

Islamic Spiritual Entrepreneurship Values in Pesantren Business Governance

Riana Filla Adilla, Ahmad Dahlan Malik*

Received: 21 June 2026
Accepted: 2 July 2026
Published: 30 September 2026

Keywords:

*Entrepreneurial
Education, Islamic
Business Ethic, Moral
Values, Santri Character,
Spiritual Development*

ABSTRACT

This study aims to analyze the implementation of Islamic Spiritual Entrepreneurship (ISE) values in the governance of Alban Smart Store, a pesantren business unit in Gresik. Using a qualitative field research approach, data were collected through observation, interviews, and documentation involving santri, managers, and consumers. The findings showed that honesty (siddiq), responsibility (amanah), communication (tabligh), piety, morality, and discipline were consistently applied in business operations and customer service. Meanwhile, faith, intelligence (fathanah), vision, and empathy were moderately implemented and continued to develop through the santri's spiritual and entrepreneurial experiences. Overall, the integration of ISE values not only supports effective business governance but also contributes to the development of santri character based on spirituality, responsibility, and barakah-oriented entrepreneurship. The study highlights the role of pesantren business units in integrating entrepreneurial education with Islamic values.

INTRODUCTION

Entrepreneurship has become an important instrument for economic development, employment creation, and community empowerment. In the contemporary era, entrepreneurship is not only oriented toward profit generation but is also expected to contribute to social welfare and sustainable development. However, many business practices continue to prioritize material achievement while neglecting ethical and spiritual dimensions, resulting in issues such as dishonesty, fraud, corruption, and the erosion of public trust. These challenges indicate the need for an entrepreneurial model that integrates economic objectives with moral and spiritual values to create responsible and sustainable business practices.

Islam strongly encourages productive economic activities as part of human responsibility in fulfilling both worldly and spiritual obligations. Allah SWT states, *"When the prayer has been concluded, disperse within the land and seek from the bounty of Allah"* (QS. Al-Jumu'ah: 10). This verse demonstrates that seeking lawful sustenance is encouraged in Islam and should be pursued within the framework of obedience to Allah SWT. Therefore, entrepreneurial activities in Islam are not merely economic pursuits but also forms of worship that must be carried out with integrity, responsibility, and social concern.

Islamic entrepreneurship differs from conventional entrepreneurship because it emphasizes not only financial achievement but also moral accountability and spiritual fulfillment. In Islamic teachings, business activities should generate benefits for society while maintaining compliance with ethical principles derived from the Qur'an and Sunnah. As a result, entrepreneurial success is measured not only by profit and business growth but also by the achievement of justice, honesty, responsibility, and *barakah* (blessing).

The integration of entrepreneurship and spirituality has led to the emergence of the concept of *Islamic Spiritual Entrepreneurship* (ISE). This concept combines entrepreneurial competence with spiritual awareness, positioning business activities as both economic endeavors and acts of worship. Islamic Spiritual Entrepreneurship is founded on ten core values: faith (*iman*), piety (*taqwa*), morality (*akhlaq*), honesty (*siddiq*), responsibility (*amanah*), communication (*tabligh*), intelligence (*fathanah*), discipline, vision, and empathy. These values serve as ethical and spiritual guidelines that influence decision-making, business management, interpersonal relationships, and social responsibility.

Among these values, faith and piety function as the spiritual foundation that shapes an entrepreneur's relationship with Allah SWT. Morality, honesty, responsibility, communication, and intelligence guide ethical behavior in business operations and stakeholder interactions. Meanwhile, discipline, vision, and empathy contribute to organizational effectiveness, long-term sustainability, and concern for customers, employees, and society. Through the integration of these values, entrepreneurs are encouraged to balance economic objectives with spiritual accountability, ethical conduct, and social welfare. Consequently, entrepreneurial success is assessed not only through financial performance but also through character development, social contribution, and spiritual well-being.

Pesantren have a strategic role in fostering Islamic entrepreneurship values among young Muslims. Traditionally recognized as Islamic educational institutions, pesantren have expanded their functions by establishing business units that provide practical entrepreneurial learning opportunities for *santri*. Through these business units, *santri* are trained to develop managerial skills, entrepreneurial competence, and business experience while simultaneously internalizing Islamic values. Therefore, pesantren business units serve not only as economic institutions but also as educational platforms for character building and spiritual formation.

