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## Spirituality Business with Faith

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### ABSTRACT

Several studies have found that many business activities ignore human values and damage the environment. This condition shows that business people ignore the spiritual factors in their activities. Therefore, it is a question of whether it is possible to combine business with spirituality so that business brings blessings to other people and their environment. The notion that business is contrary to religion has long been happening. Karl Mark considers that religion is an obstacle to economic development. However, Marx Weber's research proves that Protestantism in Europe and America can be a driver for the birth of capitalism. The modern economic theory finds that we will find saints, mystics, or Sufis in companies in the era of global markets. The business spiritual has taught that business is not just a matter of making money. However, there must be a balance between spiritual and material values and respect for the human condition of future generations. In Islam, the union of business with the spiritual is not new. This fact is very clearly exemplified by the Prophet Muhammad, and his friends. The Prophet and the Companions did not separate business activities from spiritual values. A healthy business brings balance, as stated in Surah Ar-Rahman verses 7-9; the earth and sky were created in balance. Humans are prohibited from destroying the balance. In modern science, Elkington describes this balance in what is referred to as the Triple Bottom Line (TBL) between Profit, People, and Planet. To achieve the entire balance, Elkington's TBL in 3P (Profit, People, and Planet) must be added by 1 P, which is Prophet (Prophet). This Prophet guides business people to have spirituality, which is always their strength and awareness.

### 1. Introduction

In the belief of many people, business and religious life or spirituality are two separate things. There is a terminology used to refer to it. Business is a matter of the market, while religion is a matter of altars (places of worship). The market cannot unite with the altar. The market is synonymous with the secular world and rationality. So it becomes a question mark for many people when they find their friends in junior high or high school whose academic achievements are mediocre. However, now they are successful people in entrepreneurship. Not infrequently, someone connects it with the ownership of thuyul or buto ijo. People whose businesses run

smoothly and successfully are accused of maintaining pesugihan, either thuyul or buto ijo. The allegation of ownership of pesugihan is related to the community's situation, which in van Peursen's (1992) category is in a mythical stage. At this stage, people believe that their lives are surrounded by the power of spirits that greatly influence their lives. A person's success or failure in navigating life depends on his relationship with these supernatural beings.

Although society's current situation is no longer precisely as van Peursen's description is in the mythical stage, many people still believe that one's success cannot be separated from his relationship

with the Transcendent. Many business people believe that their business success is related to their religious beliefs, even in business or entrepreneurship. The better the practice of religion, the business will also be smoother. Therefore, it is not surprising that in this Covid-19 pandemic situation, people are still determined to go to places of worship because they believe that is where the strength and success of their work come from.

In this era of post-modernism, thinking that business success is related to one's level of religious belief, spirituality or spirituality is not a setback. In another language, is it possible to combine profane things, namely business, which is identical with rationality, measurable parameters, and religion or spirituality, often judged as irrational, and the truth is very relative. So the formulation of the problem is, is it possible to combine business with spirituality? What are the religious teachings or holy verses that support this?

## **2. Literature Review**

### **Religion, economy, and culture**

Concerning economic problems, how significant is the role of religion in changing society's economy? How do spiritual values drive the wheels of the economy? Throughout the centuries, human struggle to survive, fight poverty, and improve welfare, has consistently met and dialogued with beliefs, religions, and understandings formed on them. The eminent American economic philosopher Kenneth Ewart Boulding (1910 -1993), in his *Economics as a Science* (1970), stated that religion exerts an indispensable influence on the economy. Religion determines the types of commodities produced, economic institutions, and economic behavior. Although science and technology, investment, and natural resources are influential factors in economic development, religion is also considered an essential element because it shapes the community's work ethic.

Boulding's statement does seem optimistic because religion has not always shown such a role in the course of history. Religion is more concerned with ritual matters and individual morals. Religious orientation is more focused on living in the afterlife or how to get to heaven when people ou die. Religion becomes indifferent to socio-economic life, poverty, social justice, and other problems of human life. That is why Karl Marx (1844) wrote *Die Religion ist der Seufzer der bedrängten Kreatur, das Gemüth einer herzlosen Welt, wie sie der Geist geistloser Zustände ist Sie ist das Opium des Volks* which means "Religion is the sighing sigh of a depressed creature, the heart. from a heartless world, and a soul from a soulless condition. He is the opium of society." which in many writings is often cut as religion as the opium of society. Marx sees the afterlife (heaven) offered by religions as an escape from the failures and sufferings of life. Religion at that time seemed not to care or was powerless to face the problems of human life. Religion was surprised by the progress of science and technology and the changes in people's lifestyles at that time.

