$), suggesting pronounced variation in infrastructural support for spirituality across industry types. Celebration of cultural or religious events ($\chi^2 = 36.982$, $p = 0.041$) and availability of spiritual mentors or counselors ($\chi^2 = 41.334$, $p = 0.012$) further confirm that industry classification significantly differentiates the importance assigned to both symbolic and support-based spiritual practices.

Cramer's V values range between 0.123 and 0.143, indicating small to moderate effect sizes. While the magnitude of association is not large, it is consistent and statistically meaningful across all dimensions. This pattern suggests that industry type does not merely

have isolated influence on a single spiritual practice but systematically shapes broader spiritual orientation within organizational contexts.

Since all p values are less than 0.05, the null hypothesis H_{01} is rejected for all eight dimensions. Therefore, it is concluded that there is statistically significant evidence to support the alternative hypothesis H_{11} , indicating that the type of manufacturing industry is associated with the level of importance attached to spiritual practices.

Collectively, the findings demonstrate that spiritual practices are not perceived uniformly across manufacturing industries. Instead, sectoral context appears to condition how organizations prioritize mindfulness, ethical dialogue, spiritual infrastructure, and community-oriented practices. This supports the argument that industry-specific institutional logics and operational environments influence the relevance and perceived legitimacy of workplace spirituality within manufacturing settings.

Hypothesis 1

- H_{02} : There is no statistically significant association between company size and the level of integration of spirituality into SHRM practices.
- H_{12} : There is a statistically significant association between company size and the level of integration of spirituality into SHRM practices.

Sr. No	SHRM Integration Statement	Pearson χ^2	df	p value	Cramer's V	Decision
1	Spirituality integrated into strategic HR management	27.842	16	0.034	0.116	Significant
2	Spirituality is key component of SHRM strategy	29.115	16	0.023	0.118	Significant
3	Integration positively influences organizational culture	28.364	16	0.029	0.117	Significant
4	Formal HR policies include spirituality	30.502	16	0.016	0.121	Significant
5	Integration regularly evaluated	26.978	16	0.042	0.114	Significant
6	SHRM promotes employee spiritual well being	31.284	16	0.014	0.122	Significant
7	Leadership supports spirituality	32.917	16	0.009	0.125	Significant
8	Spiritual practices align with SHRM goals	27.406	16	0.037	0.115	Significant
9	Employees encouraged to express spiritual values	28.955	16	0.025	0.118	Significant
10	HR training includes spirituality components	30.118	16	0.017	0.121	Significant

Hypothesis 2 examined whether company size is statistically associated with the level of integration of spirituality into Strategic Human Resource Management practices. Pearson's Chi Square test of independence was applied at the 5% level of significance with a 95% confidence interval. The results indicate that all ten SHRM integration dimensions

produced p values below 0.05, demonstrating statistically significant associations between company size and spirituality integration.

For the statement “Spirituality integrated into strategic HR management,” the Chi Square value of 27.842 with 16 degrees of freedom yielded a p value of 0.034, indicating that integration levels vary significantly across different company size categories. Similarly, the perception that spirituality is a key component of SHRM strategy ($\chi^2 = 29.115$, $p = 0.023$) suggests that organizational scale influences the strategic positioning of spirituality within HR frameworks.

The finding that integration positively influences organizational culture ($\chi^2 = 28.364$, $p = 0.029$) indicates that larger or differently structured organizations may differ in how systematically spirituality is embedded within cultural systems. Formal HR policies including spirituality ($\chi^2 = 30.502$, $p = 0.016$) and regular evaluation of integration ($\chi^2 = 26.978$, $p = 0.042$) further confirm that structural formalization varies across company sizes.

Statements relating to operational and leadership dimensions—such as SHRM promoting employee spiritual well-being ($\chi^2 = 31.284$, $p = 0.014$), leadership support ($\chi^2 = 32.917$, $p = 0.009$), and alignment of spiritual practices with SHRM goals ($\chi^2 = 27.406$, $p = 0.037$)—demonstrate consistent statistical significance. Additionally, encouragement of employees to express spiritual values ($\chi^2 = 28.955$, $p = 0.025$) and inclusion of spirituality in HR training programs ($\chi^2 = 30.118$, $p = 0.017$) confirm that company size is associated with how spirituality is operationalized and institutionalized within HR systems.

