Artificial Intelligence (AI) and the Ethics of Moral Decision-Making: Integrating Human and Spiritual Values into Legal Frameworks for Ethical AI Development

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Abstract
The rapid development of artificial intelligence (AI) technology has raised more ethical concerns than ever before, particularly with autonomous decision-making systems. Even more modern AI systems can carry out growingly intricate work with fewer human interventions, putting into doubt accountability, fairness, transparency, and the ethical consequences of the machine-directed decision. Though important literature has been done concerning AI ethics in terms of technical, legal, and philosophical frameworks, the inclusion of human and spiritual values within the framework of AI judgments is currently a critical gap. The ethical consideration of human values, such as empathy, justice, and human dignity, are fundamental aspects of human consideration, but their implementation in the algorithmic systems is scarce. Spiritual values, which include moral principles based on various cultural, religious, and philosophical traditions, provide another complementary aspect to the control of AI behaviour, to make sure that autonomous systems are in line with the expectations of morality and ethical propriety of society. The paper aims to analyse how human and spiritual values can be integrated in a legal and policy framework to develop ethical AI. The research uses an interdisciplinary methodology by taking the perspectives of philosophy, theology, computer science, and law to theorise a model where-by the making of ethical decisions can be integrated within AI systems. The study relies on the literature on AI ethics, human centred design, and legal governance to determine the existing gaps and challenges when it comes to the translation of abstract ethical principles into computational mechanisms. There are case studies in the fields of autonomous vehicles, healthcare, and law enforcement that are examined to demonstrate the potential of the involvement of moral and spiritual considerations in AI algorithms, as well as their limitations. Some of the major research questions that were used to guide this research include: How do we operationalize human and spiritual values in AI systems? How can legal and policy processes be used to guarantee adherence to ethical standards? How far can AI systems be programmed to incorporate cross-cultural ethics at the expense of technical effectiveness? Answering these questions, the paper helps to develop a more comprehensive view of AI ethics, which is not limited to technical or utilitarian methods. The results serve as an additional indication that making AI human and spiritual is not just an imaginary task but a viable requirement to adjust technology to the standards and rules of society, as well as the expectations of the ethical framework. Some of the operationalisation strategies of ethical principles are the development of value-sensitive algorithms, ethical compliance regulatory guidelines, and interdisciplinary oversight mechanisms. Additionally, the paper identifies the possible obstacles, including cultural pluralism, interpretative ambiguities of moral codes, and technical constraints of algorithm design, which should be resolved to accomplish successful integration.
Keywords: Artificial Intelligence, Ethical Decision-Making, Human Values, Spiritual Values, AI Governance

1.0 Introduction
The rapid development of artificial intelligence (AI) technologies has brought a new reality in the decision-making process of various areas, including the medical field and financial field, as

well as self-driving vehicles and law analytics. It is true because AI systems, especially machine learning and deep learning algorithms, have the potential to handle large volumes of data and provide decisions on a scale and speed that cannot be achieved by hu-man agents (Russell and Norvig 2021). These technological advances pose significant opportunities of increased efficiency and accuracy, yet they are also an extreme threat to ethics. AI-based autonomous decision-making might lead to unintended consequences such as discriminatory solutions, privacy violations, and the lack of moral engagement in the fields where human judgment was typically applied (Ghosh 2025). As a result, the ethical aspects of AI have become a highly important issue of interest among scholars, policymakers, and technologists.

AI ethics is not only a technical issue but also a social necessity. Using AI systems can affect human welfare, social justice, and resource allocation, which means that normative principles should be incorporated in the design and management of AI systems (UNESCO 2024). Besides, the traditional ethical theories, including utilitarianism, deontology, and virtue ethics, offer some fundamental guidance, yet in many cases, they fail to reflect the more subtle moral demands of various people and cultural and spiritual groups (Hammerschmidt et al. 2025). These models can put efficiency or following the rules ahead of relational, communal, and spiritual values, which are vital in holistic ethical assessment. As one ex-ample, the implementation of predictive policing AIs has shown the danger of the suggested technology contributing to the growth of current social disparities, thus demonstrating the disconnect between the idea of algorithmic optimisation and moral human values (Roy et al. 2025).

