

SPIRITUALITY OF BUSINESS ON MICRO, SMALL AND MEDIUM ENTERPRISES (A TRANSCEDENTAL PHENOMENOLOGICAL STUDY)

Ali Farhan
STIE Mahardika – Surabaya
alifarhanfarhan@yahoo.com

Resha Dwiayu Pangesti Mulyono
Master of Accounting-Airlangga University
reshadwiayu@gmail.com

Abstract

This study aims to examine the phenomenon of the spirituality of micro, small and medium enterprise entrepreneurs and provide an understanding that work is not just a job but there is a divine element. In this research it is basing on interpretive paradigm and the use of qualitative approach with research methodology in the form of Husserl Transcendental Phenomenology to give a real picture of phenomenon of spirituality of profit and work in interpretation of entrepreneur. Method of data collection was done through in-depth interviews of convection entrepreneurs, ice entrepreneurs and business consultants by means of triangulation. The results explain that convection entrepreneurs think that working with customer-oriented satisfaction will provide a positive return on business. Ice entrepreneurs explain that work as a worship is a work ethic in Islam as well as business consultants explain the perception that in running a business must be guided by religion to be more calm and possess quality.

Keyword: Business Spirituality, Micro Small and Medium Enterprise, Husserl Trancedental Phenomenology Study

1. Background Of Study

Work is a necessity for every individual in order to meet his needs, by working a person can meet his needs both physical and mental needs. Farhan (2016) regarding his opinion on Ibnu Khaldun also explained that work is a mechanism of value creation, working thus becomes important to be able to add value to both goods and services. For Ibnu Khaldun in Muqaddimah (Thoha, 2000) work is an activity that must be in accordance with the Shari'ah of Allah. In the writings of Kahlil Gibran, it explains that work is the embodiment of love for loved ones, for wives, husbands, and children, thus working will give satisfaction (Nahdhiyah, 2014).

As a religious people, people believe that religion must be involved in everyday life as well as work life and commerce, thus religion is really existing in everyday human beings, really be the guidance so that men do not forget what the goal, Prawiranegara (1988) says that the purpose of human life is not to pursue prosperity for goods or things, but to seek the pleasure of Allah subhana wa ta'ala. Serving to God by doing good to others, this is what is required of mankind. Therefore Muslims must believe that by upholding the religion of Islam it can provide strength or encouragement to humans behave according to the teachings of his religion is not just a mere economic motive (Abbas, 2013).

Work is often understood only as a mere economic activity, an activity to achieve material and well-being as if he lives without soul, thus all achievements achieved in it are regarded as individual achievements full of the past which are reflected in capitalistic, selfish behavior, and ambitious, citing Hamka (1993), a material-oriented life like that would cause a frenzy and turn

people into money without caring about harming one another. While Islam teaches that the absolute owner of treasure is Allah subhana wa ta'ala, man is just as the holder of trust to manage and utilize for the common prosperity. Property rights in the Islamic economy are bound by the rules established by the Shari'a. So the leadership in Islam is not absolute but relative (Muslim, 2012). Minimal self-awareness about work activities as a physical-mental-spiritual movement that occurs in general today that underlines to the writing of this article, so that people can understand that work is not just work. This study aims to review the phenomenon of entrepreneur spirituality in micro, small and medium enterprises.

2. Literature Review

2.1 Spirituality in Perspective of Islam

According to Adamu *et al.* (2011) explains that the Islamic Spirituality relates primarily to the personal inner dimension of one's life and encompasses beyond the elements of Islam capable as a means to attain spiritual life. This shows the spiritual power in Islam not only in the spiritual aspect but also capable of generating other potential for every individual to achieve the success of a God-pleasing world. Spirituality is also described by Sheridan & Hemert (2015) as a human search for the purpose and meaning of life experiences. The purpose of human life as a servant of God who assumed the mandate as the Caliph on earth solely to worship Him and whatever is done will come back to seek and achieve Allah's pleasure.

2.2 Work Ethic Theory

Abdullah (1982) said as the basic character of a society, ethic is rooted in the culture of society itself. Culture, as a knowledge system of ideas that a society possesses from the learning process, is the parent of that ethic. So every society (different cultures), has different ethics including in relation to work ethic.

