

## Spirituality and Islamic Business Ethics: A Phenomenological Study of a Muslim Manager at PT Indoboiler in Indonesia

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### **Abstract**

*In a contemporary business environment where material success is often prioritized, spirituality offers an important ethical foundation for Muslim entrepreneurs. This study explores how Islamic spirituality is internalized and embodied in the business practices of a Muslim manager at PT Indoboiler, Bekasi, Indonesia. Using a qualitative approach, this study adopts phenomenology based on Alfred Schutz's theory of the construction of meaning to analyze subjective experience. Data were collected through direct observation and in-depth interviews with key informants who were known to exhibit consistent spiritual behaviors, supported by additional interviews with Foundation employees and caregivers. The findings revealed that the informant's spiritual orientation was shaped by internalized religious values, a supportive religious environment, the influence of moral role models (teachers), and strong internal motivations. Spirituality in business is expressed through faith, piety, ethical behavior, and a constant awareness of God's presence. Business activities are seen not only as a means of profit, but as a form of worship oriented towards eternal success in the hereafter. The study concludes that spirituality serves three key functions in ethical Muslim entrepreneurship: as a regulator of behavior, an emotional stabilizer, and a source of creative energy. These insights contribute to the growing literature on Islamic business ethics by providing context-rich empirical data on spiritual experiences lived in the workplace.*

**Keywords:** *Islamic spirituality; Muslim entrepreneurship; business ethics; phenomenology; lived experience.*

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### **1. Introduction**

The fundamental goal of an entrepreneur is to generate profit while managing potential risks arising from their business activities, including buying, selling, and producing products (Tijani et al., 2022). The skills of business owners are essential for operating a company effectively. Consequently, entrepreneurial talent has a significant impact on the success and growth, or stagnation, of commercial activities. Entrepreneurs are also seen as individuals who contribute to and generate wealth for society (Ranto, 2020). In the context of the Muslim community, Muslim entrepreneurs can serve as inspirations for advancing the faith and strengthening interpersonal bonds, ultimately contributing to economic growth (Chapra, 2000a). One of the essential requirements for Muslim business owners is the ability to communicate effectively with various members of society to showcase their identity as Muslims, foster an entrepreneurial spirit, and build a positive perception of Islam (Syah, 2021).

In entrepreneurial practice, the aspect of spirituality plays an increasingly important role as a foundation in running a business that is not only profit-oriented, but also on deeper values and meanings. Spirituality is generally understood as a subjective experience that involves a connection to something transcendent or sacred, such as God, fellow humans, nature, and a higher purpose in life, which gives meaning and direction in life (Buck, 2006). The concept of *spiritual transcendence* emphasizes the importance of experiencing transcending oneself as part of coping with life's challenges and building a broader sense of self (Seidlitz et al., 2002). In humanistic psychology, Maslow places *self-transcendence* as the pinnacle of human development, above self-actualization, which is when a person transcends personal interests for the sake of greater values (Papaleontiou-Louca et al., 2022). Qualitative studies also show that the meaning of life and spirituality are often understood through themes such as care, integrity, health, and death, which are connected in the category of *self-transcendence* (Steffler & Murdoch, 2017). Von Hildebrand and Pargament emphasize that spirituality has two main elements, namely *intentionality* (intentionality in search of meaning) and *transcendence*, which distinguish spirituality from ordinary psychological experiences (Gargiulo, 2022). Being connected to something bigger is an essential aspect of living a meaningful life. The larger the entity that a person feels connected to, the more directed their life will be. These issues of transcendence become especially relevant when spirituality is applied in the business world, where success is measured not only by material achievements, but also by God's blessings and pleasure. In Islam, the main purpose of human existence as a servant of Allah is to worship Him and achieve His pleasure. Islamic spirituality emphasizes the inner aspect and includes dimensions that support the formation of a deep spiritual life (Hijriah, 2016).

Various previous studies have discussed the importance of spirituality in entrepreneurship, both in terms of motivation, ethics, and social aspects. Mubarak, Rahman and Yaacob (2014), for example, show that character and spiritual practices can encourage entrepreneurial spirit, especially in shaping perseverance, managerial efficiency, and self-confidence. However, this study focuses more on personality aspects and spiritual values in general. Meanwhile, Raza et al. (2025) grouping Islamic entrepreneurship into two main dimensions, namely spiritual (intention, piety, and religious values) and business (honesty, trust, and responsibility). Although this study strengthens the conceptual framework on the influence of Islamic spirituality on the performance of MSMEs, it has not explored in depth the subjective experiences of business actors. Hijriah (2016) develops the concept of spiritual quotient based on monotheism in the world of entrepreneurship, including elements such as faith, honesty, responsibility, and empathy. However, the approach is still theoretical and does not use phenomenological methods that allow for a deep understanding of the inner experiences of business actors. On the other hand, Yogatama and Widyarini (2015) found that spiritual values can form a positive work culture and care for employee well-being, but have not specifically explored the contribution of transcendence values in business decision-making.

