The Impact of Spirituality and Ethical Values on Tour Operator's Performance:
The Role of Empathy and Commitment

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Abstract

Today, we confront forces bringing spiritual and ethical values into business which have together has a meaningful concept for each business. Nowadays, the growing attention to ethical issues in workplaces has caused the organizations tend to set ethical codes. However, the results of recent studies show that the ethical organizations will obtain more benefits over a long period and will gain better financial and non-financial performance. So this issue has caused the ethical values of organization be an important part of the organization's culture. Beside this, ethical issues have always been a noteworthy topic in tourism concepts. Therefore, the present research has examined the effect of ethical values and empathy on non-financial performance of tour operators in Tehran through the organizational commitment. The statistical population is composed of employees of tour operators and data were collected by the standard questionnaires. Results show that ethical values and empathy in workplace have a positive and significant effect on organizational commitment and following that non-financial performance of organization.

Keywords: Ethical Values, Spirituality, Empathy, Organizational Commitment, Organizational Performance, Tour Operator

Introduction

Tourism is now one of the most important components of economic development and welfare in most countries and it is expected that this industry will soon become the world's largest industry and economic activity (Liu & Pratt, 2017). As a perfectionist creature, human always seeks to acquire knowledge and travel provides a platform for realizing its semantic orientation (Shirmohammadi & Abyaran, 2019). According to World Tourism Organization, in 2017, tourism is ranked as the world's third highest-paid industry after oil and automobiles manufacturing. Tourism has a special place in contributing to sustainable development. In other words, in many countries, tourism is an important way of development. Therefore, it must be assured that tourism is developed in a way which helps to sustainable development is the optimal destination (Zargham Boroujeni & Sedaghat, 2018).

The evolution or collapse of organizations is closely related to ethical values. Because it is not possible to pursue perfection without ethical values. Spirituality and ethics are essential at workplace and leaders who can promote and encourage spiritual and ethical values in their organization, they improve quality of life for their employees and quality of service for customers.

Generally the meaning of ethics contributes the spiritual principles and values that observes the behavior of people to what extend such behavior is right or not (Baharifar & Javaheri Kamel, 2010). Spiritual is the word which is refer to inner life that has a deep relationship with religious and in some cases which is related to psychology of human being (Roof, 2003). Today the definition of spirituality is separated from religion partially (Melé & Fontrodona, 2017). When it comes to organizations conditions, there are commonly different perspectives to define spirituality. According to McLaughlin (2005), spirituality means integrating the personal values, morality, and good quality work. In other viewpoints, it means they should be responsible for their behavior effectively. For some, it is about incorporating in spiritual activities like prayer, meditation etc. Ethical organizations are made up of ethical employees working based on a culture of mutual trust. The results of researches strongly emphasize that in the long

time, ethical organizations perform better than non-ethical organizations in terms of financial and non-financial performance (Hartman, 1996). Many of the disadvantages associated with the performance of organizations and firms stem from the ethical incompetence of economic agents (Hartman, 1996). Ethics provide the essential foundation for the business to improve its working status (Jondle et al., 2014). The importance of the concept of ethical value can be understood from the attention to the fact that ethical theories actually are seeking to provide criteria and patterns for valuating human behaviors, and various ethical schools have emerged from this. Religion and ethical values of any society have a significant impact on health, education and social policies of that society (Shahriari et al., 2014). Due to the growing interest in ethical issues in business communities, many organizations have organized and institutionalized ethics in the form of codes and executive guidelines (Jung, et.al, 2010) that shows the importance of ethical issues in today's modern economy.

Investigating ethical issues among tourism industry activists and brokers is one of the favorite issues for researchers (Ingram et al., 2007). According to researchers, despite the rich literature on ethical behavior (Ferrell et al., 2007), the point of this study is that most ethical decision-making frameworks are introducing a logical process in which emotional issues are forgotten (Girard, 2007). Interestingly, the marketing literature is also more focused on business relationships based on similar literature. That is, logical issues and frameworks are more addressed than emotional issues (Bagozzi, 2006). Among the marketing literature, empathy is a social emotion that has been considered as an important variable for understanding business communication (ibid).