This dilemmatic condition is critical to trace back the basis of the birth of religion in the world. The presence of religion in the world certainly has a solid basis for enlightenment in regulating society's behavior and norms. Historically, the birth of religion in the world was based on the chaotic conditions of society. Religion is a solid basis for reorganizing the community's life by making religious values and norms the basis for community development. This context encourages a shift from the sacred dimension to the profane dimension to be placed into a social one. The meaning of religion as a prophetic entity has the essence of liberation in liberating people from stupidity and evil.

Religion as a driver of economic factors has been the concern of many scientists. One of them is Max Weber (April 21, 1864 - June 14, 1920), a well-known German sociologist and economist, in his famous book, *The Protestant Ethic and the Spirit of*

Capitalism (1974), concluded that religion is a factor in the emergence of capitalism in Western Europe and America. Weber revealed that the economic progress of several countries in Europe and the United States under capitalism was mainly due to the Protestant ethic developed by Calvin. Calvinism teaches that a person is destined to go to heaven or hell. However, the person concerned does not know which fate will befall him. One way of knowing is through his work in the world. If a person succeeds in the world's work, he has a great chance of entering heaven.

On the other hand, failure in the world is likely to send him to hell. This belief drives Calvinists to work hard. They work hard to achieve success not only for the sake of material wealth but rather to dispel their anxiety.

With a more positive view of religion and spiritual values, Dr. Gay Hendricks and Dr. Kate Ludeman, in their book, which is translated into Indonesian: *The Corporate Mystic: Doing business with the Heart* (2002), clearly want to state that in the era of the global market, we will find holy people, mystics, or Sufis in companies. Not in a place of religious worship. These mystics move quickly from the spiritual to the business world. They are visionaries with their feet on the ground. Almost all successful entrepreneurs and corporate executives in the United States studied have qualities shared by mystics. They highly uphold ethics and uphold spiritual values.

Zohar and Marshall (2002) imply that spirituality is transcendence. It allows one to see something special in everyday life, overcome the limitations of knowledge and experience, and facilitate people to see things in a broader context. Spiritual entrepreneurs can see possibilities while others do not. All spiritual activities should promote human dignity and love for humanity. Pruzan (2008) mentions that the core element of spirituality is the removal of the ego from the central stage, replacing it with other elements such as compassion, connectedness with others

while transcending self-interest for the welfare of others through openness and wisdom.

Spirituality study is rooted in the philosophy of spiritualism which states that the foundation of reality is spirit; the soul of the world which encompasses the universe in all its levels of activity; as the cause of its activity; orders and guidance (hints); and acts as a complete and rational explanation (Angeles, 1981). Schreurs defines spirituality as a person's relationship to a transcendent figure. Spirituality includes the individual's inner life, idealism, attitudes, thoughts, feelings, and appreciation for the Absolute. Spirituality also includes expressing their transcendental relationship in everyday life (Schreurs, 2006).

Van Peursen, in his book *Cultural Strategies* (1992), explains that cultural development can be divided into three stages: the mythical stage, the ontological stage, and the functional stage. The three can be explained as follows;

**Mystical Stage.** The mystical stage is where humans understand and feel surrounded by supernatural forces around them. Humans are surrounded by "primitive" cultural realms in the mythical world, namely humans, directly related to the mysterious natural forces. Nature has not been confused by technique or anything produced in the modern world. In this mythical stage, the world is full of mythical stories. The mythical stories were then ritualized in magical ceremonies. The people's lives were filled with significant conflicts and resulted in tribal people who were ostracized.

People call the old culture the term "primitive". According to him, the world of his mind contains deep philosophy, miraculous images, and diverse customs. This epistemological sequence will find the word myth from this mystical term. However, do not misunderstand the myth that many understand as nonsense. The myth explains phenomena, which means a story that gives a particular guideline and direction to people. Myth is not just a reportage of

past events. Myth serves to give direction to human behavior and is a guide in determining human wisdom. Myths are usually passed down by their predecessors and will be passed on again. So then, finally, a myth rolled from era to era.

