

# The Integration of Spiritual Values into Modern Islamic Business Management

Redi Zulpianto<sup>1</sup>

<sup>1</sup> Universitas Islam Mamba'ul Ulum Jambi; [redizulpianto88@gmail.com](mailto:redizulpianto88@gmail.com)

## ABSTRACT

*This study examines the integration of spiritual values into modern Islamic business management and explores how spirituality can influence managerial decision-making, organizational behavior, leadership, business ethics, and sustainable organizational development. The study aims to develop a conceptual understanding of how Islamic spiritual values can be integrated into contemporary management practices without separating economic objectives from moral and religious responsibilities. The research focuses on values such as tawhid, amanah, ihsan, taqwa, sincerity, justice, honesty, responsibility, and maslahah as foundations for managerial conduct and organizational decision-making. This research employs a qualitative library research method using secondary sources obtained from academic books, peer-reviewed journal articles, scholarly publications, and relevant authoritative sources discussing Islamic business management, Islamic ethics, spirituality, Islamic economics, organizational behavior, leadership, and business sustainability. The collected materials are analyzed through a descriptive-analytical approach involving identification, categorization, interpretation, comparison, and synthesis of relevant concepts. The findings indicate that spirituality in Islamic business management should not be understood merely as an individual's private religious experience but as a value system that can shape organizational objectives, managerial behavior, leadership practices, stakeholder relationships, and approaches to business performance. Spiritual values encourage managers to view business activity as a form of responsibility and stewardship rather than merely a mechanism for financial accumulation. The study concludes that the integration of spiritual values can strengthen the ethical foundation of modern Islamic business management by connecting organizational performance with accountability, human dignity, justice, trust, and broader social welfare.*

**Keywords:** Spiritual Values, Islamic Business Management, Islamic Ethics, Taqwa, Amanah, Organizational Management, Business Sustainability

## INTRODUCTION

The transformation of the contemporary business environment has generated increasingly complex challenges for organizations and managers. Technological developments, globalization, digitalization, intensified competition, changing consumer expectations, and rapid economic transformations have created opportunities for organizations to expand their markets and improve operational efficiency. At the same time, these developments have generated new ethical and managerial challenges, including excessive competition, workplace pressure, consumer manipulation, data exploitation, environmental degradation, organizational misconduct, and the prioritization of short-term financial performance over broader organizational and social responsibilities. In such an environment, management can no longer be understood solely as a technical process involving planning, organizing, directing, and controlling organizational resources. The quality of managerial decisions is also influenced by the values, assumptions, motivations, and moral orientations that guide individuals within organizations. This situation creates an important need to reconsider the role of spirituality in contemporary business management, particularly within an Islamic framework in which economic activity is closely connected to moral responsibility and accountability before God (Juwairiyah & Fanani, 2025).

Modern management theory has traditionally emphasized rational decision-making, efficiency, productivity, organizational structure, competitive advantage, and performance measurement. These dimensions are important for organizational effectiveness, but they do not necessarily provide sufficient guidance concerning the moral purposes of business activity. A manager may possess strong analytical capabilities and successfully achieve financial targets while simultaneously making decisions that undermine employee welfare, manipulate consumers, or disregard environmental consequences. Technical competence alone therefore does not guarantee ethical management. The integration of spiritual values provides an alternative perspective by recognizing that managerial decisions are not simply economic calculations but actions that have moral consequences. From an Islamic perspective, business managers are responsible not only to organizational owners and stakeholders but also to God, society, and themselves as moral agents (Ruhullah & Ushama, 2025). This broader accountability creates a distinctive foundation for understanding managerial responsibility. Islamic business management is fundamentally rooted in the understanding that human beings are entrusted with responsibility in managing resources and conducting economic activities. Business is permitted and encouraged as a means of creating legitimate wealth, meeting human needs, developing productive capabilities, and contributing to societal welfare. However, the pursuit of economic objectives must remain consistent with Islamic ethical principles. Wealth cannot become an unrestricted objective that justifies every managerial decision. The manner in which wealth is acquired, distributed, and utilized is subject to ethical and religious considerations. This perspective means that the effectiveness of Islamic business management cannot be evaluated exclusively through profitability, market share, or organizational growth. It must also be evaluated according to the integrity of the processes through which these outcomes are achieved and the consequences that business activities generate for stakeholders and society (Ramadhani & Budiarti, 2024).

Spirituality occupies an important position within this framework because Islamic spirituality is closely related to the individual's relationship with Allah and the recognition of human responsibility as a servant and vicegerent. Spiritual values provide an internal orientation that can influence behavior even when external supervision is absent. This characteristic distinguishes spiritually grounded management from approaches that rely primarily on formal rules, monitoring mechanisms, and organizational sanctions. An employee may follow organizational rules because of fear of punishment, but a spiritually conscious employee may behave ethically because of an internal conviction that every action carries moral responsibility. The integration of spirituality can therefore strengthen organizational ethics by creating an internal foundation for responsible behavior rather than relying exclusively on external control. One of the most fundamental spiritual principles in Islamic management is tawhid, which emphasizes the oneness of Allah and provides the philosophical foundation for understanding human existence and economic activity. Tawhid implies that business activity cannot be separated completely from religious and moral responsibility because all aspects of human conduct ultimately exist within a relationship with God. From a management perspective, tawhid challenges the separation between material and spiritual dimensions of organizational life. Business objectives, managerial decisions, leadership practices, and economic relationships should not be viewed as morally neutral activities disconnected from religious values. Instead, they can become part of a broader form of responsible human action when conducted within the boundaries of Islamic principles (Firmansyah, 2026).

