

Integration of Transcendental Strategic Management with Spiritual Values and Bureaucratic Ethics in Improving Employee Performance at the Banyumas Regency Ministry of Religion Office



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ABSTRACT: The implementation of transcendental strategic management and bureaucratic ethics that integrate spiritual values at the Banyumas Regency Ministry of Religion Office has great potential to improve the quality of public services. By emphasizing integrity, honesty, transparency and a sense of responsibility, this approach not only improves employee technical performance, but also shapes employee character who is more ethical and oriented towards the interests of society. The integration of spiritual values in work can create a more fair, professional and responsive work environment, thereby strengthening public trust and increasing service effectiveness. The research method is qualitative. The results of this research are: the application of bureaucratic ethics in the Banyumas Regency Ministry of Religion Office is very important to improve the quality of public services by prioritizing transparency, justice and professionalism. Strengthening an ethical culture through training and leadership examples can encourage employees to work with integrity, create a positive work atmosphere, and strengthen relations between government and society. With consistent implementation, bureaucratic ethics will create a more professional, honest and responsible bureaucracy, as well as improve the quality of services provided.

KEYWORDS: Transcendental Strategic Management; Spiritual Values; Bureaucratic Ethics; Employee Performance

I. INTRODUCTION

Human resource management in a government bureaucratic environment is one of the key aspects in creating quality public services (Dessler, 2016). One of the agencies that plays an important role in public services in Indonesia is the Banyumas Regency Ministry of Religion Office, which has major duties and responsibilities in managing religious and social affairs for the community. Employees at the Banyumas Regency Ministry of Religion Office not only function as providers of government administration services, but also as agents of change who bring transcendental moral and social values to people's lives.

However, in carrying out these duties and functions, there are still various challenges faced in improving employee performance (Noe, 2010). Factors such as low levels of motivation, lack of understanding of the importance of work ethics based on spiritual values, and the inadequate application of managerial principles in the organization, mean that employee performance in several aspects is still far from expectations (Bahri, 2022). This shows that apart from technical competence, ethical and spiritual factors need to be considered in building the quality of employee performance (Rahman, 2020; Siregar, 2018; Tahar et al., 2022).

Transcendental strategic management is a concept that offers a solution to overcome this problem (Ajmal et al., 2024). This approach integrates spiritual values in every aspect of management, both in decision making, resource management, and in social interactions within the organization (Riaz, 2024). Transcendental strategic management does not only see employees as entities focused on achieving targets and administrative results alone, but as individuals who have a spiritual dimension that needs to be understood and empowered to achieve optimal performance (Barr & Nathenson, 2021). In the context of the Banyumas Regency Ministry of Religion Office, the implementation of transcendental strategic management can encourage employees to carry out their duties with a fuller sense of responsibility, high moral awareness, and pay attention to noble values in every step they take.

Transcendental strategic management is an approach that not only prioritizes achieving worldly and administrative goals, but also integrates deep spiritual values in every process. In many organizations, strategic management generally focuses more on results that can be measured quantitatively, such as efficiency and target achievement (Theissen et al., 2024). However, in the context of government organizations such as the Office of the Ministry of Religion, there are broader dimensions that must be considered, namely the spiritual and social impact of the policies taken and the implementation of tasks carried out by employees.

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The application of transcendental strategic management can lead to the creation of employees who not only work with clear and measurable goals, but also work based on deeper values, such as sincerity, empathy and service to society (Gardiner & Walker, 2009). This is of course very relevant to the role of the Ministry of Religion which does not only focus on administrative services, but also has responsibility for the moral and spiritual aspects of society. Therefore, integrating spiritually based strategic management can strengthen the character of employees and encourage them to achieve better performance, not only from a technical perspective, but also in terms of service quality based on ethics and morals.

The implementation of transcendental strategic management in government bureaucracy can be seen in several aspects, such as changes in employee mindsets which are more focused on integrity and quality of work, as well as strengthening commitment to ethical values based on spirituality (Szerlip & Lonser, 2006). In addition, by implementing this management, office leaders can more easily direct employees to commit to public services that are cleaner, fairer and full of responsibility.

Apart from that, bureaucratic ethics is also an important element that cannot be separated in shaping the quality of employee performance. Bureaucratic ethics relates to basic principles such as honesty, transparency, justice and non-discriminatory public services. In its implementation, an ethical bureaucracy can avoid corrupt practices and abuse of authority which often damage the image and quality of public services.