Adopting human and spiritual values in AI decision-making implies the identification of the inherent value of ethical standards based on philosophical, religious, and cultural practices. Spiritual values, as interpreted in this context as ethical values based on human experiences of transcendence, empathy, and moral responsibility, help to better understand the full picture of what is right and what is wrong in relation to decision-making situations (Velasquez et al. 2023). Implementing these values in the AI systems involves applying abstract ethical concepts (justice, compassion, stewardship, etc.) into algorithms and evaluation standards, which regulate AI behaviour. This is the same approach as the concept of value-sensitive design, which underlines that technology is not supposed to be ethical but sensitive to the values of its stakeholders (Sadek and Mougenot 2025).

The area of the current research is the intersection between AI ethics, human moral reasoning, and spiritual values in the context of the law and regulation. It aims to explore the possible ways human and spiritual aspects can be integrated in AI systems in a systematic manner so that the choices made by the AI systems are in line with societal and ethical expectations at large. In particular, the paper investigates whether AI can accommodate values like fairness, dignity, accountability, and respect for human autonomy, and spiritual virtues that dictate moral behaviour. The analysis of modern legal regulations and ethical principles should help the study to reveal the possibilities and constraints of integrating these values into the operation of AI technologies.

This paper has threefold objectives. First, it attempts to state the theoretical and practical importance of the consideration of human and spiritual values in the systems of AI. Second, it analyses the current ethical and legal systems with an aim of determining the loopholes that exist, which inhibit the incorporation of moral and spiritual aspects. Third, it suggests a theoretical model of how these values can be incorporated into AI decision-making, focusing on the role of developers, regulatory bodies, and society in general. The research addresses the overarching question: how can human and spiritual values be systematically integrated into AI decision-making

to ensure ethical compliance within existing legal frame-works? This question underpins the exploration of normative, technological, and regulatory mechanisms that may facilitate ethically robust AI deployment.

2.0. Literature Review

The development of AI ethics has stayed abreast of the progress of machine learning and autonomous systems, with a greater interest in the morality and societal impact of algorithmic decision-making. AI has been subject to classical theories of ethics, deontology, consequentialism, and virtue ethics, all offering a normative approach, but they all have shortcomings when applied separately. Deontological solutions focus on the use of rules and duties, and obligations, making sure that the AI systems adhere to the established ethical norms (European Parliament 2020). As an example, creating AI that adheres to the privacy rights can be conformed to the Kantian concept of respecting human autonomy as an end. Nonetheless, strict following of rules can also result in consequences that overlook context and unexpected side effects and especially in complex socio-technical contexts.

Most notably, consequentialist views (utilitarianism in particular) base their judgment on the consequences of actions in support of AI behaviours that optimise the total benefit (Spinello 2025). This structure has been used in autonomous vehicles, in which decision algorithms have tried to reduce damage in the case of accidents. Although the practicality of consequentialism is occasionally defensible in a utilitarian approach, it can unwillingly de-fend ethically questionable actions when they promote collective welfare as it is, like minority rights to a supposed broader societal good. A more integrated approach focuses on virtues like fairness, prudence, and empathy brought forth by virtue ethics, the approach that also concentrates on character and moral dispositions (Hagendorff 2022). However, ab-stract virtues are very difficult to convert into algorithmic rules that might be put into practice.

Human-oriented ethical theories have come as a response to balancing the weaknesses and strengths of classical theories, and place human well-being, human dignity, and human autonomy at the forefront in governing AI. Human-centred AI systems believe in participatory design, inclusivity, and value-sensitive design practises, whereby the perspectives of stake-holders guide the making of ethical decisions (Sadek and Mougenot 2025). These models emphasise the fact that AI systems cannot be ethically neutral, but they must be based on the values, rights, and obligations of society. Jobin, Ienca, and Vayena (2019) contend that embedding human-centric principles in AI requires continuous engagement with affected communities, rigorous ethical impact assessments, and accountability mechanisms that trace decision-making processes.

