

Management Strategy Reconstruction Towards Spirituality in Realizing the Sustainability of Sharia Entities

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Abstrak: The phenomena of some management irregularities and the development of sharia entities, marked by the strengthening and continuing growth of sharia market shares expansion to all sectors of life and business, have triggered the implementation of strategic management in various business lines. This condition motivates this research to build a strategic management reconstruction with a sharia spirit. This reconstruction is expected to contribute to the increasingly rich development of management science with an increasingly broad paradigm. It is expected that this construction can strengthen and build a more convincing vision, mission, and goals of sustainability. The grand theory used in the development of this research is sharia at enterprise theory with Tazkiah tools as a process of purification. The emphasis of this research is on the concept of spiritual strategic management on HR development and management on a balanced soul and spiritual material side (faith, knowledge, worship, pety), the world and the hereafter.

Keyword: spiritual strategy, sustainability, management strategic, construction

INTRODUCTION

In today's cooperative world, a cooperative entity that is rapidly and independently growing as well as has an established sustainability is very rare to find. Likewise, the world of Micro, Small, and Medium Enterprises (MSMEs) looks very difficult to develop and become an established entity. Although some have progressed and developed, very few of these MSMEs have succeeded and survived. While this establishment is more dominated by the business world in private entities and state-owned entities, it is growing rapidly and has good sustainability. Allegedly the main causes are human resources and management control systems and environmental conditions/culture that are conducive to the performance of sharia cooperative entities, in line with research by [1], that the performance of sharia cooperatives is greatly influenced by human resources and environmental certainty. The certainty of this environment can be conducive because of the existence of a good culture. Corporate Social Responsibility (CSR) is a series of corporate responsibility that should be conducted in addition to the main business operation of a company. [45]

Looking at studies and exploration of the historical journey of businessmen at the local, national, and international levels, in term of performance developments, especially in the long term of 10-35 years, so many companies from the MSMEs level to the conglomerate level, end up experiencing setbacks, losses, and finally totally bankrupt. We can see examples of this reality at the level of international companies, such as Enron, WT. Grand, and many others. At the national level, there are PT. Dahar Motor, PT. Dasad, 16 Indonesian National Commercial Bank, PT. Simpati Airline, local sugar entrepreneurs, and dozens of private banks were liquidated after being tested by the monetary crisis, and millions of cooperatives and other MSMEs. Destruction and bankruptcy that occur after a long period of time cannot be separated from the company's ability to implement an optimal strategy that is used by the company to guide and manage activities in achieving its vision, mission, and goals. This opinion is in line with the thoughts of [2], that a manager must be quick and responsive in facing and responding to changes in the external and internal environment and prioritizing special attention to improving the quality of human resources.

If we extended to the phenomena that cause bankruptcy, loss and disruption of entity sustainability, it is none other caused by the splendor of accounting moral hazard. Moral hazard can be in the form of accounting crimes, ranging from corruption, collusion, nepotism, money laundering, income smoothing, earnings management, tax avoidance and other forms of unethical behavior. Reality phenomena that show discourteous conditions today including a labeled Sharia cooperative operated under the name of Bina Community Mandiri

(BMM), has committed fraud by running away with tens of trillion of community fund after several years succeeded in accumulating investment from them as a source of working capital and active investment by providing a percentage value (%) of large profit-sharing system. This behavior has really harmed many parties, showing a very basic moral breakdown. This venomous condition shows that it is true as said by the expert [2], that the most fundamental thing that mostly determines the direction of a success of an entity is the quality of human resources, from a scientific, skill, and spiritual-personality standpoint.

The rise of violations of professional ethics phenomena, especially for professionals in the accounting field, is increasingly becoming a concern. The ethical violation created a negative image of the public accounting profession (auditor). For example, the case of the arrest of the BPK auditor by the KPK on May 27, 2017. The BPK auditor became a suspect in the case of allegedly receiving bribes for giving an unqualified opinion (WTP) in the financial statements of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (PDRT) for the 2016 fiscal year. The emergence of this case cannot be separated from because of ignoring professional ethics issues in the form of moral responsibility and a very weak spirit of independence.

This phenomena shows that the basic source, aside from the weakness of the Management Control System, is also the weakness of human resources that lack the potential for Spiritual, Emotional and Intellectual Intelligence. [48] It is said that in the results of a study that Spiritual Intelligence contributes the greatest influence on the occurrence of moral hazard which ultimately causes bankruptcy and decline and even the loss of an entity. This thinking is in line with the results of Jumaidi's research [3] which states that the main source of moral hazard (Unethical Attitude) is disproportionate and low Spiritual, Emotional and Intellectual intelligence of personnel who carry out company activities.

An in-depth study of the implementation of the strategy if one pays attention to the pattern or direction of the strategy management implemented by the entity is the development of strategy optimization in strengthening human resources from a scientific and skill point of view to improve financial performance. However, it has not yet touched the strengthening human resources from the spiritual side to produce performance of employee satisfaction in the form of building character, peace, and the blessings of life, which of course will greatly affect the sustainability of the entities. In line with what [2] stated, that there must be balanced between knowledge, skills and spirituality in HR development. Conditions for the formation and development of spirituality led to the formation of character and character strengthening to prevent the occurrence of moral hazard which can result in bankruptcy.