Bureaucratic ethics is an important basis in determining the quality of public services. In the context of the Banyumas Regency Ministry of Religion Office, implementing good bureaucratic ethics will create a fairer and more transparent work environment. Bureaucratic ethics prioritizes values such as honesty, justice, transparency and integrity in every policy taken and in the management of human resources (Gonzalez & Pelayo, 2022). One important aspect in implementing bureaucratic ethics is maintaining good relations between employees and the community they serve.

Implementing bureaucratic ethics based on spiritual values will improve the quality of public services at the Banyumas Regency Ministry of Religion Office. When employees understand the importance of ethics and morals in every decision they make, they will be more inclined to avoid behavior that is detrimental to society and work to achieve common goals in a fair and transparent manner (Angelia & Astiti, 2020). This will also create a sense of trust in the community towards the services provided by the agency.

Bureaucratic ethics in regional government have a huge influence on the quality of public services (Mangkunegara, 2005). Bureaucratic ethics is directly related to basic principles such as justice, integrity and professionalism in carrying out government duties (Najarbashi & Aalikhani, 2014). An ethical bureaucracy not only creates a fair work environment, but also increases public trust in the government. Good bureaucratic ethics includes the application of the principles of transparency, accountability and non-discriminatory human resource management.

The application of ethical values in regional government bureaucracy in Indonesia still faces various challenges (Nurmalasari & Karimah, 2020). Even though there are many policies that encourage state officials to behave in accordance with the bureaucratic code of ethics, in practice, deviations often occur which are detrimental to society. This occurs because internal supervision is still weak, lack of ethical awareness among employees, and the lack of optimal implementation of a system based on moral and social values in every policy implemented.

However, in several regions, there have been efforts to strengthen this bureaucratic ethic. For example, several local governments have begun holding training and seminars aimed at increasing employee understanding of the importance of ethics at work (Harlie. M, 2012; Kartika, 2022; Margata et al., 2021). In several large cities, such as Jakarta and Surabaya, strict codes of ethics have begun to be implemented in various public services, such as administrative services and other community services (Noe, 2010). Regional governments are also starting to focus on strengthening employee integrity through various anti-corruption programs combined with ethics education in the work environment.

At the Banyumas Regency Ministry of Religion Office, implementing bureaucratic ethics is also very important. As an agency that operates in the religious and social fields, good bureaucratic ethics are expected to create a work atmosphere that is more professional, fair and responsive to community needs. These ethical values must be internalized in every employee, from leaders to staff, by emphasizing honesty, transparency and a sense of responsibility in every task they carry out.

Implementation of bureaucratic ethics at the Banyumas Regency Ministry of Religion Office can be done in various ways, such as forming a more effective internal monitoring team, holding training on the importance of integrity, and implementing policies that prioritize public services that are non-discriminatory and based on the principles of justice. With strong and sustainable implementation, good bureaucratic ethics will create positive changes in employee performance and can increase public trust in the institution.

On the other hand, when spiritual values are integrated with bureaucratic ethics, a work culture that is more humane, transparent and oriented towards the interests of society will be created, which in the end can improve the quality of employee performance at the Banyumas Regency Ministry of Religion Office.

At the Banyumas Regency Ministry of Religion Office, where the majority of employees have a strong religious background, spiritual values are very relevant in improving employee performance. The spiritual values in question include various things,

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such as a sense of responsibility towards work, sincerity in serving, as well as mutual respect and cooperation for the common good. In bureaucracy, this spirituality can be the basis for building a more humane and empathetic work culture.

Spiritual values can also help overcome major challenges in government bureaucracy, such as practices of corruption, collusion and nepotism. When employees have a strong moral foundation and a deep understanding of their responsibilities to society, they are more likely to maintain integrity at work and make fair and appropriate decisions. By integrating spiritual values into strategic management, it is hoped that employees at the Banyumas Regency Ministry of Religion Office can work more cleanly and professionally.

The implementation of transcendental strategic management that integrates spiritual values and bureaucratic ethics in the Banyumas Regency Ministry of Religion Office will create a work environment that is more productive, fairer and more responsive to community needs. The application of this concept will not only improve the quality of public services, but also create employees with more integrity and a high sense of responsibility for their duties as public servants.