Spiritual and moral values also bring another layer to AI ethics, which is a normative orientation based on cultural, religious, and philosophical traditions. Cross-cultural insights point to the matters of ethical reasoning as usually being guided by spiritual values such as com-passion, stewardship, and moral responsibility, which determine human judgment beyond the rational assessments of duty or utilitarianism (Velasquez et al. 2023). As an example, Confucian ethics focus on relational ethics, which focuses more on harmony and social unity, whilst Buddhist ethics focus more on non-harm and mindfulness, which can be applied to AI systems in a social or healthcare setting (Lin 2023). There are both conceptual and technical issues with introducing such values into AI: values are context-dependent, mediated by cultures, and often formulated in terms of qualitative concepts that cannot be readily encoded into algorithms. However, studies indicate that ethical interpretation of the AI behaviour can be enhanced by integrating spiritual and moral principles, which would help to align AI deeds with the social norms (Boddington 2023).

Current AI ethics legal frameworks exist on both national and international scales, and they are used

to provide regulatory and normative frameworks of ethical AI implementation. On the international scale, the Organisation for Economic Co-operation and Development (OECD) AI Principles propose a transparent, accountable, and human-centred AI, with the focus on human rights and democratic principles (OECD 2024). In the same manner, the Artificial Intelligence Act by the European Union aims at categorising AI systems based on the risk and advancing the necessary requirements regarding high-risk applications that should be supervised by legal protections that are compatible with the ethical standards (European Commission 2024). The context-specific guidelines on national levels, including the United Kingdom AI Strategy and the United States AI Bill of Rights, include risk reduction, technical compliance, and economic competitiveness over more inherent moral or spiritual aspects (Calo 2018).

Although these developments have taken place, major gaps exist in the current AI ethics re-search on the systematic incorporation of moral and spiritual values. To begin with, most ethical theories are very specific and are only concerned with quantifiable individual principles like fairness, transparency, and accountability, and not about the nuances of moral virtues and spiritual norms (Hammerschmidt et al. 2025). Second, whereas the participatory and human-centred design approaches encourage engaging the stakeholders in the process, they often disregard religious, cultural, and community-based ethical perspectives, restricting the inclusivity of the AI governance (Tahaei et al. 2023). Third, the legal systems mostly focus on procedural adherence and risk control, with no clear procedures for implementing spiritual or moral values into AI systems (Mirishli 2025). All these gaps, taken together, highlight the necessity of a more holistic theoretical approach incorporating the ethical, le-gal, human, and spiritual aspects.

The theoretical backbone of the present research is based on the convergence of the value-sensitive design, human-centred ethics, and spiritual moral philosophy. The value-sensitive design assumes that all phases of technology development, such as conceptualisation to deployment, must be ethical reflections, which makes AI reflect societal norms and values (Sadek and Mougenot 2025). This is supplemented by human-centred ethics, which look far ahead and put human rights, dignity, and welfare in the foreground. Spiritual moral philosophy is a source of normative richness that offers leadership based on ethical traditions to focus on compassion, relationality, and moral responsibility (Velasquez et al. 2023). A com-bination of these viewpoints, the work suggests a multi-layered model, where the AI in its decision-making process is informed by universal moral principles, anthropocentric ethics, and culturally-related religious values.

3.0. Integrating Human and Spiritual Values into AI Decision-Making

The introduction of human and spiritual values into artificial intelligence (AI) decision-making is a complicated, but mandatory, horizon of ethical management of new technologies. Autonomy, justice, fairness, empathy, and dignity are some of the core principles of human values that are central to the welfare of society, as well as the safety of individual rights (Floridi 2023). Spiritual values, in turn, are founded on religious, philosophical, and moral traditions, the concepts of compassion, moral responsibility, stewardship, and relational ethics (Garg 2024; Velasquez et al. 2023). Collectively, these groups of values pro-vide a normative guide to AI systems, which points them to behavioural patterns that both honour individual human dignity and wider societal moral requirements.