The value of taqwa further strengthens this internal dimension of Islamic management. Taqwa can be understood as consciousness of God that encourages individuals to act carefully, responsibly, and ethically. In a business environment, taqwa can influence how managers respond to opportunities for misconduct, conflicts of interest, financial pressure, and situations in which unethical practices may provide immediate benefits. When ethical

behavior depends solely on external supervision, individuals may be tempted to violate organizational or legal standards when they believe that misconduct will remain undetected. Spiritual consciousness introduces another form of accountability because individuals recognize that their actions possess moral significance beyond the possibility of external detection. Taqwa therefore provides an internal ethical orientation that can strengthen organizational integrity (Udhma & Minarti, 2025).

Amanah is another central value that has direct relevance to modern business management. Amanah represents trust, responsibility, and the proper fulfillment of obligations. Managers are entrusted with organizational resources, employees, information, financial assets, and decision-making authority. These forms of authority should not be understood merely as privileges but as responsibilities that must be exercised appropriately. The concept of amanah therefore changes the way managerial power is understood. A manager who possesses significant authority is expected to use that authority responsibly and fairly rather than exploiting it for personal benefit. Amanah can consequently become a foundation for responsible leadership, financial integrity, transparent governance, and ethical treatment of stakeholders. The value of ihsan further contributes to the development of spiritually grounded management because it encourages individuals to perform their responsibilities with excellence and awareness of moral accountability. Ihsan implies that individuals should strive to perform actions in the best possible manner, not merely at the minimum level required by formal rules. In business management, this principle can influence product quality, customer service, employee development, organizational innovation, and leadership behavior. An organization guided by ihsan does not simply seek to avoid violations; it actively seeks to improve the quality and beneficial consequences of its activities. This creates a positive orientation toward excellence that connects organizational performance with ethical responsibility (Kabir et al., 2026).

The integration of spiritual values is particularly relevant because contemporary organizations increasingly recognize the importance of organizational culture. Organizational culture influences how employees interpret goals, respond to challenges, interact with colleagues, and make decisions. Formal policies can establish minimum behavioral standards, but culture determines how these standards are interpreted and practiced in everyday organizational life. Spiritual values can contribute to the development of a culture characterized by honesty, trust, responsibility, fairness, compassion, and meaningful work. However, spiritual values must be incorporated authentically into organizational culture rather than being reduced to symbolic activities or religious slogans. Their effectiveness depends on whether organizational leaders embody these values in actual decision-making and whether organizational systems support rather than contradict them. The potential contribution of spirituality to modern business management also raises an important conceptual concern. Spirituality should not be instrumentalized exclusively as a mechanism for improving employee productivity or increasing organizational profitability. If spirituality is introduced into business only because it is expected to generate higher performance, its deeper ethical and religious meaning may be weakened. Islamic spirituality provides a normative orientation concerning what ought to be done, not merely a psychological technique for achieving organizational targets. Ethical conduct remains meaningful even when it does not immediately produce financial benefits. Therefore, the integration of spirituality should be understood as a transformation of managerial orientation rather than simply another instrument of organizational performance (Solikhah et al., 2025).

This distinction becomes especially important in relation to leadership. Leaders exercise substantial influence over organizational culture because employees often observe and imitate the behavior of those who possess authority. A leader who speaks about honesty but manipulates financial reports sends a contradictory message that can weaken organizational trust. Similarly, a leader who emphasizes employee welfare but consistently

imposes unreasonable demands undermines the credibility of organizational values. Spiritual leadership therefore requires consistency between stated principles and actual behavior. Values such as amanah, justice, humility, honesty, and responsibility must be reflected in managerial decisions if they are to become meaningful components of organizational culture. The present study examines the integration of spiritual values into modern Islamic business management by focusing on the conceptual relationship between Islamic spirituality, managerial behavior, organizational culture, leadership, business ethics, stakeholder responsibility, and organizational sustainability. The study does not treat spirituality as a separate dimension that exists outside business operations. Instead, it examines spirituality as an internal value orientation that can influence how business objectives are defined, how organizational resources are managed, how relationships are established, and how decisions are evaluated. This approach is important because it allows Islamic business management to address contemporary organizational challenges without separating economic performance from moral accountability (Surbakti et al., 2024).

The study is expected to contribute conceptually to the development of Islamic business management by demonstrating how spiritual values can function as a foundation for modern managerial practices. Rather than presenting Islamic management as a rejection of contemporary management techniques, the study considers how modern managerial tools can be guided by Islamic spiritual principles. Strategic planning, performance management, human resource management, financial management, marketing, innovation, and digital business can remain relevant, but their implementation should be consistent with values that protect human dignity, promote justice, maintain trust, and prevent harm. Through this perspective, Islamic business management can provide an integrated approach in which managerial professionalism and spiritual responsibility reinforce one another.