Empathy is a powerful force for realizing the goals and plans of the organization and it is the most effective reason for the advancement of personal growth and human relationships and communication with others. In an organization, with the power of empathy, many complex nodes can be opened, many impossible things can be possible and difficult ways of working and accomplishing goals and programs can be navigated. Employees' empathy in the organization and understanding each other and recognizing each other's needs and meeting these needs appropriately can provide individuals with a broader perspective and help the organization to have a deeper and greater sensitivity to achieve its goals and programs

(Agnihotri & Krush, 2015). According to the above, it can be stated that empathy among tour providers shows a level of interest in tourists (Ahearne et al., 2007).

On the other hand, organizational commitment is a new concept that differs from dependency and job satisfaction. There are many reasons why an organization should increase the level of organizational commitment of its members (Sreers & Porter, 1992). Researches have shown that the organizational commitment has a positive relationship with consequences such as job satisfaction (Bateman & Strasser, 1984), presence (Mathieu & Zajac, 1990), trans-social organizational behavior (O'Reilly & Chatman, 1986) and organizational performance and have a negative relationship with job abandonment (Mowdey et al., 1982). On the other hand, Kumari and Jafar (2013) showed that there is a positive and significant relationship between ethical values and organizational commitment. In another research conducted by Salahudin et al., in 2016, they specifically examined the impact of Islamic work ethics on organizational commitment and concluded that Islamic work ethics significantly influenced organizational commitment (Yousef, 2000).

Thus, it seems that given the above contents and the importance of emotional issues in activities such as marketing on the one hand, and lack of attention of researchers to these issues on the other hand, the present study aimed to examine the impact of emotional issues such as empathy in formation of ethical behavior and organizational commitment.

Today, studies in performance evaluation systems have received much attention with the development of the use of non-financial performance measures to overcome some of the traditional and inefficient aspects of financial performance (Lau & Moser, 2008). Nowadays, the usefulness of using performance evaluation in financial and accounting existing knowledge as well as in economic analysis has been highly considered (Huang & Paterson, 2017). However, despite the recognized importance of nonfinancial performance measures and the relationship between financial and nonfinancial performance measures (Chen et. al, 2015), this study seeks to examine the simultaneous impact of ethical values and empathy on tour operators' non-financial performance. On the other hand, this study seeks to investigate whether or not organizational commitment is effective in this regard.

Theoretical Foundations and Research Background

Ethical Values

Ethics and ethical principles are among the topics that have been emphasized in society by Islam so that the Prophet (Peace be upon him) has introduced the purpose of his mission as fulfillment of an ethical dignities. Therefore, ethics as a set of values, goods and evils, can play an important role in the effective management of organizations. Work discipline, empathy, justice, productive companionship, consultation, humility, loyalty, service, and tolerance are among the most favored ethical practices emphasized by Islam in the management of organizations and for them to be realized, it is necessary to regulating and executing an ethical charter (Rajabipoor & Dehghani, 2013).

The importance of the concept of ethical value can be understood from the attention to the fact that ethical theories actually are seeking to provide criteria and patterns for valuating human behaviors, and various ethical schools have emerged from this. Hunt et al. developed the concept of organization's ethical values, and these ethical values describe the cultural characteristics of an ethical environment. Research shows that people's perceptions of these values are positively related to specific ethical beliefs and ethical management. Employees prefer the organizational environment with an ethical space. The ethical values of the organization increase the general responsiveness of employees to their job and on the other hand, committed employees are often associated with the values of the organization (Boenink, 2010).

Ethical value of the organization is also defined as a subset of organizational culture that shows the multidimensional interaction between formal and informal systems of behavioral control. These informal systems include a set of beliefs, norms, and actions that are common and shared within an organization. Furthermore, informal aspects of the organization's ethical values can also be demonstrated through more formal systems such as reward systems, policies, and procedures. When employees believe that managers and others follow policies and procedures in the organization with respect to ethics, then ethical values are institutionalized in the organization; for example, managers may show these values with respect to ethical method

such as rewarding ethical behavior and punishing unethical behavior (Elias, 2005).

Important researches have been done to investigate the consequences of positive ethical values of the organization. Deal and Kennedy have noted that values impart a sense of identity to members of the organization, enhance the stability of its social system, and guide managers' decisions. Many studies have also shown that there is a positive relationship between ethical values and organizational commitment and behavioral intentions (ibid).