There are two very opposite things in this mystical stage: the practice of magic and religious myth. For primitive humans, magic plays a significant role, where humans direct their eyes from this mortal world to a world full of high power. Humans who are in this mystical world individually do not have a self-identity. Humans in the realm of the mystical mind, fascinated by the fact that something exists. This fact means that humans and the world permeate each other in this state. Humans try to find the proper relationship between themselves and the surrounding forces.

**Ontological Stage.** At this ontological stage, humans have an understanding and attitude that no longer lives under the siege of mystical powers but freely wants to examine all phenomena that occur. Humans begin to take a distance from everything, so he develops teachings or theories about the fundamental nature of things. At this ontological stage, humans try to build relationships with the forces of nature, rationally, namely with reason, in acknowledging the nature of humans, the world, and the gods, so that they can display the truth.

The third stage is the functional stage. Humans have attitudes and thoughts increasingly visible in modern life at this functional stage. The point is that humans are no longer fascinated by the mystical realm and no longer distance themselves from the object of their investigation. Humans make a new link, make new relationships, to everything in their environment. This functional stage is also called the thinking stage because it influences others. This function means that function is being in a particular relationship and obtaining meaning and meaning. Therefore, this stage of the functional mind can also be viewed as liberation.

The three stages of cultural development above show the existence of a dynamic in human life. In the dynamics of human life, they always move in overcoming the challenges of life and always give birth to culture. However, it must be understood that these stages are not linear. This stage does not describe the sequence one after the other because the three stages can be mixed or exchanged.

Culture in this society is born and develops following the developments it undergoes. Culture always shapes people's mindsets and behavior patterns in maintaining good relations with God and ancestors, the universe, and fellow human beings. This cultural pattern can generally be understood with the truth and extracted from its cultural values through the expression of aspects of the community's cultural ontology, cultural epistemology, and cultural values that exist and develop in the community. The three aspects above are the most important things to place society's culture in the perspective of the philosophy of culture.

### **3. Methods**

#### **Research methods**

This study uses a qualitative approach. A qualitative approach is an approach that is also called an investigative approach because what the researcher will do is collect data employing face-to-face research and interacting with people at the research site. Qualitative research as a scientific method is often used and carried out by a group of researchers in the social sciences, including religious sciences. This qualitative research was carried out to build knowledge through understanding and discovery. A qualitative research approach is a research and understanding process based on methods that investigate social phenomena and human problems, in this case, business people. In this study, the researcher makes a complex picture, examines words, and acts carefully, namely business people.

### **Method of collecting data**

This study's data collection methods include the interview method with an inside view approach. Research subjectivity is accepted as part of the research object. The interview is a way of collecting information done by asking and answering verbally unilaterally face to face and with the direction and goals that have been set (Sudijono, 1996). There are several advantages of collecting data through interviews. The interviewer can contact the respondent directly to be assessed; data is obtained in-depth. The interviewee can reveal his Heart more broadly; unclear questions can be repeated and directed more meaningfully. The interview used in this study is a semi-structured interview included in the in-depth interview. The subjective approach is used to understand the inside view of business people's underlying social practices.

### **Research sample**

In qualitative research, the number of samples does not need to be too large because the goal is to analyze a phenomenon or event deeply. There is no specific standard for the number of samples for qualitative research. In addition to the data collection method that uses observation, interviews, and discussions, which require a long time, it is not possible to take too many samples. The analysis procedure uses more descriptive and nonparametric analysis types and is not intended for generalization. The results of qualitative research are limited in terms of generalizability and only apply to the sample studied.

## **4. Discussion**

### **Business spirituality**

Spirituality comes from the Latin noun "Spiritus," which means breath (breath), and the verb "Spirare," which means to breathe. Spirituality can also be interpreted as life from these roots, which gives life because only the living breathes. Again, spirituality is also defined as spirit, soul, spirit, which is

psychological (inner) and relates to the non-material or the transcendent.

In the Indonesian Big Dictionary (KBBI), Transcendent means beyond all human capabilities or extraordinary. Based on the above understanding, people with spirituality have been able to transcend. This condition means that he can view business beyond the confines of ordinary matter, shared space, ordinary time, ordinary locality, shared knowledge, everyday experience, or ordinary abilities without losing its "ordinary" character. Thus, when we talk about business spirituality, we talk about concepts beyond business without ignoring the everyday (ordinary) business concept.

