Corporate Da′wa based on Spiritual Capital: Internalizing the Concept of Ihsan in Corporate Work Culture in Indonesia

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Abstract

This research analyzed the internalization of the Islamic concept of *ihsan* as a form of social capital integrated into corporate work culture to strengthen leadership competencies and human resource development. The focus is on implementing spirituality in work culture and identifying institutional *da'wa* values embedded in management practices. Using a constructivist paradigm and a qualitative case study method, this research explored *ihsan* within the work culture practiced by the Human Capital Division's Sub-Division of Spiritual Capital Management at PT Telkom. Data was collected through observations, interviews, and document analysis concerning corporate *da'wa* activities aligned with the spiritual capital approach. The findings revealed a spiritually driven work culture reflected in "The Telkom Way" operationalized through three foundational elements: philosophy, principles, and practices (3P). The work culture serves as spiritual capital, measurably impacting organizational performance through enhanced service quality metrics and employee satisfaction through improved workplace spiritual well-being assessments. The concept of *ihsan* is strongly related to the "Always the Best" work ethic promoted within the company, emphasizing excellence in service as a form of devotion, benefiting individuals, teams, and society. From a corporate *da'wa* perspective, "The Telkom Way" represents integrating Islamic values into the modern business context. The core philosophy of *ihsan*, embodied in the "Always the Best" principle, manifests Islamic teachings on excellence and integrity in professional conduct. This research contributes to the development of institutional *da'wa* perspectives as a foundational value influencing the corporate culture of major Indonesian organizations, while also analyzing the synergy between spirituality and business practices in a Muslim-majority context through quantifiable evidence of improved organizational outcomes and employee well-being indicators.

Keywords: Corporate *Da'wa*, Concept of Ihsan, Spiritual Capital, Work Culture.

Introduction

Organizations prioritizing spirituality in the workplace create an environment where employees experience a deep sense of connection and meaning in their professional activities. It fosters enhanced performance and higher-quality contributions, cultivating a positive and meaningful organizational atmosphere. Employees in such environments are also more likely to have greater control over their tasks, achieve a healthier work-life balance, and develop a deeper sense of purpose in their professional roles.

Spirituality emphasizes values and meaning, enabling individuals to lead more purposeful and meaningful lives. This principle holds universal relevance, including within corporate and organizational contexts, where spirituality is a foundation for holistic personal and professional growth.

One company that demonstrates a deep commitment to workplace spirituality is PT Telkom Indonesia Tbk. This state-owned enterprise incorporates spiritual values rooted in tasawwuf, focusing on individual quality and awareness. Employees are held accountable to themselves and God, with *ihsan* as the primary motivational framework for work.

Since 2013, all employees at PT Telkom have been required to participate in spiritually oriented training programs, coordinated by the Human Capital Division in collaboration with external partners. These initiatives laid the foundation for the Spiritual Capital Management sub-division. The program is supported by various spiritual activities, including enhanced content in Friday khutbah and regular religious study sessions held at the company's mosque.

Given this context, the researcher is motivated to analyze how Islamic values are internalized and institutionalized as part of PT Telkom Indonesia's corporate culture. This phenomenon reflects a concrete manifestation of spirituality within a professional environment, as evidenced by the company's organizational practices.

However, there is a growing recognition that individuals with superior intellectual abilities do not always succeed in leading organizational transformation. While such individuals may be able to articulate strategic visions and develop well-formulated policies, intellectual capacity alone does not ensure the emergence of trust, an essential element of transformational leadership.

Zohar and Marshall (2007) introduced[1] spiritual intelligence as an organizational leadership force capable of driving change within a company. According to their perspective, spiritual intelligence involves a leader's ability to find meaning across the dimensions of life. This intelligence develops through an accumulation of thought, emotion, morality, and experience. Spiritual intelligence lies in its emphasis on searching for and understanding meaning, which significantly influences various aspects of life.[2]

While Western conceptualizations of spiritual intelligence provide valuable insights into leadership development, examining the Islamic perspective on spiritual excellence through the concept of ihsan is equally important. According to prominent Islamic scholars such as Al-Ghazali and Ibn Qayyim, ihsan represents the highest spiritual awareness and moral excellence in Islamic tradition. In his seminal work, *Ihya Ulum al-Din*, Al-Ghazali describes *ihsan* as worshipping Allah as if one sees Him, and being conscious that even if one cannot see Allah, He sees everything.[3]

Ibn Qayyim further elaborated that ihsan encompasses the perfection of worship (*ihsan fi al-ibadah*) and excellence in conduct toward fellow human beings (*ihsan fi al-mu'amalah*).[4,1] This Islamic

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[1] Danah Zohar and Ian Marshall, Spiritual Capital: Wealth We Can Live By (San Francisco: Berrett-Koehler Publishers, 2007), 45-62.

[2] Ibid., 78-85.

[3] Abu Hamid Al-Ghazali, Ihya Ulum al-Din [The Revival of the Religious Sciences], trans. Fazlul Karim (Karachi: Darul Ishaat, 1993), Vol. 1, 156-158.

[4] Ibn Qayyim al-Jawziyyah, Madarij al-Salikin [The Ranks of the Divine Seekers], trans. Osman Nuri Topbas (Istanbul: Erkam

framework emphasizes that true spiritual leadership emerges from a deep consciousness of divine presence, moral accountability, and the pursuit of excellence in all aspects of life, offering a complementary yet distinct perspective to Western theories of spiritual intelligence in organizational contexts.[5]

In professional contexts, motivation extends beyond the pursuit of performance or achievement in tasks; it is also related to fulfilling one's existential purpose. This intrinsic motivation encourages individuals to enhance their work capacity and creativity continually. Integrating spirituality into professional environments can nurture and guide the fundamental need for meaning in life.

As a foundation for corporate work culture, spirituality significantly impacts employee performance and job satisfaction. In this regard, Stephen P. Robbins (1999) found that organizational spirituality is positively associated with creativity, employee satisfaction, team performance, and organizational commitment.[6]

Dandona (2013) argued that implementing spirituality in the workplace is grounded in the paradigm that business activities are not solely transactional but must also address employees' needs for meaning and spiritual experience to optimize their potential. Spirituality is crucial in developing an organization's entire range of assets. Consequently, business entities are more likely to succeed when they integrate spiritual values at the individual level and as part of their collective organizational identity.[7]

Furthermore, unlike fluctuating managerial jargon, spirituality is not a temporary trend. Its relevance is enduring, as it is rooted in fundamental human needs and facilitates the manifestation of optimal performance.[8] In Indonesia, strengthening spiritual dimensions in professional life represents a contemporary development, especially among the emerging Muslim middle class. Nasaruddin Umar refers to this group as the "middle class *santri*"—a segment characterized by relatively high levels of Islamic observance, albeit often at a formal level. This group primarily comprises individuals engaged in the business and economic sectors.

Spirituality in the workplace fosters more ethical behavior at the individual level and enhances the overall ethical climate of the organization. Integrating spiritual principles and values helps stimulate moral imagination, allowing individuals to develop deeper understandings of the ethical dilemmas that frequently arise in professional settings.

Accordingly, this study is framed within the broader discourse on spirituality in modern society, specifically focusing on workplace spirituality as practiced at PT Telekomunikasi Indonesia Tbk. To comprehensively understand this phenomenon, it is essential first to map out previous studies conducted under various paradigms and methodological approaches.

The discourse on spirituality in professional contexts appears to have its roots in the work of Maslow et al. (1988), who highlighted the significance of meaning and purpose in the workplace. Their work emphasized how employees increasingly question their jobs' essence and ultimate purpose with professional fulfillment. However, structured academic studies on workplace spirituality only began gaining momentum in the United States during the 1990s, likely coinciding with a broader spiritual

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Publications, 2010), 284-290.

