

Divine Values in the Business Strategies of Private Companies: A Phenomenological Study of Charity and Zakat

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KEYWORDS	ABSTRACT
<p>Keywords: divine values; tawhid; zakat; charity; business strategy; phenomenology.</p> <p>Conflict of Interest Statement: The author(s) declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p>Copyright © 2026 AMAR. All rights reserved.</p>	<p>Purpose: This study aims to understand the meaning and implementation of divine values in the business strategies of private companies through the practices of zakat and sadaqah at the Kalla Group. The study is motivated by the dominance of the conventional business paradigm, which tends to focus on profit maximization while neglecting spiritual dimensions and social justice.</p> <p>Research Design and Methodology: This study employs a qualitative approach, using interpretive phenomenology, to explore the subjective experiences of organizational actors in interpreting the concepts of Tawhid and Allah's absolute ownership (Al-Milk al-Haqiqi) within corporate business management. Data were collected through in-depth interviews, observation, and documentation, and were then analyzed using data reduction, thematic classification, data presentation, and phenomenological interpretation.</p> <p>Findings and Discussion: The research findings indicate that zakat and charity are not only viewed as religious obligations but also serve as strategic instruments in fostering corporate blessings, moral responsibility, and social sustainability. The value of Tawhid promotes the development of a business orientation that is more ethical, humanistic, and focused on the common good.</p> <p>Implications: This study contributes to the development of a spiritual business paradigm and broadens the scope of phenomenological research in contemporary Islamic business.</p>

Introduction

Developments in the contemporary business world reveal a growing trend toward companies prioritizing the maximization of economic profit as the primary indicator of organizational success. The paradigm of modern capitalism, rooted in a secular economic system, has driven business activities to place greater emphasis on material efficiency, capital accumulation, and shareholder value growth, while moral, spiritual, and social responsibility dimensions are often relegated to secondary roles (Friedman, 1970). This situation has given rise to various global issues, such as increasing inequality in the distribution of wealth, the exploitation of human resources and the environment, the manipulation of financial reports, and corporate ethics crises that have eroded public trust in business institutions (Porter & Kramer, 2011; World Economic Forum, 2020). The phenomenon of corporate scandals and weak business integrity in recent decades demonstrates that a business approach focused solely on profit has failed to strike a balance between economic growth and social justice (Freeman et al., 2007). Consequently, there is a growing need for an alternative business paradigm that is not only oriented toward material gain but also integrates moral, spiritual, and humanitarian values as the primary foundation for organizational decision-making. The Islamic development perspective

emphasizes that economic activities should be directed not only toward achieving material well-being but also toward fostering social justice, balance, and the overall welfare of humanity (Chapra et al., 2008; Mirakhor & Askari, 2010).

As criticism of the conventional business paradigm has grown, there has been a rising global awareness of the importance of integrating spirituality, ethics, and sustainability into the governance of modern organizations. Companies are no longer merely expected to generate economic profits but also to create social value, ensure environmental sustainability, and build meaningful relationships with stakeholders (Porter & Kramer, 2011; World Economic Forum, 2020). The development of concepts such as spiritual leadership, corporate spirituality, stakeholder capitalism, and environmental, social, and governance (ESG) indicates a shift in business orientation from a focus on shareholder value alone toward the creation of more holistic and sustainable value (Freeman et al., 2007; Fry, 2003). In this context, organizational spirituality is seen as capable of shaping ethical behavior, enhancing integrity, strengthening the meaning of work, and promoting corporate social responsibility (Amin Mohamed et al., 2004; Liu & Robertson, 2011; Mitroff & Denton, 1999). From an Islamic perspective, the integration of spirituality into business is grounded in the concept of Tawhid, which treats all economic activities as forms of worship of Allah SWT. Thus, business is understood not only as an economic activity aimed at generating profit but also as a means of achieving social justice, balance, and sustainable community well-being (Chapra et al., 2008; Mirakhor & Askari, 2010).

In Islamic economics, the concept of Tawhid serves as the primary philosophical foundation, integrating the spiritual, moral, and economic dimensions across all aspects of human life, including business practices. Tawhid affirms that Allah SWT is the absolute owner of all resources and wealth in the universe (Al-Milk al-Haqiqi), while humans serve only as vicegerents entrusted with the responsibility of managing and distributing wealth fairly and responsibly (Khan, 1994; Naqvi, 1981). This perspective gives rise to a business paradigm that is not solely oriented toward the accumulation of profit, but also toward the attainment of divine blessing (barakah), collective well-being (maslahah), and success in both this world and the hereafter (falah) (Chapra, 1992; Chapra et al., 2008). Within this framework, business activities are viewed as part of worship that demands moral integrity, honesty, balance, and social responsibility toward society and the environment (Qahf, 1978; Lewis, 2001). The concept of Tawhid also encourages companies to cultivate an ethical awareness that every economic decision carries a spiritual dimension and entails transcendental accountability, so that business orientation is directed not only toward the interests of shareholders but also toward broader social benefits (Mirakhor & Askari, 2010). Thus, divine values in Islam serve as a crucial foundation for shaping ethical, humanistic, and sustainable business strategies (Chapra, 2016).

In practice, the value of Tawhid in Islamic business is reflected through the practices of zakat and sadaqah, which are understood not only as religious ritual obligations but also as strategic instruments for fostering social justice and economic sustainability. Zakat serves a wealth-redistribution function aimed at reducing social inequality, strengthening economic solidarity, and collectively improving society's well-being (Ahmed, 2004; Qaradawi, 2000). Meanwhile, sedekah reflects the values of compassion, empathy, and a company's moral responsibility toward its surrounding social environment (Kahf, 1999). In the context of modern organizations, the integration of zakat and sedekah into corporate strategy indicates a transformation in business orientation from being merely shareholder-oriented to being maslahat-oriented—that is, a business that places social benefit and divine blessing as integral parts of the organization's objectives (Chapra et al., 2008; Mirakhor & Askari, 2010).

These Islamic philanthropic practices also play a role in building a company's moral legitimacy, strengthening relationships with the community, and creating a more ethical and humanistic organizational image (Kamaruddin & Auzair, 2020). Thus, zakat and sadaqah not only have a spiritual dimension but also play a vital role in shaping corporate governance that is just and oriented toward social sustainability (Ahmed, 2007; Chapra, 2016).

As one of the growing national private companies in Eastern Indonesia, the Kalla Group demonstrates an interesting phenomenon in integrating Islamic spiritual values into business practices and corporate governance. The implementation of these divine values is reflected in the company's zakat management, acts of charity and philanthropy, and various social programs carried out on an ongoing basis through the company's social foundation (KALLA, 2026; Hadji Kalla Foundation, 2023).

Rather than focusing solely on economic profit, the company fosters an organizational culture that emphasizes trustworthiness, social responsibility, divine blessing, and moral accountability in its daily operations (Hadji Kalla Foundation, 2025). The company's involvement in various Islam-based social activities—such as educational assistance, community economic empowerment, humanitarian aid, and the development of religious programs—demonstrates that spirituality has become an integral part of the organization's identity and corporate strategy (Hadji Kalla Foundation, 2023). This phenomenon is important to examine because it illustrates how divine values are not merely present as formal religious symbols but have been internalized into business decision-making processes, corporate financial management, and the company's relationships with society. From the perspective of organizational spirituality, integrating spiritual values into corporate culture can foster more ethical organizational behavior, enhance the meaning of work, and strengthen the company's social commitment (Fry, 2003; Mitroff & Denton, 1999). Thus, the Kalla Group provides a relevant context for understanding how Tawhid-based business practices manifest within the dynamics of a modern corporation.

Although studies on Islamic business, corporate social responsibility (CSR), and Islamic corporate governance have continued to evolve over the past few decades, most previous research has still been dominated by positivist approaches and focused on quantitative measurements, such as the impact of corporate zakat on profitability, financial performance, corporate reputation, and organizational legitimacy (Kamaruddin & Auzair, 2020). Previous research has also largely positioned corporate zakat and philanthropy as instruments of corporate social responsibility or as part of corporate sustainability practices (Ahmed, 2004; Porter & Kramer, 2011). Studies examining the spiritual and philosophical dimensions underlying Islamic business practices remain relatively limited, particularly those exploring how organizational actors interpret the concepts of Tawhid, amanah, blessings, and Allah's absolute ownership (Al-Milk al-Haqiqi) in the business decision-making process (Chapra et al., 2008; Mirakhor & Askari, 2010). Furthermore, research on zakat and sadaqah as integral parts of business strategies grounded in divine values remains scarce, particularly when employing a phenomenological approach that seeks to understand the subjective experiences and spiritual consciousness of organizational actors (Moustakas, 1994; Schutz, 1967; Williams, 2021). The phenomenological approach provides a framework for understanding the meaning of lived experience and how individuals construct their awareness of social and spiritual realities (Husserl et al., 2013; Eatough & Smith, 2017). Thus, this study aims to fill a gap in the literature by offering a phenomenological perspective on understanding the integration of divine values into corporate business strategies, thereby expanding the discourse on organizational spirituality and the contemporary Islamic business paradigm (Fry, 2003; Liu & Robertson, 2011).