Most of the previous studies were normative, conceptual, or using quantitative approaches. There is still a lack of qualitative research that delves into the real experience of Muslim entrepreneurs as active actors in the business world. Therefore, this research offers novelty from several sides. First, Alfred Schutz's phenomenological approach used allows the exploration of the subjective experiences of business actors in interpreting, shaping motives, and applying spiritual actions in the world of work in real life. This approach provides depth that has not been worked on in previous studies. Second, this

research is focused on the local context, namely the experience of Muslim managers at PT Indoboiler, Bekasi City. This case provides a contextual picture in the urban industrial environment in Indonesia that has not been raised much. Third, this study also implicitly compares between entrepreneurs with a spiritual orientation (transcendental) and those oriented towards materialism. The Muslim entrepreneurs in this study not only pursue material gains, but also seek the blessings, the pleasure of Allah, and the social benefits of the business carried out. In much capitalistic literature, entrepreneurs are depicted as individuals who focus solely on market dominance, operational efficiency, and capital expansion, without regard to moral and spiritual aspects (Hertel, 2020; JH, 2022; Light & Dana, 2021). In contrast, this study emphasizes that spiritual orientation has a direct effect on leadership style, decision-making process, and social relations. Business is seen as a means of actualizing values such as sincerity, honesty, trust, and social and ukhrawi responsibility.

Theoretically, this research enriches the understanding of spirituality in entrepreneurship with a grounded interpretive approach. In practical terms, these findings can serve as a guideline for Muslim business actors and policymakers to build a business ecosystem that not only prioritizes productivity, but also upholds authentic Islamic values.

## **2. Method**

This study uses a qualitative approach with a field study method focused on the spiritual experience of a Muslim manager at PT Indoboiler, Bekasi City. The method used is phenomenology, which aims to explore the deep meaning of the subjective experiences of the main informants in applying Islamic spiritual values in daily business practices (Poloma, 2013).

To map these experiences, researchers use Alfred Schutz's phenomenological approach to the construction of meaning, which includes three main elements: motifs, actions, and meanings (Embree, 1991; Heiskala, 2011). This approach allows researchers to understand how spiritual experiences are not only interpreted personally by informants, but also how internal motives drive business actions that are loaded with spiritual value, as well as how those meanings are constructed in the context of social interactions and the work environment.

Data was collected through direct observation in the work environment and semi-structured in-depth interviews with key informants. In addition, interviews were also conducted with several additional informants, such as employees, and caregivers of the Foundation to support and validate information from key informants. The selection of informants was carried out purposively, based on their involvement in business activities and the results of observations of the consistency of spiritual behavior.

Data analysis is carried out simultaneously with the data collection process using a grounded approach, where themes are developed inductively from the field without first referring to existing theories (Babchuk & Hitchcock, 2013; Charmaz, 2001; Pandit, 1996). This process includes recording, coding, and grouping data based on spiritual themes that emerge from the informant's experience. The validity of the data is maintained through triangulation of sources and techniques, namely by comparing the results of the main interviews, field observations, information from additional informants, and reflections of researchers (Sugiyono, 2013).

This research has obtained approval from key informants. All participants gave their consent after obtaining an adequate explanation of the objectives and procedures of the study. Through this approach, this research aims to build a complete understanding of how spirituality is lived and applied in decision-making and business behavior by Muslim business actors in a real-world context.

### **3. Result and Discussion**

#### **A. Result**

##### **a. Informant Profile: H. Abdul Hay's Spiritual and Professional Journey**

This research focuses on one key informant who has in-depth insights related to the study topic, namely Islamic spirituality and business ethics. The informant was Mr. H. Abdul Hay, a manager at PT. Indoboiler, Bekasi City, who has served the company for almost ten years. The researcher has established a personal and professional relationship with him for approximately five years, so that he has a comprehensive understanding of his background, life values, and spiritual and professional journey.

Mr. H. Abdul Hay's career journey was passed with various challenges and obstacles that were not light. His formal education started from elementary school to high school in Salawu, Tasikmalaya Regency. In addition, he is also active in deepening religious knowledge at the Sabilul Huda Islamic Boarding School, Tasikmalaya City. After completing his junior high school education, he continued his education at the same pesantren until the upper secondary level. After graduating from high school, he migrated to Bandung to pursue higher education at the State Islamic Institute (IAIN) Sunan Gunung Djati Bandung (now State Islamic University Sunan Gunung Djati Bandung), by choosing the Da'wah Management study program.

Religious education has formed the basis of his personality from an early age. This is obtained through direct guidance from parents and teachers in the pesantren environment. While studying in Bandung, he chose to live in a mosque as a form of devotion to religious activities, as well as teaching children to read and understand the Qur'an, according to the mandate and direction of his teachers. This experience became a source of meaningful learning, both spiritually and socially, which later became the main foundation in his life's journey.

With perseverance, patience, and a high spirit of devotion, he succeeded in establishing the Al-Hayat Islamic Education Foundation, which is located not far from the mosque where he once served. Before occupying this important position, he had pursued various jobs, including as a traveling trader of household goods in Palembang, as well as as a head or marriage registrar at the Religious Affairs Office (KUA) of Cileunyi District, Bandung Regency. Currently, in addition to being active as a manager at PT. Indoboiler, he also serves as the Chairman of the Al-Hayat Islamic Education Foundation. In his daily life, he lives in Sukasari Village RT 02 RW 02, Cinunuk Village, Cileunyi District, Bandung Regency.