[5] For comparative analysis between Islamic and Western spiritual leadership concepts, see Syed Arabi Idid, "Islamic Leadership: Comparisons and Qualities," in Islamic Management and Leadership Studies, ed. Khaliq Ahmad (Kuala Lumpur: IIUM Press, 2015), 67-89.

[6] Robbins, S. P. (1999). Organizational Berhavior. New Jersey: Pearson Prentice Hall.

[7] Dandona, A. (2013a). Spirituality at Workplace. National Conference on Paradigm for Sustainable Business: People, Planet and Profit, 1–12.

[8] Umar, N. (2015). Tasawuf Modern: Jalan Mengenal Dan Mendekatkan Diri Kepada Allah SWT. Jakarta: Republika.

movement in that region.[9] It is evidenced by the proliferation of academic publications, books, and conferences on workplace spirituality during that decade.

In contrast, discourse on workplace spirituality has received comparatively limited academic attention in Europe. Most regional researchers question spirituality's relevance and applicability in professional environments. Some studies have even raised substantial criticisms, suggesting that promoting workplace spirituality may represent a form of organized manipulation, using employees' beliefs and discipline as tools to advance organizational objectives.[10]

The theoretical foundation of workplace spirituality has evolved through comprehensive scholarly analysis that positions spiritual values as integral components of organizational dynamics and employee development. Garcia-Zamor's seminal work provides a constructive framework by analyzing workplace spirituality theories within historical and comparative contexts, particularly with religious belief systems, while emphasizing the ethical and moral dimensions of spirituality in organizational settings.[11] This foundational perspective is reinforced by subsequent research demonstrating that organizations integrating spiritual values experience enhanced employee productivity and organizational effectiveness.[12] The convergence of these theoretical insights establishes spirituality as a peripheral organizational concern and a strategic imperative for optimizing human potential and promoting ethical organizational development.[13]

Empirical validation of workplace spirituality's impact on organizational outcomes has been consistently demonstrated across diverse cultural and industrial contexts. Large-scale quantitative research reveals significant positive correlations between spirituality and employee performance, with spirituality functioning as a more dominant mediating variable than formal religiosity, including studies spanning 28 organizations across six major industrial sectors in Malaysia using Structural Equation Modeling[14]. These findings are complemented by research emphasizing that spiritually oriented organizational visions foster meaningful work experiences, with the altruistic nature of spirituality contributing to stronger workplace cohesion and enhanced employee engagement.[15] The empirical evidence consistently supports the proposition that spiritual integration in workplace policies, particularly those emphasizing interfaith tolerance and spiritual activities, yields measurable improvements in organizational performance.

The Indonesian context provides rich insights into the practical application and cultural adaptation of workplace spirituality principles across various organizational sectors. Research conducted since the early 2000s demonstrates a growing trend of spiritual value adoption among domestic organizations, with studies consistently identifying positive correlations between spirituality-based behaviors and work quality.[16] Cross-sectoral research spanning media companies, Islamic banking institutions, higher education, and telecommunications organizations reveals common spiritual dimensions that enhance organizational outcomes, including meaningful work experiences, community interaction, organizational

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[9] Widyarini, N. (2010). Kepemimpinan Spiritual Untuk Kejayaan Indonesia: Mengungkap Relevansi Konsep Kepemimpinan Spiritual Fry Dengan Konsep Kepemimpinan Nusantara Yang Etis Dan Universal, Jurnal Paramadina, 7(2), 333–349.

[10] Krasteva, V. (2007). Spirituality in Business, Baltic Management Review 2(1), 69–77.

[11] Garcia-Zamor, J.C., "Workplace Spirituality and Organizational Performance," Public Administration Review 63, no. 3 (2003): 355-363.

[12] Dandona, A., "Literature Review on Spirituality and Employee Performance," International Journal of Management Research 4, no. 2 (2013): 78-89.

[13] Ibid.

[14] Osman-Gani, Hashim, and Ismail, "Spirituality and Employee Performance: Evidence from Malaysia," Journal of Management Development 32, no. 9 (2013): 1050-1067.

[15] Javanmard, H., "The Impact of Spirituality on Work Performance," Indian Journal of Science and Technology 5, no. 1 (2012): 1961-1966.

[16] Filhaq Amalia and Yunizar, "Spirituality-Based Behavior and Work Quality in Indonesian Organizations," Indonesian Management Review 15, no. 2 (2010): 234-248.

values alignment, and employee care.[17] These findings are exemplified by sector-specific implementations, such as PT Telkom's integration of spirituality within their corporate philosophy, "The Telkom Way," which significantly influenced employee innovation and organizational culture.[18] The Indonesian research landscape thus provides compelling evidence for the universal applicability of workplace spirituality principles while highlighting the importance of cultural contextualization in their implementation.

The studies above illustrate that workplace spirituality has become an important and growing discourse in organizational research, especially with corporate culture and employee performance. Building on this body of work, the present study aims to analyze the internalization of ihsan as a form of social capital employed by PT Telkom to strengthen leadership competencies and human resource development. This internalization is implemented through religious activities that enhance employee mental resilience and foster behaviors and work ethics aligned with the organization's goals.

Specifically, this study examines PT Telkom's work culture, which is perceived to be grounded in spiritual dimensions. The researcher assumes that PT Telkom's initiatives represent a form of institutional *da'wa*, not merely ceremonial religious expression, but a set of values embedded in the corporate culture. This study analyzes how spiritual dimensions are integrated into PT Telkom's work culture and identifies the institutional *da'wa* values embedded in its management practices. The study aims to contribute to the development of institutional *da'wa* as a fundamental value influencing the corporate culture of major Indonesian organizations, while also exploring the integration of spiritual values with business practices in a Muslim-majority context.

Despite the growing body of research on workplace spirituality, a significant gap exists in the literature regarding the specific application of Islamic concepts, particularly ihsan, as spiritual capital within corporate environments. While previous studies have extensively examined Western theoretical frameworks of workplace spirituality and documented general spiritual practices in Indonesian organizations, there remains limited scholarly attention to how traditional Islamic virtues are systematically operationalized as strategic organizational resources. Existing research on PT Telkom, including studies by Pudjiantoro and Iftadi (2019), has primarily focused on broad spirituality-based development programs without specifically analyzing ihsan as a distinct form of social capital that differentiates Islamic approaches to workplace spirituality from their Western counterparts.[19] This study addresses this gap by examining how ihsan—as understood through classical Islamic scholarship—is internalized and transformed into measurable organizational outcomes, thereby contributing a uniquely Islamic perspective to the discourse on spiritual capital in corporate contexts. Unlike previous research that treats spirituality as a general organizational variable, this study positions ihsan as a specific Islamic construct with distinct theological foundations and practical applications that warrant separate analytical attention.

Research Method

This research adopted a constructivist paradigm to explore information and knowledge regarding *ihsan* within PT Telkom's work culture. The exploration was conducted by observing corporate *da'wa* activities initiated through PT Telkom's Human Capital Division, specifically the Spiritual Capital

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[17] Aminah, S., "Spirituality and Employee Loyalty in Islamic Banking," Journal of Islamic Banking 8, no. 1 (2012): 45-62; Yogatama and Widyarini, "Spiritual Climate in Indonesian Media Organizations," Asian Business Research 20, no. 3 (2015): 123-145; Astari, R., "Workplace Spirituality in Higher Education," Educational Management Quarterly 12, no. 4 (2015): 67-84.
[18] Pudjiantoro and Iftadi, "Spirituality-Based Character Development at PT Telkom," Indonesian Corporate Studies 25, no. 2 (2019): 156-172.
[19] Pudjiantoro and Iftadi, "Spirituality-Based Character Development at PT Telkom," Indonesian Corporate Studies 25, no. 2 (2019): 156-172.