This study is important because it addresses theoretical, practical, and social urgencies in the development of contemporary Islamic business studies. Theoretically, this study is expected to expand research on organizational spirituality by introducing the perspective of Tawhid as a philosophical foundation for corporate business strategies (Fry, 2003; Liu & Robertson, 2011). Furthermore, this study contributes to enriching the paradigm of Islamic business—which has long been dominated by normative and quantitative approaches—by offering a phenomenological understanding of the spiritual meaning underlying corporate business practices (Moustakas, 1994; Williams, 2021). Through this approach, the study has the potential to develop the concept of transcendental business strategy—a strategy oriented not only toward economic profit but also toward divine blessing, trustworthiness, and social welfare (Chapra et al., 2008; Mirakhor & Askari, 2010). In practical terms, this study is expected to serve as a reference for companies seeking to develop a business model grounded in divine values that emphasizes moral integrity, social responsibility, and organizational sustainability. The research findings can also strengthen Islamic corporate governance practices by integrating zakat and sadaqah into modern corporate governance (Kamaruddin & Auzair, 2020; Ahmed, 2007). Meanwhile, from a social perspective, this study is relevant in promoting business practices that are more humane, just, and oriented toward the well-being of society. The integration of spiritual values into economic activities is expected to support sustainable development that focuses not only on economic growth but also on moral values, social solidarity, and the balance of community life (Porter & Kramer, 2011; Chapra, 2016; World Economic Forum, 2020).

Based on these phenomena and research gaps, this study aims to understand the meaning and implementation of divine values in corporate business strategies through the practices of zakat and sadaqah at the Kalla Group. Specifically, this study seeks to explore how the concepts of Tawhid, blessings, amanah, and Allah's absolute ownership (Al-Milk al-Haqiqi) are interpreted and internalized by organizational actors in the process of business decision-making and corporate management. To achieve these objectives, this study employs a qualitative approach using Interpretative Phenomenological Analysis (IPA), which enables the researcher to understand the informants' subjective experiences, consciousness, and constructions of meaning regarding business practices grounded in spiritual values. Through in-depth interviews, observations, and documentation, this study seeks to explore how zakat and charity are positioned not only as religious obligations but also as part of corporate strategies to foster moral responsibility, social sustainability, and a focus on divine blessings in business activities. Thus, the phenomenological approach was chosen because it provides a deeper understanding of the relationship among spirituality, ethics, and business practices in modern organizations grounded in Islamic values.

Literature Review

The Tauhidi Business Paradigm

The Tauhidic Business Paradigm is a philosophical approach in Islamic economics that grounds all economic and business activities in the concept of Tauhid. Unlike the conventional business paradigm, which generally focuses on economic rationality, market efficiency, and profit maximization, the Tauhid paradigm views business activities as integral to worship and human servitude to Allah SWT (Naqvi, 1981; Khan, 1994). From this perspective, all economic activities are evaluated not only based on material aspects but also on the spiritual, moral, and social responsibility dimensions inherent in every economic decision (Chapra, 1992; Lewis, 2001). The concept of Tawhid affirms that Allah SWT is the absolute owner of all resources in the universe (Al-Milk al-Haqiqi), while humans serve only as vicegerents entrusted with managing and utilizing these resources fairly, responsibly, and in accordance with Sharia principles (Qahf, 1978; Khan, 1994). This perspective forms a value system that integrates the relationship between humans and God (hablumminallah) and the relationship between humans and their fellow humans (hablumminannas) into economic activities and organizational structures (Chapra et al., 2008; Mirakhor & Askari, 2010).

According to M. Umer Chapra, the Islamic economic paradigm is built on the principles of brotherhood (ukhuwwah), social justice (adl), the public good (maslahah), and moral responsibility, all aimed at achieving a balance between individual and societal interests (Chapra, 1992; Chapra et al., 2008). Within this framework, business success is measured not only by increases in profit or corporate value but also by the achievement of social welfare and barakah (Mirakhor & Askari, 2010). The concept of barakah in business implies that the economic profits obtained must provide broad benefits, cause no harm to others, and bring sustainable good to both individuals and society (Naqvi, 1981; Chapra, 2016). Thus, the primary orientation of Islamic business is not merely the pursuit of short-term financial gain, but also the attainment of falah—or well-being in this world and the hereafter (Chapra et al., 2008; Khan, 1994).

The Tawhid paradigm also positions humans as khalifah fil ardh (God's vicegerents on earth), who bear a moral responsibility for managing economic resources. This concept has implications for organizational behavior and business decision-making because companies are viewed not merely as economic entities but as social institutions that bear responsibility toward society and the environment (Khan, 1994; Chapra et al., 2008). From this perspective, companies are accountable not only to shareholders but also to all stakeholders and to Allah SWT as a form of transcendental accountability (Freeman, 2010; Kamaruddin & Auzair, 2020). Therefore, business activities must be conducted in accordance with the principles of honesty, trustworthiness, justice, balance, and social responsibility (Naqvi, 1981; Lewis, 2001; Mirakhor & Askari, 2010).

Furthermore, Syed Nawab Haider Naqvi explains that the principle of Tawhid creates unity between economic and ethical aspects, thereby eliminating the separation between material and spiritual goals in human life (Naqvi, 1981). In contrast to the secular economic approach, which separates religion from economic activity, the Tawhid paradigm integrates spiritual values into

business processes, thereby endowing economic activity with a strong moral dimension (Chapra, 1992; Lewis, 2001). This leads companies not only to pursue economic efficiency but also to consider the social and spiritual consequences of every decision they make (Mirakhor & Askari, 2010; Chapra et al., 2008). Thus, business behavior grounded in the principles of Tawhid will lead to more ethical, inclusive, and common-good-oriented economic practices (Naqvi, 1981; Chapra, 2016). In the context of modern organizations, the Tawhid business paradigm is becoming increasingly relevant as attention grows toward organizational spirituality, business sustainability, and corporate social responsibility (Fry, 2003; World Economic Forum, 2020). The integration of spiritual values into organizations is seen as capable of enhancing individual commitment, fostering a more ethical work culture, and strengthening a company's social legitimacy (Mitroff & Denton, 1999; Liu & Robertson, 2011; Amin Mohamed et al., 2004). In the context of this study, the Tawhid paradigm serves as the conceptual foundation for understanding how zakat and sadaqah are positioned not only as religious obligations but also as part of a company's business strategy oriented toward blessings, the common good, and social sustainability (Ahmed, 2004; Chapra et al., 2008; Mirakhor & Askari, 2010).

Spirituality in Organizations

The concept of spirituality in organizations has emerged as a response to the limitations of conventional organizational paradigms, which tend to view individuals merely as economic resources whose sole purpose is to achieve corporate goals of productivity and efficiency (Burack, 1999; Freshman, 1999). Modern organizational approaches that place too much emphasis on material aspects often neglect inner needs, the meaning of life, moral values, and deeper purposes in individuals' working lives (Mitroff & Denton, 1999). These conditions have led to various organizational problems, including declining employee commitment, low job satisfaction, stress, ethical conflicts, and reduced emotional attachment to the organization (Liu & Robertson, 2011). Consequently, organizational spirituality has come to be viewed as an alternative approach capable of creating a more meaningful, ethical, and humanistic work environment (Fry, 2003; Amin Mohamed et al., 2004).

Conceptually, organizational spirituality refers to the recognition that individuals within an organization have an "inner life" that requires fulfillment through meaning, purpose, and connectedness in their work activities (Fry, 2003; Liu & Robertson, 2011). Ian Mitroff and Elizabeth Denton explain that spirituality in the workplace is not merely related to formal religion but reflects human needs for meaning in life, connection with others, and the pursuit of a higher purpose in work (Mitroff & Denton, 1999). Thus, organizational spirituality cannot be reduced to mere religious ritual practices; rather, it encompasses the value systems that shape behavior, culture, and social relationships within an organization (Freshman, 1999; Burack, 1999).