One example of a pesantren business unit is Alban Smart Store, located in Melirang Village, Bungah District, Gresik Regency. Alban Smart Store operates as a retail business managed by *santri* under the supervision of pesantren administrators. Besides generating economic benefits, the business unit functions as a medium for entrepreneurial learning and the implementation of Islamic values in daily business practices. The governance of Alban Smart Store provides a relevant context for examining how Islamic Spiritual Entrepreneurship values are applied in managing a pesantren business unit.

Previous studies have examined Islamic entrepreneurship, entrepreneurship education, spiritual leadership, and *santripreneurship* development within pesantren environments. These studies generally indicate that Islamic values play an important role in shaping entrepreneurial behavior and strengthening ethical business practices. Other studies have highlighted the contribution of pesantren to developing entrepreneurial competence and economic independence among *santri*. Nevertheless, studies specifically investigating the implementation of Islamic Spiritual Entrepreneurship values in the governance of pesantren business units remain limited. Furthermore, empirical evidence regarding how the ten values of Islamic Spiritual Entrepreneurship are internalized and practiced by *santri* in business management activities is still insufficient.

Based on this research gap, the present study applies the Islamic Spiritual Entrepreneurship framework to analyze the governance of Alban Smart Store. This study is motivated by the need to understand how spiritual values can be translated into practical business behavior and contribute to organizational effectiveness as well as character formation among *santri*. The novelty of this research lies in its comprehensive examination of the implementation of ten Islamic Spiritual Entrepreneurship values within a pesantren business unit and its analysis of their contribution to entrepreneurial learning and character development.

Therefore, this study aims to analyze the implementation of Islamic Spiritual Entrepreneurship values in the governance of Alban Smart Store, a pesantren business unit in Gresik. The findings are expected to enrich the literature on Islamic entrepreneurship, provide insights into the governance of pesantren business units, and offer practical recommendations for strengthening entrepreneurship education based on Islamic spiritual values.

METHODS

This study employed a qualitative field research approach to analyze the implementation of Islamic Spiritual Entrepreneurship (ISE) values in the governance of a pesantren business unit. A qualitative approach was selected because it enables researchers to understand social phenomena, behaviors, experiences, and meanings from the perspectives of the participants within their natural settings [8]. This research was conducted at Alban Smart Store, a business unit of Pesantren Ilmu Al-Qur'an 4 (PIQ 4), located in Melirang Village, Bungah District, Gresik Regency, East Java, Indonesia.

The research subjects were selected using purposive sampling, considering their involvement and understanding of entrepreneurial activities within the pesantren business unit [9]. The informants consisted of pesantren administrators, business unit supervisors, store managers, and *santri* actively involved in managing Alban

Smart Store. In addition, several consumers were interviewed to provide supporting information regarding the implementation of Islamic Spiritual Entrepreneurship values in business operations.

Data were collected through observation, in-depth interviews, and documentation [8], [9]. Observation was conducted to examine daily business activities and interactions among santri, managers, and consumers. Semi-structured interviews were employed to explore participants' experiences and perceptions regarding the implementation of the ten Islamic Spiritual Entrepreneurship values, namely faith (*iman*), piety (*taqwa*), morality (*akhlaq*), honesty (*siddiq*), responsibility (*amanah*), communication (*tabligh*), intelligence (*fathanah*), discipline, vision, and empathy. Documentation was used to complement and verify the data obtained through observation and interviews, including institutional profiles, organizational records, activity reports, and photographs.

The collected data were analyzed using the interactive model developed by Miles and Huberman, which consists of data collection, data reduction, data display, and conclusion drawing [10]. Data reduction involved selecting and categorizing information relevant to the research objectives. The reduced data were then organized and presented in a narrative form to facilitate interpretation and identify patterns related to the implementation of Islamic Spiritual Entrepreneurship values. Subsequently, conclusions were drawn and continuously verified throughout the research process to ensure consistency and credibility.

To ensure the trustworthiness of the findings, this study applied triangulation techniques, including source triangulation, technique triangulation, and time triangulation [8], [9]. Source triangulation was conducted by comparing information obtained from different informants, while technique triangulation was carried out by comparing data collected through observation, interviews, and documentation. Time triangulation was employed by collecting data at different periods to verify the consistency of the findings. These procedures enhanced the credibility, dependability, and validity of the research results.

RESULTS & DISCUSSION

The findings revealed that Islamic Spiritual Entrepreneurship (ISE) values have been implemented in the governance of Alban Smart Store through various business activities, managerial practices, and interactions among santri, managers, and consumers. The implementation level of each value varies according to the entrepreneurial experience, understanding, and spiritual development of the santri involved in business operations.