Management Subdivision, which employed a spiritual capital approach. The research used a qualitative approach through a case study method. Through this approach, the researcher conducted in-depth observations of various corporate *da'wa* activities implemented by PT Telkom's Human Capital Division within the framework of strengthening employees' spiritual capital, such as religious value development programs, the implementation of the concept of ihsan in leadership practices, and the integration of spiritual values into the company's work policies and procedures.

Data are collected through observation, interviews, and documentation techniques. Observations examined the work culture developed by the Human Capital Division and the Spiritual Capital Management Subdivision at PT Telkom. Observations are carried out directly by participating in several religious activities at PT Telkom and indirectly. Interviews are conducted with several informants deemed to have direct information relevant to the research objectives, related to the dimension of spirituality within the work culture, exemplary leadership, and the contextualization of the concept of ihsan within PT Telkom's work culture. Documentation was conducted on several documents relevant to the research topic, such as syllabi and activity modules of the SCM, articles, books, and other relevant sources.

Source and method triangulation are applied to ensure the validity and credibility of the research findings. At the same time, data analysis wa conducted thematically to identify patterns of interrelation between corporate *da'wa* practices, the development of spiritual capital, and their impact on both individual and organizational performance as a whole, thereby producing a comprehensive understanding of the phenomenon of corporate *da'wa* as an instrument for strengthening spiritual capital within the context of modern business in Indonesia.

Discussion

The Dimensions of Spirituality and Work Culture Implemented by the Human Capital Division

Delivering excellent service to consumers requires a strong organizational culture that promotes high performance aligned with the company's core values. Since its inception, PT Telkom has been recognized for fostering a work ethic that emphasizes superior service driven by deeply rooted values— values that go beyond mere profit orientation and include job satisfaction founded on principles upheld by its employees.

All employees adhere to the "Always the Best" philosophy, a fundamental belief guiding their commitment to delivering optimal contributions. This dedication manifests in creating high-quality products and services that the company offers, ultimately benefiting consumers. "Always the Best" is applied in their roles as Telkom employees and internalized as a personal value, with each expected to act as a catalyst for positive change both within the corporate environment and in their broader community.

Historically, Telkom has consistently demonstrated a work culture closely tied to religious values, beginning during the tenure of Cacuk Sudarijanto as President Director. This characteristic may partly stem from Telkom's status as a state-owned enterprise (BUMN), distinguishing it from similar private-sector competitors. Thus, Telkom's organizational culture emphasizes professionalism integrated with religious principles and local wisdom.

Over the past decade, Telkom has formally adopted a new corporate philosophy through the tagline "The Telkom Way," implemented via the regulation issued by the Director of Human Capital Management (No. PR.201.01/r.00/HK250/COP-B0400000/2013) dated June 10, 2013, concerning Telkom's corporate culture. This policy aimed to optimize the organization's culture by revitalizing

fundamental values that had long been practiced within the company. This cultural transformation took place under the leadership of Arief Yahya as President Director.

Like his predecessors, Arief Yahya was a visionary leader actively formulating and articulating his ideas. However, his leadership was marked by a more pragmatic orientation, as reflected in several strategic policies implemented during his tenure. One of his significant contributions to developing Telkom's corporate culture is his book Great Spirit, Grand Strategy, published by Gramedia in 2013. This publication coincided with the introduction of Telkom's new cultural philosophy centered on the principle of "Always the Best."

Arief Yahya (2013) consistently emphasized that the success of an organization relies on two fundamental components: spirit, which pertains to the heart, and strategy, which relates to the head. Spirit represents the soft dimension of the organization, while strategy embodies the hard aspect.[20] The former encompasses character shaped through spiritual and emotional refinement, whereas the latter includes competencies developed through intellectual and physical cultivation. Spirit is associated with high morale formed through core beliefs, fundamental values, and noble behaviors. At the same time, strategy is concerned with vision, business strategy, and excellent execution driven by strong analytical capability. In essence, spirit is the product of "leading people," whereas strategy results from "managing business."

Yahya's holistic organizational philosophy recognizes that human beings— the core element of any organization—possess external and internal dimensions that influence one another. He affirmed that spirit and strategy must operate harmoniously, supported by visionary, progressive, and accountable leadership.

These two components—spirit and strategy—are complementary and inseparable. A leader's success depends on their ability to balance both. According to Yahya, harmonizing great spirit and grand strategy creates a competitive advantage that is difficult for competitors to replicate. To win in a competitive market, an organization must possess a unique competitive edge that offers a clear distinction and added value compared to similar enterprises.

The ability to balance spirit and strategy represents a blend of the art and science of leadership. Yahya acknowledges that achieving such harmony is no easy task. Leaders must continuously cultivate the "4Rs": spiritual awareness *(olah ruh)*, emotional sensitivity *(olah rasa)*, rational thought *(olah rasio)*, and physical discipline *(olah raga)*. These must be driven by high enthusiasm in every aspect of leadership practice, ultimately forming what he terms a "complete leader."

Moreover, Yahya asserts that complete leadership—marked by the successful integration of spirit and strategy—is more capable of fostering sustainable growth within an organization. He outlines three key pillars that must be developed by any organization aspiring to achieve long-term sustainability: corporate philosophy, leadership architecture, and corporate culture.[21] These three elements are interdependent and mutually reinforcing, each forming the foundation for the others.

These three pillars form the foundation of Telkom's corporate culture, specifically named: "The Corporate Philosophy: Always the Best" as the company's philosophy, "The Leadership Architecture" as the basic concept of leadership, and "The Telkom Way" as the corporate culture. In "Corporate Philosophy: Always the Best," the essence of ihsan is embedded, carrying three dimensions of meaning: to improve, to be better, and to be the best. Individuals who embody the spirit of ihsan continuously improve ordinary conditions into better ones, and through this continuous improvement eventually

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[20] Yahya, A. (2013). Great Spirit, Grand Strategy: Corporate Philosophy, Leadership Architecture Dan Corporate Culture for Sustainable Growth. Jakarta: Gramedia Pustaka Utama.
[21] Yahya, A. (2013). Great Spirit, Grand Strategy: Corporate Philosophy, Leadership Architecture Dan Corporate Culture for Sustainable Growth. Jakarta: Gramedia Pustaka Utama.

reach the highest level. The explicit use of the term ihsan indicates that religious nuances have dominated the company's philosophical values since the beginning.

With *ihsan*, each employee can deliver work results that exceed standards automatically grounded in sincerity. In other words, Arief Yahya believed that when employees perform their duties as an act of worship to God, then "Always the Best," inspired by the spirit of ihsan, becomes a manifestation of devotion to God.

Furthermore, Yahya views that "Always the Best" requires every individual within the organization to possess integrity, enthusiasm, and totality. Integrity is the belief in the values upheld in thought and action, with honesty as its essence, manifested in the alignment between belief, thought, and deed. Meanwhile, enthusiasm is the earnestness that arises from a desire fueled by the hope of becoming the best. When a person has a spirit rooted in belief, their soul will be filled with zeal, making enthusiasm closely related to an attitude of totality in carrying out their duties as a Telkom employee. As for totality, it refers to dedicating all possessed potential and capabilities to achieving the best results and performance.

In its practical implementation, the corporate culture, "The Telkom Way," is carried out through three fundamental elements abbreviated as 3P: philosophy, principles, and practices.[22] First, "Philosophy Always the Best" is a fundamental belief that contains basic philosophies for every employee to become an excellent individual. This philosophy is a basic spirit that always gives the best in every work activity. Its essence is the mentality always to strive to be the best. Second, "Principles to be the Star" are core values that contain basic principles for becoming a brilliant individual. These values guide employees' mindsets and behaviors in their self-development towards excellent performance and achievements through three main values: Solid, Speed, and Smart.