If we relate the development of management strategy nowadays, we can see how large companies that implement spiritual (sharia) management are so strong in advancing and developing, just like Islamic banking entities that are slowly but surely growing and developing [47]. These companies outside of banking truly apply spiritual management, grow, and develop. This condition is also marked by the development of the application of spiritual management in the fields of tourism, culinary to education, which influencing the direction of analysis, diagnosis and implementation of strategic management. [46]

Thus, this research is intended to analyze the form of the reconstruction of Spirituality Strategic Management after seeing the development of the world of sharia science and the stretching of sharia entities. This issue is very interesting considering the growing and strengthening of the market share of the sharia community, as well as the higher growth in the economic income of the sharia entity community. This condition certainly must be swiftly responded to because something massive will gradually affect the company's performance.

METHOD

The methodology used in this research is a qualitative methodology with the research direction of building a new concept of Strategic Management based on a spiritual approach. This new concept was sparked by a trigger for change, namely the stretching growth and development of sharia entities, (there is a development of public knowledge and awareness to lead to sharia entities and products), as well as the increasingly widespread management irregularities carried out by modern management entity organizations. Therefore, the paradigm used in this study is the critical-spirituality paradigm, as described in Constructive Methodology of Accounting Research Grounding Religiosity, by [4]. The grand theory used in the development of this research is sharia at enterprise theory with *tazkiah* tools as a process of purification, [5].

The steps in this research consist of: **1.** Deepen, examine, and prove critical of the implementation of modern strategic management, which is more orientated towards world interests on profit. The direction of focusing on increasing world interests is the main basis that drives modern management which is marked by the application of its theoretical basis, namely agency theory. The finding of phenomena evidence of the weakness of implementing the classic management strategy. **2.** Conduct an in-depth study to explore the pattern of Sharia Strategic Management by taking the theoretical basis of spirituality, the Koran, and hadith. **3.** Explore the form of the reconstruction of the spiritual strategic management building. **4.** Appreciate and deepen the reconstruction results that have been designed in a more holistic manner.

REVIEW OF RELATED LITERATURE

Strategy Management

As we know management is the knowledge and art of carrying out company activities to achieve company goals effectively and efficiently. Meanwhile, strategy in general is something that is done to seize opportunities and face threats with superior resources. Therefore, management strategy according to [6] what is meant by cross-functional management decisions is based on a combination of marketing management, production management, financial management, human resource management and information systems management. Thus, strategic management is a "set of decisions and actions" that produce formulations and implementations designed to achieve company goals [7]. The art and science of formulating and implementing and evaluating cross-functional decisions to achieve organizational goals. Strategy management according to strategy [8] is the flow of decisions and actions that lead to the development of an effective strategy or strategies to help achieve company goals, while the strategy process is the way in which strategy formulators determine goals and make conclusions [8]

Spirituality

Spirituality is the basic feeling that connects a person with his complete existence, others, and the universe. According to [9], who research on spirituality in work relations in Asia revealed that there are four main generic dimensions of spirituality that are most relevant: 1. Compassion: a feeling of being empathetic to the joys and suffering of others. Compassion makes a person have a high concern and want to help or take part in alleviating the suffering of others [10], 2. Full awareness (mindfulness) is full awareness within a person, that he is always aware of his thoughts and actions at all times, so that they are better able to control their emotions and behavior [11], Thich [12], states that full awareness is a situation where a person's awareness is "here and now", this is very different from someone who is affected by past events, or obsessed with the future, so he acts without full awareness, which is often called an automatic pilot. 3. Work that has deep meaning (meaningful work)

Spirituality Based Strategy Management

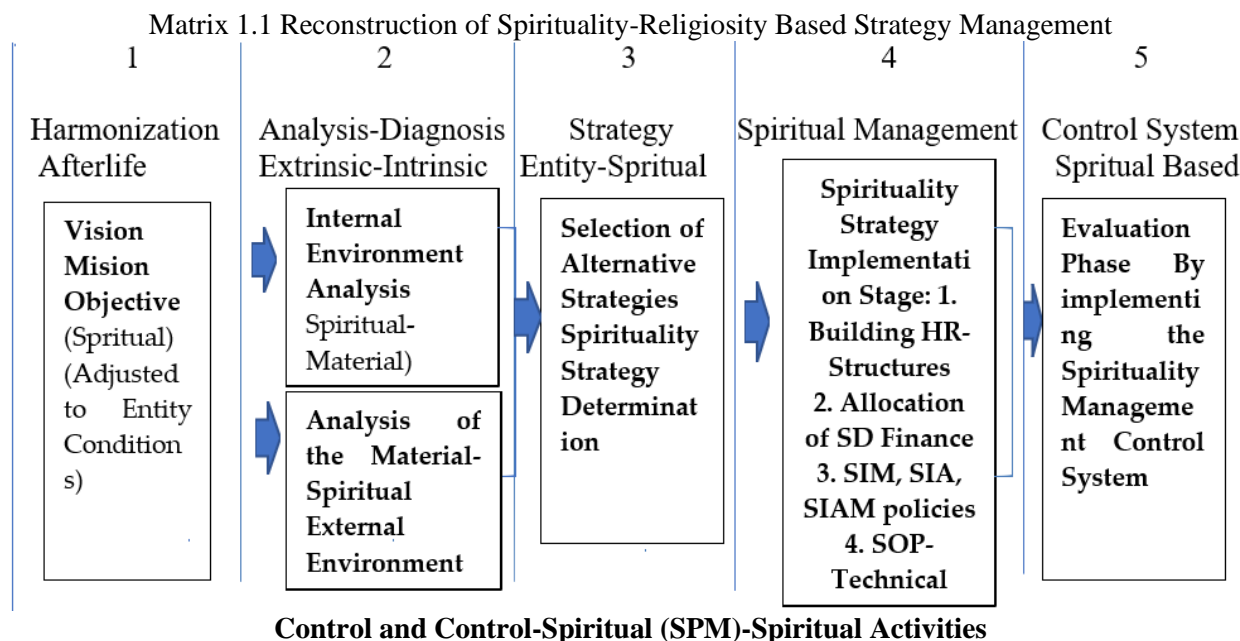
If our strategic management is defined, as an activity of compiling a set of decisions and actions that result in formulation and implementation to lead the company to achieve company goals, then strategic management of spirituality is a set of decisions and actions that produce formulations and implementations that guide companies in achieving good company goals. material or non-material or achieve the company's goals both physically and spiritually, complete with the goals of the world and the hereafter. So, the Vision, Mission, and Goals to be achieved are beyond their complete meaning towards the success of the world and the hereafter.