Table 1. Implementation of Islamic Spiritual Entrepreneurship Values at Alban Smart Store

Value	Implementation Level
Faith (<i>Iman</i>)	Moderate
Piety (<i>Taqwa</i>)	High
Morality (<i>Akhlaq</i>)	High
Honesty (<i>Siddiq</i>)	High
Responsibility (<i>Amanah</i>)	High
Communication (<i>Tabligh</i>)	High
Intelligence (<i>Fathanah</i>)	Moderate
Discipline	High
Vision	Moderate
Empathy	Moderate

The results indicate that honesty (*siddiq*), responsibility (*amanah*), communication (*tabligh*), piety (*taqwa*), morality (*akhlaq*), and discipline were consistently implemented in daily business operations. These values were reflected in transparent financial transactions, responsible task execution, respectful communication with customers, and compliance with pesantren regulations. Such practices demonstrate that Alban Smart Store has successfully integrated Islamic ethical principles into its governance system.

One manager stated that all santri involved in business operations are encouraged to maintain honesty in recording transactions and handling financial matters. This practice reflects the value of *siddiq*, which is considered one of the essential characteristics of Islamic entrepreneurship. The finding supports Ismail [3], who argues that

prophetic values such as *siddiq*, *amanah*, *tabligh*, and *fathanah* constitute the ethical foundation of entrepreneurial activities in Islam.

The study also found that piety and morality play important roles in shaping business behavior. Daily religious activities, including congregational prayers, Qur'anic recitation, and spiritual guidance, influence the attitudes and conduct of santri in managing business operations. This finding is consistent with Syahrial [4], who explains that Islamic Spiritual Entrepreneurship emphasizes the integration of spiritual consciousness and business activities to achieve both material success and spiritual fulfillment.

However, the values of faith (*iman*), intelligence (*fathanah*), vision, and empathy were categorized as moderately implemented. Although these values were evident in several activities, their application remained dependent on individual maturity, entrepreneurial experience, and leadership capacity. For example, strategic planning and long-term business development were still largely directed by supervisors rather than initiated independently by santri. Similarly, empathy toward customers and fellow workers was present but not yet consistently demonstrated in all situations.

These findings support the argument of Janah and Subiyantoro [5] that spiritual entrepreneurship is a continuous developmental process requiring both spiritual cultivation and practical entrepreneurial experience. The moderate implementation of several values suggests that entrepreneurship education within pesantren should be strengthened through mentoring, leadership training, and increased managerial responsibilities for santri.

Overall, the implementation of Islamic Spiritual Entrepreneurship values at Alban Smart Store demonstrates that pesantren business units can function not only as economic institutions but also as effective media for character development. The integration of faith, ethics, and entrepreneurship contributes to the formation of santri who are spiritually grounded, socially responsible, and capable of participating in sustainable economic activities. These findings reinforce the strategic role of pesantren in developing entrepreneurship education based on Islamic spiritual values.

CONCLUSION

This study aimed to analyze the implementation of Islamic Spiritual Entrepreneurship (ISE) values in the governance of Alban Smart Store, a pesantren business unit in Gresik. The findings indicate that the values of honesty (*siddiq*), responsibility (*amanah*), communication (*tabligh*), piety (*taqwa*), morality (*akhlaq*), and discipline have been consistently implemented in daily business operations, transaction management, and customer service. Meanwhile, the values of faith (*iman*), intelligence (*fathanah*), vision, and empathy were found to be moderately implemented and continue to develop through the spiritual and entrepreneurial experiences of the santri.

Overall, the implementation of Islamic Spiritual Entrepreneurship values contributes significantly to the formation of santri character, ethical business behavior, and the effectiveness of pesantren business governance. The findings demonstrate that pesantren business units can serve not only as economic institutions but also as strategic platforms for integrating entrepreneurship education with Islamic spiritual values.

Future research may involve comparative studies across different pesantren business units or employ quantitative approaches to measure the influence of Islamic Spiritual Entrepreneurship values on entrepreneurial performance, organizational effectiveness, and santri development outcomes.