## METHOD

This study uses a qualitative library research method to examine the integration of spiritual values into modern Islamic business management. The choice of library research is based on the conceptual and theoretical nature of the research problem, which requires an examination of scholarly arguments, Islamic ethical principles, management theories, and conceptual relationships rather than primary empirical data. The research does not involve surveys, interviews, observations, experiments, or field-based data collection. Instead, the study relies on secondary sources to understand how spiritual values have been conceptualized within Islamic thought and how these values can be interpreted in relation to contemporary business management. The sources examined include academic books, peer-reviewed journal articles, scholarly publications, and authoritative academic materials concerning Islamic business management, Islamic economics, Islamic ethics, spirituality, leadership, organizational behavior, human resource management, corporate governance, business ethics, and organizational sustainability. Classical and contemporary Islamic scholarship is considered in order to establish the normative foundations of spiritual values, while modern management scholarship is used to contextualize issues concerning organizational culture, leadership, employee behavior, decision-making, and business performance. The use of diverse scholarly sources allows the research to connect foundational Islamic concepts with the practical challenges of contemporary organizations. The analysis was conducted through a descriptive-analytical approach involving identification, categorization, interpretation, comparison, and synthesis. The identification process focused on concepts that directly relate to spirituality and Islamic business management. Relevant concepts were then categorized according to their implications for individual behavior, leadership, organizational culture, stakeholder relationships, decision-making, and organizational sustainability. The interpretation process examined the meaning of spiritual values within Islamic teachings and considered how these values can be translated into

managerial principles. Comparative analysis was used to identify relationships between Islamic spiritual concepts and contemporary management approaches, while synthesis was used to develop an integrated conceptual understanding of spiritually grounded Islamic business management (Assyakurrohim et al., 2022).

This research does not employ a systematic literature review, bibliometric analysis, meta-analysis, or PRISMA procedure. The purpose is not to quantitatively measure the frequency of publications or systematically aggregate empirical findings but to develop a conceptual interpretation based on relevant scholarly sources. The library research approach is therefore used as a means of examining the philosophical, ethical, and managerial dimensions of spirituality and integrating them into a coherent framework of Islamic business management. The analytical focus is directed toward understanding how spiritual values can influence organizational behavior and managerial decisions. Particular attention is given to values such as tawhid, taqwa, amanah, ihsan, justice, honesty, sincerity, responsibility, and maslahah. These values are interpreted not as isolated religious concepts but as principles that may shape the way managers understand organizational objectives, exercise authority, interact with stakeholders, manage employees, and evaluate business outcomes. Through this approach, the study seeks to demonstrate that spiritual values can function as a substantive foundation for modern Islamic business management.

## RESULTS AND DISCUSSION

### RESULTS

The analysis demonstrates that spiritual values occupy a fundamental position in Islamic business management because they influence the way individuals understand the purpose and responsibility of economic activity. In a conventional managerial framework, business decisions are frequently evaluated according to their contribution to organizational objectives, efficiency, competitiveness, and financial performance. Within an Islamic framework, these considerations remain important but are accompanied by a broader understanding of moral responsibility. Business activity is regarded as part of human conduct and therefore subject to ethical accountability. The integration of spirituality consequently changes the internal orientation of management by encouraging managers to consider not only whether a decision is economically advantageous but also whether it is ethically legitimate, socially responsible, and consistent with Islamic values (Burhanuddin, 2026). The findings indicate that tawhid provides a foundational perspective for integrating spirituality into business management. Tawhid establishes the understanding that all aspects of human activity ultimately exist within a relationship with Allah. Consequently, business cannot be treated as a completely autonomous domain governed exclusively by material interests. The pursuit of profit, organizational growth, technological innovation, and market expansion must remain consistent with broader moral responsibilities. This principle creates an integrated worldview in which economic and spiritual dimensions are not separated. A manager may pursue organizational success, but that success is understood as legitimate only when the means and consequences of achieving it remain consistent with Islamic ethical principles.

The analysis further reveals that taqwa functions as an internal mechanism of ethical control. Contemporary organizations often rely on formal procedures, supervision, audits, performance evaluations, and sanctions to prevent misconduct. These mechanisms are necessary because organizations require systems of accountability. However, external controls cannot monitor every decision or interaction that occurs within an organization. Employees and managers frequently encounter situations in which they possess discretion and can choose between ethical and unethical alternatives. Taqwa provides an internal awareness that encourages individuals to consider their accountability before Allah even when their behavior is not directly observed by organizational authorities. This internal orientation can

strengthen the effectiveness of formal governance systems by encouraging ethical behavior beyond situations of direct supervision (Ikhwan et al., 2025). Amanah emerges as another central spiritual value with strong implications for managerial responsibility. The analysis indicates that managerial authority can be conceptualized as a form of trust rather than merely a position of power. Managers are entrusted with financial resources, organizational information, employee welfare, strategic decisions, and relationships with stakeholders. When these responsibilities are understood as amanah, managerial authority becomes associated with accountability and ethical restraint. Managers are expected to avoid using organizational resources for personal interests, concealing relevant information, abusing power, or making decisions that unjustly benefit themselves at the expense of others. Amanah therefore provides a spiritual foundation for responsible governance and ethical management.