This spirituality-based strategic management is characterized from the formation of a vision, mission, goals, analysis, and diagnosis activities to implementation and especially the final stage of evaluation and control will move in a balanced manner between conventional/material activities and spiritual activities. Spirituality meant here is to lead to activities whose goals are transcendental, leading to the common good, prioritizing divine values.

DISCUSSION

As explained by Aleh Willian and Jauch (1992) and [2], the essence of strategic management consists of: 1. Analysis and Diagnostics activities that give birth to: Vision, Mission, and Goals, ensuring strategic advantages resulting from internal environmental analysis and ascertaining opportunities and threats from external environmental analysis. 2. Establish a Master Strategy Formulation that will serve as the basis for, lead, guide, and direct operational management activities in realizing the vision, mission and objectives. 3. Strategy management implementation activities, namely activities that realize what is a set strategy, starting

from the preparation of the structure, allocation of resources, implementation of systems, technical procedures, 4. Control Activities. Activities that aim to evaluate and improve so that in the future the company's performance will get better. This function ensures that the implementation of management principles in all functions of the entity runs more effectively and efficiently. Using a Spiritual perspective approach, the source of absolute truth is the Divine itself, (Al-Haqqi), so that a spiritual-based strategic management pattern will base itself on the owner of knowledge by using the spirit. Allah has created tools that are instilled in humans to be used in life, including building science. In order to make the presentation more in-depth and clearer, the reconstruction of spirituality-religiosity Based Strategy Management can be seen in Matrix 1.1.



Formation of Vision, Mission, Goals-Success of the World-Hereafter (material and social) physical and Spiritual

The manifestation of appreciation for the formation of the Vision, mission and objectives seen from a spiritual perspective can be started from the Vision, mission, and objectives. If we examine it from a spiritual perspective, the vision, mission, and goals which are the core center (driving brain and main goal) of the entire corporate management body should lead to "harmonization" of creating goals that go beyond, namely material, and spiritual goals, goals for achieving physical-inner, the goal of success in the world and the hereafter. So, it can be abstracted from the achievement of the success of the vision, mission, and goals in the dimensions of the world and the hereafter. This perspective is based on divine guidance (Kementrian Agama, 1971 Q.S. AN-Nahl.97) which states: "Whoever does good deeds, both male and female, while he is a believer, we will surely give him a good life and we will reward them with a better reward than what they have done.

Statements in the Koran show that in determining and setting the vision, mission, and goals of a company it should be balanced, on the one hand the achievement is aimed at getting "material/worldly" performance and on the other hand it aims to increase spiritual, spiritual/hereafter performance. Statements of the Koran that lead to the establishment of a vision, mission and goals that are balanced between the goals of the world and the hereafter, are reinforced by the statement of QS. Al-Bqarah 82, that "those who believe and do good deeds, they are the inhabitants of heaven, they are eternal in it". This shows that when a company should establish a vision, mission, and goals to get the happiness of life in the hereafter, it must have social activity goals, religious charity.

Next leads to the goal of profit-profit/material performance dimensions. The following statement above is reinforced by the hadith, from Abu Hurairah, Rasulullah said: "Whoever wants the world, Allah will put doubts in his heart and spread in his affairs. And Allah will not pay attention to what he does in this world, except for a little." (Narrated by At-Tirmidhi). This basic perspective provides a very beautiful direction for achieving harmonization, because life is not only in the world but is more substantial in the dimension of life hereafter. This statement is corroborated by proof of reality, that initially we live in the realm of the mother's womb, then enter the realm of the world, then after death occurs, we enter the realm of the grave/baqa', then enter the afterlife to determine whether we succeed in going to heaven or vice versa to hell.

This statement is emphasized by [14] that it is very clear from the evidence of life and statements in the Koran that the story of human life has several stages of life: namely: 1. The Realm of Malakut, 2. The Realm of Rahim, 3. The Realm of the World, 4. The Realm of the Grave, 5. The Hereafter, 6. Heaven or Hell. So, the reality shown on real life in the world and the afterlife/grave after passing through the door of death, has confirmed this truth. So that in order to achieve true success, the Vision, Mission and Goals of an entity to be successful in the world and the hereafter, means that we must follow Divine guidance, namely guidance to build a balance/harmonization between the orientation of material and social goals, or the orientation of the goals of world success and success in the hereafter in building the vision, mission and goals of the company. This statement is based on kalamullah: From Abu Hurairah, Rasulullah ﷺ said: "Whoever wants the afterlife," Allah will put wealth in his heart, collect his affairs, and the world will come to him by itself. And this world is nothing more valuable than little is obtained by those who are pious." (Narrated by At-Tirmidhi). The meaning is when the formation of the mission and goals leads to the dimensions of the world/material and is always balanced with the goal of achieving the spiritual/hereafter, then, long-term activities or sustainability of the company insaAllah will be maintained growing and developing, because in accordance with Allah's promise, blessings will be bestowed and guarded by the Lord. Almighty. So human goals to achieve worldly success and happiness in the hereafter will succeed, after going through a process of perfect endeavor activities such as divine guidance, understood, and implemented, insaAllah it will be achieved.