AUTHORS INFORMATION

Corresponding Author

Ahmad Dahlan Malik – Department of Sharia Economics; International University of Semen Indonesia, orcid.org/0000-0003-0067-733X; Phone: (031) 3985482. Email: ahmad.malik@uisi.ac.id

Authors

Riana Filla Adilla – Department of Sharia Economics; International University of Semen Indonesia, Email : riana.adilla22@student.uisi.ac.id

ACKNOWLEDGEMENTS

The author would like to express sincere gratitude to Allah SWT for His blessings and guidance throughout the completion of this research. The author also extends appreciation to the supervisors for their valuable guidance, suggestions, and support during the research process. Special thanks are addressed to the management of Pesantren Ilmu Al-Qur'an 4 (PIQ 4) and Alban Smart Store, Melirang, Bungah, Gresik, for providing access, information, and assistance during data collection. Appreciation is also extended to all informants who willingly participated in this study and contributed valuable insights to the research.

REFERENCES

- [1] Ridwansah, A. A. (2024). Islamic Spiritual Entrepreneurship and Entrepreneurial Character Development. *Journal of Islamic Entrepreneurship Studies*.
- [2] Ma'arif, S., et al. (2021). The Role of Pesantren in Developing Islamic Entrepreneurship Education. *Journal of Islamic Economic Studies*.
- [3] Ismail, N. (2023). Islamic Spiritual Entrepreneurship: Concept, Values and Business Practices. *International Journal of Islamic Business and Economics*.
- [4] Syahrial, M. (2012). *Islamic Spiritual Entrepreneurship*. Jakarta: Zikrul Hakim.
- [5] Janah, S. M., & Subiyantoro. (2022). Spiritual Entrepreneurship and Character Development in Islamic Educational Institutions. *Journal of Islamic Education and Entrepreneurship*.
- [6] Hijriah, H. Y. (2016). Spiritual Entrepreneurship in Islamic Perspective. *Jurnal Ekonomi dan Bisnis Islam*.
- [7] Nurlaela, et al. (2025). The Integration of Spiritual Values in Entrepreneurship Education at Islamic Boarding Schools. *Journal of Social and Economic Development*.
- [8] Syakur, A., & Zainuddin, M. (2024). Santripreneurship Development through Pesantren Business Units. *Journal of Islamic Community Development*.
- [9] Chamidi, A. L. (2023). The Contribution of Pesantren Business Units to Entrepreneurial Competence. *Journal of Islamic Economic Development*.
- [10] Humaidi, R., & Auniyah, J. (2024). Entrepreneurial Character Formation Based on Islamic Values. *Journal of Islamic Management Studies*.
- [11] Moleong, L. J. (2019). *Metodologi Penelitian Kualitatif*. Bandung: PT Remaja Rosdakarya.
- [12] Sugiyono. (2017). *Metode Penelitian Kualitatif*. Bandung: Alfabeta.
- [13] Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative Data Analysis: A Methods Sourcebook*. California: Sage Publications.
- [14] Sholikhah, A. (2016). Statistik Deskriptif dalam Penelitian Kualitatif. *Jurnal Pendidikan*.
- [15] Hasan, A., & Prasetyo, B. (2022). Islamic Business Ethics and Entrepreneurial Performance. *Journal of Islamic Business Research*.
- [16] Nurhayati, S., & Huda, M. (2021). The Role of Islamic Values in Business Governance. *Journal of Islamic Economics*.
- [17] Latif, R., & Anwar, S. (2023). Entrepreneurial Leadership in Islamic Educational Institutions. *Journal of Entrepreneurship Development*.
- [18] Helim, A., et al. (2025). Spiritual-Based Entrepreneurship Education in Indonesian Pesantren. *International Journal of Entrepreneurship Education*.
- [19] Budiyo, S. (2025). Character Building through Islamic Entrepreneurship Learning. *Journal of Social Impact and Education*.

COMPETING INTERESTS

The authors declare that this research was conducted independently for academic purposes and as a contribution to the development of knowledge in Islamic Spiritual Entrepreneurship and pesantren-based business governance. The authors have no competing interests related to the publication of this article.

ETHICS STATEMENT

This study was conducted in accordance with research ethics principles. Permission to conduct the research was obtained from the management of Pesantren Ilmu Al-Qur'an 4 (PIQ 4) and Alban Smart Store, Melirang, Bungah, Gresik. All participants voluntarily participated in the interviews and provided information with informed consent. The confidentiality and anonymity of participants were maintained throughout the research process, and all data were used solely for academic purposes.

DATA AVAILABILITY

The data supporting the findings of this study, including interview transcripts, observation notes, and supporting documentation, are available from the corresponding author upon reasonable request.

CODE AVAILABILITY

No code, software, or computational scripts were used in this study