The findings also indicate that amanah has implications for financial management. Financial resources represent one of the most important assets within an organization, and their misuse can produce significant consequences for owners, employees, creditors, consumers, and other stakeholders. A spiritually grounded manager should therefore approach financial decision-making with transparency, accuracy, responsibility, and prudence. Manipulation of financial information, misuse of company resources, fraudulent transactions, and concealment of financial risks are inconsistent with the meaning of amanah. Financial management from an Islamic spiritual perspective is consequently not merely a technical activity but also a moral responsibility. The value of ihsan contributes another important dimension to modern Islamic business management. The findings show that ihsan encourages managers and employees to pursue excellence rather than merely satisfying minimum organizational requirements. This orientation can influence product quality, service delivery, innovation, problem-solving, leadership, and employee development. An organization guided by ihsan seeks to perform its responsibilities with care and professionalism because quality itself becomes part of ethical responsibility. This value can help connect spiritual development with organizational excellence without reducing spirituality to a purely instrumental productivity strategy (Rashid & Ratten, 2022).

The analysis demonstrates that justice is equally important in integrating spirituality into managerial practice. Justice requires organizations to treat stakeholders fairly and avoid discriminatory, exploitative, or arbitrary practices. In human resource management, justice can influence recruitment, promotion, compensation, workload distribution, performance evaluation, and disciplinary procedures. In marketing, justice can influence the accuracy of product information, pricing, advertising, and consumer treatment. In supplier relationships, justice can influence contract negotiation, payment practices, and the distribution of risks. The spiritual foundation of justice therefore extends throughout the organization and its external relationships. The findings further indicate that honesty is essential to establishing organizational trust. Business relationships depend heavily upon information because stakeholders make decisions based on information provided by organizations. When information is manipulated, concealed, or intentionally distorted, stakeholders may make decisions under false assumptions. Such behavior can generate short-term organizational benefits but weaken long-term trust and legitimacy. Islamic spiritual values encourage managers to understand honesty not simply as compliance with organizational policies but as an ethical obligation. This orientation can strengthen organizational credibility and contribute to more stable relationships with employees, consumers, suppliers, investors, and communities.

Sincerity also emerges as a relevant spiritual value in understanding managerial motivation. Modern organizations frequently evaluate employees according to measurable performance indicators, but motivation cannot always be reduced to financial incentives. Individuals may also be motivated by meaningful work, contribution to society, personal development, recognition, and spiritual purpose. In an Islamic context, sincerity can

encourage individuals to perform their responsibilities with a genuine commitment to fulfilling their obligations rather than seeking recognition or personal advantage alone. This does not eliminate the importance of salaries, promotions, or other material incentives, but it broadens the understanding of motivation by recognizing that organizational behavior can be influenced by internal moral commitments. The findings demonstrate that spiritual values can significantly influence organizational culture. Organizational culture is formed through repeated behaviors, shared assumptions, leadership examples, communication patterns, reward systems, and institutional practices. If organizations consistently reward aggressive behavior regardless of ethical consequences, employees may gradually interpret unethical competitiveness as acceptable. Conversely, when organizations consistently reinforce honesty, responsibility, fairness, and accountability, these values can become embedded within organizational expectations. Spiritual values therefore influence culture most effectively when they are reflected in organizational systems rather than merely expressed through formal statements (Handayani & Retnani, 2022).

The role of leadership is particularly significant because leaders serve as behavioral models within organizations. Employees observe how leaders respond to mistakes, manage conflicts, allocate resources, communicate information, and exercise authority. A leader who demonstrates humility, fairness, transparency, and responsibility can create a strong example for employees. Conversely, a leader who uses religious language while engaging in unethical behavior can create cynicism and weaken organizational trust. The integration of spiritual values therefore requires leaders to embody the principles they seek to promote. Spiritual leadership is fundamentally concerned with consistency between values, decisions, and behavior. The analysis also indicates that spiritually grounded leadership differs from authoritarian leadership because authority is interpreted as responsibility rather than domination. A manager who views authority as *amanah* is expected to consider the welfare of employees and other stakeholders when making decisions. This orientation encourages consultation, fairness, respectful communication, and responsible delegation. Leadership effectiveness is consequently not measured exclusively by the leader's ability to achieve targets but also by the manner in which those targets are pursued and the consequences generated for organizational members.

The findings further demonstrate that spiritual values can strengthen ethical decision-making in situations characterized by uncertainty and competing interests. Managers frequently face decisions in which financial, operational, social, and ethical considerations conflict. For example, reducing labor costs may improve short-term financial performance while creating negative consequences for employees. Increasing prices may improve revenue but reduce consumer accessibility. Using cheaper materials may increase margins while reducing product quality or increasing environmental harm. Spiritual values provide managers with a normative orientation that encourages them to evaluate these trade-offs through broader principles of justice, responsibility, and *maslahah*. This finding suggests that Islamic spiritual management can provide an internal framework for dealing with ethical dilemmas that cannot always be resolved through formal organizational rules. Rules may specify what is prohibited, but many managerial situations involve decisions that are technically permissible while raising broader questions concerning fairness, responsibility, or social consequences. Spiritual consciousness encourages managers to consider the ethical quality of such decisions rather than simply asking whether they can avoid formal sanctions. This expands the role of Islamic ethics from a compliance mechanism into a foundation for moral judgment.