**Tabel 1.** *Table 1. Informant's Biography (compiled from interview results, 2024))*

Name	H. Abdul Hay, S.Ag
Adderss	Kp. Sukasari RT 02 RW 02, Cinunuk Village, Cileunyi District, Bandung Regency
Gender	Male
Age	53 years old
Highest Education	Bachelor's Degree
Previous Occupations	Traveling household goods trader in Palembang; Marriage registrar at the KUA, Cileunyi District
Current Occupations	Chairman of Al-Hayat Islamic Education Foundation; Manager at PT. Indoboiler
Years of Work/Business	10 years

**b. Indicators of Entrepreneurial Spirituality**

Individuals with spiritual intelligence tend to perceive wealth, career, and social status as a trust from Allah, for which they will ultimately be held accountable (Anwar et al., 2020). An individual with a high level of spirituality can perceive problems more clearly and deeply (Vasconcelos, 2020). Spiritual entrepreneurship is often defined as a form of business that prioritizes serving others over merely generating profit. For instance, Richard Branson, an American industrialist, as viewed by Istianingsih and Robertus, *“Being an entrepreneur simply means being someone who wants to make a difference in other people’s lives”* (Istianingsih & Suraji, 2020).

Prioritizing others is an essential aspect of entrepreneurship, but spiritual entrepreneurship goes beyond merely prioritizing personal or others' interests. Being a spiritual entrepreneur means opening oneself to becoming an extension of God's will in fulfilling one's role in the world. Spiritual entrepreneurs are inspired by acts of kindness and compassion, which they believe originate from God (Rashid & Ratten, 2022). In every decision and action, a spiritual entrepreneur not only considers the benefits for themselves but also focus on the broader positive impact on society, which is manifested through the values of spirituality (Harizan & Mustafa, 2020).

There are several indicators that can be used to determine whether someone can be categorized as a spiritual entrepreneur. These indicators include: (1) Spiritual business owners have a deep awareness of their position as part of God's creation; (2) Spiritual entrepreneurs are able to control their ego and minimize its influence in decision-making; (3) They produce only goods and services that are beneficial and capable of inspiring others; (4) Spiritual business owners are manifestations of love and creativity that originate from God; (5) They serve as role models and sources of inspiration for their surrounding environment; (6) The primary goal of their business is not merely wealth but blessings; and (7) Spiritual entrepreneurs start their ventures because of a profound sense of calling or purpose, not solely for personal gain. These indicators illustrate the unique characteristics of spiritual entrepreneurs who run their businesses based on spiritual values (Istianingsih & Suraji, 2020).

**c. The Motive Behind the Spiritual Behavior of Muslim Entrepreneurs at PT Indoboiler.**

The informant's spirituality in business stems from a strong foundation in religious education instilled by their parents and teachers from an early age. The parents, especially the father and mother, served as primary role models in shaping the religious values that guide the informant in daily life. The father, as a hardworking figure, consistently emphasized the importance of honesty, responsibility, and blessings in earning a livelihood. Meanwhile, the mother, with her gentleness and wisdom, taught the values of simplicity and the significance of prayer and worship as spiritual provisions for facing life's challenges. These values not only became the foundation of the informant's behavior but also shaped their mindset in running their business. "My father always emphasized the importance of honesty and responsibility in carrying out life's activities, particularly in earning a living, to ensure a blessed life. My mother also reminded me to never forget to pray and worship Allah in all activities, as everything in this world belongs to Allah SWT" (Abdul Hay, personal communications, September 12, 2024).

In addition, the role of religious teachers further strengthened the informant's spiritual foundation. These teachers not only taught religious knowledge theoretically but also provided real-life examples through their behavior. Through their words, actions, and advice, the informant gained a deep understanding of the importance of applying religious principles to all aspects of life, including the business world. "My teachers at the Islamic boarding school had a significant influence on shaping my perspective. They not only taught religious knowledge but also set examples through their attitudes and words. One of my teachers once said that business is not just about profit and loss but also an act of worship that must be carried out with integrity and sincere intentions. I feel that their lessons and advice have truly guided me to this day in running my business"(Abdul Hay, personal communications, September 12, 2024).

The internalization of these values occurred gradually, with life experiences and interactions with teachers further solidifying the informant's belief that business is not merely an economic activity but also an act of worship that requires sincere intentions, integrity, and a commitment to maintaining blessings. The combination of parental and teacher influences serves as the cornerstone of the informant's spirituality in conducting their business. The process of internalization can help an individual define their identity by utilizing the values that have developed within themselves and in society, manifested in a set of norms and practices (Ekaningtyas & Yasa, 2022). Fraenkel mentions that: "Value is an idea, a concept about what someone thinks is important in life"(Fraenkel, 1977). If religious belief serves as the driving force, social transformation within a community can occur powerfully because religion offers strong legitimacy. Peter L. Berger claims that the reason religion is effective lies in its legitimacy, which stems from something beyond human existence in this world (Casanova, 2022; Hjelm, 2018; Pace, 2022; Watts & Houtman, 2023). The reason people externalize religion is that they face existential risks arising from human activities themselves through the processes of externalization, objectification, and internalization (Hjelm, 2024).