Louis W. Fry developed a theory of spiritual leadership that explains how spirituality in an organization can be manifested through values, attitudes, and behaviors that intrinsically motivate individuals, thereby fostering a sense of meaning and belonging in the workplace (Fry, 2003). According to this theory, organizations that integrate spiritual values tend to generate higher levels of organizational commitment, increase job satisfaction, strengthen individual integrity, and promote ethical behavior in decision-making (Liu & Robertson, 2011; Amin Mohamed et al., 2004). In a business context, spiritual values also play a role in building an organizational culture grounded in trust, honesty, compassion, and social responsibility (Mitroff & Denton, 1999; Burack, 1999).

From an Islamic business perspective, organizational spirituality has a broader dimension because it focuses not only on interpersonal relationships but also on the relationship between humans and Allah SWT, the primary source of values and morality. Organizational spirituality in Islam is based on the concept of Tawhid, which integrates economic, social, and spiritual activities into a single, cohesive whole. Business activities are viewed as part of worship, so every individual action within the organization carries a dimension of accountability not only to the company or society but also to Allah SWT. Therefore, values such as trustworthiness, honesty, justice, *ihsan*, and social responsibility serve as core principles for shaping organizational behavior. In the context of this study, organizational spirituality is a crucial perspective for understanding how divine values are internalized within a company's business strategy through the practices of zakat and sadaqah. The integration of spiritual values into corporate activities can foster a collective awareness of moral responsibility, strengthen

an organizational culture oriented toward divine blessings, and create harmonious relationships between the company and society. Thus, organizational spirituality serves not only as a tool for improving corporate performance but also as a mechanism for shaping an organizational identity grounded in humanistic values and Islamic spirituality.

Zakat and Corporate Ethics

From the perspective of Islamic economics, zakat is understood not only as an individual religious obligation but also as a socio-economic instrument with ethical, distributive, and community-development dimensions (Ahmed, 2004; Qaradawi, 2000). Unlike the concept of philanthropy in the conventional economic system—which is generally voluntary and often positioned as a supplementary corporate activity—zakat has a normative and spiritual foundation that entails a moral responsibility in the management of wealth (Kahf, 1999; Chapra, 1992). In the context of business organizations, zakat is not only related to the fulfillment of Sharia obligations but also reflects a company's commitment to the broader principles of justice, social welfare, and accountability (Chapra et al., 2008; Mirakhor & Askari, 2010). Therefore, zakat can be viewed as part of a corporate ethics mechanism that links economic interests with social and spiritual responsibilities (Kamaruddin & Auzair, 2020; Ahmed, 2007).

In the study of Islamic business ethics, zakat is positioned as an instrument of wealth redistribution aimed at creating economic balance and reducing social inequality in society (Ahmed, 2004; Kahf, 1999). Yusuf al-Qaradawi explains that zakat is not merely intended to purify wealth (tazkiyah) spiritually but also serves as a mechanism for social development, promoting the equitable distribution of societal well-being (Qaradawi, 2000). Through the distribution of zakat, a portion of the wealth held by individuals and companies is allocated to those in need, thereby creating a more just and public-interest-oriented economic system (Chapra et al., 2008; Mirakhor & Askari, 2010). In the corporate context, implementing zakat can strengthen an organization's social legitimacy by demonstrating a moral responsibility toward society that extends beyond the company's purely economic interests (Kamaruddin & Auzair, 2020).

In addition to its redistributive function, zakat has ethical implications for organizational behavior and business decision-making. The Islamic business ethics perspective holds that a company has responsibilities not only to its shareholders but also to all stakeholders and to Allah SWT as a form of transcendental accountability (Freeman, 2010; Kamaruddin & Auzair, 2020). Within this framework, the payment of zakat reflects the recognition that ownership of wealth is relative and that humans act merely as trustees who must use resources responsibly (Khan, 1994; Chapra et al., 2008). These values can foster an organizational culture that places greater emphasis on honesty, trustworthiness, justice, and concern for the well-being of society (Naqvi, 1981; Mirakhor & Askari, 2010).

In modern corporate practice, the relationship between zakat and corporate ethics is receiving increasing attention as demands for corporate social responsibility and business sustainability grow (Porter & Kramer, 2011; World Economic Forum, 2020). Various studies indicate that implementing Islamic philanthropic practices, including corporate zakat, can strengthen an organization's reputation, enhance public trust, and build long-term relationships with the community (Ahmed, 2007; Kamaruddin & Auzair, 2020). However, most previous studies have focused primarily on the impact of zakat on corporate performance through quantitative indicators such as profitability, firm value, and corporate reputation (Kamaruddin & Auzair, 2020). Studies exploring the subjective meaning of zakat as part of corporate ethics and business strategies grounded in divine values remain relatively limited, particularly research aiming to understand the experiences, awareness, and interpretations of organizational actors regarding zakat practices within the context of corporate spirituality and business strategy (Moustakas, 1994; Williams, 2021). In the context of this study, zakat is viewed not merely as an administrative obligation or a corporate philanthropy instrument, but as a manifestation of divine values that shape an organization's ethical behavior. The integration of zakat and sadaqah into corporate strategy is understood as an effort to build a business orientation that focuses not only on economic profit but also on divine blessing (barakah), social justice, and community well-being. Thus, zakat and corporate ethics are interrelated in shaping a business paradigm that is more humanistic, responsible, and sustainable.

Phenomenology and Islamic Business

The phenomenological approach has emerged as an interpretive paradigm that seeks to understand individuals' lived experiences and the meanings they construct from the social realities they encounter (Moustakas, 1994; Williams, 2021). Unlike the positivist approach, which emphasizes objective measurement and cause-and-effect relationships, phenomenology focuses on how individuals understand, interpret, and assign meaning to their daily experiences (Husserl et al., 2013). In the context of social research, phenomenology views reality as something shaped through individuals' subjective consciousness and experience; thus, understanding a phenomenon requires an in-depth exploration of the perceptions, values, beliefs, and experiences of the actors involved (Schutz, 1967; Eatough & Smith, 2017). This approach is particularly relevant when research aims to explore abstract aspects, such as spiritual meaning, moral consciousness, and the values underpinning human actions (Moustakas, 1994; Williams, 2021).

Edmund Husserl first developed the foundations of phenomenology through the concept of intentionality, which explains that every form of human consciousness is always directed toward a specific object or experience (Husserl et al., 2013). Husserl emphasized the importance of understanding experience as it is lived by the individual, free from external assumptions or interpretations, through the process of epoché or bracketing (Moustakas, 1994). Subsequently, Alfred Schutz developed social phenomenology, emphasizing that the meaning of human actions is shaped by social interaction and everyday experiences (Schutz, 1967). From this perspective, individuals do not act solely based on rational considerations but are also influenced by value systems, beliefs, culture, and life experiences that shape their social reality (Eatough & Smith, 2017; Williams, 2021).

In the context of Islamic business, phenomenology is an important approach because Sharia-based business practices involve not only economic and administrative aspects but also encompass complex spiritual and moral dimensions (Chapra et al., 2008; Mirakhor & Askari, 2010). Business activities in Islam are not viewed merely as economic exchanges but also as manifestations of the relationship between humans and Allah SWT, as well as a form of social responsibility toward society (Naqvi, 1981; Lewis, 2001). Concepts such as Tawhid, amanah, blessing (barakah), justice (adl), and public interest (maslahah) are subjective values that are often shaped by individual experiences, beliefs, and interpretations (Chapra, 1992; Khan, 1994). Therefore, understanding the implementation of these values requires an approach that deeply explores the experiences and constructions of meaning among organizational actors (Moustakas, 1994; Schutz, 1967; Williams, 2021).