Creating and maintaining ethical standards in the sales process means meeting the needs of different stakeholders (Chonko et al., 1996). In addition, sales forces often face many ethical challenges to meet stakeholder expectations (Schwepker & Good, 2011; Ingram et al., 2007). The complexity in the sales ethical environment has led many researchers to become interested in this field of study (Evans et al., 2012; Ferrell et al., 2007).

Relationship between Spirituality and Ethics

Empirical and conceptual dimension of ethics and spirituality has been discussed in several researches in all over the world. Lowery et al. (2014) presented that spirituality is a variable which is tightly related to ethics. He found that perception of ethics among employees in workplace are positively related to their personal spirituality. Their research investigated that spirituality was the power of forecasting ethics of employees. Another study which was done by Corner (2009) attracted interests of researchers to present relationship between ethics in business and spirituality in organizations and look forward to show the way this connection can unfold. There are some other studies found powerful relationship between ethics and spirituality (Motlagh et al., 2016; Ebrahimi et al., 2017). Issa and Pick (2011), Mukherjee et al., (2016) present spirituality as the exploratory concept to improve loyalty of employees and develop moral ethics at work. Montazeri et al. (2017) reviewed relevance academic sources in Iran and all over the world which concentrate the role of spirituality in medical care and found spirituality has an important role in in it. Ebrahimi et al. (2017) explain that ethical staff would better understand spirituality and are more encourage in spiritual circumstances in the organization. Like this, who has high level of

spirituality, in comparison to those not, accept ethics in their life (Rodriguez-Rad & Ramos Hidalgo, 2017). Spirituality and religion are complex multidimensional phenomena, and every single definition may probably reflect only a few limited views and preferences (Shalbafian & Zarandian, 2019). Similarly, Ayoun et al. (2015) found no powerful relationship between spirituality and ethics, but some studies which clarify the impact of spirituality on morality. All in all, the relationship between spirituality and ethics might not be observe in an explicit way, but we can conclude them as the interrelation concept and both of them are the key part of personal development (Abram, 2009).

Empathy

Empathy is a powerful force for realizing the goals and plans of the organization and it is the most effective reason for the advancement of personal growth and human relationships and communication with others. In an organization, with the power of empathy, many complex nodes can be opened, many impossible things can be possible and difficult ways of working and accomplishing goals and programs can be navigated (Rameson, et.al. 2012). Empathy means the ability to understand the opposite side, as subtly as he understands himself. Therefore, it seems that if we want to create empathy within an organization, we need to create a place where employees can put themselves in managers' place and understand them. Besides, managers can become intimate with employees and see issues from their perspective, listen to them carefully, without prejudice, and pay attention to the issues that matter to employees as much as they care (Mencl & May, 2009).

Obviously, an organization that has empathetic employees and managers, not only lead to productive change in others, but also help themselves to evolve in a positive way. Empathy is defined as the emotional trait in the individual that shows attention, understanding, and recognizing the process of others' perceptions. In the sales environment, empathy is defined as the seller's particular interest in customer welfare (Ahearne et al., 2007). In order to nurture and improve customer relationships, empathy is an inevitable necessity for the sales force to acquire (Ellis 2005; Homburg et al., 2009; Spiro & Weitz, 1990). Researchers consider sales force empathy as a competitive advantage, especially in service marketing disciplines (Ahearne

et al., 2007) that strongly influence customer satisfaction (Agarwal et al., 2012) and on the other hand, it increases sales performance (McBane, 1995).

Organizational Commitment

There are many definitions of commitment. Allen and Meyer (1990) believe that organizational commitment is a sense of belonging that each employee feels to the organization in which he/she works. Organizational commitment can be measured by the degree to which individuals in an organization are ready to internalize the values of the organization. In addition, organizational commitment can be assessed in terms of the degree of fulfillment of staff responsibilities and duties. It is also possible to measure organizational commitment by observing the behavior of people in the workplace. In the 1980s, Allen and Meyer developed an analytical theory for organizational commitment and divided it into three definable sections: emotional organizational commitment, continuous organizational commitment, and normative organizational commitment. Emotional commitment is the emotional belonging of employees to the organization's values in which they work, meaning how much the individual is interested in the organization. Continuous commitment is the individual's willingness to continue working with the same organization, and the normative commitment deals with the commitment and responsibility the individual feels to the organization. Each of these types of organizational commitment may affect the other (Jaros, 2007).