The integration of spirituality also influences the understanding of organizational success. The findings indicate that financial performance remains necessary for organizational continuity, but it should not constitute the only measure of success. An organization can be considered more substantively successful when it achieves financial stability while

maintaining ethical integrity, employee welfare, customer trust, stakeholder relationships, and social contribution. Spiritual values encourage managers to consider the quality and legitimacy of organizational outcomes rather than focusing exclusively on their quantitative magnitude. The analysis further reveals that spiritual values can support sustainable organizational development by strengthening trust and relational stability. Trust is difficult to build and easy to destroy, particularly when stakeholders perceive inconsistencies between organizational promises and actual behavior. Honest communication, responsible leadership, fair treatment, and consistent ethical practices can strengthen stakeholder confidence. Over time, this confidence can contribute to organizational resilience because employees, customers, suppliers, and communities are more likely to maintain relationships with organizations they perceive as trustworthy. Spiritual values therefore have implications for sustainability not merely because they improve reputation but because they can influence the quality of relationships that support organizational continuity.

The findings also demonstrate that spirituality has important implications for human resource management. Employees should not be viewed merely as instruments for increasing organizational productivity. They are human beings with dignity, needs, aspirations, and moral responsibilities. An Islamic spiritual approach encourages organizations to provide fair compensation, safe working conditions, opportunities for development, respectful treatment, and a supportive organizational environment. Employee development can therefore be understood not simply as an investment in productivity but as part of the organization's broader responsibility toward human welfare (Asutay et al., 2022). The relationship between spirituality and employee motivation is also significant. When employees perceive their work as meaningful and consistent with their values, they may develop stronger organizational commitment. Meaningful work can encourage individuals to see their professional responsibilities as contributions to broader social objectives rather than simply as sources of income. Within Islamic management, work can be understood as a legitimate form of productive activity and responsibility when conducted ethically. This understanding can strengthen the psychological connection between individual purpose and organizational objectives.

The analysis also indicates that spiritual values have significant implications for organizational governance. Governance systems are designed to ensure accountability, transparency, control, and responsible decision-making. Islamic spiritual values can strengthen these mechanisms by providing an internal ethical foundation for compliance. Transparency becomes more than a reporting requirement because it is connected to honesty and amanah. Accountability becomes more than an institutional mechanism because managers recognize moral responsibility. The combination of formal governance and spiritual consciousness can therefore create stronger organizational integrity than either mechanism operating independently. The findings further demonstrate that spirituality can influence stakeholder relationships beyond the internal boundaries of the organization. Consumers, suppliers, communities, investors, and regulators are affected by organizational decisions. An Islamic business should therefore approach these relationships through principles of fairness, honesty, responsibility, and mutual benefit. Such an approach discourages organizations from treating stakeholders merely as instruments for achieving financial objectives. Instead, stakeholders become participants in a broader economic relationship in which mutual rights and responsibilities must be recognized.

Digital transformation provides another important context for the integration of spiritual values. Modern organizations increasingly use artificial intelligence, data analytics, digital marketing, e-commerce platforms, and automated decision-making systems. These technologies can improve efficiency and market access but also create ethical risks related to privacy, manipulation, misinformation, discrimination, and excessive consumer targeting. Spiritual values can provide an ethical orientation for determining how these technologies

should be used. Amanah, honesty, justice, and responsibility can encourage organizations to use digital technologies transparently and responsibly rather than exploiting technological capabilities solely for commercial advantage. The analysis indicates that the spiritual dimension is particularly important in digital business because technological systems can create distance between decision-makers and the consequences of their actions. A manager may not directly interact with consumers affected by an algorithm or with workers influenced by automated systems. This distance can make ethical consequences less visible. Spiritual consciousness can help bridge this distance by encouraging decision-makers to recognize that responsibility does not disappear when actions are mediated by technology. The ethical quality of a decision remains relevant regardless of whether it is implemented manually or through a digital system.

The integration of spiritual values also contributes to the prevention of organizational misconduct. Fraud, corruption, manipulation, abuse of authority, and conflicts of interest frequently occur when individuals prioritize personal interests over organizational and social responsibilities. Formal controls can reduce opportunities for misconduct, but they cannot eliminate the underlying motivations that produce unethical behavior. Spiritual values can influence those motivations by strengthening internal accountability. Individuals who perceive their positions as amanah and their actions as subject to divine accountability may develop stronger resistance to unethical opportunities, particularly when external monitoring is limited. Nevertheless, the findings suggest that spirituality should not be treated as a substitute for organizational systems. Spiritual values alone cannot guarantee ethical organizational behavior. Organizations still require clear policies, transparent procedures, effective governance, internal controls, professional standards, and appropriate accountability mechanisms. The strongest approach is therefore complementary, in which spiritual values provide internal moral orientation while organizational systems establish external structures of accountability. This combination can create an environment in which ethical behavior is supported both internally and institutionally (Raza et al., 2025).