Although research on Islamic business has grown rapidly, most previous studies have still been dominated by quantitative approaches that focus on relationships between variables such as corporate performance, Sharia governance, and corporate social responsibility (Kamaruddin & Auzair, 2020). Such approaches often fail to capture the subjective realities underlying individual behavior within organizations, particularly regarding how organizational actors interpret spiritual values in business activities (Moustakas, 1994; Schutz, 1967). Phenomenological research in the context of Islamic business remains relatively limited and is generally used more in studies of consumer behavior, Islamic leadership, or individual religious experiences (Williams, 2021). In fact, the phenomenological approach holds great potential for explaining how spiritual values are internalized into business practices and organizational culture (Fry, 2003; Eatough & Smith, 2017). In this study, phenomenology serves as a conceptual and methodological framework for understanding the subjective experiences of organizational actors in implementing divine values through zakat and sadaqah as part of the company's business strategy. Through an interpretive phenomenological approach (Interpretative Phenomenological Analysis/IPA), this study explores how organizational actors interpret the concepts of Tawhid, Allah's absolute ownership (Al-Milk al-Haqiqi), amanah, and blessings in the business decision-making process. Thus, phenomenology serves not only as a research method but also as an epistemological approach, enabling a deeper understanding of the relationship among spirituality, ethics, and contemporary Islamic business practices.

Research Design and Methodology

This study employs a qualitative approach within an interpretive paradigm, using phenomenological methods to gain an in-depth understanding of the meanings and subjective experiences of organizational actors regarding the implementation of divine values in corporate business strategies through the practices of zakat and almsgiving. The qualitative approach was chosen because this study does not seek to test relationships between variables quantitatively, but rather to explore and interpret social reality based on individuals' experiences and the meanings they construct regarding the phenomena they encounter (Moustakas, 1994; Williams, 2021). The interpretive paradigm views social reality as dynamic and constructed through social interaction and the subjective understandings of organizational actors (Schutz, 1967). This study employs the Interpretative Phenomenological Analysis (IPA) approach developed by Jonathan Smith, as this method enables researchers to understand informants' lived experiences and interpretations of the concepts of Tawhid, barakah, amanah, and Allah's absolute ownership (Al-Milk al-Haqiqi) within the company's business activities (Eatough & Smith, 2017).

The research was conducted at the Kalla Group, a national private company that integrates Islamic spiritual values into its business management and social activities. The research site was selected through purposive sampling, based on the consideration that the company possesses characteristics aligned with the study's objectives—particularly regarding corporate zakat management practices, charitable giving, social philanthropy, and the application of spiritual values within the organizational culture. This context is relevant to understanding how divine values are internalized within the company's business strategies and decision-making processes.

Research informants were selected using purposive sampling, which involves choosing individuals with knowledge, experience, and direct involvement in the phenomenon under study. Research informants included company management, managers of the company's zakat and social programs, and employees involved in social activities. The number of informants was not determined rigidly but followed the principle of data saturation—that is, the data collection process was halted when the information obtained had reached saturation and no new significant themes or information were found.

Research data were collected through in-depth interviews. The interviews were conducted using a semi-structured approach to gain a deeper understanding of the informants' subjective experiences regarding the application of the value of Tawhid in the company's business activities, the management of zakat and sadaqah, and the interpretation of blessings within the organization. Observations were conducted by directly observing the company's activities, work culture, and its involvement in social programs and spiritually based activities. Meanwhile, documentation involved collecting various supporting documents such as the company's annual reports, social activity reports, zakat management documents, company policies, and archives of activities relevant to the research.

Data analysis was conducted using the stages of Interpretative Phenomenological Analysis (IPA), which include the process of repeatedly reading and reviewing the data (reading and re-reading), making initial notes (initial noting), developing emerging themes, identifying relationships between themes (searching for connections across themes), analyzing each case, and identifying general patterns across all informants (looking for patterns across cases) (Eatough & Smith, 2017). This process was conducted to gain a deep understanding of the informants' subjective meanings and experiences regarding the implementation of divine values in the company's business strategies. Through these stages, researchers can identify how individual experiences are interpreted and understood, thereby yielding a more comprehensive understanding of the social reality under study (Moustakas, 1994; Williams, 2021). To enhance the credibility and validity of the data, this study employs source and method triangulation, member checking, and peer debriefing. Triangulation was conducted by comparing information obtained through various data sources and different data collection techniques. Additionally, the study adhered to research ethics principles by obtaining informed consent, maintaining the confidentiality of informants' identities, and ensuring that informants' participation was voluntary and used solely for academic purposes.

Findings and Discussion

Findings

Theme 1. Tawhid as the Foundation of Organizational Strategic Awareness

The interview results show that the informants interpret the concept of Tawhid not only as an individual theological belief but also as a philosophical foundation that shapes the way the organization understands and conducts its business activities. The informants explained that all of the company's activities are viewed as part of a spiritual responsibility that must be carried out in accordance with Islamic values. From this perspective, business activities are not merely a mechanism for generating economic profit but rather a form of worship and devotion to Allah SWT. This understanding fosters the awareness that a company's success is measured not only by financial indicators but also by the blessings, social benefits, and moral responsibilities resulting from the organization's activities.

The research findings reveal the first sub-theme: business as a trust. Most informants view the resources, profits, and position held by the company not as the organization's absolute rights, but as a trust that must be managed responsibly. This awareness shapes the perspective that the company has a responsibility not only to shareholders but also to society and to Allah SWT as the true owner of all resources. One informant explained:

"We view work not merely as a means to seek profit, but as a responsibility before Allah. What we do at the company is not just a business matter, but also a trust for which we must be accountable." (Informant 1)

This statement indicates that the concept of trust is not merely a personal value but has become the foundation for fostering organizational awareness of its business activities. Informants believe that every business decision contains moral and spiritual dimensions that cannot be separated from the company's economic activities.

The second sub-theme that emerged is the organization's orientation toward worship. The informants explained that work and business activities are viewed as part of worship when carried out with the right intention and provide benefits to others. This perspective shapes an organizational culture that incorporates spiritual values into daily work activities. One informant stated:

"When working with good intentions, fulfilling responsibilities honestly, and benefiting society, then that work is also part of worship." (Informant 3)

This statement indicates that the meaning of worship within the organization is understood broadly and encompasses not only formal ritual activities but also all professional activities carried out in accordance with the values of honesty, responsibility, and social benefit. Furthermore, this study identified a third subtheme: business decisions grounded in spiritual values. Informants explained that the company's decision-making process considers not only economic profit and business efficiency but also the social impact and moral consequences of those decisions. The value of Tawhid fosters awareness that organizational decisions must take into account divine blessing and the common good. One informant stated:

"Profit is indeed important for the company, but we also consider whether the decisions we make benefit or, conversely, harm society." (Informant 5)

This finding indicates that the concept of Tawhid has shaped a broader organizational mindset compared to conventional business orientations that tend to focus on profit. In the context of this study, Tawhid functions not only as a religious belief system but also as the foundation of the organization's strategic awareness, influencing how the company understands its business objectives, establishes moral responsibility, and determines the direction of corporate decision-making. Thus, the value of Tawhid plays a role in transforming the business orientation from merely pursuing economic profit toward achieving blessings and social welfare.

Theme 2. Al-Milk al-Haqiqi: Awareness of Allah's Absolute Ownership in Resource Management

The research findings indicate that the informants interpret the concept of Al-Milk al-Haqiqi—or Allah's absolute ownership—as a fundamental principle that shapes the organization's understanding of wealth, corporate profits, and resource management. The informants explained that all forms of wealth, assets, and business proceeds are not entirely the company's property but rather a trust from Allah SWT that must be managed responsibly. This perspective fosters awareness that the company acts solely as a steward, with the obligation to use resources fairly and beneficially, in accordance with Islamic moral values. Consequently, the company's orientation is not directed solely toward the accumulation of economic profits but also toward how such wealth can provide broader benefits to society.

The research findings identified the first sub-theme: wealth as a trust. Most informants emphasized that a company's profits and resources are not considered the organization's absolute rights. Wealth is understood as a trust that carries moral implications regarding its use. This understanding fosters awareness that every company resource must be managed wisely and accounted for—not only administratively but also spiritually. One informant explained:

“We believe that what the company owns is essentially a trust. The company is merely entrusted to manage it well and provide broader benefits.” (Informant 2)

This statement reflects an understanding that ownership is relative, whereas true ownership belongs to Allah SWT. This perspective indirectly shapes the organization's behavior, leading it to exercise greater caution in the use and allocation of corporate resources.

The second sub-theme that emerged is social responsibility regarding wealth. Informants view corporate profits not as entirely the company's right, but as containing a share that belongs to the community—a right that must be addressed through various social activities such as zakat, charity, and community empowerment programs. This perspective reflects an awareness that corporate growth must be accompanied by contributions to social welfare. One informant stated:

“Corporate profits are not just for the company itself. A portion must indeed be returned to society because it involves social obligations that must be fulfilled.” (Informant 4)

These findings indicate that an understanding of Al-Milk al-Haqiqi not only shapes individual spiritual awareness but also influences how organizations understand the relationship between the company and society.