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Therefore, implementing transcendental strategic management that integrates spiritual values and bureaucratic ethics in the Banyumas Regency Ministry of Religion Office will create a work environment that is more productive, fairer and more responsive to community needs. The application of this concept will not only improve the quality of public services, but also create employees with more integrity and a high sense of responsibility for their duties as public servants.

II. RESEARCH METHODS

This research uses a qualitative approach, which aims to understand and dig deeper into the integration of transcendental strategic management with spiritual values and bureaucratic ethics in improving employee performance at the Banyumas Regency Ministry of Religion Office. A qualitative approach was chosen because it allows researchers to explore complex and in-depth phenomena, as well as providing a broader understanding of employee perceptions and experiences regarding the application of spiritual and ethical values in the context of bureaucratic management.

Qualitative research methods are more appropriate to use in this context because this research does not only aim to measure certain variables statistically (Creswell, 2016), but also to understand how spiritual values and bureaucratic ethics are integrated into strategic management in the work environment and how they influence employee performance. This approach also allows researchers to explore data in more depth through direct interaction with informants and descriptive narrative analysis.

Interviews were conducted with employees at the Banyumas Regency Ministry of Religion Office, both from leadership and staff. This interview aims to explore their views, experiences and perceptions regarding the implementation of transcendental strategic management and spiritual values in their work environment. This interview will also include questions regarding the application of bureaucratic ethics and how this affects their performance in providing services to the community.

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III. RESEARCH RESULTS AND DISCUSSION

A. Implementation of Transcendental Strategy Management in the Banyumas Regency Ministry of Religion Office

The implementation of transcendental strategic management in the Banyumas Regency Ministry of Religion Office is an effort to integrate spiritual principles and religious values in every aspect of organizational management. This concept is more than just a managerial approach that prioritizes efficiency and achieving targets alone. It contains a deep effort to build a more holistic relationship between employees, society and God, making every step taken in the context of work a part of worship. This is a deep understanding that the management of human resources and organizations is not only based on administrative rules, but also on moral and spiritual aspects.

In the context of the Banyumas Regency Ministry of Religion Office, transcendental strategic management aims to not only direct policies and decisions towards achieving maximum administrative performance, but also provide greater added value in the form of improving the quality of relationships between employees and the relationship between employees and the community. This requires the entire organizational system to adapt to the view that success is not only measured through material parameters, but also through the achievement of inner and spiritual well-being.

The implementation of this transcendental strategic management also has an impact on changing the mindset of employees who work at the Banyumas Regency Ministry of Religion Office. They are starting to be taught to see every job as part of worship, so that tasks that were previously considered administrative routine are now seen as a mandate that must be carried out with full responsibility (Cardona, 2000). In this view, decision making is not only seen in terms of efficiency and its impact on organizational performance, but also from a moral and ethical perspective that is in line with the spiritual values upheld by this agency.

In practice, transcendental strategic management involves all elements in the office to play an active role in realizing religious and spiritual values. Employees who are more open to this understanding tend to have a more positive and enthusiastic work attitude. They not only see their work as a means of earning a salary, but also as a form of service to society that is based on sincerity and a deep sense of responsibility. With this approach, every decision taken by leadership and staff is not only based on administrative rules, but also through mature moral and spiritual reflection.

One of the important steps in implementing this transcendental strategic management is through counseling and training organized by the Office of the Ministry of Religion, Banyumas Regency. This training not only includes technical and managerial skills, but also the instillation of religious values that can be applied in daily work. Every employee, from the lowest level to the leadership, is given an understanding of the importance of spiritual integration in their work. This is done with the hope that all employees can internalize these values in their mindset and behavior.

Employees are expected to use religious values as a guide in every decision and action they take. In the context of transcendental strategic management, this means that employees are expected to always maintain integrity and honesty in carrying out their duties, as well as show empathy towards the community they serve. For example, in administrative services, employees not only focus on smooth processes, but also on how they can provide services with a sincere heart, full of compassion, and selflessly.

However, implementing this transcendental strategic management is certainly not free from challenges. One of them is how to maintain consistency between high performance demands and the application of more abstract spiritual values. Many employees feel that they have to meet targets set by their leaders without much consideration of moral or spiritual values. Therefore, one of the important steps taken by the Banyumas Regency Ministry of Religion Office is to continue to provide encouragement so that employees remain focused on the internal quality of work, not just meeting target figures.