Non-financial performance

Non-financial performance of any organization includes a wide variety of indicators including efficiency, effectiveness, productivity, quality of work life of employees, customers' satisfaction, employee satisfaction, professional commitment, organizational commitment, environmental responsibility, promotion of spirituality at work, employee motivation, and training high-quality forces and protecting high-quality forces in the organization (Sheikhi, 2010). There is some evidence to support the strategic importance and positive impact of ethics on individual and organizational performance (Haj Karimi et al., 2008). Organizational commitment can be simply defined as the belief in values and goals of the organization, sense of loyalty to the organization, ethical obligation, propensity, and the need to stay in the organization (Meyer & Allen, 1997). Job satisfaction refers to a

person's overall attitude toward his or her job, which is a situation in which individuals are satisfied with their job and other dependent conditions (Farrahi et al., 2010). Human resources development is a tool to improve people's productivity in the workplace (Taban et al., 2013). Spirituality at work is an inspiring and motivating force for the continuous search for purpose and meaning in work life, a deep understanding of the value of work, life, the universality of the universe, the natural beings and the personal belief system (Rafiee et al., 2013). Motivation is one of the important tools in inducing employees to produce effective and efficient results and create a positive workplace and successful implementation of anticipated programs (Shafie Nikabadi & Salimi, 2016). The results of a study showed that ethical management affect the success of the organization following work ethics and social responsibility through increasing the legitimacy of the organization's actions, utilizing the benefits of increasing multiplicity and income, profitability and improving competitive advantage (Provis & Gramberg, 2004).

Ethical values, organizational commitment, and non-financial performance

The logic behind the theory of focusing on ethical values as an effective tool on employees' ethical behavior is that individuals are expected to behave in a manner conforming to the values existing in the organization. Studies and researches show the impact of ethical contexts on concepts such as job satisfaction, organizational commitment, intention to quit the job, and ethical conflict with managers and directors. In other words, it can be reasonably stated that the context and ethical environment influence on behaviors (Schwepker & Good, 2011). On the other hand, researches have shown that the organizational commitment has a positive relationship with consequences such as job satisfaction (Bateman & Strasser, 1984), presence (Mathieu & Zajac, 1990), trans-social organizational behavior (O'Reilly & Chatman, 1986) and organizational performance and have a negative relationship with job abandonment (Mowdey et al., 1982). On the other hand, Kumari and Djafar (2013) showed that there is a positive and significant relationship between ethical values and organizational commitment. In another research conducted by Salahudin et al. in 2016, they specifically examined the impact of Islamic work ethics on organizational

commitment and concluded that Islamic work ethics significantly influenced organizational commitment (Yousef, 2000). Therefore, according to the above, the first and second hypotheses of this study can be mentioned as follows:

H1: Non-financial performance of the organization is influenced by ethical values.

H2: Ethical values affect non-financial performance through organizational commitment.

Empathy, organizational commitment, and non-financial performance

As noted earlier, today not only does human social needs depend on communicating with others, but according to the complex social structures, providing individual demands such as physical and mental needs are also less likely to be met without communication. Empathy is an emotional need that, as mentioned before, has been less favored by marketing professionals. In a study conducted by Agnihotri and Krush in 2015, they examined empathy along with ethical behavior and trust in measuring sales staff performance (Agnihotri, & Krush, 2015). Also in another study conducted in 2005, the effect of sales force empathy on relational results was examined. According to the above, the third and fourth hypothesis of this research can be described as follows:

H3: The non-financial performance of the organization is affected by empathy.

H4: Empathy affects non-financial performance through organizational commitment.