Spiritual Internal and External Environment Analysis

In the internal analysis, we can pay attention to the appeals and directions in conventional management, that the concentration of in-depth analysis is aimed at establishing "strategic advantage ...", which is studied from the strength of financial resources. Natural resources, knowledge resources, skills and expertise, resources to strengthen market and marketing and it turns out that forgetting the power of motivation, enthusiasm and seriousness of work, unity of heart, cohesiveness, spirit of sacrifice, empathy, cooperation, mutual affection, mutual respect and many other values of wisdom. All these values emerge to grow and live to build a work atmosphere, which eventually becomes a very pure and beautiful work culture that is purely based on faith and love for God. A work culture that grows purely from faith and piety for Allah will certainly produce extraordinary strength, which in nature will provide a long-term multiplayer effect. The impact will provide a very grounded strategic advantage. Strategic advantages which basically grow from a work culture that is pure because of the value of love for God, will certainly have a very strong impact on company performance. This condition, of course, when compared to the basis for the formation of a work culture is from the basis of pressure (stesser) on legal regulations made, SOP, or an inhumane form of disciplinary rules. So, the establishment of a "strategic advantage" does not only come from material strengths but also comes from a physical/spiritual nature. finding brilliant strategic solutions" in dealing with weaknesses and finally being able to capture and take advantage of the golden opportunities that exist. The strengthening statement in divine guidance includes: "Then ask someone who has knowledge if you don't know." (Q.S. An-Nahl: 43), The following is a statement of guidance from kalmullah which means the activity of carrying out studies, analysis, and diagnosis to produce brilliant strategic choices, including:

"And Allah exalts (degrees) those who believe among you and those who are given knowledge of several degrees." (Q.S. Al-Mujadilah: 11)

"And say: "O my Lord, add to me knowledge." (Q.S. Thaha: 114)

"Allah will raise those among you who believe and those who are given knowledge by degrees." (Q.S. Al-Mujadilah: 11)

"And Allah exalts (degrees) those who believe among you and those who are given knowledge of several degrees." (Q.S. Al-Mujadilah: 11)

"And say: "O my Lord, add to me knowledge." (Q.S. Thaha: 114)

"From Abu Hurairah, the Messenger of Allah said: "Indeed, Allah likes it when a servant does a good job." (Narrated by Al-Bukhari and Muslim)

"If someone who is faithful and pious does his job in a good way, then Allah will bless him in his work." (Narrated by Ahmad).

With the presence of several verses above, it strengthens the activity of the obligation to continue to carry out analysis and diagnosis to determine the optimal strategy. The divine verse above can be used as a basic guide to give birth to motivation and a passionate love of work, because of faith and love for Allah. So, the guidance of the verse above can bring enthusiasm that can strengthen the company's strategic advantage.

Strategic advantage that will become the main power in driving all functions and resources in the company which are focused on the realization of the vision, mission and material and spiritual goals, the world, and the hereafter.

Spiritual Strategy Determination

In this part of the activity, the company will try to find a pattern of Spiritual Strategy which is the result of a collaboration of modern management strategy patterns with sharia. For strategy derivation that leads to the world/material dimension, it will be concentrated and created optimally as well as in the preparation of strategy derivation on the sharia dimension, it will be created in accordance with the level of strength of "strategic advantage" obtained. To get alternative strategies and determine one strategy or a combination of strategies, the company can use the existing formula. The formulas or tools include for sharia nuanced analysis "Maqhasid sharia" can be collaborated with Balanceshorchat, then for analysis towards SWOT or TOWN analysis material, IE analysis, BCG analysis and others. In the elaboration of strategy development, concentration/deepening can of course be directed from the material side and the spiritual side, adjusted to the direction of the vision, mission and objectives of the company.

Theoretical Construction Of Manajemen Staregi Syariah Interprise Theory

Building Islamic management science and technolog, say Tazkiyah manajemen strategi, namely Tazkiyah literally means purification. Tazkiyah is dynamic process to encourage individuals and communities to grow through constant purification. According to Ahmad in Gambling and Karim (2004; 33) growth and change as well as an increase in material benefits in the Tazkiyah concept are not only "impact", but "have primacy", on social justice and better spiritual development for the people. Tazkiyah has a comprehensive nature and includes moral, spiritual and material aspects that are bound to one another.

Research Method: The Tazkiah Stage

The first stage of Tazkiyah is in the form of developing the theoretical basic concept of sharia management from Islamic normative values, namely Tawhid. The second stage is a field search to find "cultural" Islamic values typical of Muslim business communities in Indonesia. Third Stage, the integration of Phase One and Stage Two is to find common ground for universal Islamic values and local business values for Muslim communities in Indonesia. The following describes each stage of Tazkiyah.

First Stage of Tazkiyah: The Normative Process of Tazkiyah here is to purify the theoretical basic concepts of conventional management for the construction of the theoretical basic concepts according to the main Islamic values, namely Tawhid. The first stage here includes, (1) deepening the interconnection of the theoretical elements of sharia management; (2) look for the structure behind the elements; (3) find the binary opposition of the elements of sharia management theory, and (4) see the hidden reality beyond the elements and reality, starting from writing, traces, differences as well as delays of signs (differences), as well as results of delays (arche-writing).

The Second Stage of Tazkiyah is an empirical process that includes, (1) the search for the structure behind the empirical reality that forms elements; (2) exploring the substance of the elements of sharia management theory synchronously in the field at the same time span (not diachronic/development over time); (3) exploring the elements of sharia management theory through synchronic-diachronic synthesis. The synthesis here is an anthropological excavation not only based on the same time span (synchronous) but also developments over time (diachronic). Technically, the exploration of empirical integration is carried out by crossing meanings from the reality of business activities in the current Muslim community (synchronous) and past realities such as the Sirah Rasulullah SAW (diachronic).