Third, "Leadership Practices to be the Winner" constitutes a behavioral standard encompassing noble practices to become a winning leader. These standard shapes the attitudes and actions of every leader at all levels of the organization to develop themselves as winners. Winning is not merely a reality, but a mental attitude; thus, a winning mentality must be cultivated across all levels of employees. Those with a winning mentality will not easily give up when facing problems, nor become arrogant when achieving success. In the context of winning leadership practices, Yahya outlines three aspects: Mega thinking, Leader as a father, and Energize people. These three aspects represent practices and actions that can be adopted by leaders who aspire to become winners and instill a winning mentality among individuals within the organization or company they lead.

From a management perspective, the work culture of "The Telkom Way" can be regarded as a form of Spiritual Capital that has the power to drive the organization. Spiritual Capital is a vision and model for organizational and cultural sustainability within a broader framework encompassing society and global issues. Spiritual Capital is accumulated through dedication and attention—both in corporate philosophy and practice—to more fundamental issues concerning humanity and the natural world. Spiritual Capital reflects shared values, vision, and fundamental purposes in life. Spiritual Capital is manifested in what an organization believes in; for what purpose the organization exists, how its ideals are envisioned, and what responsibilities it bears.[23]

In explaining spirituality as capital, Zohar and Marshall (2007) further emphasized that, fundamentally, there are three types of capital in human life across almost all contexts: material capital,

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[22] Mujib, A., & Enjang, E. (2022). The Spirit of Da'wa Nafsiyah in the Corporate Work Culture of PT. Telkom Tbk, Ilmu Da'wa: Academic Journal for Homiletic Studies, 16(1), 173–194.

[23] Zohar, D., & Marshall, I. (2007). SC: Spiritual Capital, Memberdayakan SQ Di Dunia Bisnis, terj. Bandung: Mizan Pustaka.

social capital, and spiritual capital. They explain the structure of each form of capital by linking it to human intelligence.

Material capital is the form of capital most recognized in today's capitalist society. Material capital refers to money and everything that can be bought with money—money for spending, investing, and purchasing material advantages, power, and influence. As affirmed by proponents and supporters of capitalism, this type of capital is acquired through our rational intelligence (intelligence quotient, IQ).

Meanwhile, social capital is the wealth that enables communities and organizations to function more effectively for the common good. Social capital is the ability of people to work together toward common goals within groups and organizations. Social capital emerges from shared trust and ethical values. It is reflected in the types of relationships built within families, communities, and organizations, the level of mutual trust, the degree of responsibility fulfilled toward each other and the community, the levels of health and literacy achieved through collective efforts, and the extent of freedom from crime.

The accumulation of social capital largely depends on the level of emotional intelligence (emotional quotient, EQ) we can apply in our relationships. Emotional intelligence is the ability to understand and empathize with others' experiences, read the emotions of others or the social situations we are in, and respond appropriately.

As previously mentioned, Spiritual Capital adds the dimensions of shared meaning, values, and purposes. Spiritual Capital addresses concerns about the meaning of being human and human life's ultimate meaning and purpose. Spiritual Capital is the highest form of genuine care developed and experienced collectively as a social binding force. Spiritual Capital is built using spiritual intelligence (spiritual quotient, SQ).

Therefore, spirituality in the workplace integrates three different perspectives on how spirituality enables or leads to organizational or corporate performance: first, the human resources perspective, where spirituality functions to enhance employee well-being and quality of life; second, the philosophical perspective, where spirituality provides employees with a deeper sense of purpose and meaning at work; and third, the interpersonal perspective, where spirituality is believed to meet employees' needs for connection and community. Nevertheless, increasing companies believe that fostering individual spiritual experiences can be associated with improved performance and profitability.[24]

Leadership Exemplarity in Strengthening a Work Culture Based on Spiritual Capital

Essentially, the values of spirituality within Telkom's work culture are not new, as various spiritual concepts had previously been developed, albeit under different terms and approaches. Aligned with the concept of excellent service, Telkom has long implemented a work culture aimed at delivering the best service, as reflected in the following interview excerpt,

"The idea of incorporating Sufism into the workplace has existed since the 1990s when I first joined Telkom. At that time, Pak Cacuk, as the President Director, introduced a work culture concept known as 3-2-1, which emphasized that Telkom employees must embody a work culture of best service, best results, and best image." (Interview with Yusuf Muhammad, June 24, 2020).

Telkom's Board of Directors' seriousness in formally integrating spirituality into its work culture was then pursued through a Sufi (*tasawwuf*) approach. This approach is not merely a religious tradition within Islam but also an integral part of Islamic teachings, wherein the perfection of Islam is partly

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[24] Beheshtifar, M., & Zare, E. (2013). Effect of Spirituality in Workplace on Job Performance, Interdisciplinary Journal of Contemporary Research In Business 5(2), 248–54.

defined through tasawwuf, which harmonizes the aspects of faith (*aqidah*), law (*sharia*), and inner truth (*haqiqah*)[25] was emphasized in the following interview excerpt,

> "This Sufi approach is used to shape the work culture. Theoretically, work culture is determined by values, systems, and leadership exemplarity. Experts unanimously agree that building corporate culture must be based on these three pillars, each with its weight. Because leadership is more dominant than the other two factors, there is much discussion at Telkom regarding the figure of a leader … If one is not prepared to become a role model, it is better not to become President Director." (Interview with Yusuf Muhammad, June 24, 2020).

In the context of Sufism, leadership exemplarity is one of the key indicators related to moral character. It holds significant importance because it ties closely with other concepts within tasawwuf. As Yusuf explained, Telkom has consistently committed to appointing leaders with certain qualifications to serve as models for all employees. Thus, every leader at Telkom must be prepared to serve as an exemplar. When elaborating on the relationship between Sufism and exemplarity, Yusuf cited the Prophet Muhammad as the ultimate model, stating,

> "The Prophet was not only truthful *(siddiq)*, trustworthy *(amanah)*, conveying *(tabligh)*, and intelligent (*fathanah*), but also an excellent example *(uswatun hasanah)*, which is a decisive factor. It aligns perfectly with the principles of culture building." (Interview with Yusuf Muhammad, June 24, 2020).

In the Islamic intellectual tradition, Prophet Muhammad is revered for his noble traits, as outlined above. Therefore, leaders are expected to exemplify these virtues, offering inspiration and setting examples for their subordinates in the same spirit embodied by the Prophet as a model of *uswatun hasanah*—an excellent example for all humankind.

In the business world, it is widely recognized that changing organizational culture rests primarily on enlightened and critical leaders, supported by the infrastructure they create to facilitate such change. This infrastructure includes methods, styles, and the content of human resources programs, and may involve consultants. The objective is to create a new, coherent field of meaning that most people can absorb to change behaviors.[26]

In this context, exemplarity becomes crucial. It is the first quality a leader must possess to drive transformation and establish a more constructive and transformative work culture. Exemplarity distinguishes leaders from others within the organization, making them truly deserving of their positions. Hence, exemplarity is a fundamental asset in fulfilling leadership responsibilities, which are often associated with the concept of influence.

Arief Yahya (2013) viewed leaders as culture builders—they create work culture within the context of organizations and corporations. More broadly, culture builders act as agents of change, ensuring their cultures foster positive organizational changes and personal growth among individuals involved.[27]

The idea of behavior change within the business world is not new. Numerous previous initiatives have aimed at such transformation. Still, many started from the wrong premise, operating from overly narrow perspectives and aiming too low, often addressing only superficial aspects of motivational theory. Consequently, these transformation programs fail to achieve sustainable and meaningful change.[28]

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[25] Alba, C. (2014). Tasawuf Dan Tarekat: Dimensi Esoteris Ajaran Islam. Bandung: Remaja Rosdakarya.
[26] Zohar, D., & Marshall, I. (2007). SC: Spiritual Capital, Memberdayakan SQ Di Dunia Bisnis, terj. Bandung: Mizan Pustaka.
[27] Yahya, A. (2013). Great Spirit, Grand Strategy: Corporate Philosophy, Leadership Architecture Dan Corporate Culture for Sustainable Growth. Jakarta: Gramedia Pustaka Utama.
[28] Zohar, D., & Marshall, I. (2007). SC: Spiritual Capital, Memberdayakan SQ Di Dunia Bisnis, terj. Bandung: Mizan Pustaka.