Studying research background and summarizing them, led authors to formulate a conceptual framework considering certain theoretical relationships regarding the impact of ethical values and empathy on non-financial performance of the organization by taking into account the mediating role of organizational commitment (Figure 1).
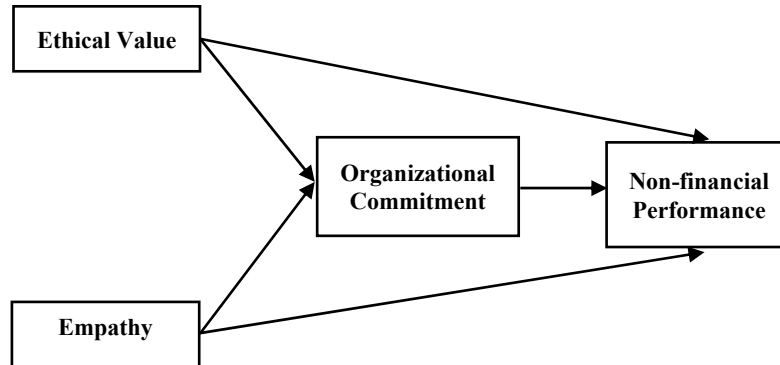
Figure 1. Research Framework

Research methodology

In terms of purpose, the present study is practical and in terms of data collection methodology, it is quantitative. This study is a descriptive survey and the data were collected using questionnaires so that the results of the analysis can be generalized to the statistical population.

The statistical population of the study is all of the tour providers companies in Tehran, using a random sampling method. The sample size was 384 according to Morgan table and according to researchers' opinion, 390 questionnaires were distributed. Due to the nature of the statistical population and respondents' non-cooperation and non-return of some questionnaires, finally 273 reliable questionnaires were collected. As mentioned above, standard questionnaire was used for data collection. After translation and localization of the questionnaires, the validity and reliability of the questionnaire were evaluated, as the suitability criterion of the measures is examined in terms of its validity and reliability. The original questionnaire consisted of 34 questions that were distributed as a pilot test in form of 30 questionnaires. After the initial evaluation of validity and reliability of the questionnaire, finally, seven questions with low validity were removed and the number of final questions of the questionnaire was 27 questions. It is noteworthy that content validity and construct validity were used to assess the validity of the questionnaire. According to the structure of the previous questionnaire that has been used in domestic and international research as well as the approval of marketing and tourism experts and professors, the questionnaire used in this study has face and content validity. In addition, the results of confirmatory factor analysis showed that the

construct validity of the final questionnaire used in the present study was 95% significant. The results are shown in Table 1. Cronbach's alpha coefficient was used to measure the reliability of the questionnaire and with alpha ≥0.70, reliability considered as satisfactory. The results are shown in Table 1.

Tbale 1. Factor load and Cronbach's alpha

Variable	Question	Reference	Factor load	Cronbach's alpha
Non-financial Performance	VAR1	Hackman & Oldham (1980) Spector (1985) Spreitzer (1995), Milliman etal., (2003),	0.639	0.897
	VAR3		0.695	
	VAR5		0.512	
	VAR6		0.504	
	VAR7		0.666	
	VAR9		0.719	
	VAR10		0.679	
	VAR11		0.718	
	VAR12		0.635	
	VAR15		0.716	
	VAR16		0.716	
	VAR17		0.646	
	VAR18		0.677	
	VAR19		0.618	
Organizational Commitment	VAR21	Allen & Meyer (2007)	0.681	0.765
	VAR23		0.671	
	VAR24		0.710	
	VAR26		0.761	
	VAR27		0.559	
	VAR29		0.703	
Empathy	VAR30	Agnihotri & Krush (2015)	0.519	0.775
	VAR31		0.723	
	VAR33		0.604	
Ethical Value	VAR34	Sun Jung etal., (2010)	0.748	0.753
	VAR35		0.650	
	VAR36		0.830	
	VAR37		0.797	

Research Findings

In this study, structural equation modeling technique with partial least squares (PLS) method was used for data analysis. In PLS analysis, a block of variables is used instead of working with the current variables. The main reason for using this approach can be no needing of distributive assumptions and measurement scales, predictive and theoretical objectives, appropriateness to hybrid models, appropriateness to small samples, lack of suitable solutions, and factors uncertainties (Azar et al., 2012: 18). The data obtained from the distribution of questionnaires in the sample were analyzed using Smart PLS and SPSS software. The results of the descriptive statistics for the demographic variables in the sample are presented in Table 2.