Third Stage of Tazkiyah: Normative-Empirical Synergy Process. The third stage is the process of integration and meeting point of normative and empirical values using the Constructivist Structuralism methodology (Wainwright, 2000) version of Bourdieu (1977; 1989). Even though Constructivist Structuralism (CS) needs to be "extensioned" before being used. CS always wants a meeting point between theory and practice that is possible (Mahar et al. 2005). The process of intersection involves fields (social space) and habitus (unconscious individual behavior) (Bourdieu 1977).

Implementation of Strategic-Spiritual Management

In this phase of activity, the top management of the company begins to deepen the determination and elaboration of strategy, while maintaining harmonization on the two sides of the dimensions that strengthen each other when entering the strategy implementation phase. After successfully establishing a strategy from various available strategies, the company's top management can develop in a more specific direction, in a detailed direction for each function with its own form of management. Implementation of management practices that can be developed and enriched/innovated, starting from financial management, resource management, operational management, production management, management and including the implementation of sharia management. Sharia management can lead to Islamic investment management, Islamic accounting management and the application of Islamic accounting.

In the implementation phase of this strategy management, there is a very beautiful collaboration between the application of conventional management which is more directed at arranging material which is further enhanced by the application of Sharia management which is full of divine values. Complete management handles the human intrinsic side with the human existential side, making strategy implementation more possible to be able to direct management activities towards achieving the company's vision, mission and goals that have been directed to be multi-dimensional oriented, namely the goal of achieving world and hereafter performance. Some of the strengthening bases that can be used as a basis for motivation and the basis for applying spirituality include:

"Those who eat (receive) usury cannot stand but are like the standing of a person who has been possessed by a devil because of (pressure) madness." (Q.S. Al-Baqarah: 275)

"From Abu Hurairah, the Prophet said: "Indeed, Allah has cursed the usury eater, the usury giver, two witnesses (in a usury transaction), and the writer (usury deed)." (HR. Muslim)

"From Anas bin Malik, the Messenger of Allah said: "Avoid the seven sins that destroy." One of the companions asked, "Are they, O Messenger of Allah?" He replied, "Alliance with other than Allah, witchcraft, killing souls that Allah has forbidden except for the right reasons, eating usury, eating the wealth of orphans, fleeing from the battlefield, and lying about prophecies." (Narrated by Al-Bukhari and Muslim)

"And if they hold fast to the Torah, the Bible, and the Koran, and what has been revealed to them from their Lord, surely they will get sustenance from the heavens and the earth." (Q.S. Al-Jumu'ah: 16)

The principles of the sharia system in doing business: From Abdullah bin Umar, Rasulullah SAW said: "Verily, every transaction that does not involve cash (qimar) is haram." (Narrated by Abu Dawud and Tirmidhi)

From Abu Hurairah, the Messenger of Allah ﷺ said: "The most blessed wealth is that which is used for spending." (HR. Muslim)

From the deepening and strengthening of the divine verses above, we can feel how strong the signs are given by the Divine as a form of His love so that we can avoid calamity, calamity, and suffering. The Most Perfect has given light from the Qur'an as a form of guidance and knowledge for his servants in carrying out the functions that Allah has entrusted to all of his servants. That function is "I have given the mandate to humans as caliphs and my servants on Earth. The verse is then accompanied by the sentence, I have created the jinn and humans to worship Allah. And I created man to be my representative on earth. This means that humans have assumed a noble task, to be able to carry out the mandate as a leader on earth to regulate life on earth by being equipped with the Koran and hadith. In this case, of course, there is no other reason for humans to have faith, obey, obey in carrying out their orders perfectly.

Developing a Management Spirituality Model

In general, the meaning of spirituality is always directed at terms related to certain forms of religious discipline. Griffin (2005) in [15] suggests that the term spiritual refers to the basic values and meanings that underlie our lives, both worldly and hereafter, whether consciously or not increasing our commitment to these values and meanings. Furthermore, it is explained that the term spirituality has the connotation of religious values in the sense that the basic values and meanings possessed by a person reflect things that are considered sacred, namely those that have the most basic interests. The corporate spirituality model as proposed by [16] which consists of a performance system, leadership spirituality and spirituality quotient, seeks to find a balance between leaders and employees. Harmonization of the relationship between leaders and employees will create

comfortable working conditions due to the compatibility of goals between individuals and organizations. In this condition, exploring the abilities of individuals which are manifested in the form of ethical activities can create optimal performance.

The performance system that is spiritually based as stated by [17] shows that to achieve high performance, individuals must be able to interpret themselves as good human beings, increase sensitivity to the purpose and meaning of life and sensitivity to groups and the elements that connect them. This perspective basically leads to the process of forming individual behavior based on the values of life.

Individuals who use the element of spirituality in showing behavior will see the life they live as something sacred, and they will live life as a tool to carry out activities in a unique way, by finding ideas or ideas about life through providing services that do not aim to satisfy themselves but solely because of worship. People like this believe that what they do will have values that originate vertically. The behavior shown is very ethical because they assume that life is an instrument and not an end.