Here it becomes essential to emphasize the spiritual character in business because the word business has been reduced to just a matter of profit, money, or making money. This condition will create an imbalance and eventually lead to a moral crisis in business. In this case, it can be understood the famous statement of E. F. Schumacher, who said that all crises begin with a spiritual crisis. The spiritual crisis inhibits transcendence processes, which results in impoverishment, superficiality, mono-dimensional, and more crisis. Meanwhile, business spirituality which is the fruit of transcendence over all aspects of business is a process that enriches, deepens, expands, develops multi-dimensional and pluralism, and holism and integrity.

These processes will bring strength and stability and the organism's progress and the business ecosystem itself. Transcendence can be done by deepening the reality around the business, which is then studied using all the Heart and mind. The study will eventually produce a concept, theory, or paradigm; and then change life practices. At the individual level, if this transcendence is carried out correctly and well, people will finally be able to experience a change in their quality of life because they now adopt a broader and higher worldview. Such a person will appear to be a wiser person, both in words and actions.

Some researchers believe that spirituality should be considered capital by business people. Spiritual capital is understood as the power, influence, and disposition created by the spiritual beliefs, knowledge, and practices of a person or organization (Liu, 2015). In this understanding, spiritual capital is considered an individual or collective capacity that is the fruit of affirming and maintaining the intrinsic spiritual values of each person. The manifestation of spiritual capital is best demonstrated through a life devoted to service (Zohar, 2010). Zohar writes that by seeking meaning in their lives and acting according to their deepest values, people can commit to a life of service based on the capacity best suited to whatever they choose to do personally or professionally.

Middlebrooks and Noghiu (2010) confirm this by mentioning that the practice of spiritual capital is realized through service. Service is a practical expression of the underlying person capacities associated with spiritual capital. Individual service's highly developed inner attitude becomes essential in developing spiritual capital at the organizational level. This inner attitude is something that every business person should have. Service based on spirituality is a situation that is needed by a post-capitalist economy. The current condition is a transition from a capitalist economy that emphasizes profit maximization to a post-capitalist economy that emphasizes the issue of value. This condition will significantly affect the choice of modern business people.

Today, people talk a lot about a value-driven economy. The post-capitalist economy is revived by the view that there must be a balance between spiritual and material values and respect for the human condition of future generations (Suraji and Istianingsih, 2021). This view supports the healthy and responsible consumption of ethical products. In the world of a values-driven economy, profit and growth are no longer the end goal, but profit and growth are elements of a broader value chain. One of those values is spirituality which includes belief,

moral values, and wisdom. Spirituality includes the common good and not just the personal good because this goodness is open to all. It is free, not regulated by the market, and not enforced by law.

Spirituality makes a significant contribution to business institutions as well as to employees (Istianingsih et al., 2020a). Living spiritually can thrive and improve; meanwhile, employee turnover can decrease as they enjoy peace at work and find special meaning in doing their jobs (Istianingsih, et al., 2020a; Istianingsih et al., 2020b);

Workers must find meaning in their work because they spend more time at their workplaces than in their homes. It must be realized that working is to earn money and, more importantly, build a life. Here, spirituality is more emphasized on the personal aspect than the collective aspect. Individual appreciation of their religious traditions, especially about spirituality, is increasing. This spirit means that everyone from all walks of life, whether religious or atheist, group or individual, can live spiritually. This spirit means to make the meaning of transcendence change.

Transcendence is not something outside the self or just the divine realm or beyond worldly concerns, but transcendence is more realized as an experience of personal growth and development. Such experiences allow one to transcend one's limitations and personal circumstances. Perhaps people think that spirituality has nothing to do with management. The reality is the opposite because management has an existential-spiritual side that cannot be denied. Every manager's decision will significantly impact humans and the environment.

Some researchers have found that many business practices are damaging to the environment (Istianingsih, 2020). Spirituality in these conditions is urgently needed because it can help business leaders to achieve solutions that serve the community, the planet, and life itself. In this case, spirituality promotes the common good, human dignity, and away from egocentrism. It is why

spirituality should be the primary value in business. Business practices and managerial activities must apply spirituality for survival and the world and be environmentally sound and ethically sound. Spirituality is important because it allows maintaining customer loyalty. Loyalty is only possible if the organization or business industry offers better quality services and meets customer needs. The role of management in the business industry is to serve others better. This spirituality of understanding is also a source of competitive advantage for today's best business practices.