Internalization is the process of assimilating or integrating attitudes, behavioral standards, ideas, and other personality characteristics into individuals, so that these values become an integral part of a person's moral and personality structure (Vieira & Feldens, 2021). Knowledge of values is not only cognitive, but must be able to be

realized in the form of real behavior and impact the way individuals interact in society (Susilawati, Yasin, Rahmaniah, Chakim, & Supriyanto, 2022). In this context, the internalization of values takes place as a continuous process characterized by the growth of moral principles through sensitivity to the ethical or moral aspects of a situation, which is referred to as moral sensitivity (Thompson, 2022). Moral sensitivity allows individuals to recognize and respond to moral issues more reflectively. This process often occurs faster when there is the involvement of role models in the lives of individuals. Exemplification provides concrete examples of how moral values are embodied in action, which are then internalized by individuals as part of their behavioral norms (Barni, Russo, Zagrean, Di Fabio, & Danioni, 2022). In other words, the presence of role models strengthens the identification process and accelerates the adoption of moral values in character formation. In addition, the process of moral internalization can also be influenced by the educational context, contextual learning strategies, and consistent examples from educators or other moral figures (Alavi, 2024). This reinforces the understanding that the internalization of value does not occur instantaneously, but rather through the interaction between cognitive, affective, and supportive social factors.

Based on this understanding, the researcher analyzes that the proximity of role models to the informant accelerates the internalization process because the informant perceives the role model as an example through their behavior. The researcher argues that experience is an inseparable aspect of human existence, as reflected in the statements made by the informant. Every individual values experience and each person can use their experiences as a learning resource. According to Marvin and Bukatok, as cited by Tijani (2022) experiences can be considered episodic memories—memories that receive and store events experienced or encountered by someone at a specific time and place, which can later serve as reference points in their life. This perspective leads to the conclusion that the internalization process of the informant is essentially the embedding of ideas, beliefs, and values that eventually become social behavior. Therefore, the internalization of a person involves a deep appreciation of certain values. From the informant's experiences, their interest in exploring a spiritual life was nurtured in a religiously oriented environment, enriched by experiences with role models (teachers), and strengthened by strong internal motivation. Thus, the spiritual internalization that occurred was shaped by the experiences, words, and actions of the role models, influencing the informant's attitudes, feelings, and beliefs.

Schutz in Barber (2020) stated that there are three main aspects of social situations that affect a person's approach to reality. First, an individual's biographical situation shapes his or her view of the world. Schutz asserts that a person's opinions and interpretations of reality are inseparable from his or her life background, including the influence of family values and experiences that are the main source of an individual's initial knowledge. This perspective is reinforced by Santos & Susin (2021) who show that historical and cultural life experiences play an important role in shaping an individual's framework of understanding of social phenomena. Second, the existence of biographical situations shows that individuals have a modality of knowledge, namely the availability of ready-made knowledge that allows individuals to navigate social reality. Schutz views that this modality is not only derived from personal experience, but is also enriched by the social structure in which the individual belongs.

Third, Schutz argues that a person's position in the social matrix (also known as social coordinates) reflects his or her relationship to the biographical situation and available knowledge. In other words, an individual's view of the social world cannot be separated from social status, relationships between individuals, and the institutional context in which they interact. This perspective is reinforced by the findings of Deep (2020), who emphasizes that life experiences are not only subjective, but are also shaped by collective and intersubjective experiences that are reflected in broader social structures. In addition, the understanding of social relevance and the categorization of stereotypes in social interactions are also related to the Schutz relevance system. Gyollai (2022) explains that the motives and practical interests of individuals in a social situation can explain the activation of certain social categories, which ultimately shape the social reality experienced. Thus, the three aspects that Schutz describes are interrelated and form a holistic framework of understanding of how individuals construct, understand, and respond to the social realities around them.

Based on the description above, the spirituality of informants in running a business is formed through the process of internalizing strong religious values from an early age, which is obtained from the example of parents, especially fathers who emphasize honesty and responsibility, and mothers who instill the importance of prayer and worship. These values are then strengthened by religious teachers who not only teach knowledge theoretically but also provide real examples in daily life. This internalization process takes place gradually through life experiences, social interactions, and learning from role models who are close to the life of the informant. Referring to Schutz's theory, the spirituality of the informant is formed from the biographical situation, the modalities of available knowledge, as well as the social position he occupies in the structure of society. Thus, spirituality in the business owned by the informant is the result of a deep appreciation of moral and religious values that are integrated in their social identity and behavior, making business activities not only economic orientation, but also a form of meaningful worship.