If we describe the Reconstruction pattern of Strategic Spiritual Management, it looks as follows:

1. Vision, Mission and Goals will aim at Balance-Harmonization Between the goals of the interests of life in the world-hereafter, between fulfilling material-psychological needs, between Emissional (heart) - Spiritual (spiritual)
2. The pattern of analysis and diagnosis is not only the eternal environment and internal environment, but also a more in-depth analysis and diagnosis of the environment on the dimensions of material strengths and weaknesses, as well as from the dimension of the environment of spiritual resources.
3. Finding and establishing the most appropriate form of strategy to ensure that the goals for the needs of the world and the hereafter are achieved.
4. Entering the Strategy Implementation Dimension that underlies activities in meeting the needs of achieving the goals of life in the world and the hereafter, to create harmony, blessings and peace of mind.
5. Entering the evaluation dimension that applies to a management control system by concentrating on forming a control system on the spiritual side and then on the intellectual side. (SPM Spirituality).

Corporate Spirituality Model

Spirituality is a form of inner appreciation of God through certain behaviors. Spiritual focus is on human beings. When the area of psychology examines the soul as the psyche (in spiritual terminology it is better known as the ego), then spirituality touches the soul as spirit. The spiritual context used by western culture mentions spiritual as inner self (personal self), something that is "filled" by God when humans were created. [18] mentions five aspects of spirituality based on psychiatrists, namely, (1) the meaning of life, (2) tolerance between people, (3) one's personality; being himself, thinking and motivation, (4) morality; related to good and bad and (5) awareness of the existence of God; concerned with the relationship between God and man.

Spiritual refers to a trait that contains energy, spirit, strength that exists but cannot be seen, its existence can only be felt. In particular, the spirituality shown by the company is not only related to the religion adhered to by every leader and employee of the company, but rather is a manifestation of the recognition that the failure or success of a company is not only the result of physical efforts made by humans, but also from spiritual efforts.

Spirituality and Competitive Advantage

Spirituality can be realized through the cultivation of cultural values. In the field of business, so far, the aspect of spirituality has been somewhat marginalized, because in carrying out its business activities, several profit-oriented companies are always faced with a materialist mindset. Profits are obtained and have an impact on the development of the company solely because they are caused by activities carried out through the process of planning, implementing, and monitoring objectively. The perspective of objectivity which represents intellectualism and materialism which is the basis for companies to assess the company's development is indeed very important, but on the other hand it can escape from absolutism. At a certain level, objectivity and intellectualism will collide with a solid wall that blocks the human path to God. In essence, humans are spiritual beings who live in the material world (Wattiena, not published).

In the perspective of spirituality, the company is a place for individuals to express their total development. Companies and jobs are no longer seen as instruments to generate income but are seen as sacred ground to achieve and express spirituality [19]. Spirituality possessed by individuals will form a new mentality which is characterized by a more holistic orientation, providing services to humans, having a commitment to truth and other noble forms of behavior and self-awareness. The characteristics of the individual mentality

mentioned above are very necessary for companies to improve performance. An empirical study on the relationship between spirituality and performance was put forward by [17] through the opinions of several previous researchers.

The conclusion drawn is that the relationship between the two can be seen from two perspectives; (1) spirituality as anti-materialist; and (2) spirituality as anti-positivist. Spirituality as anti-materialist is argued that the anti-materialist characteristic of spirituality becomes a very important challenge for companies in investigating its relationship with financial performance. Several researchers support this argument by stating that ethical and moral factors are the components that determine the relationship between corporate spirituality and performance or profitability.

On the other hand, spirituality is related to increasing the productivity or profitability of the company. This argument underlies the thinking of some researchers by viewing spirituality as anti-positivist. In relation to increased productivity, [20] observes that: "A major change occurs in individual and professional life when leaders integrate spirituality in work. Most employees agree that the integration of spirituality in work will lead to positive changes in relation to effectiveness. There is evidence that spirituality in the workplace not only leads to beneficial outcomes for individuals such as increased calm, peace, job satisfaction and commitment to the organization, but this spirituality will also increase productivity and reduce employee turnover within the organization."

The aim of corporate spirituality is to create a vision and value that cuts across strategic, group empowerment and individual levels and primarily is to maintain the highest levels of organizational commitment and productivity. An empirical study conducted by [21] explains that individuals with high spirituality will have a positive impact on establishing relationships with customers and

productivity increase. In more depth, there are several assumptions that organizational spirituality will increase productivity and performance (Dandona, 2017; Kriger & Hanson, 1999; Korac-Kakabadse et al., 2002; Ahmadi et al., 2014; Neck & Milliman, 1994; Thompson, 2000; Case & Gosling, 2010). Based on the opinions of several researchers above, [29] developed a model of the relationship between organizational spirituality on profitability and performance by incorporating three perspectives including.

- a) Human resource perspective; spirituality will drive the goodness of employees and the meaning of life.
- b) Philosophical perspective; Spirituality will increase employees' sensitivity and the meaning of work.
- c) Interpersonal perspective; spirituality will increase employee sensitivity to interpersonal and group relationships.

When a company can increase productivity and performance, a competitive advantage will be created by the company. Based on the competitive advantage model put forward by Porter, competitive advantage will combine two offensive and defensive strategies in creating a position that is independent of the industry and to achieve success with competitive pressures and drive superior results. Porter stated that the basis used to create superior performance in an industry is a source of competitive advantage. A critical factor that will become a source of competitive advantage is the company's ability to face business challenges through management mechanisms, including planning, financial management and innovative decision making as well as managing business dynamics under pressure of change.

In a spiritual perspective, the added value given to achieve competitive advantage is described by Fry and Whittington [30] consisting of; (1) do good and the potential possessed by humans and create and perceive the organization well; and (2) organizational empowerment. The perspective of good deeds, exploring the potential possessed by humans and perceiving the organization well illustrates how a person can create works through a combination of vision, creativity, demonstrating valuable behavior and hope. Vision, creativity, and valuable behavior as a component of forming added value will be useful when the company is able to meet the needs and desires of society. Improving vision, creativity and behavior can be done through a process of learning, developing, and increasing the sensitivity of competencies that lead to how companies can interpret human nature.