Furthermore, this study also identified the sub-theme of ethical resource management. Informants explained that the understanding of Allah's absolute ownership encourages companies to avoid business practices that could potentially harm others. Decision-making is not based solely on considerations of efficiency and economic profit but also takes into account the resulting social and moral impacts. One informant explained:

“When using the company's resources, we always consider whether a decision will bring about positive benefits or, conversely, cause negative impacts on others.” (Informant 6)

This finding indicates that the concept of Al-Milk al-Haqiqi plays a role in shaping the organization's ethical behavior by increasing awareness of moral responsibility in wealth management. In the context of this study, the understanding that the company acts solely as a trustee has fostered more ethical, responsible organizational behavior oriented toward the common good. Thus, the concept of Allah's absolute ownership not only has a theological dimension but also has practical implications for shaping corporate governance and business strategies grounded in divine values.

Theme 3. Zakat as a Strategy for Distributing Blessings

The research findings indicate that the informants view zakat not merely as an administrative obligation or a corporate philanthropic activity, but as a spiritual instrument that plays a strategic

role in fostering organizational blessings and community welfare. For organizational leaders, zakat is understood as both a manifestation of obedience to Allah SWT and a form of corporate responsibility toward the surrounding social environment. This perspective shapes the understanding that corporate profits are not intended solely for capital accumulation but also entail a social responsibility that must be fulfilled through fair distribution mechanisms. In this context, zakat is viewed as a means of connecting the company's economic, spiritual, and social dimensions.

The research findings identified the first sub-theme: zakat as a spiritual obligation. Informants explained that the implementation of corporate zakat is based on the religious awareness that a portion of the company's assets and profits carries a right that must be fulfilled toward those entitled to receive it. The practice of zakat is understood not merely as the fulfillment of a formal obligation, but as a form of obedience and submission to Allah SWT. One informant explained:

“Zakat is part of our responsibility as a company grounded in Islamic values. This is not merely a matter of rules, but also a form of obedience to Allah.” (Informant 3)

This statement indicates that zakat is interpreted as an obligation inherent to the company's economic activities and is not viewed as a burden that reduces the organization's profits.

The second sub-theme that emerged is zakat as a social strategy. The informants view zakat as having a broader function than merely a religious obligation—namely, as an instrument for redistributing wealth and generating social impact for the community. Through zakat management, the company strives to help reduce economic inequality, assist vulnerable groups, and promote sustainable social empowerment. One informant stated:

“Zakat is not just about providing temporary aid, but about how companies can contribute to creating more sustainable community well-being.” (Informant 5)

These findings indicate that zakat is understood as a mechanism that can strengthen the relationship between companies and the community by creating broader social benefits.

Furthermore, this study also identified a sub-theme of zakat as a source of organizational blessings. Informants explained that zakat is not perceived as an expense that reduces corporate assets but rather as having a positive impact on organizational sustainability. For the informants, blessings are not only understood in terms of increased material profits but also in terms of peace of mind, smooth business operations, good relations with the community, and the company's long-term sustainability. One informant stated:

“For us, zakat is not an expense that reduces profits, but something that brings blessings.” (Informant 7)

This statement indicates that organizational stakeholders have a different understanding from the conventional business perspective, which generally views social expenditures as corporate costs. In this study, zakat is understood instead as a spiritual investment with implications for the organization's sustainability and legitimacy. Overall, these findings indicate that zakat is not merely a ritualistic religious obligation but also a strategy for distributing blessings that integrates the company's economic, social, and spiritual objectives. In the context of this study, zakat serves as an instrument that strengthens the company's orientation toward the common good, moral responsibility, and a balance between organizational interests and community welfare. Thus, the practice of zakat plays a vital role in shaping a business strategy grounded in divine values, positioning blessings as one of the company's primary orientations.

Theme 4. Charity as a Manifestation of Corporate Social Responsibility

The research findings indicate that the informants view charity not merely as an incidental act of giving but as a tangible expression of the company's social responsibility, integrated into its organizational values and culture. The informants explained that charity is understood as the

implementation of humanitarian values and moral responsibility stemming from the organization's spiritual awareness. Unlike zakat, which has specific regulations and calculations, charity is viewed as more flexible. It serves as a means for companies to address a broader range of the community's social needs. In a corporate context, charitable activities are carried out through various social programs, including educational assistance, humanitarian aid, community economic empowerment, health assistance, and support for religious and other social activities. These practices demonstrate that sedekah not only has a spiritual dimension but also serves as a mechanism for companies to strengthen their social ties with the community.

The research findings identified the first sub-theme: sedekah as a form of organizational empathy. Informants explained that sedekah activities are carried out based on the awareness that companies are part of society and have a responsibility to address various social issues occurring in their surrounding environment. Charity is viewed as a form of organizational empathy toward the needs of the community, particularly groups facing economic and social limitations. One informant stated:

"A company cannot stand alone. When the community faces difficulties, we feel a responsibility to be present and help." (Informant 2)

This statement indicates that charity is understood as a form of compassion stemming from the organization's collective awareness of the community's social conditions. This empathy is not driven solely by the company's economic interests but also by the moral and spiritual values that form part of the organization's identity.

The second sub-theme that emerged is charity and social development. Informants explained that the purpose of charity is not limited to providing short-term assistance but also to creating sustainable social impact. Therefore, the company strives to develop programs that can improve the quality of life for the community through education, economic empowerment, and community capacity building. One informant stated:

"We do not want charity to be understood merely as providing temporary assistance, but rather how the programs we implement can provide more sustainable benefits for the community." (Informant 5)

This statement indicates that charity is positioned as an instrument of social development aimed at fostering community self-reliance and well-being. Thus, charity is oriented not only toward charitable activities but also toward the sustainable strengthening of the community's social capacity.

Additionally, this study identified the sub-theme of charity as a corporate culture. The informants explained that charitable activities are not merely carried out as formal corporate programs but have become an integral part of the organization's values and work culture. This culture is reflected in employee involvement in various social activities, a culture of mutual support, and a work environment that emphasizes compassion and solidarity. One informant explained:

"We strive to cultivate the habit of sharing because we believe that giving is not merely a corporate program, but part of a culture that must grow within the organization." (Informant 6) This finding indicates that charity is not merely understood as a philanthropic activity but has evolved into a collective value that shapes organizational behavior. In the context of this study, charity serves as a manifestation of divine values, connecting the spiritual dimension with corporate social responsibility. The integration of charity into organizational culture demonstrates that companies are not solely focused on achieving economic profits but also on fostering humanistic values, social solidarity, and broader societal benefits.

Theme 5. Transformation of Business Orientation: From Profit to Blessings

The research findings indicate a shift in the perspectives of organizational stakeholders regarding the interpretation of corporate goals and success. The informants explained that business orientation is no longer understood solely as an effort to maximize economic profit but also as a means of creating blessings and broader public welfare. This finding indicates a transformation in the business paradigm—

from an approach oriented toward profit maximization to one that places spiritual values and social responsibility as integral parts of the organization's objectives. For the informants, a company's success is determined not only by revenue growth or increases in assets but also by the extent to which the company provides tangible benefits to its surrounding social environment.

The research findings identified the first sub-theme: profit versus public welfare. Informants explained that companies still view profit as a crucial aspect for ensuring organizational sustainability; however, profit is not positioned as the ultimate goal of business activities. Rather, profit is understood as a means that enables companies to create greater benefits for society. From this perspective, economic considerations are not separated from social and moral considerations in the organizational decision-making process. One informant explained:

"Companies certainly need profit to survive and grow, but profit is not the ultimate goal. What is more important is how the company's existence can benefit many people."
(Informant 3)

This statement indicates that organizational stakeholders view profit and public benefit not as two conflicting concepts, but as complementary elements in achieving the company's broader objectives.

The second sub-theme that emerged is "blessing" as an indicator of success. Most informants explained that the measure of a company's success is not based solely on material indicators such as increased profits, business expansion, or asset growth, but also on non-material dimensions related to "blessing." Blessing is understood as a state in which the company's activities generate sustainable benefits, foster peace within the organization, maintain harmonious relationships with the community, and have a positive impact on all stakeholders. One informant stated:

"A company's success is not measured solely by profit figures, but by the benefits felt by the community." (Informant 7)

This statement indicates that the informants have a broader perspective on organizational success than conventional business paradigms, which tend to emphasize financial indicators.