Transcendent things such as religion, beliefs and values are important for the growth of work ethic within an individual, for how much effort a person has to work and earns is determined by his or her view of the importance of what he or she is seeking, as quoted in Irham (2012) who says that a strong work ethic requires an awareness of the person concerned about the connection of a work with a more holistic view of life, which the view of life gives him the conviction of the meaning and purpose of his life, if the work is meaningless to him, and is not concerned with higher life goals, direct or indirect, higher life goals.

2.3. Transcendental Phenomenology of Edmund Husserl (1859-1938)

The Husserl Transcendental Phenomenology Study became the study choice in this study because what is to be achieved in this study is in line with the objectives to be achieved through Husserl's transcendental phenomenology, ie, an intuitive understanding of the essence of the research object (meaning of profit) added through experience (Kuswarno, 2009), besides through phenomenology also objects that form cognitive, mental, speech, and action can be expressed convincingly through phenomenology (Kuswarno, 2009). The stages of data analysis from Husserl as quoted from Kuswarno (2009): 1. Epoche which is the first step, 2. Reduction Phenomenology, 3. Variation of Imagination, and 4. Synthesis of Meaning and Essence at last stage. Thus in the study, it provides a sense of balance between spirituality and meaningful work in livelihood activities.

3. Research Method

3.1 Determination of Location, Subject, and Object of Research

This study is based on an ontology that the meaning of words can be reinterpreted in different time, space and culture as well as the meaning of profit and work, the meaning of profit and work within the framework of understanding of micro-entrepreneurs to medium is another that can be explored to further study in this regard. On the basis of the ontology, this research is conducted in interpretative paradigm and using qualitative approach in the form of transcendental phenomenological study from Husserl to some entrepreneurs in Sidoarjo, Surabaya, and Malang which is expected to give a real picture of the phenomenon of spirituality of profit and work in the interpretation of entrepreneurs.

The data collection in this research was done by in-depth interviews to the informants and as the validation tool of the writer it was using triangulation method, while triangulation is triangulation time because that data validity method is suitable for the needs in this research. Below are submitted informant profiles in this research:

a. Adi – Convection Entrepreneur

Adi is a convection business owner in Sidoarjo that has been established since approximately four years ago, as an entrepreneur Adi is a professional and deft person he always targets work based on time and take into account details of its activities based on the SOP that has been compiled.

b. Mr. Basori – Ice Entrepreneur

Mr. Basori is a culinary entrepreneur, he sells ice in his house not far from where I live, Mr. Basori is a devout Muslim who worshiped his prayers five times in local mosque, he is also often becoming an imam in the mosque where he pray, since deepening Islam understanding three years ago he became a more religious Muslim, as a moqsue imam Mr. Basori can recite the whole Holly Qur'an.

c. Reza – Business Consultant

Reza is a business consultant in Malang, he works with four other colleagues, as a young entrepreneur Reza always prioritizes the values of religion as a guide in conducting business.

3.2 Data Analysis

To make it easier to understand how the analytical process of the object of research with this phenomenology approach the following will be decoded to run the business model:

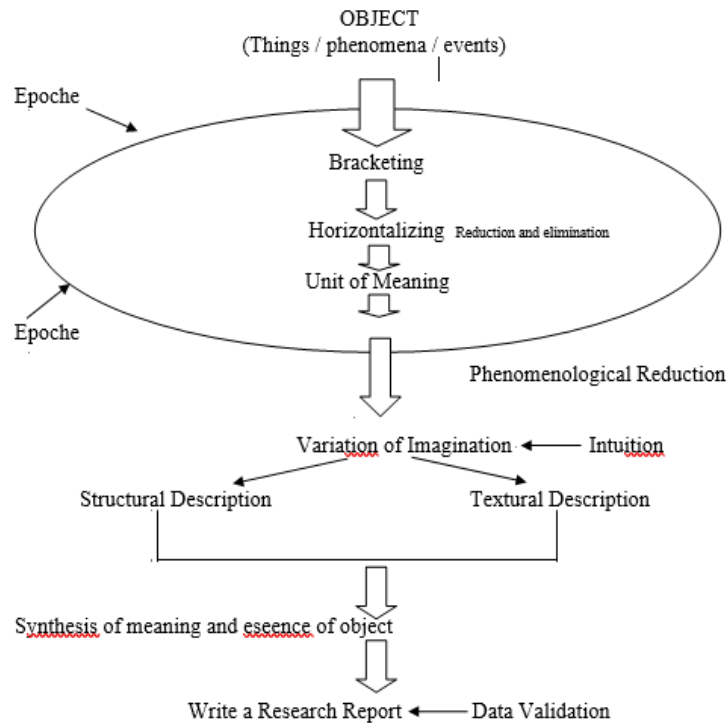


Figure 1. Data Transcendental Phenomenology Study Scheme

Source: Kuswarno (2009) Communication Research Method: Phenomenology, Conceptions, Guidelines and Examples of Research