On the other hand, transcendental strategic management also introduces a leadership concept that is more based on example (Barr & Nathenson, 2021). Leaders at the Banyumas Regency Ministry of Religion Office are expected to not only manage and supervise employees, but also be a real example of implementing these spiritual values. A wise leader will always show an attitude that reflects religious values in every action, whether in administrative decisions, interactions with employees, or in relations with the community. In this way, leaders not only lead with words, but with real actions, which become role models for their employees.

Apart from that, transcendental strategic management also emphasizes the importance of building more harmonious relationships between employees. In a more transcendental work culture, communication between employees is not only based on professional aspects, but also based on mutual respect and empathy. Every employee is expected to work together as a team that has a common goal, namely providing the best service to the community based on sincerity and spirituality. Creating a work environment that supports each other and promotes a sense of togetherness is one of the keys to successful implementation of transcendental strategic management.

In relation to the public service aspect, the implementation of transcendental strategic management also improves the quality of services provided by the Banyumas Regency Ministry of Religion Office. Every employee who works with full spiritual awareness tends to be more thorough and caring in providing services to the community. For example, in administrative matters

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that require accuracy and speed, employees who have spiritual understanding will try to provide the best service possible, without feeling burdened by the task. They see every service as an opportunity to benefit others and as part of their spiritual obligation.

It is also important to note that the implementation of this transcendental strategic management does not only focus on internal management of employees, but also on how relations with society can be improved. People who come to the Ministry of Religion office are not only served administratively, but also with a more humane approach, prioritizing respect, patience and empathy. Employees who understand that public service is not only worldly work, but also part of worship, will try to give their best in every interaction with the public.

Through the implementation of this transcendental strategic management, the Banyumas Regency Ministry of Religion Office also shows that organizational success is not only measured by achieving numbers and targets, but also from the quality of the human and spiritual relationships created. This makes this office not only a place to handle administrative matters, but also an institution that prioritizes noble values in every aspect of its operations. In this way, the Banyumas Regency Ministry of Religion Office succeeded in creating a work atmosphere that was more sustainable, more meaningful, and more beneficial for all elements involved.

On the other hand, although this transcendental strategic management brings many benefits, its implementation needs to be accompanied by ongoing evaluation and monitoring. This is done to ensure that spiritual values are maintained in every decision and policy taken. Apart from that, evaluation is also useful to see the extent of the influence of implementing this strategy on employee performance and the quality of services provided to the community. Therefore, it is important for the Office of the Ministry of Religion of Banyumas Regency to continue to evaluate the implementation of this transcendental management strategy, so that it can improve and develop this approach in line with the times and the needs of society.

In the long term, it is hoped that the implementation of this transcendental strategic management will form a strong organizational culture, where each employee not only focuses on their administrative duties, but also on their role as part of an organization that has a larger goal, namely providing the best service with a solid spiritual foundation. In this way, the Banyumas Regency Ministry of Religion Office can be an example for other agencies in creating an organization that is not only administratively efficient, but also has a positive impact on the spiritual and social welfare of the community.

The implementation of transcendental strategic management in the Banyumas Regency Ministry of Religion Office has had a significant impact on employee performance and the quality of public services. One of the main principles used as the basis for this strategy is integrating spiritual values in every aspect of organizational management, both in decision making, carrying out tasks, and in interpersonal relationships between employees. This is done with the aim of not only achieving performance targets, but also creating a more meaningful work environment and providing a positive impact on society.

In interviews conducted with several parties at the Banyumas Regency Ministry of Religion Office, it was revealed how the implementation of this transcendental strategic management works. Ibnu Asaduddin revealed that this approach has had a positive impact on relations between employees. According to him, with the awareness that work is part of worship, it is easier for them to collaborate and avoid conflict. "When we work with a sincere heart and full of sincerity, it is easier for us to support each other and work together as a team," he said.

Edi Sungkowo, added that the spiritual values applied in strategic management also have a positive influence on the way they face challenges at work. "The application of religious values in our work makes us more patient and less easily affected by pressure or difficulties that arise," he said. Edi believes that even though there are various obstacles in achieving targets, with a strong spiritual approach, they can focus more on the bigger goal, namely providing the best service to the community.