Table 2. Demographics frequency

Demographics		Frequency	Percentage	Total
sex	male	156	57.1	273
	Female	117	42.9	
age	Less than 25	118	43.2	266
	Between 26 to 35	99	36.3	
	Between 36 to 45	41	15	
	Between 46 to 55	7	2.6	
	More than 56	1	0.4	
Marital status	Single	168	61.5	262
	Married	94	34.4	
Education	Less than diploma	141	51.6	270
	Bachelor	50	18.3	
	Master	70	25.6	
	PhD	9	3.3	
Work Experience	Less than 5 years	125	45.8	262
	Between 5 to 10 years	73	26.7	
	More than 10 years	64	23.4	

The results of the above table show that among the questionnaire's respondents, women with a frequency of 156 persons, accounted for a higher percentage of respondents. In terms of age, people younger than 25 years are most frequent with about 43.2% of the respondents. In terms of marital

status and level of education, the unmarried with 61.5% and those with diploma or lower with 51.6% had the highest frequency. In terms of sales experience, those with less than five years of experience with 45.8% had the highest frequency in the sample. It is noteworthy that the structural equation modeling technique consists of two stages: the first stage examining the general fitness of the model and the second stage examining the research hypotheses.

For overall model fitness in the partial least squares method from index reliability, convergent validity and divergent validity are used in the software outputs. The reliability of the index is in the form of Cronbach's alpha and hybrid reliability, convergent validity is measured by average variance extracted and factor loadings and finally divergent validity is measured by root mean square average variance extracted criterion from current variables.

The Cronbach's alpha values and hybrid reliability, which are index reliability criteria, are shown in Table 2. Since the values above 0.7 are considered as acceptable values for these two criteria, according to the results that show these values are above 0.7 for the research variables, it can be stated that the fitness of the measurement model for this research has been confirmed. Since the Cronbach's alpha is a traditional criterion for determining the structure reliability, the partial least squares method uses a more modern criterion called hybrid reliability. Wertz et al. (2018) introduced this criterion. If the value for each structure is above 0.7, it indicates good internal consistency for the measurement models. It is noteworthy that the hybrid reliability criterion in structural equation modeling is a better criterion than Cronbach's alpha (Mansouri & Yavari Gohar, 2017).

Convergent validity is another criterion for measuring the fitness of measurement models to the partial least squares method.

The criterion of average variance extracted represents that the average variance shared between each construct and its related indices. In fact, it can be said that the average variance extracted expresses the correlation of a structure with its indices. Of course, the higher the correlation, the better the fitness (Barclay et al., 1995: 298). As the results and values show in Table 3, it can be stated that the convergent validity for the measurement model of this study is also acceptable

Table 3. AVE, Cronbach's alpha, CR

	AVE	Cronbach's alpha	CR
Ethical Value	0.575	0.753	0.843579
Empathy	0.614	0.775	0.826472
Organizational Commitment	0.467	0.765	0.839151
Non-Financial Performance	0.431	0.897	0.912873

The results of the divergent validity for the measurement model using cross-factor loadings also show that the divergent validity of the measurement model is acceptable and generally, it can be stated that, according to the above, the appropriate fitness of the model is confirmed.

The next step in this study is to test the hypotheses using the collected data, which is the second step of the structural equation modeling method.

The first hypothesis of the study suggests the impact of ethical values on the non-financial performance of the organization, while the second hypothesis states that the impact of ethical values on the non-financial performance of the organization is through organizational commitment.
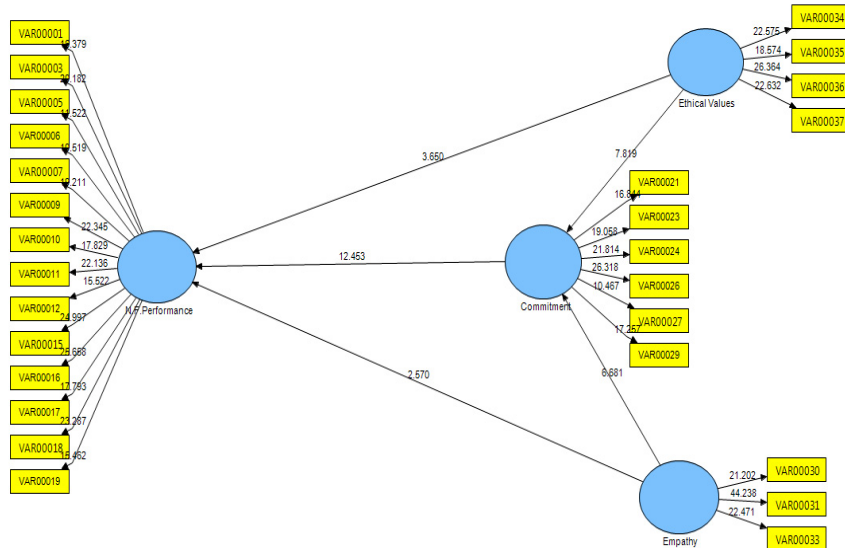