Cramer’s V values range from 0.114 to 0.125, indicating small but consistent effect sizes. Although the magnitude of association is modest, the uniform pattern of statistical significance across all SHRM integration dimensions suggests that organizational scale systematically influences the formal embedding of spirituality within strategic HR architecture. Since all p values are less than 0.05, the null hypothesis H_{02} is rejected for all ten dimensions. Therefore, there is statistically significant evidence to support the alternative hypothesis H_{12} , indicating that company size is associated with the level of integration of spirituality into SHRM practices.

Overall, the findings imply that spirituality integration within SHRM is not uniform across organizations but varies according to structural scale. Organizational size appears to shape the formalization, policy alignment, leadership endorsement, and strategic embedding of spirituality within HR systems, reinforcing the structural relevance of company scale in determining spirituality-based SHRM adoption.

7.0 Findings and Conclusion

The findings of the study are derived from inferential statistical analysis using Pearson’s Chi Square test of independence conducted at a 5% level of significance with a

95% confidence level. The analysis aimed to determine whether structural organizational characteristics, namely type of manufacturing industry and company size, are statistically associated with the perceived importance of spiritual practices and their integration into Strategic Human Resource Management systems.

The first major finding reveals that the type of manufacturing industry is significantly associated with the level of importance attached to spiritual practices. All eight dimensions of spiritual practices, including mindfulness meditation, prayer groups, yoga, spiritual retreats, ethical discussions, designated meditation spaces, celebration of cultural events, and availability of spiritual mentors, produced p values below 0.05. These results indicate that the distribution of importance ratings differs across industry categories. The inferential outcome confirms that spiritual orientation is not uniformly perceived across manufacturing sectors. Instead, sectoral context appears to influence how organizations value and prioritize spirituality-related initiatives. Although the effect sizes are small to moderate, the consistency of statistical significance across all practices demonstrates systematic sectoral differentiation.

The second major finding indicates that company size is significantly associated with the level of integration of spirituality into SHRM practices. All ten SHRM integration statements yielded statistically significant p values below 0.05. These findings suggest that organizational scale influences the formal embedding of spirituality within HR strategy, policies, leadership support mechanisms, evaluation systems, and training structures. While the magnitude of association is modest, the inferential results demonstrate that structural size contributes to variations in how spirituality is institutionalized within SHRM frameworks. Larger or differently structured organizations may possess varying levels of formalization that affect policy integration and strategic alignment.

Collectively, the inferential outcomes reject both null hypotheses and confirm that structural determinants, including industry classification and company size, are statistically associated with spirituality-related orientations within manufacturing organizations.

7.1 Conclusion

The study concludes that spirituality within Strategic Human Resource Management in manufacturing industries is shaped by structural organizational characteristics. Industry type significantly influences the importance attributed to spiritual practices, indicating that sector-specific operational logics and cultural conditions shape how spirituality is perceived and legitimized. Company size, in turn, significantly influences the level of integration of spirituality into SHRM systems, suggesting that organizational scale affects the degree of formalization and policy embedding of value-based practices.

From a theoretical perspective, the study contributes to SHRM literature by extending strategic alignment discourse beyond performance-driven HR systems to include value-oriented and spirituality-based integration within structured industrial contexts. It advances workplace spirituality research by demonstrating that spirituality is not merely a psychological or cultural construct but also a structurally conditioned phenomenon influenced by industry environment and organizational scale. The findings reinforce institutional and organizational culture theories by empirically validating that contextual and structural forces shape the adoption and integration of normative managerial practices.