Agus Setiawan also gave his views regarding the implementation of this transcendental strategic management. He explained that in the service sector, this approach provides a different nuance in interacting with the community. "We not only focus on speed and accuracy of administration, but also on how we can provide services with full empathy and a sense of responsibility," explained Agus. He added that by prioritizing spiritual values, they better understand the importance of every interaction with the community as an opportunity to provide benefits, rather than just carrying out administrative tasks.

Hendro highlighted that although implementing transcendental strategic management provides many benefits, not all employees can immediately accept and internalize these values. "For some of our colleagues who are not used to it, connecting work with spiritual values may seem difficult," said Hendro. However, he believes that with the right approach and ongoing training, these values will be increasingly understood and accepted by more employees.

The implementation of this transcendental strategic management begins with providing information to all employees regarding the importance of integrating religious values with their work. Training programs not only address technical skills, but also teach employees how to face work challenges in a wiser and more understanding manner. Ibnu Asaduddin said that this approach gives them a sense of peace at work, because they feel that the work they do has a higher purpose. "This is not just to fulfill administrative obligations, but also to benefit other people and carry out a mandate from God," he explained.

For Edi Sungkowo, integrating spiritual values in management also influences their ability to make better decisions in dealing with difficult situations. "We are reminded not only to look at problems from an administrative point of view, but also with a heart

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full of understanding and wisdom. This makes us more careful in making decisions related to society," he said. He added that implementing this transcendental strategic management helps create a more harmonious work atmosphere, where every employee respects each other and works together to achieve common goals.

However, as Agus Setiawan said, the main challenge in implementing transcendental strategic management is how to maintain a balance between high performance demands and the application of deeper spiritual values. "Often, we have to face pressure to meet the targets set, but we are always reminded that good results are not only measured by numbers, but also by the quality of the service we provide," explained Agus. He believes that although administrative performance is very important, the essence of public service lies in a sincere attitude and good intentions in providing services to the community.

On the other hand, Hendro added that one of the things that makes transcendental strategy management effective at the Banyumas Regency Ministry of Religion Office is an approach based on the example of leaders. "Leaders who practice spiritual values in every action will be role models for us," he said. Hendro believes that leaders who exemplify integrity, honesty and a loving attitude have a big impact on employee work motivation. They not only respect their leaders administratively, but also spiritually.

The positive impact of implementing this transcendental strategic management is also felt by the people who receive the service. Many of them feel that the service provided is not only fast and efficient, but also full of attention and compassion. Edi Sungkowo explained that by combining spiritual aspects in services, they can better understand people's needs and provide more appropriate solutions. "We don't just give a form or sign, but we try to listen and provide services that suit their needs," he said.

It is important to note that although this transcendental strategic management has had a positive impact, there are several things that still need to be improved. One of them is increasing understanding of how spiritual values can be applied in every aspect of work, especially among newly joined employees. Agus Setiawan suggested that more training and spiritual strengthening activities be carried out regularly, so that these values are truly internalized in the organizational culture.

The implementation of transcendental strategic management at the Banyumas Regency Ministry of Religion Office can be considered successful in creating a more harmonious work environment and improving the quality of public services. Although challenges remain, continued efforts to integrate spiritual values into every managerial and operational aspect of the office will continue to lead to improved performance and community satisfaction. With a strong integration of religious and spiritual values, this office not only functions as an administrative institution, but also as an institution that has a broad positive impact on the community and employees involved.

B. Integration of Spiritual Values in the Performance of Banyumas Regency Ministry of Religion Office Employees

The integration of spiritual values in employee performance at the Banyumas Regency Ministry of Religion Office is a concept that focuses on the application of religious and spiritual principles in every aspect of the work carried out by employees. This involves efforts to create a work atmosphere that is not only productive from an administrative perspective, but also creates an environment full of positive religious values (Nuryanta, 2008). Thus, every employee is expected to carry out their duties with a sincere heart, full of understanding, and with good intentions to provide benefits not only to the agency where they work, but also to the community they serve.

The application of spiritual values in the performance of employees at the Banyumas Regency Ministry of Religion Office can be seen as a form of a holistic approach in carrying out work. This concept invites every individual in the organization to see their work not only as an activity carried out to earn income, but also as part of worship and moral responsibility to God. Thus, employees are invited to carry out their administrative duties with a full sense of responsibility, sincerity and enthusiasm to provide the best for society.