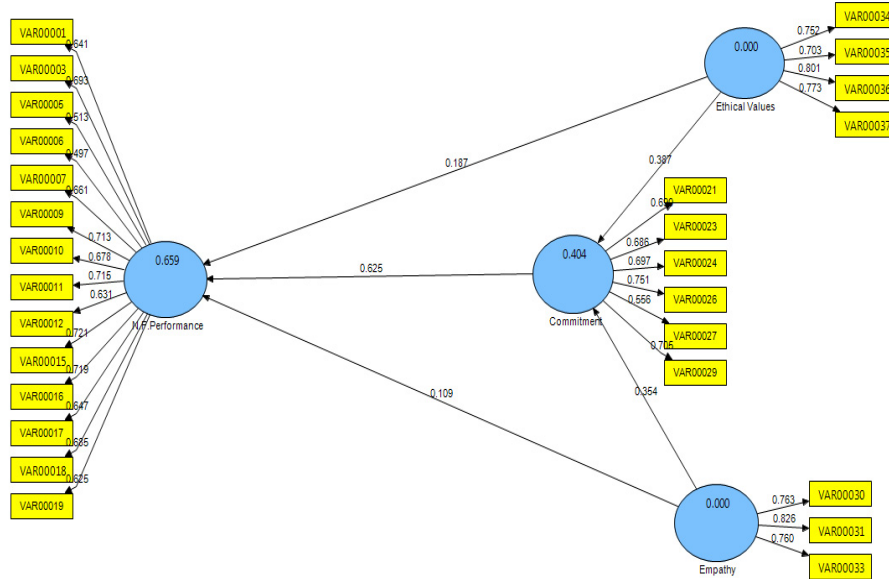**Figure 2. significant value of T**

Figure 3. Structured Model of Research

The software outputs in figures 2 and 3 show that in relation to the first hypothesis, the significant value of t and path coefficient are 3.65 and 0.187, respectively. Given that the statistical significance of t is greater than 1.96 at 95% confidence level, this hypothesis is confirmed at 95% confidence level, meaning that ethical values governing the organization affect the non-financial performance of the organization. But considering the significant values of t and path coefficient for the second hypothesis, since these path coefficients and significance of t for this path are greater than the values obtained for the path of the first hypothesis, it can be stated that organizational commitment plays a mediating role on the non-financial performance of the organization in relation to organizational ethical values.

Regarding the third hypothesis, it is stated that empathy affects the non-financial performance of the organization. On the other hand, the fourth hypothesis states that empathy affects the non-financial performance of the

organization through organizational commitment. The results show that the significant values of t and path coefficient for the third hypothesis are 2.57 and 0.109 respectively, which confirms the hypothesis at 95% confidence level and the effect of empathy on the non-financial performance of the organization. While the significant values of t and path coefficients related to the fourth hypothesis, indicate that empathy has an impact on non-financial performance of the organization through the mediating role of organizational commitment and the fourth hypothesis is confirmed at 95% confidence level. Because in relation to the fourth hypothesis, the above values show more intensity and significance than the outputs for the third hypothesis.

Table 4. The final result of hypothesis

	Hypothesis	**result**
H1	Non-financial performance of the organization is influenced by ethical values.	confirmed
H2	Ethical values affect non-financial performance through organizational commitment.	confirmed
H3	The non-financial performance of the organization is affected by empathy.	confirmed
H4	Empathy affects non-financial performance through organizational commitment.	confirmed

Conclusions and Suggestions

Nowadays, companies are always trying to improve performance and maintain survival due to the large changes in the country and problems caused by the constant changes in the turbulent business environment. Today's companies are experiencing increasing acceleration, complexity, and unpredictability. Tourism is one of the drivers of sustainable development and employment, which has gained particular prominence in recent years. The tourism industry has become one of the top and highest-paid industries in the world due to its high potential in foreign investment and monetization by attracting tourists, and as it was noted earlier, last year it was the world's third highest-paid industry. Since the basis and philosophy of tourism is to facilitate communication between nations in all dimensions, so it is possible to exploit the potential of this industry and its capacity for sustainable development and employment. With sanctions targeting the oil, petrochemical and infrastructure industries and causing inefficiencies,

reducing trade balances and downward slope of employment, timely and appropriate planning can be put to the utmost.