In addition, this study identified the sub-theme of integrating economic and social objectives. Informants explained that companies strive to strike a balance between achieving economic goals and fulfilling their social responsibilities. Business activities are not only directed toward generating economic value but also toward contributing to social development and improving community well-being. One informant explained:

"We strive to ensure that the company's growth is accompanied by benefits that the community can experience." (Informant 5)

This finding indicates that a business orientation rooted in Tawhid shapes a more holistic organizational perspective in defining corporate goals. In the context of this study, the shift from a profit-oriented approach toward "berkah" reflects a paradigm shift that positions business activities not only as a means of generating economic profit but also as a vehicle for realizing spiritual values, social responsibility, and the common good. Thus, "berkah" becomes a central concept that sustainably links economic interests with the company's social and spiritual objectives.

Theme 6. Divine Values as Organizational Identity and Culture

The research findings indicate that divine values are not merely understood as normative principles or individual beliefs within an organization, but have evolved into a collective identity and organizational culture that influence behavior and interaction patterns in the workplace. The informants explained that spiritual values are implemented in the organization's day-to-day activities through various work practices, decision-making processes, and inter-employee relationships. The integration of these divine values shapes an organizational culture that emphasizes moral, ethical,

and social responsibility aspects in conducting business activities. In this context, spirituality is not positioned as an additional element within the company but rather as an integral part of how the organization understands its purpose, carries out its activities, and builds relationships with stakeholders.

The research findings identified the first subtheme: trustworthiness. The informants explained that amanah is viewed as the primary principle shaping individual behavior in carrying out organizational tasks and responsibilities. This value fosters the awareness that every task performed is not merely a professional obligation to the company but also a form of moral responsibility for which one must be accountable to Allah SWT. One informant explained:

“Every task assigned to us is viewed as an amanah, so it must be carried out with full responsibility and to the best of our ability.” (Informant 2)

This statement indicates that the value of amanah fosters an individual’s awareness to work more responsibly and reduces behavior that could potentially harm the organization or other parties.

The second sub-theme that emerged is honesty. Informants explained that the organization’s work culture emphasizes openness and integrity in every business activity. Honesty is viewed not only as a professional requirement but also as part of a spiritual value that must be embodied in daily behavior. The implementation of this value is evident in information management, reporting on company activities, and workplace relationships among employees. One informant stated:

“We are always reminded that working honestly is not just for the company but also a form of responsibility toward God.” (Informant 4)

These findings indicate that honesty is understood not only in the context of compliance with organizational rules but also as a manifestation of spiritual values that shape individual integrity.

The next sub-theme is care. Informants explained that the organizational culture fosters relationships based on mutual support and consideration for others’ needs, both within the company and in the external community. Compassion is understood as a form of implementing humanitarian values, manifested through empathy, cooperation, and involvement in various corporate social activities. One informant explained:

“We strive to build a supportive work environment because the company is not just a place to work, but also a place to grow together.” (Informant 5)

This statement indicates that the value of care has fostered more harmonious social interactions within the organization and strengthened a sense of community among its members.

Additionally, this study identified social responsibility as a key sub-theme of organizational culture. Informants explained that the company bears responsibility not only for achieving economic goals but also for the well-being of the community and the surrounding environment. These values encourage the organization to integrate various social activities into its corporate strategy and governance. One informant stated:

“The company has a responsibility to provide benefits, not only to shareholders but also to society at large.” (Informant 6)

This finding indicates that the integration of these values has shaped organizational governance that is oriented not only toward economic efficiency but also toward ethical and social values. In the context of this study, values such as trustworthiness, honesty, compassion, and social responsibility have not only become individual principles but have evolved into an organizational identity that shapes collective behavior and corporate work culture. Thus, divine values play a crucial role in building organizations that are more ethical, humanistic, and oriented toward the common good.

Discussion

Tawhid as Strategic Awareness in Modern Organizations

The concept of Tawhid is not only understood as a personal theological belief but also functions as a value system that shapes an organization's strategic orientation. The findings of this study show that organizational actors view business activities as part of a spiritual responsibility that is inseparable from the relationship between humans and Allah SWT. This awareness influences how companies define organizational goals, build a work culture, and make business decisions. In this context, Tawhid extends beyond mere religious belief to become a guiding principle for organizational behavior in economic activities (Naqvi, 1981; Chapra et al., 2008). This perspective indicates that a company's business orientation is built on the recognition that every economic activity has moral and spiritual dimensions to which it must be held accountable (Mirakhor & Askari, 2010; Fry, 2003).

The findings of this study support the Tawhidic Business Paradigm, which positions Tawhid as the primary foundation for all economic and business activities (Naqvi, 1981; Chapra et al., 2008). According to M. Umer Chapra, economic activity in Islam is not only intended to meet human material needs but is also directed toward achieving *falah*—a form of well-being that encompasses both this world and the hereafter (Chapra, 1992; Chapra et al., 2008). From this perspective, business is viewed as an act of worship that integrates economic goals with moral and social values (Khan, 1994; Lewis, 2001). Research findings indicate that the informants do not view business merely as a means of generating profit, but as a mechanism for producing broader benefits for society. This awareness is reflected in decision-making processes that consider not only economic impacts but also the social and spiritual consequences of every organizational action, in line with the view that economic activities must be directed toward the collective good and well-being (*maslahah*) (Mirakhor & Askari, 2010; Chapra, 2016).

The findings of this study are also consistent with the views of Syed Nawab Haider Naqvi, who explains that the principle of Tawhid creates unity between economic and ethical aspects, thereby eliminating the separation between material and spiritual goals in human life (Naqvi, 1981). In the Islamic business paradigm, economic activity cannot be separated from moral values because all human actions are part of one's responsibility to Allah SWT (Chapra, 1992; Lewis, 2001). This differs from the conventional business paradigm, which tends to be built on the assumptions of economic rationality and profit maximization as the primary objectives of a company (Friedman, 1970). Conventional business models generally position companies as economic entities focused on efficiency, productivity, and increasing shareholder value (Freeman et al., 2007). In contrast, the findings of this study indicate that companies grounded in the values of Tawhid have a broader orientation that takes into account aspects of divine blessing, social justice, and the public good, in line with the goals of Islamic development, which emphasize a balance between individual interests and collective well-being (Chapra et al., 2008; Mirakhor & Askari, 2010). Tauhidic consciousness plays a role in shaping more ethical and responsible decision-making patterns. Business decisions are no longer based solely on short-term financial considerations but also on the social benefits and moral consequences they entail. In this context, Tauhid functions as an internal mechanism that fosters the spiritual awareness of organizational actors in conducting business activities. Thus, this study indicates that Tawhid not only has a normative dimension but also has practical implications in shaping the strategic orientation of modern organizations. These findings expand the study of the Tawhidic Business Paradigm by demonstrating that Tawhid can serve as the foundation of strategic awareness that links economic goals, social responsibility, and spiritual values in corporate business practices.

Al-Milk al-Haqiqi and Transcendental Accountability

The concept of Al-Milk al-Haqiqi, or Allah's absolute ownership, shapes the perspective of organizational stakeholders on the nature of property ownership and corporate responsibility for the resources under their management. Research findings indicate that a company's profits, assets, and resources are not viewed as the organization's absolute rights, but rather as a trust entrusted by Allah SWT to be managed responsibly. This perspective fosters awareness that a company functions not only as an economic entity focused on accumulating wealth but also as a social institution bearing moral

responsibility to society. Thus, from an Islamic perspective, ownership is understood in relative terms, whereas true ownership resides entirely with Allah SWT.

This finding aligns with Mervyn K. Lewis's view that the concept of accountability in Islam has a broader scope than conventional approaches to accountability (Lewis, 2001). From a modern accounting perspective, accountability is generally understood as a company's obligation to account for its activities and the use of resources to shareholders and other stakeholders (Freeman, 2010). However, from an Islamic perspective, accountability is not only horizontal—toward people and organizations—but also vertical, toward Allah SWT (Kamaruddin & Auzair, 2020). This concept is known as transcendental accountability, a form of accountability that situates economic activities within the framework of the relationship between humans and God (Lewis, 2001; Chapra et al., 2008). In this context, the management of wealth is evaluated not only in terms of efficiency and profit but also in terms of morality, justice, and the social benefits generated (Mirakhor & Askari, 2010; Naqvi, 1981).