According to Zohar and Marshall, such transformations are akin to merely rearranging furniture in a room: while the room may look different temporarily, it remains essentially the same. Even programs that introduce new work patterns or aim for different outcomes fail to focus on genuine change at a deeper level. True transformation requires dismantling and reconstructing the very structures of the "room," which means altering the underlying motives and values.[29]

Since motives fundamentally drive behavior, changing motives leads to behavior change. Subsequently, behavior shapes and reflects culture. Cultural transformation can occur only after achieving significant behavioral change, resulting in a sustainable transition from motivational to behavioral and cultural change.

At Telkom, exemplarity is a key aspect of the work culture, always prioritized and cultivated. Exemplarity automatically positions leaders as role models for their subordinates. Rahmat Mustajab, an employee at the Digital Service Operation Division of PT, also affirms this.

"Based on my experience working at Telkom, the leadership exemplarity is very dominant, meaning it has a positive influence on all employees. Leaders serve as role models for the entire staff."(Interview with Rahmat Mustajab, May 2021).

Another characteristic of exemplary leaders at Telkom is their high level of accountability *(amanah)* and solidarity. Haminuddin, a staff member in the General Affairs Department of Telkom Regional 3, West Java, reflected that:

"If culture is reflected through character, then our leaders have long believed and practiced the culture of trustworthiness *(amanah)* and steadfastness in upholding the trust given by the company. They also embody a strong spirit of solidarity *(jiwa korsa)*."(Interview with Haminuddin, May 2021).

The spirit of jiwa korsa refers to solidarity among employees, both with superiors and subordinates, indicating healthy leadership communication patterns. This solidarity is reflected professionally and religiously, as leaders consistently encourage discipline in religious observances, viewing it as an integral part of professionalism. A staff member from Business Government Enterprise Service described this:

"*Alhamdulillah*, our manager often reminds us to pray in congregation, prioritizes good character, and provides exemplarity that we collectively follow." (Interview with Abdusyakur Fanshuri, May 2021).

The leadership period of Arief Yahya as President Director made an outstanding contribution to spiritual activities. In many respects, he preferred leading by example rather than simply issuing directives to subordinates (Interview with Deni Mulyana, May 2021)

Across various divisions, employees recognize that exemplarity, as an implementation of The Telkom Way, has become an organizational tradition passed down through generations. Among other factors, the leadership style, which emphasizes exemplarity, is the most fundamental characteristic expected from all leadership levels at PT. Telkom.

Within the framework of a "spiritual organization" that gave rise to The Telkom Way as Telkom's work culture, as previously outlined, leadership categorized under the style element emerges as the most dominant and significant. Consequently, all other elements must align with it. Therefore, in many respects, The Telkom Way prioritizes leadership style to produce exemplary leaders who can inspire and motivate all employees and the company.

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[29] Ibid.

Contextualizing Ihsan in Work Culture

The concept of ihsan serves as the foundation for shaping the work culture at Telkom, based on the consideration that it carries practical values. *Ihsan* is one of the most important dimensions of *tasawwuf* as it represents the pinnacle of a faithful Muslim's character. Thus, it is not surprising that among *tasawwuf* scholars, there is a consensus that ihsan embodies the essence of various spiritual realities.[30] In other words, those whose faith has reached the highest degree can achieve *ihsan* by always maintaining awareness of God.

However, according to Yusuf, the general understanding of *ihsan* tends to be overly simplistic, often contextualized solely within the practice of prayer *(shalat)*. As he stated,

"So far, the concept of *ihsan* has always been exemplified through prayer because of the wording *'anta'budu*...', resulting in the gradual formation of a perception that worship *(ibadah)* only pertains to prayer. Yet we know that in Islam, worship is not limited to prayer—it also includes work. Therefore, *ihsan* must also be brought into this realm, and all employees must realize this..." (Interview with Yusuf Muhammad, June 24, 2020).

Through this explanation, Yusuf, one of the key figures behind character development programs for Telkom employees, emphasized that *ihsan* is a universal concept because Islam teaches that any action can become an act of worship when done with the right intention. Consequently, Yusuf and his team contextualized the meaning of ihsan within the work culture. Before proceeding, it is important to revisit the terminology of *ihsan*.

Ihsan linguistically means "the best" or "always achieving the best," derived from the word hasan, meaning good. In this context, *ihsan* refers to the willingness and action to give more than what is obligatory and the willingness and action to accept less than what is rightfully due. Hence, the meaning of ihsan is broader than just "the best"—it reflects an awareness to give the best and receive with the best attitude continuously.

From a Qur'anic perspective, the character described by the term ihsan also means "giving more than the obligation and going beyond what is prescribed." Allah also exemplifies, "Those who spend (in the cause of Allah) during ease and hardship and those who restrain anger and pardon the people—and Allah loves the doers of good." The diction used in this verse is *muhsinin* (doers of good), explained earlier in the verse as "those who spend (in the cause of Allah) during ease and hardship and those who restrain anger and pardon people."

This verse implies that *ihsan* is an attitude beyond and thus differs from the meaning of justice (adl). Simply put, justice is contributing according to one's obligations and taking rights according to one's contributions, while *ihsan* is contributing more than required and even being willing to accept fewer rights than deserved. Ihsan is greater than mere justice, and this is why ihsan is regarded as a praiseworthy behavior. Al-Ghazali illustrated justice in the business world by simply recovering the principal capital, whereas ihsan is the profit the business earns. Therefore, according to Al-Ghazali, a person is not considered smart if they aim merely to recover their principal capital.[31]

Theologically, *ihsan* is more than just being the best. From this theological meaning, it is understood that the driving force behind doing the best *(ihsan)* is as if one is always in the presence of Allah, so that if one does not feel watched by Allah, they feel like they are watching Allah. This theological meaning comes from a hadith about Faith (Iman), Islam, and *Ihsan*. In this categorization, ihsan is the highest achievement after believing (faith) and committing oneself by submitting all activities under divine rules (Islam), leading one to feel constantly before Allah. In this state, it becomes

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[30] Muhammad, Y. (2014). Tasawuf Sebagai Basic Pembinaan Karakter. Bandung: Spiritual Capital Management, Human Capital Center, PT Telekomunikasi Indonesia Tbk.
[31] Ibid.

. . . .

clear why a person can work with the principle of Always the Best because of the belief that they are constantly being observed by Allah, thus continuing to give their best.[32]

Why must humans give their best? The Always the Best principle promoted by Telkom is also based on the belief that humans are not just creatures of Allah but, as stated in the Qur'an, are entrusted by Allah to be His representatives *(khalifah)* on earth. Being a khalifah means being a deputy or executor of tasks. As Allah's representatives, humans are tasked with prospering life on earth, and bearing the title of *khalifah* implies being Allah's workers with specific assignments, thus constantly under divine supervision.

Unfortunately, not all humans realize this, as many become trapped in the routines of material needs, thus thinking they live only for themselves, forgetting the true essence of life. They forget their role as executors of Allah's will on earth, maintaining and preserving the order of the universe.

Sufism recognizes this situation and thus encourages humans to rediscover their original existence. Sufism analyzes deeply that after becoming absorbed in worldly pursuits, humans become prisoners of their desires, moving away from the vision of *khalifah*, focusing only on the visible and temporary material possessions, leading to arrogance and envy. Sufism teaches that within every human lies a source and potential for rectifying all these issues, and that source is the heart.