Learning is a process of changing behavior, attitudes, values, and beliefs that can be used continuously to face new challenges (adaptive learning). On the other hand, learning also includes expanding capacity so that one can create the desired results. Someone who does this kind of learning will try to develop creative tension between the vision they have and objective reality, and they will carry out activities that can reduce the gap between vision and reality. Learning like this is called generative learning. Adaptive learning and generative learning will bring companies to continuously improve innovation and creativity.

Evaluation and control stage

At this stage, it is the stage that becomes the most urgent determining stage, because it is at this stage that all the problems that occur become obstacles to the company's activities in achieving its goals. This stage requires full energy to be able to detect, to be able to comb through carefully and diligently the problems that arise. After the main causes of the problems are explained and clear, then greater and total energy is needed to be able to find the best medicine or solution for the problems that arise. So, this is where further human resources are demanded who are knowledgeable, highly experienced and have beautiful personalities and morals, patience, sincerity, humility, empathy. Employees with noble personalities and qualified knowledge are what are needed in this control function. With the formation of qualified employees as intended, the Sharia-based management control function system will certainly be able to run effectively.

The foundation used in carrying out management control system activities which are indeed crucial function activities in realizing the achievement of the vision, mission and goals include:

"And let each person pay attention to what he has done for tomorrow." (Q.S. Al-Hashr: 18)

And whoever can restrain his lust, they are the lucky ones." (Q.S. Al-Naziat: 79)

The Prophet said, "A strong person is not one who is strong in fighting, but one who is strong in holding back anger." (Narrated by Al-Bukhari)

Rasulullah SAW said, "None of you has faith until he loves for his brother what he loves for himself." (Narrated by Al-Bukhari)

The success of the Company in recruiting or forming qualified employees will be able to carry out the mandate of the sharia control function in an itiqomah, continuous manner so that it will provide a lot of material and spiritual benefits and contributions to the sustainability of the company. The sharia-based management control system is certainly the main basis for carrying out control tasks. For this reason, a comprehensive sharia control system is needed, starting from: Spiritual management control systems for input activities (procurement of raw materials), management of raw materials, output of production goods, marketing and supervision and development of human resources, spiritual reward system. So, the essence of the spiritual management control system is different from conventional. We can see the description of some of the fundamental value points that distinguish the spiritual management control system from conventionally based, such as the results of [31]. Here the researcher directs the use of [31] thoughts in his book *Spiritual-based Management Control Systems*. According to Efferin, there are ten principles that need to be a reference for companies so that their activities can be carried out ethically and contribute to solving social problems without having to cause additional suffering to society or the universe:

a. Fundamental Principles:

1. Respect life and not destroy nature and biodiversity along the activity chain
2. Comply with applicable laws and ethics
3. Unify the implementation of the company's commercial mission with the mission to solve social problems

b. The principle of building value in the company:

4. Creating an organizational culture based on compassion, openness, cooperation, innovation/creativity and respect for diversity

c. Input Gain Principle:

5. Avoiding/obtaining raw materials resulting from irresponsible exploitation of nature and labor

d. Output Creation Principle:

6. Do not design/manufacture/sell products that are harmful to users
7. Do not design/manufacture/sell products that endanger family integrity, damage human relationships, create hatred/enmity/conflict, and cause social unrest in society
8. Do not design/manufacture/sell products which are in the process of disposal damaging the environment
9. Do not design/manufacture/sell products that create addiction-reduce awareness for users.

e. Principles of Market Communication and Sales

10. Conducting market and sales communications that prioritize love, inclusiveness, education, peace, and building intelligence.

Thus, the pattern of elaboration and the basis of the work system of a spiritual-based management control system is that the point is that every step of action, deed, creation and process carried out is always based on benefit, love and compassion.

a. Fundamental Principles:

Human behavior and human ethics in carrying out business activities are far from human values and the value of truth. The perspective that business must be market-oriented will cause the company to justify any means to achieve its goals, profitability and this is done by exploiting and exploring all the resources it has, both internal and external resources. Companies will be proud when they can apply knowledge, concepts, and thoughts in dealing with a dynamic environment so that they do not realize that what they have done has caused them to become egocentric and filled with short-term considerations so that the economic, social, cultural, and political order becomes unbalanced.

The business orientation possessed by humans by not looking at ethical behavior and only prioritizing materialism is very much contrary to the basic thinking of Aristotle 384-322 BC [32], especially when it is related to spirituality (divine values). In his view, Aristotle stressed the importance of increasing human sensitivity through historical ideas, especially regarding common sense, and tried to avoid extreme patterns in philosophy. This pattern of thought refers to how humans can achieve a balance of life, by not only thinking about concrete things, but also incorporating abstract elements. In his metaphysics he rejects Plato's separation of forms through his analysis of material, paternity, substance, and the teleological world in general. In ethics and social philosophy, he is known to defend the teaching of a "middle" position in human action where he emphasizes virtue and moral responsibility, especially in certain situations where "the decision lies in perception". This mindset is used as a guide for humans in living life and broadly can bring change to the company.

The company's goal is to combine strategy and values and answer the most basic questions of company life; Why was the company founded? [33]. It is further explained that in order to achieve the goals that have been set, the company needs a strategy, determines the nature of its goals and objectives, influences its decisions, forms ways of managing, determines the level of balance between the values espoused by the company and its employees and influences the true motivation of employees, and as a result will affect the commitment, initiative and creativity of employees. Creating balance through determining the values adhered to by the company in fostering motivation, which has an impact on employee commitment, initiative and creativity certainly requires the ability of individuals to exercise continuous self-control in meaningful activities, goals, results.