It is conceptually and technically difficult to translate moral and spiritual principles into computational structures. One is that human and spiritual values tend to be qualitative, con-textual, and mediated by culture, something incompatible with binary and deterministic traditional algorithmic logic (Mittelstadt 2019). Compassion, for example, may necessitate more precise situational evaluations that are difficult to convert

into rules or objective metrics. Also, values might be incompatible: an AI system that works towards the individual autonomy of a medical facility might end up disobeying the agreed principles of beneficence or a welfare state. Furthermore, the issue of measuring compliance with spiritual/moral norms requires strong metrics of evaluation that harmonise subjective moral reasoning with objective system outputs, which, however, is an area that is not well developed yet in AI research (Boddington 2017).

Case studies depict the possibilities and the challenges involved in integrating human and spiritual values with AI. The ethical algorithms that can be identified in autonomous vehicles include moral dilemmas like the trolley problem, where the system is supposed to decide between the lesser of two evils in the case of accidents. The inclusion of values like human dignity and relational responsibility would help make these decisions not just based on utilitarian calculation, and instead do so in a way that would favour the outcomes that respect life and reduce moral culpability (Zhan and Wan 2024). AI diagnostic systems and robotic assistants become increasingly involved in healthcare decision-making with respect to the treatment of patients, their consent, and privacy. The inclusion of such values as empathy, fairness, and stewardship would contribute to patient trust, a higher likelihood of staying ethical, and eliminating discriminatory results (Morley et al. 2020). Predictive policing and risk assessment algorithms in law enforcement have become a subject of concern regarding bias, fairness, and social justice. Moral principles that are directed by human and spiritual norms may help curb the evil, foster equity, and instill proportionality in the application of these systems (Parvathinathan et al. 2025).

Some approaches are suggested to introduce ethical principles into AI decisions. Value-sensitive design (VSD) models receive the explicit identification of the stakeholder values in system creation, and they incorporate the element of ethical contemplation in all stages of design, deployment, and evaluation procedures (Sadek and Mougenot 2025). Such strategies as deliberative workshops, stakeholder interviews, and co-design sessions make sure that the views of various communities, such as religious and cultural, shape the goals of the system. Also, the multi-objective optimisation methods enable AI systems to evaluate two or more ethical priorities at once and balance the value of such aspects as safety, fairness, and compassion through an algorithm (Noothigattu et al. 2018). A mixture of rule-based constraints with machine learning heuristics has been proposed as a viable means of operationalising ethical principles and remaining flexible in new situations.

There are several ways in which the introduction of human and spiritual values into AI could be beneficial. Presenting the AI in an ethical form can raise the trust of people, social legitimacy, and minimise the possible ill-intent consequences (Floridi et al. 2018). Furthermore, the integration of the values that mirror human moral and spiritual thinking can enhance the flexibility of the system to work in a diversified cultural context, which is inclusive and cross-cultural. In the context of organisations, the deployment of ethical AI may help to eliminate legal and reputational risks and contribute to long-term sustainability and social responsibility (Jobin, Ienca, and Vayena 2019).

However, there are still constraints. The process of translating qualitative values into computational forms implies the level of abstraction that might simplify the complex aspects of morality. The clashing values demand prioritisation structures, which are questionable in and of themselves. In addition, the ongoing evolution of social standards means that AI systems may need to be continually improved to align with current ethical standards (Mittel-stadt 2019). Operationalisation of moral and spiritual principles is further complicated by technical constraints, including data availability, the interpretability of system algorithms, and the transparency of the systems. Systems of ethical

oversight, thus, are still necessary to supplement the technological inculcation of values.