#### **d. Manifestation of Spiritual Values in Business Ethics and Practice**

Every individual has the potential to improve their quality of life by applying elements of Islamic spiritual intelligence, one of which can be through business activities. The implementation of these elements can play a critical role in supporting business sustainability. Based on research and interviews with informants, the embodiment of spiritual values in business behavior can be classified into three main forms. First, Faith. The informant said that in running a business, they believe in Allah SWT as the main provider of sustenance and view every business activity as a form of worship that must be carried out optimally and with a sincere intention to benefit others. This belief is manifested through hard work accompanied by an attitude of tawakal and gratitude for all the sustenance received. These spiritual values are not only applied personally, but also integrated into all business processes, from production, human resource management, funding, to marketing (Abdul Hay, personal communications, September 12, 2024)

The informant's statement that the business activities carried out are a form of worship to Allah SWT reflects the holistic Islamic spiritual paradigm. In this paradigm, the worldly and ukhrawi dimensions are not separated, but are integrated and mutually reinforcing. Faith in this context is not only interpreted as a purely theological belief,

but also functions as an ethical and motivational foundation in carrying out entrepreneurial activities. The concept of faith as the main element in Islamic spiritual intelligence is reflected in the belief that sustenance comes from Allah SWT, the intention to work is based on the spirit of worship, and the practice of the values of gratitude and tawakal in every business process. This encourages the realization of honest, responsible, and socially advantage-oriented business practices, not merely the achievement of material benefits. As revealed in the research of Febrian (2020), Wickramasekera, Peiris, and Ulluwishewa (2021) and Rashid and Ratten (2022), the success of Muslim entrepreneurs is greatly influenced by the internalization of spiritual values such as sincerity, moral awareness, and transcendental orientation in business decision-making. These values form a spiritual framework that strengthens the resilience and sustainability of the business. Business people realize that the economic activities carried out are a mandate that must be accounted for before Allah SWT. Furthermore, research by Qolbi, Salmia, and Adimarta (2020) shows that Muslim entrepreneurs generally have an afterlife orientation in entrepreneurship, have a positive attitude towards failure, and interpret business as a way to achieve Divine pleasure. Thus, faith-based business practices not only strengthen the spiritual dimension of the individual, but also encourage the formation of an ethical, inclusive, and sustainable economic ecosystem.

Second, Piety. The aspect of piety, in business practices, has a significant impact on all aspects of the company's operations. The informant, who has been running his business for more than a decade, emphasizes the importance of instilling the principle of obedience to God's commandments and staying away from His prohibitions, regardless of time, place, or situation. This principle applies not only to himself, but also to the entire employee. As a form of implementation of the value of piety, the company specifically adjusts the work schedule to be in line with the prayer time, so that employees can perform prayers on time (Abdul Hay, personal communications, September 12, 2024). In addition, the informant consistently strengthens sunnah worships, such as the Tahajjud, Duha, and Rawatib prayers, as an expression of gratitude to Allah SWT. In managing his business finances, he is committed to avoiding the practice of usury and staying away from actions that can harm or oppress other parties. Despite having a busy work schedule, he still takes time, both after prayer and during breaks, to increase salawat recitation as part of the expression of spirituality in daily business activities (Abdul Hay, personal communications, September 12, 2024).

The results of interviews with supporting informants as caregivers of students at the Al-Hayat Foundation provide empirical validation of the implementation of piety in business practices. The supporting informant stated: "I often see him (the key informant) when doing dhikr after prayer. What caught my attention was that when he recited salawat, the duration of the recitation was much longer than other dhikr. Even when his work schedule is busy, he still takes special time to extend the salawat reading. This shows his consistency and seriousness in carrying out spiritual practices, not only as a formality, but as an integral part of his business life" (Aditya, personal communication, September 15, 2024).

The confirmation of the consistency of this spiritual practice is also strengthened by the testimony of other caregivers, who said that when KH. Abdul Hay provided tausiah and motivation, he often reminded that behind every activity and effort carried out, it is important to always increase the recitation of salawat, at least 1,000 times a day.(

Aziz, Cici, Aina, Alfi, personal communication, September 15, 2024). This observation confirms that the practice of godliness is not just a formal ritual, but a deep spiritual commitment that is integrated into daily business activities. The statement of the key informant was also strengthened by a statement from one of the employees, who stated that every time it was time for prayer, all work activities were stopped for a moment to prepare to carry out congregational prayers (Sholeh, personal communications, September 12, 2024). This was also proven directly by the author during a visit to PT Indoboiler. In the company's environment there is a mosque building, and during the visit, all employees carry out Zuhur prayers in congregation.