## DISCUSSION

The findings indicate that the integration of spiritual values into modern Islamic business management requires a fundamental reconsideration of the meaning of management itself. Management is commonly understood as a process of coordinating resources to achieve organizational objectives, but the Islamic perspective expands this understanding by incorporating moral purpose and accountability. Managers are not merely technical actors responsible for maximizing organizational performance; they are also moral agents whose decisions affect human welfare and whose conduct is subject to religious accountability. This perspective provides a distinctive foundation for Islamic management because it connects managerial effectiveness with the ethical quality of organizational action. Tawhid provides the philosophical basis for this integration because it rejects the complete separation between spiritual and economic life. Within a secularized conception of business, religion and spirituality may be regarded as private matters that should remain separate from managerial decision-making. The Islamic perspective does not support such a complete separation. Economic activity is part of human life and therefore remains connected to ethical and spiritual responsibility. This does not mean that every business decision must become a religious ritual. Rather, it means that the values guiding economic decisions should remain consistent with the individual's broader relationship with Allah and responsibilities toward other human beings (Ahmad et al., 2023).

This understanding is important because modern business environments often encourage individuals to separate professional identity from personal moral identity. A person may behave ethically in private life while accepting questionable practices in a professional setting because such behavior is perceived as necessary for competitiveness. Islamic

spirituality challenges this separation by emphasizing the continuity of moral responsibility across different areas of life. The ethical standards expected from an individual do not disappear when that person enters an organizational environment. Business therefore becomes another domain in which values such as honesty, justice, amanah, and responsibility must be practiced. The concept of taqwa provides a particularly strong response to the limitations of external organizational control. Contemporary organizations invest substantial resources in audits, compliance systems, monitoring mechanisms, codes of conduct, and performance controls. These systems are necessary, but they are inherently limited because no organization can observe every decision made by every employee. Taqwa introduces an internal dimension of accountability that can operate when external supervision is absent. A manager who believes that every action carries moral consequences is less dependent upon external monitoring to determine whether a decision is acceptable. This internalization of ethical responsibility can strengthen organizational integrity (Putri, 2025).

However, the integration of taqwa into business management must be approached carefully. Spirituality should not become a mechanism through which organizations place excessive moral pressure on employees or attempt to control their private religious lives. The role of spirituality in Islamic business management should be to strengthen ethical responsibility, meaning, and integrity rather than to create coercive religious environments. Organizations should therefore distinguish between promoting ethical values and imposing personal religious practices. A healthy spiritual organizational culture should encourage responsible behavior while respecting human dignity and avoiding manipulation. Amanah has equally important implications for modern managerial authority. Contemporary organizational structures often concentrate significant decision-making power in senior management. Such power can determine resource allocation, employment conditions, investment decisions, organizational strategy, and relationships with external stakeholders. When authority is understood solely as managerial power, there is a risk that organizational leaders may use their positions primarily to pursue personal or institutional interests. The concept of amanah changes this orientation by emphasizing responsibility. Authority becomes a trust that must be exercised for legitimate organizational and stakeholder interests.

This perspective has direct implications for corporate governance. Effective governance requires mechanisms through which managers can be held accountable for their decisions. Islamic spiritual values can strengthen these mechanisms by establishing an internal moral foundation for accountability. A manager should not be transparent merely because regulations require financial disclosure but because honesty and amanah require truthful representation. Similarly, conflicts of interest should not be avoided solely because they could produce legal consequences but because exploiting one's position for personal gain violates the ethical meaning of entrusted authority. This approach deepens the meaning of governance by connecting institutional accountability with personal morality. Ihsan provides another important contribution by connecting spirituality with excellence. There is sometimes a misconception that spirituality in business primarily concerns moral restrictions, prohibitions, or compliance. The findings indicate that Islamic spirituality also provides a positive orientation toward excellence and quality. Ihsan encourages individuals to perform their responsibilities with the highest reasonable standard. In organizational practice, this can support innovation, quality improvement, professional competence, customer service, and continuous learning. Islamic business management therefore does not require a choice between spirituality and managerial excellence. Instead, spirituality can provide a moral motivation for pursuing excellence (Sulaeman et al., 2025).

The relationship between ihsan and performance should nevertheless be understood carefully. Excellence is not valuable only because it improves organizational profitability. High-quality products and services can contribute to customer welfare, reduce waste, strengthen trust, and create broader social benefits. Therefore, ihsan connects organizational

excellence with the quality of value created for stakeholders. This provides a more comprehensive understanding of performance in which efficiency and quality are important but remain connected to broader human and ethical consequences. Justice represents another essential dimension of spiritually grounded management. Organizations are systems of distribution because they allocate income, opportunities, authority, recognition, workloads, and risks. Whenever these resources are distributed, questions of fairness arise. Islamic spirituality requires managers to consider whether organizational decisions treat individuals equitably and whether weaker stakeholders are exposed to disproportionate risks. Justice therefore becomes relevant not only to interpersonal relationships but also to structural organizational decisions.