4.0. Legal and Policy Frameworks for Ethical AI

The high rate at which artificial intelligence (AI) technologies are being spread has led to the emergence of regulatory and governance frameworks to curb the occurrence of ethical risks, hold the technologies accountable, and enhance trust in the technologies among the populace. At the international level, the updated OECD AI Principles emphasise transparency, fairness, human-centred values, and safety, with new provisions addressing generative AI and information integrity (Čorba et al. 2024). On the same note, the Artificial Intelligence Act 2021 by the European Union is a proposal that prescribes a risk-based regulatory framework, whereby AI applications are categorised based on their likelihood to damage fundamental rights, safety, and societal well-being. The Act requires a strong risk assessment framework, documentation, transparency, and human control, which will establish an overall effective legal framework that is meant to protect human interests and allow techno-logical innovation (European Commission 2024).

National frameworks, though of different sizes and levels, have similar goals. As an example, the AI Initiative of the United States promotes the voluntary compliance with AI ethical standards, which focuses on innovation and competitiveness as well as on human rights (Executive Office of the President 2020). By contrast, the governance model of China emphasises societal peace, safety of the population, and state control, which is culturally unique in the regulation of AI (Wang et al. 2025). The above illustrations reveal that the governance mechanisms are not only situational but also sensitive to the values of a particular area, which means that cultural and moral aspects of AI law must be combined.

Despite these changes, there are still big gaps in regards to the incorporation of human and spiritual values into the regulation of AI. The existing paradigms are mostly obsessed with technical soundness, data protection, security, and adherence to the available legal regulations, overlooking qualitative moral and spiritual aspects (Mittelstadt 2019). To take just one instance, although bias mitigation is a central regulatory issue, the frameworks seldom consider more extended moral obligations, like compassion, relational responsibility, or adherence to spiritual norms. Equally, the accountability systems have been more inclined to human control and assigning liabilities, without directly integrating an ethical rationale to correlate the AI activities to the moral or spiritual standards (Jobin, Ienca, and Vayena 2019).

The lack of specific advice on how to integrate morality and spirituality is practically difficult. Applications of AI in the fields of healthcare, criminal justice, and social services often face situations that demand making ethical decisions when adhering to procedural guidelines. The AI systems without integrated human and spiritual values have a high probability of creating decisions that may be legally but not morally acceptable in the society or may erode societal trust (Boddington 2023). Moreover, there are no standardised approaches to operationalising these values in regulatory frameworks, which restricts the ability to en-force them and apply cross-jurisdictional.

To overcome these loopholes, several approaches on how human and spiritual ethics can be integrated legally has been floated. The first, legislative tools must encompass definite understanding of human dignity, relational responsibility, and spiritual values as principles to guide the use of AI. This may be operationalised using value-sensitive regulatory provisions such that the AI systems should be shown to conform to the normative ethical standards and cultural norms (Sadek and Mougenot 2025). Second, there can be ethical impact assessments, like environmental or

privacy impact assessments, that are required before deployment that assess both tangible and intangible moral impact of AI decisions. These tests would give the regulatory bodies justifiable reviews of ethical conformity, where ethical and spiritual factors are not pushed to the post-hoc test.

The methods of interdisciplinary techniques are very significant in bridging the gap between the law, ethics, and technology. Philosophers, theologians, law professors, and computer scientists ought to come up with operational ways that the moral and spiritual values can be transformed into viable regulatory norms. One such example is the fact that AI governance may involve multi-stakeholder advisory boards as well as technical audit and ethical review boards to assess the algorithmic decision-making process relative to human and spiritual values (Floridi et al. 2018). The normative supervision that would be provided by such panels would provide regulatory implementation with a contextualisation on the moral expectation of the society and cultural sensibilities.

Additionally, the compliance practices are supposed to be transformed to become dynamic and dynamic. The AI systems are not rigid and they can learn and develop which will change the ethical outcomes over time. It should then be enforced through laws requiring ethical audits to be conducted on a regular basis, transparency reporting, and mechanisms of corrective action in some cases where the AI conduct is not in line with the moral or spiritual requirements. To make the enforcement effective and accountable, documentation, explainability of algorithms, and interaction with stakeholders' standards will be required (Mittelstadt 2019).