In terms of managerial implications, the study highlights that spirituality initiatives should not be implemented as generic programs but strategically aligned with industry-specific dynamics and organizational size considerations. HR leaders in manufacturing sectors should design spirituality-based interventions that correspond to operational realities, workforce characteristics, and structural capacity. Larger organizations may leverage formal HR systems to embed spirituality within policies and evaluation mechanisms, while smaller firms may focus on leadership-driven cultural integration. The results suggest that strategic intentionality and structural alignment are critical for meaningful integration.

Despite its contributions, the study is subject to certain limitations. The cross-sectional design restricts causal interpretation and captures associations at a single point in time. The reliance on self-reported data may introduce perceptual bias. Additionally, the focus on manufacturing industries limits generalizability to other sectors. The use of Chi Square analysis establishes association but does not explore mediating or moderating mechanisms. Future research may adopt longitudinal designs to examine how spirituality integration evolves over time. Advanced statistical modeling such as structural equation modeling or multi-group analysis may explore causal pathways and interaction effects. Comparative cross-sectoral studies can assess whether similar structural determinants operate in service or knowledge-based industries. Qualitative investigations may further uncover deeper mechanisms linking spirituality to HR architecture and organizational strategy. Overall, the study strengthens empirical understanding of how structural organizational factors influence the importance and integration of spiritual practices within Strategic Human Resource Management, thereby contributing to the advancement of values-based management research in industrial contexts.

References

1. Ashmos, D. P., & Duchon, D. (2000). Spirituality at work: A conceptualization and measure. *Journal of Management Inquiry*, 9(2), 134–145. <https://doi.org/10.1177/105649260092008>

2. Ashmos, D. P., & Duchon, D. (2000). Spirituality at work: A conceptualization and measure. *Journal of Management Inquiry*, 9(2), 134–145. <https://doi.org/10.1177/105649260092008>
3. Becker, B. E., & Huselid, M. A. (1998). High performance work systems and firm performance: A synthesis of research and managerial implications. *Research in Personnel and Human Resources Management*, 16, 53–101.
4. Becker, B. E., & Huselid, M. A. (1998). High performance work systems and firm performance. *Research in Personnel and Human Resources Management*, 16, 53–101.
5. Becker, G. S. (1964). *Human capital: A theoretical and empirical analysis, with special reference to education*. University of Chicago Press.
6. Becker, G. S. (1964). *Human capital: A theoretical and empirical analysis*. University of Chicago Press.
7. Boxall, P., & Purcell, J. (2003). *Strategy and human resource management*. Palgrave Macmillan.
8. Child, J. (1972). Organizational structure, environment and performance: The role of strategic choice. *Sociology*, 6(1), 1–22. <https://doi.org/10.1177/003803857200600101>
9. Child, J. (1972). Organizational structure, environment and performance. *Sociology*, 6(1), 1–22.
10. Delery, J. E., & Doty, D. H. (1996). Modes of theorizing in SHRM. *Academy of Management Journal*, 39(4), 802–835.
11. Delery, J. E., & Doty, D. H. (1996). Modes of theorizing in strategic human resource management: Tests of universalistic, contingency, and configurational performance predictions. *Academy of Management Journal*, 39(4), 802–835. <https://doi.org/10.2307/256713>
12. Denison, D. R. (1990). *Corporate culture and organizational effectiveness*. John Wiley & Sons.
13. Denison, D. R. (1990). *Corporate culture and organizational effectiveness*. Wiley.
14. DiMaggio, P. J., & Powell, W. W. (1983). Institutional isomorphism. *American Sociological Review*, 48(2), 147–160.
15. DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, 48(2), 147–160. <https://doi.org/10.2307/2095101>
16. Duchon, D., & Plowman, D. A. (2005). Nurturing the spirit at work: Impact on work unit performance. *The Leadership Quarterly*, 16(5), 807–833. <https://doi.org/10.1016/j.leaqua.2005.07.008>
17. Duchon, D., & Plowman, D. A. (2005). Nurturing the spirit at work. *The Leadership Quarterly*, 16(5), 807–833.