The importance of justice is especially visible in human resource management. Recruitment and promotion decisions can be influenced by favoritism, personal relationships, or discriminatory assumptions. Compensation can become unfair when employees performing comparable responsibilities receive significantly different treatment without legitimate justification. Performance evaluations can become problematic when managers apply inconsistent standards. A spiritually grounded management approach requires managers to recognize these risks and establish procedures that promote fairness and transparency. This does not mean that all employees must receive identical treatment, because responsibilities and contributions can differ. Rather, justice requires decisions to be based on legitimate and ethically defensible considerations. Spiritual values also provide an important foundation for organizational trust. Trust develops when individuals believe that others are honest, competent, predictable, and committed to fulfilling their responsibilities. In business organizations, trust reduces uncertainty and facilitates cooperation. Employees must trust managers, consumers must trust businesses, suppliers must trust buyers, and organizations must trust employees. When trust is weakened by deception or abuse of authority, organizations may face increased monitoring costs, conflict, employee turnover, customer dissatisfaction, and reputational damage. Islamic spiritual values such as honesty, amanah, and ihsan can strengthen the behavioral foundations of trust (Rangkuti, 2023).

The relationship between spirituality and trust also demonstrates why ethical behavior should not be reduced to reputation management. Organizations sometimes adopt ethical programs because they believe these programs will improve public perception. While reputational benefits may occur, the deeper Islamic rationale for ethical behavior is not reputation. Honesty is valuable because it is morally required, and amanah is valuable because entrusted responsibility must be fulfilled. This distinction protects spirituality from becoming merely another corporate branding strategy. Authentic spiritual management requires values to guide decisions even when ethical behavior does not generate immediate visibility or financial rewards.

The findings also provide important implications for employee motivation. Conventional management frequently relies upon extrinsic incentives such as salaries, bonuses, promotions, and recognition. These incentives remain necessary because employees have legitimate economic needs. However, excessive reliance on external incentives can create a narrow understanding of work in which individuals focus exclusively on measurable rewards. Spiritual values can broaden motivation by connecting work with meaning, responsibility, contribution, and personal integrity. When employees perceive their work as meaningful and ethically valuable, organizational commitment may become stronger because work contributes to a broader sense of purpose. Within Islamic management, this understanding of work can be connected to the concept of responsible human activity. Work can provide income, but it can also contribute to personal development, family welfare, social productivity, and community development. An organization that creates meaningful and ethically responsible employment therefore contributes to broader human welfare. This perspective encourages managers to consider whether organizational structures allow

employees to experience dignity and meaning rather than treating them exclusively as economic inputs.

Leadership is perhaps the most visible domain in which spiritual values become organizationally meaningful. Employees tend to evaluate organizational values according to the behavior of leaders rather than the language used in official documents. A leader who consistently demonstrates honesty, humility, justice, and responsibility communicates that these values are genuinely important. Conversely, inconsistency between organizational rhetoric and managerial behavior can create cynicism. Spiritual leadership therefore requires behavioral integrity. The credibility of spiritual values depends upon the extent to which leaders embody them when facing difficult decisions and organizational pressures. Spiritual leadership also requires humility. Managers possess authority, but Islamic spirituality reminds them that authority is temporary and accountable. Humility can reduce the risk of arrogance, excessive concentration of power, and unwillingness to accept criticism. A humble leader is more likely to listen to employees, acknowledge mistakes, seek consultation, and recognize the contributions of others. These behaviors can strengthen organizational learning and reduce the fear that often prevents employees from communicating problems.

The integration of spiritual values is also relevant to contemporary challenges involving digitalization. Digital businesses can operate across geographic boundaries and interact with consumers through automated systems. This creates opportunities for efficiency and innovation but also raises ethical concerns concerning privacy, algorithmic manipulation, misinformation, and consumer vulnerability. Spiritual values such as amanah and justice can provide principles for responsible digital management. Data should be treated as a responsibility rather than merely as a commercial resource, and technological capabilities should be used in ways that respect human autonomy and welfare. The concept of amanah is particularly relevant to data management. Organizations often possess extensive information about consumers, employees, suppliers, and business partners. The ability to collect and analyze such information creates significant power. If data are used irresponsibly, individuals may experience privacy violations, manipulation, discrimination, or other forms of harm. A spiritually grounded organization should therefore treat data stewardship as an ethical responsibility. Transparency concerning data collection, responsible security practices, and avoidance of manipulative uses of information are consistent with the broader meaning of trust and responsibility.

The findings also demonstrate that spiritual values can support sustainable organizational development. Sustainability requires organizations to consider long-term consequences rather than focusing exclusively on immediate performance. Spiritual values encourage this long-term orientation because they emphasize responsibility, accountability, moderation, and the consequences of human actions. An organization guided by these principles is more likely to consider whether its business model creates enduring value or depends upon practices that generate hidden social and environmental costs. Environmental responsibility can also be interpreted through spiritual management. Natural resources are essential to economic activity, but their use should be responsible and not excessively destructive. Organizations that ignore environmental consequences may achieve short-term economic gains while creating long-term social costs. Spiritual values encourage managers to recognize that economic resources and natural resources should be managed responsibly. Environmental stewardship can therefore become part of organizational responsibility rather than simply a response to external regulation (Taher et al., 2025).