One of the most visible forms of implementing spiritual values is how employees are reminded to always maintain integrity and honesty in all their actions. In daily work, honesty is a very important value. Employees who work with the value of honesty not only ensure that the work they do is correct and according to procedures, but also try to always treat people fairly and unselfishly. In this context, every decision taken by employees is expected to be based on good moral considerations, which not only pay attention to aspects of administrative efficiency, but also pay attention to the impact on society and other parties involved.

In interviews with several employees, they revealed how this spiritual value began to penetrate their way of thinking. Ibnu Asaduddin explained that previously, many employees felt that their work was only limited to administrative routines. However, after implementing spiritual values in management, employees began to see their work as part of a more meaningful service. "We not only take care of administration, but also try to provide services with a sincere heart, full of understanding and good intentions," he said. Ibnu believes that this approach makes them feel more valued, because they know their work has more value than just an administrative target.

Agus Setiawan also feels that applying spiritual values at work really helps him in facing challenges. "When there are problems or difficulties at work, I am reminded to be patient and always try to resolve the problem in the best way, both in terms

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of procedures and in maintaining relationships with colleagues and the community," he said. Agus added that even though work often demands speed and accuracy, he has learned not to rush in making decisions, and always ensure that the actions taken are the best, both from an administrative and moral perspective.

Edi Sungkowo stated that integrating spiritual values not only has an impact on employee performance, but also on how they interact with society. "With this spiritual value, we are more aware that every interaction with the community is an opportunity to provide benefits, not just to complete work," he said. According to Edi, employees who have good spiritual understanding will be more empathetic and care about the needs of the community, so that the services provided will be more effective and meaningful.

In the context of public services, spiritual values provide a strong foundation for employees to provide quality services (Ayem & Saputri, 2017; Kembuan et al., 2021; Ningrum, 2013). For example, in administrative services that require accuracy and speed, employees who have spiritual understanding tend to be more thorough in checking documents and more patient in explaining procedures to the public. They not only focus on the speed of the process, but also on the quality of service that creates a feeling of comfort and respect for the people who come. This shows that public services are not only seen in terms of administrative efficiency, but also in terms of depth of empathy and attention to community needs.

One of the challenges in integrating spiritual values is how to maintain consistency between high administrative demands and the need to maintain the moral and ethical values taught by religion. Employees are often faced with situations where they have to meet strict performance targets, but on the other hand, they are also reminded not to sacrifice their service quality or integrity in order to achieve these targets. Therefore, it is important for the Banyumas Regency Ministry of Religion Office to ensure that the application of spiritual values is not just a theory, but is actually applied in every aspect of work.

Hendro, shared his experience about how he learned to integrate spiritual values in his work. "At first, I found it difficult to combine high work demands with religious values, especially in stressful situations. However, after several training sessions and reflection, I began to be able to balance the two. I learned to be more patient, more thorough, and more appreciative of every task given," he said. Hendro believes that the more often spiritual values are implemented, the easier it is for employees to internalize them and make them part of their daily habits.

It is also important to remember that the application of spiritual values in employee performance does not only apply to employees who have just joined, but also to employees who have worked for a long time. Senior employees such as Ibnu Asaduddin realize that they have a responsibility to be an example to their younger colleagues. "As a more senior employee, I feel the need to show that these spiritual values are not only for those who have just joined, but also for those of us who have been working for a long time. By showing sincerity and integrity in my work, I hope to set a good example for them," he said.

The application of spiritual values also plays an important role in maintaining relationships between employees. By implementing religious values in their daily lives, employees at the Banyumas Regency Ministry of Religion Office learn to respect each other and work together better. "We are reminded to always maintain good relationships between fellow employees. This not only makes the working atmosphere more comfortable, but also makes us more productive at work," said Edi Sungkowo. In an atmosphere full of mutual respect, employees tend to collaborate more easily and work together to achieve the same goals.

Apart from that, spiritual values also help employees to focus more on their main goal, namely providing the best service to society. By understanding that their work is a form of worship, employees feel more motivated to work wholeheartedly. "I feel more enthusiastic when I know that my job is not only to fulfill administrative obligations, but also to provide greater benefits to society," said Agus Setiawan. This shows that the integration of spiritual values not only influences work attitudes, but also influences motivation and enthusiasm in providing services.