The aspect of piety (piety) in Islamic business practice is a form of integration of spiritual values in daily economic activities. Piety here is not only understood as a ritual expression, but also as a fundamental principle that guides business decisions and behavior. Based on the theory of *Islamic Work Ethics* (Ali, 1987; Yousef, 2001), piety includes a spiritual dimension and transactional ethics, where prayer time is accommodated in the work schedule, as well as the avoidance of usury practices and unjust acts. This concept is in line with the idea of *tawhid* and *mu'amalah* which emphasizes the integration between faith and economic activity. In addition, *spiritual leadership theory* (Fry, 2003) shows that spiritual vision, altruistic love, and the power of faith and hope can form transformative leadership patterns. The theory of *spiritual capital* (Zohar & Marshall, 2004) is also relevant, as spiritual practices such as sunnah prayers and salawat recitations are forms of spiritual investment that strengthen resilience, build a positive organizational culture, and increase the social legitimacy of the company

This practice provides a role model for employees, as explained in social learning theory (Bandura & Walters, 1977), that the observed behavior of the leader will encourage the formation of a similar organizational culture. Thus, godliness not only has personal spiritual value, but also has a direct impact on organizational culture, productivity, and business trust. These findings are in line with the results of research by Hassi, Balambo, & Aboramadan (2021) which shows that the application of *Islamic Work Ethics* (IWE) such as prayer punctuality and spiritual integrity has a positive impact on the performance and motivation of Muslim employees. Furthermore, Fajri and Munawaroh (2023) prove that the level of religiosity has a significant relationship with financial success and business sustainability.

Third, morality. In the opinion of the informant, the main orientation in carrying out business is not solely to achieve material gain or worldly happiness, but to achieve eternal happiness in the hereafter. Islamic spiritual values are the main foundation in every business process and decision-making. The informant emphasized the importance of carrying out four moral relationships in a balanced manner, namely the relationship with God, with oneself, with fellow humans, and with nature. This balance is realized through obedience to Allah's commandments and prohibitions in business practices, meeting physical and spiritual needs, treating others well, and efforts to preserve the environment. In addition, moral integrity is also reflected in the attitude of avoiding exploitation and acts to harm other parties, upholding agreements in contracts, safeguarding the rights of others, paying employee wages on time, and maintaining ethics in every social interaction (Abdul Hay, personal communications, September 12, 2024).

An employee in the production department said that working at Indoboiler is not only about pursuing targets or work results, but also about honesty, responsibility, and concern for others. He said that leaders often remind them to work with good intentions, not only to make a living, but also as a form of worship. He feels valued because his rights are always fulfilled, such as a salary paid on time and a comfortable work environment, both physically and mentally. According to him, the company is also open about important matters such as employment contracts, and there has never been any treatment that harms employees. He added that Islamic values are felt strongly in daily work there is a sense of togetherness, mutual respect, and responsibility for product quality and its impact on the environment. According to him, all of this shows that companies are not only pursuing profits, but also seeking blessings and upholding moral values (Aif, personal communications, September 20, 2024).

The concept of four moral relationships applied by informants is in line with the Islamic ethical framework put forward by Ahmad (1994), namely a vertical relationship with Allah (*hablun min Allah*) and a horizontal relationship with fellow creatures (*hablun min an-nas*), including humans and nature. The practice of timely payment of wages, contract transparency, and fair treatment of employees shows the application of the principles of justice (*adl*) and trust (*amanah*) which are the foundations of Islamic business ethics according to Chapra (2000). Furthermore, the orientation of companies that do not only pursue profit but also prioritize barakah (blessings) reflects the concept of maqasid al-shariah in the context of business, where economic activities must contribute to holistic welfare (*maslahah*) as explained by Al-Ghazali and developed by contemporary scholars such as Chapra (2008) and Ahmed (2011), thus creating a sustainable business model that is morally responsible, socially, and environmentally.

#### **e. The three main roles of spirituality in the business practices of Muslim entrepreneurs**

As revealed by the informants during interviews, the researcher identified several important points regarding the spirituality of Muslim entrepreneurs in conducting their businesses. There are three main roles of spirituality in the business practices of Muslim entrepreneurs, which are as follows:

First, Control Function. The informant explained that the primary goal of running a business is to gain blessings from Allah SWT and to make it an act of worship. This is achieved by conducting business in an ethical and honest manner, as every step, action, word, and deed of a person is always under Allah's watch. With a strong sense of spirituality, individuals are more likely to avoid mistakes that could hinder the flow of sustenance. Spirituality also acts as a reminder for entrepreneurs, especially when they possess abundant resources. This awareness prevents them from becoming arrogant, as business success is not solely the result of personal brilliance but is ultimately a blessing from Allah SWT. Spiritually conscious entrepreneurs always remember that all wealth and life itself are merely trusts from Allah SWT.

As the informants quoted a verse from the Qur'an, Surah Al-Baqarah (2:284)

لِلَّهِ مَا فِي السَّمٰوٰتِ وَمَا فِي الْاَرْضِ

"To Allah belongs whatever is in the heavens and whatever is on the earth..."

Thus, an entrepreneur with spiritual awareness is cautious about how they acquire and use their sustenance. This is because spirituality places the value of blessings above material profit and virtue above worldly success. This principle provides a strong moral foundation for conducting business ethically and responsibly.