Thus, the meaning of ihsan contained in the Always the Best slogan carries a broader idea, namely the fundamental belief that working is worship, contextualized through several concepts: *ihsan* as sincere work *(ikhlas)*, *ihsan* as excellent work (*itqan*), *ihsan* as corrective work *(ishlah)*, and *ihsan* as doing more than what is required.

First, the interpretation of *ihsan* is sincere work. In daily life, sincerity *(ikhlas)* is often freely interpreted as acting without expecting anything in return. However, *ikhlas* comes from *khalasha*, meaning to return to purity after being tainted. In work, ikhlas means cleansing one's intentions and accepting whatever circumstances Allah provides. The foundation of sincerity is the belief that everything happens by Allah's will and serves as a test for humans to achieve ihsan. Sincerity allows one to approach initially disliked issues (superiors or new policies) with acceptance, seeking refuge from futile actions and negative assumptions.

At first glance, the resulting implication of sincerity is the attitude of tawakkal, meaning human effort combined with surrendering the results to Allah.[33] Tawakkal does not contradict rational activities like planning, conducting feasibility studies, analyzing markets, etc. These are all part of human endeavors toward success. Through *tawakkal*, believers no longer worry about the outcome of their maximum efforts.

Second, interpreting ihsan as excellent work *(itqan)*. In Arabic, *itqan* is used to denote quality work. The best translation for *itqan* is "creating and organizing everything scientifically and beautifully to achieve perfect results." Its synonym, *ihkam*, means doing everything wisely. In the Qur'an, wisdom *(hikmah)* and its derivatives appear over 300 times, highlighting Islam's emphasis on quality work.

In reformulation, itqan character means full integrity and quality. Integrity refers to the alignment between internalized values and actual actions, while quality expects outcomes to be the best and of the highest standard. Integrity is reflected in fulfilling promises and maintaining trust, which Islam emphasizes.

Third, interpreting ihsan as corrective work *(ishlah)*. *Ishlah* means making things better; its opposite is deformation or *ifsad*. A worker practicing ishlah continually improves what has been damaged and elevates life to a higher level of human advancement. *Islah* is the mission of prophets,

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[32] Muhammad, Y., et.al. (2013). *Bekerja Dengan Bismillah*. Bandung: Spiritual Capital Management, Human Capital Center, PT Telekomunikasi Indonesia Tbk.

[33] Auda, J. (2014). *Spiritual Journey: 28 Langkah Meraih Cinta Allah*, terj. Bandung: Mizania.

marked by fundamental and comprehensive reforms to guide society toward the best path, replacing damaged conditions with community betterment. In many contexts, ishlah also refers to efforts toward reconciliation amid conflict.[34]

Fourth, interpreting *ihsan* as doing more than what is required. This level of working with *ihsan* is achieved when sincerity, excellence, and correction have become permanent character traits or akhlaq. Al-Ghazali defines akhlaq as firmly established dispositions within a person's soul that naturally generate specific behaviors easily and spontaneously.

Through the philosophy of Always the Best, Telkom demonstrates that the spiritual values of Islam in Sufism have been adopted into the company's culture. The spirit of ihsan has inspired the creation of a work culture imbued with strong internal motivation among employees, driven by the belief that working is an investment for the future and an act of devotion to God.[35]

The philosophy of Always the Best seems to have become the trademark and slogan of Arif Yahya during his time as CEO. Spirituality, inseparable from this slogan, is also seen by employees as synonymous with leadership, as expressed by a Telkom employee from the Digital Service Operation Division.

> Regarding spirituality at Telkom, it seems highly dependent on the vision and mission promoted by the top leader. In my view, spirituality linked to Sufi values remains deeply embedded and reflected in the actions of individuals, especially among employees who participated in the spirituality program implementation" (Interview with Rahmat Mustajab, May 2021).

Spirituality, implemented through *ihsan* values, has become a fundamental ethos that Telkom employees practice professionally. A Human Capital Business Partner Division employee expressed,

> "The *ihsan* that we understand in our professional work context includes maintaining personal sanctity, worship, living simply, willingness to sacrifice for the good, and always being wise" (Interview with Dudung Durachman, May 2021).

Ihsan has a strong relationship with the work culture built at PT. Telkom—Always the Best—giving the best for the company, impacting individual and collective well-being in daily life. As another employee shared,

> "The knowledge imparted about ihsan during training and religious gatherings at Telkom is very much connected with the spirit of the work culture the company seeks to build, and has provided good insights and experiences" (Interview with Deni Mulyana, May 2021).

As narrated by the two informants above, spirituality through contextualizing *ihsan* values has provided a spiritual outlook and perspective distinct from before. They see their work not merely as fulfilling worldly needs but also as satisfying spiritual needs. Spiritual satisfaction greatly contributes to building a strong work spirit, motivating them to offer their best work to the company, stemming from individual motivation.

Telkom has successfully created an ecosystem that systematically and structurally integrates corporate and religious values in institutional *da'wa*. *Ihsan* values in daily business practices represent structural *da'wa*, enabling value transformation from the institutional to the individual level. According to Mahzar (2018), effective institutional *da'wa* integrates religious values into an organization's systems, policies, and work procedures so that it does not appear forced. Institutional *da'wa* practice at Telkom materializes through adequate worship facilities, structured religious programs, and the development

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[34] Mujib, A., & Enjang, E. (2022). The Spirit of Da'wa Nafsiyah in the Corporate Work Culture of PT. Telkom Tbk, Ilmu Da'wa: Academic Journal for Homiletic Studies, 16(1), 173–194.
[35] Ibid.

of policies that consider employees' spiritual aspects. It fosters a professional yet religious work environment, allowing religious values to be naturally internalized in employees' daily work life.[36]

Strengthening spiritual capital within organizations like Telkom is a strategic move in facing the complexity of contemporary business. Zohar and Marshall (2012) defined spiritual capital as the wealth, strength, and influence created by serving higher purposes, embedding core values, and fostering meaning and purpose. Telkom's spiritual capital is strengthened through training and development, focusing on technical competencies and spiritual intelligence. Programs like ESQ (Emotional Spiritual Quotient) training, spiritual retreats, and value-based mentoring have become integral to HR development strategies. Ivan et al. (2021) showed that organizations with strong spiritual capital are more resilient in facing crises and disruptive changes.[37]

The synergy between institutional *da'wa* and strengthening spiritual capital ultimately creates a transcendent work culture that transcends purely materialistic goals toward balancing worldly success and hereafter success.[38] *Falah* in Islamic economics prioritizes holistic well-being. At Telkom, internalizing ihsan values boosts employee productivity and loyalty, shaping a corporate identity that sets it apart from competitors. Yunivan (2024) argues that companies with strong spiritual foundations have sustainable competitive advantages because they build more meaningful relationships with stakeholders, including customers, business partners, and society. Thus, Telkom has successfully created economic, social, and spiritual values through an integrated institutional *da'wa* approach.[39]

Character Development of Ihsan through Religious Activities Based on a Thematic Syllabus

The syllabus referred to in this context is a collection of materials recommended as resources for the character development program aimed at conveying knowledge about the values of Sufism as spirituality in Telkom's work culture. Under the five-year roadmap prepared, the syllabus is organized into five periods with progressively tiered material weights interconnected between one level and the next. The materials outlined in the syllabus are: working with *bismillah*, working *lillah*, working *ma'allah*, working *billah*, and working *bil mahabbah*.

First, working with *Bismillah* (Building spiritual motivation for work). Reciting the phrase "*bismillahirrahmanirrahim*" at the start of every activity declares that the activity being undertaken is in the name of Allah, the Most Gracious and Most Merciful. When a person reads *basmalah* before starting to read, they declare that the reading activity is done in the name of Allah, the Most Gracious and Most Merciful. When *basmalah* is recited before beginning work, it means declaring that the work being carried out is in the name of Allah, the Most Gracious and Most Merciful.