Good spirituality will encourage business people to create opportunities others cannot see. Through spirituality, entrepreneurs can perform better in business, exceeding their expectations. Business practices generally destroy the environment, while spiritual business practices always create good working conditions and preserve the environment. Spirituality in business is not an illusion but a new phenomenon (Rose, 2001; Seaward, 2001). Spirituality is now a significant capital for business people. A good and successful businessman is a person who has and applies spirituality strategically in providing quality services for others.

By living the spiritual values in the business, the work order that is built in the business can then become 'more sacred' than just getting financial benefits and company development. Spirituality can produce at least five things, as follows: integrity or honesty; energy or enthusiasm; inspiration or ideas and initiatives; wisdom or wise; and courage in making decisions.

### **Business spirituality in Islam**

In Islam, the concept of unification of business with spirituality is not new. This spiritual is very clearly exemplified by the Prophet Muhammad. and his companions. The Prophet and his companions did not separate between business activities and spiritual values. They do not create a dichotomy between the sacred and the profane; worship and business;

mosque and the market. This condition reflects those Islamic teachings are integral; there is a connection between work and worship.

### **Spiritual urgency in business according to Islamic teachings**

Live integration. Islam was sent down to earth as a guide for human life. Islam has a comprehensive and integral character, so in Islam, there is no separation of various aspects of life, whether economic, social, or political. In Islam, there is no separation between worldly and hereafter aspects. There is no worldly aspect that is separate from the value of the hereafter because the slightest thing done in this world will impact the hereafter (Qur'an 99:7-8).

Business is worth worship. Allah created man for worship (Qur'an 51:56). Therefore, the business must be worth worship. This is reinforced by the command to work, "... and those who walk the earth seeking some of Allah's bounty, and others fight in the way of Allah..." (Surah 73:20). The Messenger of Allah said, "Do your business because nine out of ten doors of sustenance are in business" (HR. Ahmad).

Self-transcendence in all things. Allah says, "... And whoever puts his trust in Allah, Allah will surely suffice (his needs)..." (Qur'an 65:3). This verse shows that there is a linear relationship between tawakkal and sustenance. People who tend to be self-reliant will always surrender and trust Allah. Humans must try as much as possible and leave the results to Allah, who determines sustenance.

### **The role of Islamic spirituality in business**

Creative power. Humans are spiritual beings who have a physical element (Surah 15:29). From the spiritual side, humans can understand the divine message. Meanwhile, humans can realize the divine message at the material level from the physical side. The spiritual element in humans harbors a surge of idealism, and it is that element that gives the power to provide and create all means. At the same time, the

material aspect provides a way to realize this idealism. The existence of this creative power can explain why people like Abu Bakr and Ustman bin Affan dared to donate all their wealth. Abu Bakr and Usman believed in the creativity of their materials.

Control function. His spirituality will prevent humans from being trapped in mere material devotion. For people who have a strong spirituality, material difficulties will not make them give up. This spiritual power will encourage him to rise and create material as a means of realizing the ideals of a dignified life. In an abundance of material conditions, the power of spirituality will prevent people from being arrogant and arrogant. His success is not because of his superiority but because of the grace of the Almighty. Such a person will never forget that the sustenance in his hands is a mere deposit from God that he must account for later. Thus he will be careful of how to get it and spend it.

Stabilizer. The power of spirituality awakens business people to provide space for God's presence and involvement from the start of the business to the process and the result. Thus, spirituality should instill in the hearts of business people that business motives are primarily because of Allah, and in the process, must be by religious values. All the results must be grateful for and evaluated for future improvement. Therefore, there is no loss in spiritual business glasses because everything that happens means to worship. Separating business from the spiritual can drag people into the aridity of life, making them arrogant. This separation will make him lose his identity and eventually create disharmony in the rhythm of his life.

### **The principle of business balance in the Qur'an and modern economics**

The Quranic Concept of business is seen from all aspects of the journey of human life concerning Allah, the universe, others, and oneself. A healthy business brings balance, as stated in Surah Ar-Rahman verses 7-9 that the earth and the sky have been created in

balance and that humans are prohibited from destroying that balance.

وَالسَّمَاءَ رَفَعَهَا وَوَضَعَ الْمِيزَانَ  
أَلَّا تَطْغَوْا فِي الْمِيزَانَ  
وَأَقْبِئُوا الْوِزْنَ بِالْقِسْطِ وَلَا تُخْسِرُوا الْمِيزَانَ

(And He has exalted the heavens and created balance, lest you break the balance, and establish the balance with justice and do not reduce the balance) QS 55: 7-9.