*Second, Stabilizing Function.* The informants stated that every business activity involves the intervention of Allah SWT. The presence of Allah is felt from the inception of the business, through its processes, to its outcomes. By instilling the understanding that business motives are solely for Allah SWT, the process must align with divine values, and the results should be evaluated with gratitude for improvement in the future. From the spiritual perspective of entrepreneurs, there is no such thing as failure, as all efforts and outcomes are forms of devotion to Allah. Separating business from spirituality risks leading to arrogance and spiritual emptiness, which can create imbalances in personal and professional life, ultimately disrupting life's rhythm and harmony. Spirituality acts as a stabilizing function in business by providing a strong moral and mental framework. The belief in Allah's involvement, business motives rooted in divinity, and the awareness of the importance of harmony between worldly and spiritual matters help entrepreneurs maintain balance in their endeavors. This stabilizing function not only ensures that entrepreneurs remain on the right path but also prevents them from falling into arrogance, greed, or spiritual desolation. Therefore, spirituality becomes a vital element that offers stability, both individually and operationally, in business.

*Third, Creative Power.* Humans possess both physical and spiritual dimensions. The physical dimension manifests in material form, while the spiritual dimension allows humans to perceive communication with the Divine. Spirituality that nurtures the spirit of idealism provides the strength to sustain and create various tools and resources needed to achieve life's vision and goals. This inspires individuals to start businesses, be creative, and innovative, and achieve success. Based on the interviews, spirituality holds deep meaning for the informant in running their businesses. They feel Allah's presence in every business activity, from funding and production processes to marketing. Their strong faith (*Tauhid*) assures them that with a firm spiritual spirit, sincerity, and consistency in running their businesses, Allah SWT will grant them sustenance. They consistently express gratitude, sincerity, and steadfastness (*Istiqamah*) in conducting their business solely as a form of worship. The informant also view the wealth they acquire as a trust from Allah SWT.

Thus, the spirituality of Muslim entrepreneurs prioritizes blessings over material gain. In the context of creativity and innovation, spirituality plays a profound role as a source of inspiration and motivation, directing every aspect of business toward divine purposes. The spiritual dimension enables individuals to internalize Allah's presence in all business activities, ensuring that all efforts are carried out with full awareness of moral responsibility and faith. The informant demonstrated that spirituality not only fosters idealism and innovation but also strengthens their resolve to run their businesses with gratitude, sincerity, and steadfastness as forms of worship. Their belief that sustenance is a trust from Allah motivates entrepreneurs to prioritize blessings over material profit, creating harmony between worldly success and spiritual fulfillment. From this perspective, business success is not merely measured by income but also by spiritual satisfaction, which provides a sense of happiness, peace, and greater life purpose.

The implementation of Islamic spiritual intelligence components in Muslim entrepreneurs can lead to commercial activities that align with Islamic values and have the power to transform societal perspectives. This is driven by their ever-developing spiritual awareness. The core principles of Islamic spiritual intelligence carry profound meaning and are reflected in words, attitudes, and thoughts rooted in noble character. These principles serve as the foundation for building sustainable commercial activities within the framework of Islamic law. This approach is supported by the application of the principle of *Ihsan*, which means acting as if one sees Allah SWT, or with the conviction that every action is conducted in Allah's name and under His watch.

## B. Discussion

This section is the core and most important part of the contents of the manuscript that will be loaded for publication. The discussion section is intended to interpret the results of the study in accordance with the theories used and not merely explain the author's founding. The discussion must be enriched by referring to the results of previous studies published in scientific journals or findings from international studies. It is advisable to integrate findings into a collection of theories or established knowledge, development of a new theory, or modification of existing theories. A conceptual framework needs to be made clear to get the appropriate discussion.

The findings of this study show significant compatibility with Alfred Schutz's theory of meaning construction, where informant spirituality is formed through three fundamental elements: motive, action, and meaning in specific biographical and social contexts (Embree, 1991; Heiskala, 2011). The process of internalizing spiritual values experienced by informants reflects the concept of religious legitimacy put forward by Berger and Luckmann, that religion has powerful social transformative power because it comes from entities that transcend the existence of earthly humans (Casanova, 2022; Hjelm, 2018). This is manifested in how the values obtained from parents and pesantren teachers become fundamental foundations in business decision-making that is not only profit-oriented, but also blessings and social benefits.

Furthermore, the results of this study strengthen the theory of Islamic Work Ethics (IWE) developed by Ali (1987) and Yousef (2001) especially in the spiritual dimension and transactional ethics that are integrated in company operations. The practice of adjusting work schedules to prayer times, avoiding the practice of usury, and paying wages on time shows concrete implementation of IWE principles that have been empirically proven to improve the performance and motivation of Muslim employees (Hassi et al., 2021). These findings are also in line with the spiritual leadership theory put forward by Fry (2003) (2003) where spiritual vision, altruistic love, and the power of faith and hope form transformative leadership patterns that impact the overall organizational culture.

The results of this study reflect a larger phenomenon, namely the revival of spirituality in the business world as a critical response to the dominance of the materialistic-capitalistic paradigm in the modern economy. The orientation of the afterlife in entrepreneurship found in informants indicates the existence of an alternative paradigm that integrates the worldly and ukhrawi dimensions in one holistic unit (Qolbi

et al., 2020). This phenomenon shows what Zohar & Marshall (2004) call spiritual capital, where spiritual practice is not just a personal ritual but a strategic investment that strengthens organizational resilience, builds a positive culture, and increases the social legitimacy of the company in the eyes of stakeholders.