In short, when someone begins every activity with *basmalah*, it means the work is not being done in their name or for their interests, but in the name of Allah, the Most Gracious and Most Merciful. A faithful Muslim fully acknowledges that "everything that is not begun with bismillah is deficient and imperfect." This hadith provides guidance and instruction that reciting the *basmalah* at the beginning of every activity represents the spirit of perfection. Therefore, reciting the *basmalah* before starting a task means committing to performing the task perfectly.[40]

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[36] Ivan, M., et. al (ed). (2021). Bunga Rampai Pendidikan dan Human Capital. Depok: PT. Rajawali Buana Pusaka.

[37] Ibid.

[38] Mujib, A., & Enjang, E. (2022). The Spirit of Da'wa Nafsiyah in the Corporate Work Culture of PT. Telkom Tbk, Ilmu Da'wa: Academic Journal for Homiletic Studies, 16(1), 173–194.

[39] Yunivan, R. (2024). Analisis Budaya dan Iklim Kerja Dalam Perspektif Al-Qur'an (Studi Aparatur Sipil Negara Pada Sekolah Menengah Atas 2 Krakatau Steel Cilegon Provinsi Banten). Disertasi pada Program Studi Doktor Ilmu Al-Qur'an dan Tafsir Konsentrasi Pendidikan Berbasis Al-Qur'an Pascasarjana Universitas PTIQ Jakarta.

[40] Muhammad, Y. (2014). Tasawuf Sebagai Basic Pembinaan Karakter. Bandung: Spiritual Capital Management, Human Capital Center, PT Telekomunikasi Indonesia Tbk.

Moreover, reciting the *basmalah* can enhance the work's quality because it provides material benefits and immaterial rewards, as explained in the following.

It (reciting *basmalah* before beginning work—ed.) is a topic of internalizing the spiritual meaning of work, meaning that before a person gains a result (material—ed.), they have already gained a reward or merit because working is a form of gratitude for Allah's blessings of abilities (Interview with Yusuf Muhammad, June 24, 2020).

Making Allah the starting point in working will generate a determination always to fulfill Allah's requirements. If the spirit of work from *basmalah* is instilled in an employee, it will eventually produce maximum work results. Thus, the results obtained from the work will be perfect in terms of worship and the outcomes and benefits.

Reciting the *basmalah* is also an expression of humility because before starting work, one acknowledges that the task can only be accomplished with Allah's assistance, and would not be possible otherwise. This spirit fosters at least two important aspects. First, a high enthusiasm for working because one feels accompanied by the greatness of Allah, the Most Gracious and Most Merciful, and fosters an optimistic attitude that the work performed will yield maximum results. Second, at the same time, it develops humility and avoids arrogance, as one believes that success is solely due to Allah's guidance and compassion, not personal ability.

Thus, several important notes can be drawn. First, reciting the *basmalah* at the start of an activity is not merely a common utterance but a spirit of work and an expression of sincere prayer. Second, reciting basmalah at the start of a task means making Allah the starting point of the work, which will foster a conviction to meet all of Allah's requirements in performing the task and striving to do it in the best way possible, motivated by the desire to offer the best results.

Second, working *lillah* (internalizing spiritual-based work meaning). It was previously emphasized that *ihsan* means doing good as if under Allah's supervision. When the human heart can see Allah and is aware that Allah always sees them, they consciously seek to improve bad behaviors into good ones. Steps that are already good will be continuously improved to become even better, and this process continues so that they consistently remain the best.[41]

To develop the ability to perceive Allah while worshipping as the energy of ihsan, one needs to know who Allah is, the sole orientation of *ihsan* in our lives. The effort to know Allah is often called *ma'rifatullah*, and the best explanation about Allah is the one provided by Allah Himself. In this regard, *ma'rifatullah* as the Creator means acquiring knowledge through studying human creation, recognizing that humans are the best creations, and reflecting on human creation may be one of the best ways to attain *ma'rifatullah*.

Third, working *ma'allah* (building work integrity). Working *ma'allah* means working with Allah. When someone is working, Allah SWT is always with them. It is a fundamental aspect of work spirituality as affirmed by several Qur'anic verses stating that Allah always accompanies His servants wherever they are and that Allah is All-Observant of what His servants do. In the science of Sufism, working *ma'allah* is known as *muraqabah*, categorized as the second level of *ihsan*.[42]

Ibn Qayyim Al-Jauziyah explained that muraqabah is the implantation, abiding presence, and devotion of knowledge and conviction within one's heart regarding Allah's ever-watchful gaze. *Muraqabah* is the fruit of strong faith and knowledge that Allah is close. A person who embodies *muraqabah* will develop honesty, trustworthiness, responsibility, and truthfulness, avoiding counterproductive and destructive behavior. To reach *ihsan*, it is necessary to cultivate *muraqabah* by

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[41] Ibid.
[42] Muhammad, Y., et.al. (2013). Bekerja Dengan Bismillah. Bandung: Spiritual Capital Management, Human Capital Center, PT Telekomunikasi Indonesia Tbk

applying faith and knowledge into the heart regarding Allah's proximity to human beings at all times and circumstances.

Fourth, working *billah* (building spiritual work strength). *Billah* means "with Allah." Working *billah* means working with Allah. It implies working with Allah's strength, a manifestation of the prayer "*laa hawla walaa quwwata illaa billaah*" (Muhammad, 2013). Only people with strong character can bring Allah's presence into their professional activities. Through *ihsan*, a person can constantly draw upon Allah's strength, enabling them to remain calm even in critical situations, eventually leading to better solutions.

Fifth, working *bil mahabbah* (achieving superior performance). *Mahabbah* means love. The spirit of love for God will motivate the employee to create masterpieces for customers, the company, and humanity (Yahya, 2013). In Sufism, *mahabbah* is an unlimited energy source for worship. Since work is considered part of worship, *mahabbah* can also serve as a powerful energy source for work (Muhammad, 2014).

One sign of *mahabbah* towards Allah is continuous gratitude for what He has granted. Regarding this, Yusuf clarified that the interpretation of the verse *"la-in syakartum"* has often been too materialistic. He explained,

"That verse teaches steadfastness. To be steadfast, we must love what we do. To love what we do, we must be grateful. By being grateful for our work, Allah will increase our love for it." (Interview with Yusuf Muhammad, June 24, 2020).

According to Yusuf, loving work begins by being grateful for the blessings already received. Thus, sincerely performing beloved tasks will consistently yield perfect outcomes driven by gratitude to Allah, the Giver.

The topics, organized progressively as described above, are delivered through various development events generally conducted via two pathways: professional training and religious coaching. The professional pathway involves training sessions framed as part of mandatory employee development at each level. Meanwhile, the religious coaching pathway primarily utilizes ritual-based religious events.

Professional training typically carries the theme "Spirituality in Workplace (SIW)", integrating spiritual values into the work environment, specifically the Sufi values discussed earlier. These trainings generally span three days and include external guest speakers. Topics cover practical steps to build personal spirituality, its impacts, how to maintain it, empower it, and how to make brief moments during exhausting work meaningful and spiritually valuable.

As scheduled, the Sufism curriculum outlined in the roadmap is used as a reference for character building. All topics presented in religious lectures and training must use references set by the Spiritual Capital Management Unit, responsible for implementing Sufi values within Telkom.

All lecture topics from the development activities are compiled into a complete book distributed to all employees, allowing them to study the material at home. It is also a persuasive effort to immerse them in Sufi values and understand their contributions to company performance. Examples of such compiled books can be seen in Figure 1.

Figure 1. Compilation of "Character Building" Lecture Topics

The books shown in Figure 1 consist of lecture materials delivered during each character-building session based on Sufi values, each containing annual topics as determined in the roadmap. All books are printed and distributed to all employees to deepen their understanding of the themes presented in the sessions.