The findings of this study also support the ideas of Abbas Mirakhor, who explains that in the Islamic economic system, humans act as khalifah, entrusted with the responsibility of managing resources accountably (Mirakhor & Askari, 2010). Under this concept, humans do not possess absolute ownership rights over wealth but act solely as stewards obligated to utilize resources in accordance with the principles of justice and the public good (Khan, 1994; Chapra et al., 2008). Research findings indicate that the informants view corporate profits as carrying a social obligation to be returned to society through zakat, sadaqah, and other social activities. This indicates that companies are positioned not as absolute owners of the resources they possess, but as parties responsible for distributing economic benefits more broadly, in line with the functions of wealth redistribution and social welfare development in Islamic economics (Ahmed, 2004; Chapra, 2016).

Research findings indicate that awareness of Al-Milk al-Haqiqi influences an organization's ethical behavior in decision-making and in the management of corporate resources. Organizational decisions are not based solely on economic considerations but also on the social and spiritual implications of using those resources. This differs from the conventional business paradigm, which generally positions the company as an entity seeking to maximize economic value for shareholders. In the context of this study, the awareness that all wealth is a trust creates a broader form of accountability—namely, accountability to society as well as to Allah SWT. Thus, the concept of Al-Milk al-Haqiqi not only has a theological dimension but also serves as the foundation for the formation of transcendental accountability, which can foster more ethical, just, and socially beneficial organizational governance.

Zakat as a Strategic Social Instrument and a Means of Distributing Blessings

In an organizational context, zakat is not understood merely as an administrative religious obligation. However, it has evolved into part of a company's social strategy aimed at creating blessings and community well-being. Research findings show that informants view zakat as a mechanism linking a company's economic activities to its moral and social responsibilities. This perspective indicates that zakat is not viewed as a cost burden or an expense that reduces corporate profits, but rather as an instrument capable of generating social benefits while strengthening the organization's sustainability. Thus, the practice of zakat within a company has not only an economic dimension but also embodies spiritual and ethical values that influence the company's business orientation.

These research findings align with the concept of Islamic Corporate Ethics, which emphasizes that business activities are inseparable from moral values and social responsibility (Naqvi, 1981; Lewis, 2001). From the perspective of Islamic business ethics, companies not only have an obligation to generate economic profits but are also responsible for fostering social justice and the well-being of society (Chapra et al., 2008; Mirakhor & Askari, 2010). Yusuf al-Qaradawi explains that zakat serves a far broader function than merely fulfilling a religious obligation, as it also acts as an instrument of tazkiyah (purification of wealth) and a mechanism for the redistribution of wealth within society (Qaradawi, 2000). Through zakat, a portion of the wealth acquired by individuals and organizations is allocated to assist those in need, thereby reducing economic inequality and enhancing social welfare (Ahmed, 2004; Kahf, 1999). Research findings indicate that informants view zakat as a form of corporate social responsibility aimed at generating broader social benefits (Kamaruddin & Auzair, 2020).

Monzer Kahf's perspective explains that zakat is an Islamic economic instrument that serves social and community development functions (Kahf, 1999). According to Kahf, zakat not only reduces economic inequality but also creates social balance through a more equitable distribution of resources (Kahf, 1999; Ahmed, 2004). In the context of this study, zakat is positioned as a mechanism for distributing blessings, enabling companies to channel a portion of their profits to the community through various social and empowerment programs. These findings indicate that the practice of zakat is understood as part of an organization's strategy to build harmonious relationships with the community and strengthen the company's social legitimacy, in line with the goals of Islamic economics, which emphasize social justice and collective well-being (maslahah) (Chapra et al., 2008; Kamaruddin & Auzair, 2020). There is a fundamental difference between zakat and conventional Corporate Social Responsibility (CSR) practices. In the conventional CSR approach, a company's social activities are generally based on considerations of reputation, organizational legitimacy, or stakeholder-oriented business sustainability strategies. Meanwhile, from an Islamic perspective, zakat has a deeper spiritual dimension, rooted in religious consciousness and a sense of responsibility toward Allah SWT. Zakat is intended not only to create social benefits but also to seek divine blessings and fulfill the organization's moral obligations. Thus, zakat is not viewed as a reduction in corporate profits but rather as a form of spiritual investment that yields sustainable economic, social, and moral benefits.

Charity as Organizational Spirituality and Social Capital

In an organizational context, charity is not understood merely as an incidental act of giving or a form of corporate philanthropy, but has become part of a spiritual practice that shapes organizational culture and the company's social relationships (Ahmed, 2007; Mitroff & Denton, 1999). Research findings show that informants interpret charity as a manifestation of the values of care, empathy, and moral responsibility, which are realized through various corporate social activities. This perspective suggests that charity serves a broader function than merely transferring aid to the community; it is also viewed as a mechanism for building more meaningful relationships among the company, its employees, and the surrounding social environment (Fry, 2003; Amin Mohamed et al., 2004). Thus, charity not only has an economic dimension but also serves as a means of shaping values, identity, and social cohesion within an organization, in line with the Islamic economic perspective that views social activities as integral to the development of collective well-being and the strengthening of social solidarity (Kahf, 1999; Mirakhor & Askari, 2010).

The findings of this study align with the "Spirituality in Organizations" perspective, which explains that modern organizations are not merely places where individuals perform work functions but also spaces for individuals to find meaning, purpose, and social connectedness in the activities they undertake (Mitroff & Denton, 1999; Liu & Robertson, 2011). Louis W. Fry, through his theory of spiritual leadership, explains that spiritual values within an organization can enhance individuals' intrinsic motivation by fostering a sense of meaning and belonging in the workplace (Fry, 2003). Research findings indicate that charitable giving is viewed not merely as a formal corporate social program but also as an activity that fosters a sense of community and strengthens collective awareness of the importance of helping others. Individual involvement in such social activities fosters a sense of belonging to the organization. It strengthens relationships among employees through shared values of compassion, consistent with the view that organizational spirituality can foster commitment, solidarity, and more meaningful interpersonal relationships in the workplace (Amin Mohamed et al., 2004; Burack, 1999).

This supports Ian Mitroff's view that spirituality in the workplace is not only related to formal religious practices but also encompasses the search for life's meaning, moral values, and deeper social relationships (Mitroff & Denton, 1999). Research findings indicate that charitable giving enables organizations to translate spiritual values into tangible actions that both the community and organizational members can directly experience. Charitable giving is viewed as not only benefiting recipients but also shaping spiritual experiences and enhancing the social awareness of organizational members. These findings align with the perspective of spiritual leadership, which explains that activities imbued with social and spiritual meaning can strengthen individuals' intrinsic motivation and

foster social connectedness within the organization (Fry, 2003). Furthermore, engagement in social activities grounded in spiritual values can reinforce empathy, compassion, and individual commitment toward both the organization and the community (Amin Mohamed et al., 2004; Ahmed, 2007).

Furthermore, research findings indicate that charitable giving plays a significant role in building a company's social capital. Through various charitable activities and social programs, companies foster stronger relationships with the community, enhance public trust, and reinforce the organization's social legitimacy. In this context, social capital is understood not only as a network of social relationships that provides economic benefits but also as an organizational asset built through trust, shared values, and harmonious relationships with various stakeholders. This indicates that charity serves a strategic function in strengthening long-term relationships between companies and their stakeholders. Overall, the findings of this study indicate that charity plays a broader role than social assistance activities in conventional approaches. Charity serves as an organizational spirituality that shapes a caring work culture and as a mechanism for building the company's social capital. Thus, charity not only generates external social benefits but also strengthens organizational identity, enhances internal solidarity, and fosters sustainable social relationships.

From Profit Maximization to Barakah Orientation

There has been a transformation in how organizations interpret corporate goals and measures of success. Research findings show that the informants no longer view economic profit as the ultimate goal of business activities, but rather as a means of generating social benefits and attaining blessings through organizational activities. This perspective reflects a shift in orientation from the conventional business paradigm—which focuses on profit maximization—toward a more holistic business paradigm that incorporates spiritual values as part of the company's objectives. In the context of this study, organizational success is measured not only by increases in profit, asset growth, or corporate value, but also by the organization's ability to create public welfare and foster sustainable blessings.