In modern science, Elkington (1977) describes this balance in what is called the Triple Bottom Line (TBL) between Profit, People, and Planet. Elkington's TBL provides a framework for measuring business performance and organizational success using economic, social, and environmental lines (Goel, 2010). TBL agenda places a consistent and balanced focus on the organization's economic, social, and environmental value. (a) The economic outline of the TBL framework refers to the impact of an organization's business practices on the economic system (Elkington, 1997). This concept relates to the ability of the economy as one of the sustainability subsystems to survive and develop into the future to support future generations (Spangenberg, 2005); (b) Social line. The social line of TBL refers to conducting profitable and fair business practices for labor, human capital, and society (Elkington, 1997). The idea is that these practices provide value to society and "give back" to society. This theory is very Islamic because, in Islam, there is a belief that behind our fortune, there is a deposit of fortune for other people; (c) The environmental line TBL refers to engaging in practices that do not harm environmental resources for future generations. This concept is related to the efficient use of energy resources, reducing global warming and greenhouse gas emissions, minimizing the use of paper that destroys forests, etc. (Goel, 2010).

The principle of TBL balance in the 3Ps in its implementation is manifested in CSR (Corporate



Social Responsibility) activities which are usually corporate social activities towards the environment and surrounding communities. Although in practice, there are companies that do CSR to get a tax deduction, it has not been a manifestation of Elkington's TBL balance.

To achieve total balance, in our view, Elkington's TBL in 3P (Profit, People, and Planet) is even lacking 1 P, which is Prophet (Prophet). This Prophet guides business people to have spirituality in their activities. Spirituality is a strength and awareness for business people, both when he is victorious and at the top or when he falls and is at the bottom.

Sussman, a 26-year-old young businessman from Sukabumi, West Java, believes his religious beliefs drive his business success. According to Sukisman, he could not escape his life from belief in the Transcendent. Sussman, the son of a poor widow with only vocational education, now has four business units: a stationery and photocopy shop, a grocery store, a primary food shop, and a restaurant. At Sukisman's restaurant, all visitors are free to eat for free on Friday. Visitors do not pay for food, only give money infaq in class. According to Sukisman, he did not lose in that way. Many people came to his restaurant. Sukisman also owns agricultural land that three neighbors cultivate with a profit-sharing system: 60% yields for cultivators and 40% for landowners. Agricultural land in rice fields and dry land that produces vegetables and fruits.

Sukisman proves that he can combine business with spiritual (religious) values. Sukisman helps his neighbors a lot by employing them in his business unit. He pursued his business to success because he was driven by hope and belief that he had to take his mother, who had been widowed since childhood, to the holy land. He had realized his wish in October 2019. After returning from Umrah, he received a raffle car prize from the Bank the following month. This prize further encourages Sukisman to share with others. That is why since the end of 2019, he has freed visitors who come to his restaurant not to pay

the price of food but only to fill in the infaq box. With his spirituality, Sukisman sees business opportunities that others do not see.

According to Sussman, Islam teaches that business has the value of worship. He can serve the God present in those with whom he does business. This action keeps Sukisman from acting fraudulently in his business. The story of the hard work of the Prophet Muhammad and his companions in business encouraged him to work hard too. He believes that humans are obliged to try as much as possible and leave the results to Allah Almighty to determine their sustenance. Spirituality for Sukisman is also helpful to prevent him from being trapped in mere material devotion. Wealth is not everything, so he must always share it with others. Spirituality for him has a function as control. Thus He must always maintain a balanced relationship with God, other people, and the surrounding environment.

## **5. Conclusion**

Answering the problem formulated above, is it possible to combine business with spirituality? What are the religious teachings or holy verses that support this? The answer, the first: combining business and spirituality is possible. Although combining business and spirituality looks utopian and seems impossible at first glance, the fact is different. The modern economic theory has shown that business must always be accompanied by spirituality so that business activities do not fall into temptation for profit and money alone. It brings emptiness to human life. Sussman has proven that his business success is due to his religious motivation. Second, many verses support the merging of business and spirituality in the Quran. One of them is Ar-Rahman 7 – 9 which invites us to maintain a balance in business.

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