Theoretically, as explained in the previous chapter, Milliman, Czaplewski, and Ferguson state that measuring employee satisfaction related to workplace spirituality includes three levels: personal level (meaningful work), community level (sense of community), and organizational level (alignment of personal and organizational values),[43] therefore, the application and dissemination of Sufi values at Telkom are evaluated periodically, often involving external experts and highly reputable institutions.

One result from regular evaluations revealed that Telkom employees' performance improved significantly after applying Sufi values at work. Moreover, overall work effectiveness positively impacted the company's entropy score. Entropy represents the wastage or inefficiency in a company's program outcomes relative to budget and benefit. A lower entropy value indicates a more effective and efficient company, as explained in the following interview excerpt,

> "To assess the response to this concept's application, we conducted employee satisfaction surveys, entropy (waste value) studies, and other regular research. Surprisingly, the experts were amazed and asked, 'Why such a drastic change?' We suggested it might be due to the spiritual training we conducted, and after further study, they confirmed a correlation." (Interview with Zul Kausar Baldan, July 27, 2020).

This testimony illustrates that character-building based on Sufism had a significant impact on improving company productivity. Furthermore, employees and the company reduced wasteful and unproductive activities. A statement from a Human Capital Business Partner Division employee responsible for human resource quality reinforces this minimal wastage:

> "The SCM Unit has greatly impacted company culture. Cultural entropy was measured at 9%, meaning our corporate culture is very healthy, with almost no waste." (Interview with Deden Supiyullah, May 2021)

For a large state-owned enterprise (SOE) like Telkom, a low entropy value relates to company profit and public welfare, as SOEs are mandated to maximize public service. Thus, low entropy indicates good performance and public benefit.

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[43] Milliman, J., Czaplewski, A. J., & Ferguson, J. (2003). Workplace Spirituality and Employee Work Attitudes. An Exploratory Empirical Assessment, Journal of Organizational Change Management 16(4), 426–447.

Meanwhile, another study examined employee dissatisfaction and acceptance toward corporate policies, as captured in the interview excerpt below,

"...There is something funny because usually, in surveys, dissatisfaction is linked to promotion and remuneration, but they are not vocal about it. They are dissatisfied but remain engaged. Upon investigation, it turned out that character building contributed to this, making them believe that work is not only about money and promotion but also about upholding a certain value." (Interview with Yusuf Muhammad, June 24, 2020).

Another informant at a different time and place also confirmed that:

"...Since we officially started implementing it around 2013, complaints about dissatisfaction and excessive promotion demands have declined or disappeared. We assume this change results from growing awareness." (Interview with Zul Kausar Baldan, July 27, 2020).

These statements provide evidence of Telkom's success in applying Sufi values as spirituality within their corporate culture. It is rooted in the corporate philosophy, The Telkom Way and the organizational culture Always the Best, which aligns with *ihsan* colored by Sufi values. Telkom's seriousness in adopting Sufism as a spirit within its work culture is reflected in adopting these values and, through institutionalization, establishing a unit called Spiritual Capital Management—the only one in Indonesia and possibly in the world.

From the perspective of corporate *da'wa*, The Telkom Way can be viewed as Islamic values within the context of modern business. *Ihsan*, which lies at the heart of the philosophy "Always the Best," is essentially a manifestation of Islamic teachings on excellence and perfection in work. As emphasized by Al-Syatibi in Al-Muwafaqat, ihsan represents the highest level of religiosity after iman (faith) and Islam (submission). Through the approach of corporate da'wa, Telkom has successfully integrated spiritual values into its organizational culture without diminishing professionalism or corporate competitiveness.[44]

The corporate da'wa reflected in Telkom's organizational culture also demonstrates an effort to transform transcendental values into a productive work ethic. Hafidhuddin (2003) asserted that *da'wa* is not limited to sermons delivered from pulpits but can also be realized through exemplary behavior in the workplace. Values such as integrity (*shidiq*), trustworthiness (*amanah*), intelligence (*fathonah*), and effective communication (*tabligh*)—which are prophetic traits—have been contextualized in the modern business world through the concepts of Solid, Speed, and Smart[45]. Anhar (2020), in his study on spiritual leadership, affirmed that integrating spiritual values into business leadership enhances productivity and cultivates a more humane and meaningful work environment.[46]

"Leader as a Father" within Telkom's culture reflects the Islamic concept of leadership, which emphasizes the leader's responsibility toward subordinates. As Prophet Muhammad (peace be upon him) stated, every person is a leader and will be held accountable for their leadership. Rivai and Arifin (2023) analyzed that the paternal leadership model in Islamic corporate settings positively impacts employee loyalty and organizational sustainability.[47] Meanwhile, "Energize People," as one of the leadership practices at Telkom, resonates with the motivational principles in *da'wa* as explained by Zaenudin et al. (2024), who argued that spiritual motivation serves as a more enduring driving force

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[44] Mujib, A., & Enjang, E. (2022). The Spirit of Da'wa Nafsiyah in the Corporate Work Culture of PT. Telkom Tbk, Ilmu Da'wa: Academic Journal for Homiletic Studies, 16(1), 173–194.

[45] Hafidhuddin, D. (2003). Manajemen Syariah Dalam Praktik. Jakarta: Gema Insani.

[46] Anhar, R. D. P. (2020). Pengaruh Spiritual Leadership dan Motivasi Kerja terhadap Kepuasan Kerja Karyawan Bank Muamalat Cabang Padang, Jurnal Apresiasi Ekonomi, 8(2):270-283.

[47] Rivai, V., & Arifin, A. (2023). Islamic Leadership: Membangun SuperLeadership Melalui Kecerdasan Spiritual. Jakarta: Bumi Aksara.

compared to purely material incentives. Thus, Telkom has effectively translated *da'wa bil hal* (*da'wa* through action) into the framework of a modern organization.[48]

Conclusion

The strategic integration of spiritual capital through *ihsan*-based practices at PT Telkom demonstrates a paradigm shift in contemporary organizational management, where spiritual dimensions complement traditional intellectual and social capital frameworks. Through its 3Ps structure—philosophy, principles, and practices—the Telkom Way illustrates how Islamic spiritual concepts can be systematically embedded within corporate culture to enhance organizational performance. This integration challenges conventional Western management theories by demonstrating that spiritual capital, particularly grounded in Islamic values like *ihsan*, can serve as a measurable organizational asset that influences individual competency development and collective organizational outcomes.

The theoretical implications of this study extend beyond traditional workplace spirituality research by establishing ihsan as a distinct form of spiritual capital with specific operational characteristics within corporate contexts. Unlike generic spiritual practices documented in previous literature, Telkom's Spiritual Capital Management (SCM) approach demonstrates how classical Islamic concepts can be transformed into structured organizational interventions through thematic study syllabi and systematic character development programs. It contributes significantly to organizational theory by providing empirical evidence for the practical application of Islamic spiritual concepts as strategic management tools, thereby expanding the theoretical boundaries of spiritual capital beyond Western conceptual frameworks.

From a corporate *da'wa* perspective, PT Telkom's implementation of *ihsan* through the Always the Best philosophy establishes a new model for integrating Islamic values within modern business frameworks without compromising professional competitiveness. This approach transcends ceremonial religious expression by embedding spiritual values as core operational principles, creating a sustainable model for institutional *da'wa* that can be replicated across other organizations in Muslim-majority contexts. The study's findings contribute to developing culturally-grounded management theories that recognize the strategic value of indigenous spiritual concepts in enhancing organizational effectiveness and employee development.

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[48] Zaenudin, J., Fauzan, P. I., & Rustandi, R. (2024). Transformational Da'wa Leadership Model of Persatuan Islam (Persis) Organization in Facing Global Challenges, Ilmu Da'wa: Academic Journal for Homiletic Studies, 18(2), 487–516.

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