The findings of this study align with the ideas of M. Umer Chapra, who explains that economic activity in Islam is not solely directed toward fulfilling human material needs but also aims to achieve *falah*—that is, well-being encompassing both this world and the hereafter (Chapra, 1992; Chapra et al., 2008). From this perspective, economic profit remains important as it is necessary to ensure the organization's sustainability; however, profit is not positioned as the ultimate goal. Rather, profit is viewed as an instrument for creating social justice, public benefit, and broader well-being (Mirakhor & Askari, 2010; Naqvi, 1981). Research findings indicate that the informants view the achievement of social benefits as an integral part of a company's success, in line with the Islamic economic perspective, which emphasizes that business activities must be directed toward achieving *maslahah* and a balance between economic interests and the collective well-being of society (Chapra, 2016; Chapra et al., 2008).

On the other hand, the conventional business paradigm is generally built on a shareholder value approach that prioritizes profit maximization and the enhancement of shareholder welfare as the organization's primary objectives. This perspective aligns with the development of stakeholder theory, as proposed by R. Edward Freeman, which expands corporate responsibility from shareholders to various stakeholder groups. Although this theory has broadened corporate orientation by incorporating social aspects and stakeholder relationships, the findings of this study reveal an additional dimension not fully accounted for in conventional approaches: the spiritual and *barakah* dimensions. In the context of an organization grounded in the value of *Tawhid*, a company is not only accountable to its stakeholders but also bears moral and spiritual responsibility to Allah SWT.

Based on these findings, this study proposes a concept called Corporate Barakah Orientation as a conceptual development within the paradigm of divinely-based business values. This concept refers to a corporate orientation that not only prioritizes economic profit as the primary indicator of success but also integrates social, spiritual, and moral dimensions into the organization's objectives. Corporate Barakah Orientation is built upon four key characteristics. First, profit remains important for ensuring the organization's sustainability. Second, the company's activities are directed toward creating *maslahah*—or broader social benefits—for society. Third, the company views *barakah* as a spiritual goal that is expected to emerge from ethically conducted business activities. Fourth, the company bears

moral responsibility in every business activity it undertakes. This concept demonstrates that a Tawhid-based business orientation differs fundamentally from the profit-maximization paradigm. While the conventional paradigm treats profit as the company's primary goal, Corporate Barakah Orientation frames it as part of a broader system of objectives that encompasses spiritual dimensions and social benefit. Thus, the findings of this study indicate a transformation in organizational orientation from shareholder value to barakah value. This approach views organizational success as a balance among economic goals, social benefits, spiritual blessings, and moral responsibility. These findings simultaneously advance the study of the Tawhidic Business Paradigm by offering a new conceptual framework for understanding business strategies grounded in divine values within modern organizations.

Divine Values as the Organization's Identity

Divine values are not only understood as moral principles that influence individual behavior within an organization but also as a collective identity that shapes the organization's work culture and overall direction. Research findings show that values such as trustworthiness, honesty, compassion, and social responsibility have been internalized within the company's daily activities and serve as guidelines for both workplace relationships and organizational decision-making. This situation indicates that spirituality within an organization is manifested not only through formal religious activities but also through the values that shape how individuals think, act, and interact in the workplace. Thus, divine values are no longer viewed as an additional element within the company but have become an integral part of the organization's identity, distinguishing it from other organizations.

The findings of this study align with the theory of spiritual leadership developed by Louis W. Fry, which posits that spiritual values can foster individuals' intrinsic motivation by creating meaning and a sense of belonging within the organization (Fry, 2003). From this perspective, individuals work not only to meet economic needs but also to achieve more meaningful goals in their work activities (Mitroff & Denton, 1999; Liu & Robertson, 2011). The research results indicate that integrating divine values fosters among employees an awareness that work is not merely a professional routine but also a form of moral responsibility and worship. This understanding fosters a greater commitment to work. It enhances individuals' awareness of the need to perform their duties more responsibly, in line with the view that organizational spirituality can foster commitment, integrity, and ethical behavior in the workplace (Amin Mohamed et al., 2004; Burack, 1999).

Furthermore, the findings of this study also support the organizational culture perspective developed by Edgar Schein, which explains that organizational culture consists of values, beliefs, and basic assumptions that are learned and shared by organizational members as guidelines for behavior. In the context of this study, divine values have evolved into a value system that shapes how the organization understands its objectives and conducts business. The research findings indicate that organizational behavior is shaped not only by formal rules or corporate policies but also by shared values internalized by organizational members. This is evident in how employees view trust as a moral responsibility, prioritize honesty as a work principle, and demonstrate care for one another as part of the organizational culture.

Furthermore, the research results show that integrating divine values affects employee behavior across various aspects of the organization. Informants explained that spiritual values foster greater ethical awareness, build more harmonious working relationships, and strengthen cooperative behavior within the organizational environment. Employees are not only motivated to meet work targets but also demonstrate concern for the social impact of their activities. This indicates that divine values play a role in shaping prosocial behavior that strengthens solidarity and cooperation within the organization. Overall, the findings of this study show that divine values not only influence individual behavior but also become an organizational identity that shapes work culture and corporate governance. The integration of spiritual values into an organization creates a value system that more effectively links economic goals to moral and social dimensions. Thus, this study expands the literature on spiritual leadership and organizational culture by demonstrating that divine values can function as an organizational identity that shapes collective behavior, strengthens employee commitment, and creates a work environment that is more ethical, humanistic, and oriented toward the common good.

Conclusion

This study aims to understand the meaning and implementation of divine values in corporate business strategies through the practices of zakat and sadaqah within the Kalla Group. The results show that the concept of Tawhid is not only understood as an individual religious belief but also as a philosophical foundation shaping the organization's strategic awareness. The concept of Al-Milk al-Haqiqi fosters the awareness that the company is not the absolute owner of its resources but rather a trustee with moral and social responsibilities. Furthermore, zakat and sadaqah are understood not only as religious obligations but also as strategic instruments that foster organizational blessings, community welfare, and the company's social sustainability. This study also reveals a transformation in business orientation from a profit-maximization approach toward a "barakah orientation" that integrates economic goals, social welfare, spiritual values, and moral responsibility into organizational activities. These findings demonstrate that divine values not only influence individual behavior but have evolved into an organizational identity that shapes work culture and corporate governance. Thus, this study affirms that integrating spiritual values into business strategy can serve as an alternative paradigm for building organizations that are more ethical, humanistic, and oriented toward social sustainability. Future research is expected to expand the scope of study to include various types of companies or employ alternative methodological approaches to enrich the discourse on divinely-based business practices.

This study makes a theoretical contribution to research on Islamic business, organizational spirituality, and business ethics through a phenomenological perspective that focuses on the subjective experiences of organizational actors. Unlike previous studies, which mostly used quantitative approaches to measure the impact of zakat, social responsibility, or corporate governance on organizational performance, this study demonstrates that business practices grounded in Islamic values are influenced not only by structural and economic mechanisms but also by the spiritual meaning constructions held by organizational actors. The research findings expand the Tauhidic Business Paradigm by demonstrating that the concept of Tauhid functions not only as a theological belief but also serves as the foundation of strategic consciousness that shapes organizational orientation, business behavior, and corporate decision-making. Furthermore, this study proposes the concept of Corporate Barakah Orientation as a new conceptual development in contemporary Islamic business studies. This concept indicates that an organization's objectives are not solely directed toward achieving economic profit but also toward creating *maslahah* and *barakah*, and toward fulfilling moral responsibilities. These findings expand the theory of Spirituality in Organizations by demonstrating that divine values can evolve from merely an individual belief system into a collective identity that shapes organizational culture and corporate governance. Thus, this study offers a new perspective on the integration of spiritual, social, and economic dimensions in modern business practices.

In practical terms, this study contributes to companies' efforts to develop business strategy models that are not only oriented toward economic profit but also integrate spiritual values into organizational activities. The study's findings indicate that applying the value of Tawhid through zakat and sadaqah can foster a more ethical organizational culture, enhance employees' moral awareness, and strengthen the relationship between the company and the community. Therefore, companies may consider integrating divine values into organizational policies, governance systems, and corporate social responsibility programs to foster a more balanced business sustainability. Furthermore, this study offers implications for the development of Islamic Corporate Governance practices, particularly regarding the management of corporate zakat and sadaqah. Companies can view zakat and sadaqah not merely as administrative obligations or philanthropic activities, but as part of an organizational strategy that can enhance social legitimacy and strengthen long-term sustainability. The findings of this study can also serve as a reference for organizations seeking to develop a spirituality-based work culture, build more harmonious relationships with stakeholders, and foster a more humanistic business orientation grounded in moral values.

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