As part of efforts to maintain consistent application of spiritual values, the Banyumas Regency Ministry of Religion Office also organizes various training and spiritual strengthening activities on a regular basis. This training aims to remind employees about the importance of maintaining a professional attitude that is in line with religious values. Hendro revealed that training like this really helps them to better understand and implement these values in their daily work. "This training gives us the opportunity to reflect and improve the way we work. It also reminds us of the greater purpose of our work," said Hendro.

The integration of spiritual values in the performance of employees at the Banyumas Regency Ministry of Religion has a significant impact both on the quality of services provided to the community and on relationships between employees. Even though challenges always exist, the application of these spiritual values has succeeded in creating a more meaningful, harmonious and productive work environment. In the future, it is hoped that the application of these spiritual values can be further strengthened and become an integral part of the work culture in the office. In this way, employees will continue to be motivated to provide the best service, not only from an administrative perspective, but also from a moral and spiritual perspective.

C. Bureaucratic Ethics as a Foundation for Improving the Quality of Public Services at the Banyumas Regency Ministry of Religion Office

Bureaucratic ethics is one of the main pillars in improving the quality of public services at the Banyumas Regency Ministry of Religion Office. In the context of public services, bureaucratic ethics functions as a moral and professional guideline in

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interactions between government employees and the public (Kadir et al., 2019). This ethics covers various aspects, from attitudes, actions, to policies implemented, with the aim of ensuring that every service provided is not only efficient and timely, but also fair, transparent and respects people's rights. In its implementation, bureaucratic ethics must be based on the principles of justice, integrity and social responsibility.

One important aspect of bureaucratic ethics is transparency in the administrative process. At the Banyumas Regency Ministry of Religion Office, this transparency is realized by providing clear information regarding service procedures to the community. The public is expected to be able to access information regarding the services they need easily, so that they do not feel confused or hampered when taking care of various administrative matters. Employees at the Ministry of Religion Office are also expected to provide clear and open explanations regarding the conditions, times and procedures that must be followed to obtain services.

Apart from transparency, justice is another principle that forms the basis of bureaucratic ethics in improving the quality of public services. Employees at the Banyumas Regency Ministry of Religion Office are required to provide fair services to every community, regardless of background, social status or political affiliation. Every individual has the right to receive equal treatment in every administrative matter they submit. In this case, employees are expected to be able to respond to every request with objectivity and without discrimination, so as to create a sense of trust between the government and the community.

Justice is also closely related to avoiding nepotistic practices or illegal levies that can damage the integrity of the bureaucracy. Therefore, bureaucratic ethics at the Banyumas Regency Ministry of Religion Office emphasizes the importance of maintaining a professional attitude in every action taken. Employees are reminded not to abuse their positions for personal or certain group interests. Enforcing strict discipline against violations of this kind is one way to ensure that the services provided truly reflect the principles of justice.

Furthermore, one of the important elements in bureaucratic ethics is professionalism. At the Banyumas Regency Ministry of Religion Office, professionalism is implemented by providing training and provision to employees regarding service standards that must be adhered to. This training aims to increase employee competency in carrying out their duties and providing services in accordance with community expectations (Kismanto, 2019). Apart from that, professionalism also refers to the attitude of employees who always strive to complete their tasks in the best way, without neglecting quality or integrity (Tahar et al., 2022). Professional employees will always maintain service quality and prioritize the public interest in every action.

In this case, employees at the Banyumas Regency Ministry of Religion Office are not only required to have good administrative skills, but also adequate interpersonal skills. They are expected to have empathy for society and be able to establish effective communication with various parties. This is very important in creating a pleasant service experience and avoiding misunderstandings that can arise due to poor communication. Employees who can communicate well will be able to convey information clearly, help people overcome their problems, and provide appropriate solutions.

Openness in decision making is also part of bureaucratic ethics that must be applied in public services. At the Banyumas Regency Ministry of Religion Office, decisions taken by employees must be based on the principles of justice and transparency. Employees who make decisions must be able to explain the legal basis or procedures they use, so that the public can understand the reasons behind the decision. Decisions taken in an open and accountable manner will increase the public's sense of trust in the government.