An important implication of the study is that Islamic business management should avoid reducing spirituality to symbolic religious activities. An organization may conduct religious events, provide spiritual programs, or display religious messages while maintaining unfair employment practices, deceptive marketing, or irresponsible financial management. Such a situation demonstrates that the presence of religious symbols does not necessarily

indicate the integration of spirituality into management. Genuine integration occurs when spiritual values influence actual decisions, organizational policies, leadership behavior, stakeholder relationships, and organizational culture. This distinction is essential because superficial implementation can undermine the credibility of Islamic business management. Employees and stakeholders can recognize inconsistencies between organizational claims and actual behavior (Ikhwan et al., 2025). If Islamic terminology is used to create an image of ethical legitimacy while organizational practices remain exploitative, spirituality becomes instrumentalized. Authentic Islamic management requires consistency between values and institutional practice. Spirituality must therefore be embedded in the substance of management rather than merely in organizational symbolism. The study ultimately demonstrates that the integration of spiritual values does not require modern organizations to abandon professional management principles. Strategic planning, financial analysis, technological innovation, performance measurement, human resource management, marketing, and organizational development remain important. The distinctive contribution of Islamic spirituality is that it provides an ethical orientation for how these managerial instruments should be used. Technology can be pursued, but it should serve legitimate human purposes. Profit can be generated, but it should not depend upon injustice. Authority can be exercised, but it should remain an amanah. Organizational performance can be pursued, but it should not be separated from human welfare and ethical accountability (Ramadhani & Budiarti, 2024).

## CONCLUSION

This study concludes that the integration of spiritual values provides an important foundation for strengthening modern Islamic business management. Spirituality in the Islamic context is not limited to private religious experience or individual worship but can influence the way managers understand business objectives, organizational authority, human relationships, decision-making, and responsibility. Values such as tawhid, taqwa, amanah, ihsan, justice, honesty, sincerity, and responsibility provide an ethical orientation that can guide managerial behavior and organizational culture. Through these values, business activity can be understood as more than an economic process because it also represents a form of human responsibility with moral and social consequences. The study further demonstrates that spiritual values can strengthen the internal dimension of organizational ethics. Formal rules, governance systems, audits, and supervision remain necessary, but they cannot monitor every organizational decision. Spiritual consciousness can provide an internal form of accountability that encourages managers and employees to behave responsibly even when external supervision is limited. Taqwa can strengthen moral awareness, amanah can shape the responsible exercise of authority, ihsan can encourage excellence, justice can guide fair treatment, and honesty can strengthen organizational trust. These values can therefore complement formal management systems and contribute to more resilient organizational cultures. The findings also indicate that spirituality should not be reduced to an instrument for increasing productivity or profitability. Although spiritually grounded management may generate positive organizational outcomes such as stronger trust, employee commitment, customer loyalty, and organizational resilience, these outcomes should not become the only justification for spiritual values. Islamic spirituality possesses intrinsic normative significance because it concerns the proper conduct of human beings and their accountability before Allah. Consequently, organizations should not promote honesty merely because it improves reputation or encourage fairness merely because it increases productivity. These values should guide management because they constitute essential elements of responsible Islamic conduct.

The study also concludes that spiritually grounded leadership plays a decisive role in translating Islamic values into organizational practice. Leaders must demonstrate consistency between organizational values and actual behavior because employees often interpret

organizational culture through managerial actions. Leadership based on amanah, justice, humility, transparency, and responsibility can strengthen organizational trust and create a culture in which ethical behavior becomes part of everyday practice. Conversely, the use of religious language without corresponding ethical behavior can undermine organizational credibility and transform spirituality into a superficial symbolic practice. From a practical perspective, modern Islamic businesses should integrate spiritual values into their management systems rather than treating them as separate religious programs. Spiritual principles should influence recruitment, leadership development, financial management, employee relations, marketing, governance, stakeholder engagement, digital technology, and environmental responsibility. Such integration would allow organizations to remain professionally competitive while maintaining an ethical orientation consistent with Islamic principles. The objective is not to replace modern management techniques with religious concepts but to ensure that managerial techniques are guided by a coherent moral framework.

The study ultimately suggests that the distinctive contribution of Islamic business management lies in its ability to integrate material and spiritual dimensions of organizational life. Modern organizations require financial resources, technological capabilities, strategic competence, and operational efficiency, but these capabilities become more meaningful when guided by values that protect human dignity, maintain trust, promote justice, and encourage responsible stewardship. Spirituality can therefore serve as an internal foundation that shapes not only what organizations seek to achieve but also how they pursue those objectives and how they evaluate the consequences of their actions. The integration of spiritual values into modern Islamic business management consequently represents an opportunity to develop a more holistic understanding of organizational success. Business success should not be defined exclusively by financial growth or competitive advantage but also by the integrity of managerial processes, the quality of stakeholder relationships, the welfare of employees and consumers, and the broader contribution of business activity to society. By integrating spirituality into the substance of management rather than merely its symbolism, Islamic business organizations can develop a form of management that combines professionalism, ethical responsibility, organizational effectiveness, and meaningful human purpose.

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