The transformation of the business paradigm from profit-oriented to blessing-oriented found in this study indicates a fundamental shift in the conceptualization of business success. This is in contrast to the conventional entrepreneurship literature that tends to emphasize market dominance, operational efficiency, and capital expansion without considering moral and spiritual aspects (Hertel, 2020; Light & Dana, 2021). The findings of the study show that spirituality does not only function as an ornament or addition in business, but also becomes a core value that determines the strategic direction, decision-making process, and social relations in the business ecosystem.

This research shows a strong convergence with the Islamic ethical framework proposed by Ahmad (1994) (1994), especially in the implementation of four moral relationships which include vertical relationships with Allah (*hablun min Allah*) and horizontal relationships with fellow beings (*hablun min an-nas*). The practice of timely payment of wages, contract transparency, and fair treatment of employees reflect the application of the principles of justice (*adl*) and trust (*amanah*) which are the foundations of Islamic business ethics according to Chapra (2000). The corporate orientation that prioritizes barakah over profit is in line with the concept of maqasid al-shariah in the business context, where economic activities must contribute to holistic welfare (*maslahah*) as explained by Al-Ghazali and developed by contemporary scholars such as Chapra (2008) and Ahmed (2011).

Nevertheless, the findings of this study show a significant divergence with the dominant mainstream entrepreneurship paradigm in Western literature. While the conventional literature emphasizes maximization of shareholder value and competitive advantage as the ultimate goal (Hertel, 2020), this study shows that Muslim entrepreneurs adopt multiple bottom lines that include spiritual, social, and environmental sustainability dimensions. This divergence is not only a methodological difference but a fundamentally different worldview of the ultimate goal of economic activity and the definition of business success.

Theoretically, this research contributes to the development of Islamic entrepreneurship theory by providing empirical evidence on how Islamic spirituality can be operationalized in the context of modern business. The empirical validation of Schutz's theory of meaning construction in the context of Islamic business contributes to economic phenomenology, an area that is still relatively underexplored in the literature. In addition, this study enriches the Islamic business ethics literature by providing in-depth phenomenological data on lived experience spirituality in the workplace, which has been dominated by normative and conceptual approaches.

From a practical perspective, the findings of this study can be a blueprint for the development of a sustainable business model that integrates spiritual values in the company's operations. PT Indoboiler's model in accommodating worship times, avoiding the practice of usury, and prioritizing blessings can be adopted as a best practice by other companies, especially in Indonesia which has a majority Muslim population. The implementation of spiritual intelligence components in HR

management can also increase employee engagement and organizational commitment, as has been proven in research by Fajri & Munawaroh (2023) which shows a positive correlation between the level of religiosity and financial success and business sustainability.

Contextually, this research has important implications for the transformation of Indonesia's business ecosystem towards a more sustainable and ethical model. In the context of national sharia economic development, these findings provide an empirical foundation for policy formulation that supports business growth based on Islamic values. This is in line with the government's agenda in developing Indonesia as a global hub for the Islamic economy, where the aspect of spirituality in business is a distinctive competitive advantage compared to conventional business models.

Based on the findings of the research, strategic actions are needed at multiple levels to optimize the potential of spirituality in the transformation of the business ecosystem. At the policy level, the government needs to develop a regulatory framework that supports workplace flexibility for religious practices, including the allocation of prayer times and the development of a more comprehensive Islamic banking infrastructure. Providing fiscal incentives for companies that practice Islamic business ethics can be a catalyst for wider adoption of spiritual business models. At the organizational level, the development of a comprehensive training program on spirituality in business needs to be integrated into the corporate development strategy. This includes the development of performance metrics that not only measure financial indicators but also spiritual and social impact indicators. The implementation of mentoring programs based on spirituality can facilitate knowledge transfer from experienced spiritual entrepreneurs to the younger generation who are starting a business.

#### **4. Conclusion**

This research found that spiritual values such as faith, piety, and morality are deeply lived and shape all aspects of business activities. The internality of these values is instilled from an early age through religious education and the example of parents and teachers, and is strengthened by spiritual and social experiences in daily life. The key findings of this study show that spirituality has three main functions in Muslim business practices: as a controller of ethical behavior, an emotional stabilizer in the face of business dynamics, and a creative resource that encourages innovation and productivity. Thus, business activities are not solely seen as a means of seeking material profits, but also as a form of worship and an effort to gain blessings from Allah SWT.

The significance of this research lies in its contribution in enriching the literature on Islamic business ethics with a contextual empirical approach, especially in the urban industrial environment of Indonesia. In contrast to the previous normative or quantitative approach, this study provides an in-depth look at the spiritual experiences of Muslim entrepreneurs and how they shape leadership patterns, decision-making, and social relationships in the workplace. For further research, methodological expansion is needed through multi-case studies involving various industry sectors and geographical locations to increase the generalizability of findings. A mixed-method approach that combines phenomenological depth with statistical rigor can provide a comprehensive understanding of the relationship between spirituality and business performance. Cross-cultural comparative studies are also important to understand how Islamic spirituality in business can be adapted in

different cultural contexts, especially in the era of increasingly intense economic globalization.

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