All corporate organizational designs that have been the focus of the debate on organizational theory are made with the intention of ensuring a balance between the existence of qualities that exist in individuals with organizational goals. However, the mechanisms in all these designs operate more externally than internally. This thinking is in line with the views of Drucker, who stated that there are different interests of shareholders, customers, and employees in the company. A goal that wants to balance the interests of all related parties often does not pay attention to the solidity of the organization. Therefore, the challenge faced by leaders is the extent to which they can achieve the highest performance from everyone through efforts to combine personal qualities with various competencies they have, such as education, skills, talents, abilities and various other strengths [19].

Essentially, the ontological structure of man, namely the subjective Logos, enables man to transcend himself, so that he can think metaphysically towards the absolute. Essentially, metaphysics is only possible if one can reflect on spirituality, which is related to the human desire to unite oneself with the absolute. The human metaphysical reflection on absolutism that is found through limited activity is not only related to human intellectual abilities, but is more related to the theological element, namely the process of seeking unity between the absolute and the limitations possessed by humans, which means it is also an attempt to fulfill himself. The metaphysical basis for the human desire to show spirituality goes beyond contingent external conditions, such as historical, psychological, cultural, social, economic, or other factors. The human ability to transcend himself reflects the deepest structure, both from the limited and from the absolute, so that it is not external, but internal.

b. Principles of Building Culture in Organizations Culture and Spirituality

To investigate how spirituality is included and will affect organizational behavior is not only limited from the dimensions possessed by employees who are in the organization, but also as a reflection of someone in understanding the value and meaning of spirituality possessed [30]. From the empirical study conducted it is explained that the model of organizational theory is related to several other theoretical concepts one of which is culture. Culture which consists of a learning system and is communicated by Oliveira (2001), through natural language meanings and other symbol systems, has a representative function, is direct and affective and could create cultural entities that will specifically shape sensitivity to existing realities [34]. Through this system of

meaning, someone who is in a certain group will adapt to the environment and structure of interpersonal activity.

During the last 1 century, the development of human life has always been followed by the development of culture. A culture will respect the diversity of beliefs held by a person by emphasizing the codes that will drive tolerance values (Milliman et al., 2003; Milliman et al., 1999; Kouzes & Posner, 1995).

Several forms of culture can be used to solve a problem. The cultural system will become a new way for a person to "think, express feelings and exist" (Zachariev, 2002). Culture is a set of value orientations that show the central core of meaning in human life [38]. Culture will instill norms of behavior and character, knowing and mastering a set of rules, respecting [33] community values and norms, and respecting knowledge and truth [33]. The value orientation possessed by humans will guide them to show how they will think, act and describe beliefs. Value orientation is also an element of culture where a person will use this pattern as an approach in interacting with other individuals or a group, and in conducting learning. Thus, culture will influence one's actions, decision-making and feelings in interpreting himself, other people, organizations, and others.

Spirituality has a very close relationship with culture. In Landmarks of Tomorrow, Drucker said the human need for spiritual values to shape culture. With the abilities possessed, humans can cause destruction to themselves and others, both in terms of physical, emotional, psychological, and moral. Advances in science will encourage changes in human behavior so that they can turn humans into individuals who have lost their identity by abusing fear and feelings, having no beliefs, values, principles, compassion, self-esteem, and loss of humanity. When these traits run for a very long time, it will become a culture. To overcome this, humans can return to spiritual values that will guide them to use their abilities resulting from the creation of new knowledge in providing the highest benefit to humanity.

From a study conducted by [39]; Cavanagh et al., 2003) stated that in several cultures that exist in companies, especially those characterized by materialistic and positivist philosophies, issues of spirituality in the workplace have been widely used to address cultural challenges. Furthermore, [39] explains that corporate culture is characterized as "anti-ethical" than spirituality. It was further explained that the company's tendency towards "truth and reason", "spiritual and secular" will lead to a perspective and sensitivity that spirituality is something that cannot be discussed in some organizations [39]. The above argument explains that spirituality becomes a strengthening legitimacy in expressing belief and spirituality in the workplace is a factor that is quite valid in influencing the corporate environment (Brown, 2003; Mirvis, 1997; Karakas, 2010).

CONCLUSION

Given the impact resulting from business practices carried out by entrepreneurs both at the local and world levels, using modern management and strategies, which have materialistic, feudalist, secular and capitalist nuances, have caused a lot of damage to both natural resources and degradation. moral. This condition is allegedly caused by the basic orientation of thinking and practice carried out by the dominance of western culture. For this reason, a scientific pattern with spiritual nuances is needed so that there is a balance in forming personality and saving resources from increasingly severe damage. So here the researcher tries to reconstruct knowledge from the scientific side of Spiritual Based Strategic Management. The essence of this reconstruction is to restore and revive the scientific spirit so that it is equipped with spiritual values so that the results of its application are expected to achieve harmonization of performance and morality. The balance that is realized is aimed at achieving a balance of vision, mission, and objectives both in terms of material performance achievements and in terms of benefit/benefit performance achievements. It is hoped that the determination and implementation of the results of this reconstruction can contribute to knowledge in the hope of realizing the sustainability of the entity that implements them.

LIMITATIONS

This research is more directed at building or reconstructing knowledge from a spiritual perspective, so it can still be developed towards other perspectives, such as a cultural perspective, a perspective with the archipelago paradigm (local wisdom) and can lead to more specific scientific reconstruction.

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