In carrying out this bureaucratic ethics, it is not uncommon for employees to face challenges. One of the main challenges is maintaining a balance between meeting administrative demands and adhering to ethical principles (Faujiah & Fadli, 2023; Handayani, 2017). Sometimes, employees are faced with situations that require them to choose between meeting performance targets or maintaining integrity in service (Eka et al., 2024; Ratnasari & Tarimin, 2021; Tanasal & Kojo, 2016). Therefore, it is important to create an organizational culture that supports the consistent application of bureaucratic ethics. In this case, leaders have a key role in setting a good example, reminding employees of the importance of maintaining ethics, and supervising the implementation of these principles in every bureaucratic activity.

As an effort to strengthen the implementation of bureaucratic ethics, the Banyumas Regency Ministry of Religion Office also conducts regular audits of the quality of services provided. This audit is not only to evaluate whether service standards have been achieved, but also to ensure that each employee carries out their duties in accordance with established ethical guidelines. The results of this audit become evaluation material to improve service processes and provide additional training if necessary. This audit can also provide useful feedback for employees to improve the quality of their performance.

One important element in maintaining the quality of public services is an effective complaints system. The public must have an easily accessible channel to submit complaints or input regarding the services they receive (Ainanur & Tirtayasa, 2018). The Banyumas Regency Ministry of Religion office has a complaints system that can be accessed directly by the public, so that every complaint can be handled quickly and appropriately. Through this system, the public can provide input about deficiencies in services, which can later be used as a reference for future improvements.

Implementing good bureaucratic ethics also plays a role in creating a positive work atmosphere in the office. When employees carry out their duties with full integrity and commitment to service, they will feel appreciated and motivated to work even better.

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This will also create a harmonious work atmosphere, where every employee can work with a sense of security and mutual support. A positive atmosphere in the workplace will increase productivity and the quality of services provided to the community.

However, in practice, not all employees can easily internalize bureaucratic ethical values. Therefore, it is important to provide regular training that not only focuses on technical skills, but also on strengthening ethics and integrity (Arfandi & Kasran, 2023). This training can take the form of workshops, discussions, or experience-based training that involves various real situations that are often faced by employees in providing services. With ongoing training, it is hoped that bureaucratic ethics will increasingly become an integral part of the work culture at the Banyumas Regency Ministry of Religion Office.

No less important is the role of leaders in upholding bureaucratic ethics. The leadership at the Banyumas Regency Ministry of Religion Office is expected to be an example in implementing the principles of bureaucratic ethics. A good leader not only gives instructions, but also shows an attitude that prioritizes integrity, fairness and professionalism in every action. Leaders who show commitment to bureaucratic ethics will inspire employees to follow in their footsteps and carry out their duties in the same way.

In addition, to ensure sustainable quality of public services, the Banyumas Regency Ministry of Religion Office also needs to develop a clear system of rewards and sanctions. Employees who succeed in carrying out bureaucratic ethics well can be given awards or appreciation as a form of motivation. On the other hand, employees who violate bureaucratic ethics must be given sanctions in accordance with applicable regulations, to ensure that ethical principles are maintained.

Therefore, implementing good bureaucratic ethics at the Banyumas Regency Ministry of Religion Office is a very important step in improving the quality of public services. By prioritizing transparency, fairness, professionalism and integrity, it is hoped that the services provided to the community can run smoothly, efficiently and meet public expectations. Existing challenges need to be faced with determination to continue to improve and strengthen bureaucratic ethics, so that the services provided are not only satisfactory, but also have a positive impact on society.

CONCLUSIONS

The application of bureaucratic ethics at the Banyumas Regency Ministry of Religion Office plays an important role in improving the quality of public services. By prioritizing the principles of transparency, fairness and professionalism, every employee is expected to provide services that are not only efficient, but also fair and transparent. This will create a sense of public trust in the government and ensure that the services provided truly meet public expectations.

Although challenges in maintaining consistent implementation of bureaucratic ethics often arise, strengthening ethical culture through ongoing training and examples provided by leaders can be an effective solution. When bureaucratic ethics are implemented well, not only will the quality of service increase, but also a positive work atmosphere will be created, encouraging employees to work with more enthusiasm and integrity. Leaders who demonstrate a commitment to ethics act as role models who can inspire employees to prioritize these values in all their actions.

Strengthening bureaucratic ethics is a key factor in creating quality and effective public services. By maintaining these ethical principles, the Banyumas Regency Ministry of Religion Office can continue to provide quality services, as well as improve harmonious relations between government and society. Consistent and sustainable application of bureaucratic ethics will contribute to the creation of a more professional, honest and responsible bureaucracy.

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