On the other hand, in today's societies, ethical values are a criterion for evaluating human behavior and relationships, and since organizations are also an integral part of today's societies, the ethical values of the organization have been formed so as to more easily explain the characteristics and criteria of an ethical environment. It can be said that ethical values are a subset of the general culture dominant in the organization that can affect the relationships of individuals in the organization as well as the quality of these relationships. In human relationships formed in organizations, empathy can also be seen as a factor for personal growth and development, as well as relationships with others in the pursuit of more and better goals and programs. Empathy is defined as the amount of attention and understanding one has to others' perceptions and moods.

Since the staff at travel agencies have the most amount of communication with tourists, the importance of empathy and ethical values in the workplace is undeniable. Therefore, the purpose of this study is to investigate the impact of organizational ethical values and empathy on the non-financial performance of the organization through organizational commitment among the tour providers' offices in Tehran. The results of this study showed that the ethical values of organization and empathy among employees have a positive and significant effect on their organizational commitment and thus affect non-financial performance of the organization including employee satisfaction, motivation of employees, training high-quality workforce, promoting spirituality and maintaining high-quality workforce. That is, more empathy among the staff at travel agencies and stronger ethical values that govern the organization results in greater commitment of the staff to the organization, resulting in employees' satisfaction, motivation, spirituality in the organization and in this situation, maintaining high-quality workforce will also increase. Studies and researches show the impact of ethical contexts on concepts such as job satisfaction, organizational commitment, intention to quit the job, and ethical conflict with managers and directors. In other words, it can be reasonably stated that ethical context and environment influence behavior (Schwepker & Good, 2011). On the other hand, Kumari and Djafar (2013) showed that

there is a positive and significant relationship between ethical values and organizational commitment. In another research conducted by Salahudin et al., in 2016, they specifically examined the impact of Islamic work ethics on organizational commitment and concluded that Islamic work ethics significantly influenced organizational commitment. The results of this study regarding the impact of ethical values on organizational commitment and non-financial performance of the organization are in line with the results of other researches and indicate that the ethical values governing the workplace significantly affects the non-financial performance of the organization through organizational commitment.

Researchers point to employee empathy as a competitive advantage, especially in service marketing disciplines (Ahearne et al., 2007), which strongly influence customer satisfaction (Agarwal et al., 2012) and on the other hand, it increases sales performance (McBane, 1995). In a study conducted by Agnihotri and Krush in 2015, they examined empathy along with ethical behavior and trust in measuring sales staff performance (Agnihotri, & Krush, 2015). Also in another study conducted in 2005, the effect of sales force empathy on relational results was examined. The results of this study also indicate that empathy among employees through organizational commitment has a significant effect on non-financial performance of the organization, which is in line with the findings of other researches in this area.

Therefore, it can be said that ethical values are an important element in organizations, especially in tour providers' offices and it affects the employees and their relationships and ultimately the overall performance of the organization consisting of financial and non-financial aspects. Besides, the empathy formed in the workplace and between employees not only affects their moods and quality of work life, but also their relationship with the organization in such a way that they are committed to the organization and their duties. Ultimately, their satisfaction with the organization and their job, affects staying in the job, motivation and objectives of the organization. Managers can make the necessary use of this opportunity created in the organization by their timely and appropriate investigation and attention.

According to the result of this study, it is clear that organization should insist on spirituality concepts in their organisation in order to achieve more outcomes. It is obvious that commitment and ethical values have a

substantially effect on nonfinancial performance. So it is on behalf of CEO and other decision makers or influencers to create an ethical climate in their organization for encouraging spirituality in order to achieve more out comes.

In this research we encountered some restrictions. Accessing statistical samples made us several problems and limits our results. Moreover we had to control some variables regarding our project time and costs. So all of these has affect the project outcomes and limited the real results.

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