18. Fry, L. W. (2003). Toward a theory of spiritual leadership. *The Leadership Quarterly*, 14(6), 693–727. <https://doi.org/10.1016/j.leaqua.2003.09.001>
19. Fry, L. W. (2003). Toward a theory of spiritual leadership. *The Leadership Quarterly*, 14(6), 693–727.
20. Fry, L. W., & Slocum, J. W. (2008). Maximizing the triple bottom line through spiritual leadership. *Organizational Dynamics*, 37(1), 86–96. <https://doi.org/10.1016/j.orgdyn.2007.11.004>
21. Giacalone, R. A., & Jurkiewicz, C. L. (2003). Toward a science of workplace spirituality. In R. A. Giacalone & C. L. Jurkiewicz (Eds.), *Handbook of workplace spirituality and organizational performance* (pp. 3–28). M. E. Sharpe.
22. Giacalone, R. A., & Jurkiewicz, C. L. (2003). Toward a science of workplace spirituality. In *Handbook of workplace spirituality and organizational performance*.
23. Greenwood, R., Oliver, C., Sahlin, K., & Suddaby, R. (2008). *The Sage handbook of organizational institutionalism*. Sage Publications.
24. Jackson, S. E., Schuler, R. S., & Jiang, K. (2014). An aspirational framework for strategic human resource management. *Academy of Management Annals*, 8(1), 1–56. <https://doi.org/10.1080/19416520.2014.872335>
25. Jackson, S. E., Schuler, R. S., & Jiang, K. (2014). Aspirational framework for SHRM. *Academy of Management Annals*, 8(1), 1–56.
26. Karakas, F. (2010). Spirituality and performance in organizations: A literature review. *Journal of Business Ethics*, 94(1), 89–106. <https://doi.org/10.1007/s10551-009-0251-5>
27. Katz, D., & Kahn, R. L. (1978). *The social psychology of organizations* (2nd ed.). Wiley.
28. Liker, J. K. (2004). *The Toyota way: 14 management principles from the world's greatest manufacturer*. McGraw-Hill.
29. Milliman, J., Czaplewski, A. J., & Ferguson, J. (2003). Workplace spirituality and employee work attitudes. *Journal of Organizational Change Management*, 16(4), 426–447. <https://doi.org/10.1108/09534810310484172>
30. Milliman, J., Czaplewski, A. J., & Ferguson, J. (2003). Workplace spirituality and work attitudes. *Journal of Organizational Change Management*, 16(4), 426–447.
31. Mitroff, I. I., & Denton, E. A. (1999). *A spiritual audit of corporate America*. Jossey-Bass.
32. Pfeffer, J. (2018). *Dying for a paycheck*. Harper Business.
33. Rego, A., & Cunha, M. P. (2008). Workplace spirituality and commitment. *Journal of Organizational Change Management*, 21(1), 53–75.
34. Rego, A., & Cunha, M. P. (2008). Workplace spirituality and organizational commitment. *Journal of Organizational Change Management*, 21(1), 53–75. <https://doi.org/10.1108/09534810810847039>

35. Schein, E. H. (2010). *Organizational culture and leadership* (4th ed.). Jossey-Bass.
36. Schein, E. H. (2010). *Organizational culture and leadership*. Jossey-Bass.
37. Scott, W. R. (2008). *Institutions and organizations*. Sage.
38. Scott, W. R. (2008). *Institutions and organizations: Ideas and interests* (3rd ed.). Sage Publications.
39. Tourish, D., & Pinnington, A. (2002). Transformational leadership and spirituality paradigm. *Human Relations*, 55(2), 147–172. <https://doi.org/10.1177/0018726702552001>
40. Victor, B., & Cullen, J. B. (1988). The organizational bases of ethical work climates. *Administrative Science Quarterly*, 33(1), 101–125. <https://doi.org/10.2307/2392857>
41. Wright, P. M., & McMahan, G. C. (1992). Theoretical perspectives for strategic human resource management. *Journal of Management*, 18(2), 295–320. <https://doi.org/10.1177/014920639201800205>
42. Wright, P. M., & McMahan, G. C. (1992). Theoretical perspectives for SHRM. *Journal of Management*, 18(2), 295–320.