Finally, international coordination which all is impossible to avoid is a need. Moral and spiritual values are mediated insofar as the culture is concerned, however, the AI technologies are more likely to be transnational. Harmonisation of ethical standards, value-responsive practices across borders in mutual understanding and collaboration in normative AI governance is necessary to prevent the occurrence of ethical variations and guarantee that AI systems are operating in accordance with the world-spanning human and spiritual norms. Consensus can be developed on the regulatory level, and such a platform could consist of regulatory bodies such as UNESCO; the OECD, and the European Union; further-more, the regulators can be capacity-built on the international level (UNESCO 2021).

5.0. Discussion

The introduction of artificial intelligence (AI) decision-making that involves human and spiritual values has both a great opportunity and a challenge for the developers, regulators, and society. The main implication for AI developers is the necessity to include the ethical reasoning process that goes beyond technical problem-solving. Value-sensitive design models should employ alternative performance criteria to imbue AI algorithms with ideas of justice, compassion, respect for human dignity, and spiritual norms (Sadek and Mougenot 2025). This would provoke developers to think not only about what AI can do but what it should do, which will help to correlate the capabilities of technology with moral norms of society.

The challenge of operationalising these values is confronted by regulators in terms of legal and policy frameworks. The existing governance frameworks are focused on safety, liability, privacy, and reduction of bias, yet they frequently fail to consider qualitative moral and spiritual aspects (Mittelstadt 2019). To incorporate human and spiritual values, adaptive regulation, including ethical impact assessments, constant monitoring, and mechanisms of multi-stakeholder oversight, is needed that must strike the right balance between innovation and societal accountability. Moreover, global cooperation is needed to respond to the trans-national implementation of AI to make sure that morality and spiritual standards in different cultures are accepted but remain uniform in their implementation (UNESCO 2021).

Implications on the societal level are also enormous. The use of AI systems in healthcare, law enforcement, finance, and social services is taking up more mediating roles, which have a direct impact on human welfare and ethical outcomes. In the absence of a direct incorporation of moral and spiritual values, AI has a chance of creating results that, though legally acceptable, will violate the ethical norm of society and undermine the trust of the majority (Jobin, Ienca, and Vayena 2019). On the other hand, AI systems that are programmed to up-hold human and spiritual values may improve cohesion in society and decision-making that is fair; moreover, they will build trust in technology among the people.

6.0. Conclusion

The paper has talked about the overlap of AI and ethics and how human and spiritual values may be reconciled, and found the gaps that are necessary in the existing body of knowledge and regulation. The theoretical and literature review show that the traditional models of AI ethics have strong performance in terms of technical compliance and safety, though they are more prone to disregard moral and spiritual aspects. The policy reviews and case studies indicate the real-world challenges of applying these values, such as the procedure of con-verting abstract ideals into an algorithmic form and the implementation of culturally respectful policies.

Three strategies have been suggested to be combined, and these are interdisciplinary collaboration among the ethicists, legal scholars, theologians, and technologists, and institutionalization of value-sensitive mechanisms of governance. The idea of ethical impact assessment, the framework of constant supervision, and culturally informed supervision prove to be viable tools in applying moral and spiritual principles in AI applications. The additional research should be centred on scalable methods of quantifying and codifying spiritual and moral norms into AI mechanisms, and examining culturally particular and worldwide methods of introducing ethics to AI.

Ethical Statement

This paper acknowledges the two-sided nature of AI technologies as something that can bring both positive and negative effects to society. On a positive note, AI guided by human and spiritual values can improve ethical decision-making, minimize biases, and increase social welfare. On the negative side, the lack of such principles' integration can contribute to the deepening of social inequalities, the destruction of morals, and the ease of making decisions that do not correspond to human dignity. To make sure that the development of AI and its governance does not undermine the moral structures of society, ethical stewardship in AI development and governance is therefore paramount. The code of ethics is not only about the role of compliance; it is a proactive involvement with the stakeholders, continuous observation, and responsibility for the intended and unintended outcomes.

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