The stages of data analysis from Husserl as quoted from Kuswarno (2009):

a. *Epoche*

With the epoche we have omitted our judgment, biases, and initial considerations of an object, the same is expressed by Moustakas (1994) in Hasbianysah (2008) who argues that in the epochs of comprehension, judgment and everyday knowledge were ruled out, and the phenomenon is presented and revised freshly, as it is in an open sense. Everything related to others, such as perceptions, choices, judgments, and feelings of others must be set aside in this epoche. It is only our perceptions and our conscious actions that are the point of finding meaning.

b. Phenomenological Reduction

Reduction will lead us to how we experience something. Bring back the initial assessment and restore its natural properties. The purpose of this phenomenological reduction is to obtain the phenomenon in its purest form (Hasbianysah, 2008). In this process the essence of the phenomenon has been obtained when the researcher has been satisfied with the results obtained in his observations (Kuswarno, 2009).

c. Imagination Variation

The task of imagination variation is to search for possible meaning by utilizing imagination, frame of reference, separation and reversal, and immersion of phenomena from different perspectives, positions, roles, and functions. The goal is nothing else to achieve the structural description of the experience.

d. Synthesis of Meaning and Essence

The final stage in phenomenology research is the intuitive integration of the basics of structural and textural descriptions into a statement that describes the nature of the phenomenon as a whole. Thus, this stage is the stage of enforcing knowledge of the nature. Essence is never fully revealed. The synthesis of textural and fundamental structures will represent this essence in a certain time and place from an imaginative point of view and a person's reflective study of phenomena.

4. Result and Discussion

4.1 Definition of Work

The three research informants had different backgrounds. Adi, Mr. Basori, and Reza came from different environments, Adi from a family of workers, his father was an employee, Mr. Basori came from a merchant family, while Reza, a consultant, coming from academics family and religious environment where he himself is a Master in accounting. Different backgrounds then make each individual have different meanings and appreciation of work activities, this is in line with that conveyed by Jung (1921) in Lu (2012) the soul (personality) is a historical character, which means is the formation of the history in which the psyche lives, both in its cultural direction and the history of its experience, in other words it can be said that the socio-cultural environment is the shaper of one's perspective on his world.

Table 1. Synthesis about the Meaning of Work

Informant	Noema	Epoche	Noesis	Intentional Analysis	Eiditic Reduction
Adi (Convection Entrepreneur)	Feeling depressed by work deadlines and difficulty in making efficiency	What is a work looks like? What will be done if the Company experiences a loss or target is not achieved?	Work is doing something by itself, producing goods that meet the needs of the market The purpose of doing business is to gain profit and customer satisfaction	The feeling of distress faced by Adi comes from the demands of customers demanding for timely completion and maximum quality	Adi believes that working with customer-oriented satisfaction will provide a positive return on business, profit and employee benefits will be achieved

					when consumers are satisfied On the other hand this is contrary to the condition, because Adi felt depressed and in a hurry in undergoing activities.
Reza (Business Consultant)	Working by not too keen on achieving targets, targets are set for the next two to three years	What is a work looks like? What will be done if the Company experiences a loss or target is not achieved?	Work is a worship as well as an activity to fulfill life, profit is not the main orientation of the Company, what is pursued first is public trust	Referring to his religion it has made Reza to be more flexible in business, religious teachings that also require him to be a trustee as well as complement his business that is based on trust.	Working as a worship is the ethic built by Reza in his business which is why his way of doing business becomes calmer but still maintaining the quality of his services
Pak Basori (Ice Entrepreneur)	Working is not too targetted, the important thing is to keep trying to keep trading	What is a work looks like? What will be done if the Company experiences a loss or target is not achieved?	Work is a worship as well as an activity to fulfill life, profit is not the main orientation of the Company, whatever conditions that occur in the business undertaken he should be grateful	Islam that teaches to be patient and grateful to has made Mr. Basori as a diligent businessman, he still open his shop in all market conditions.	Working as a worship is the ethic built by Mr. Basori in his business, which is why his way of doing business becomes calmer while maintaining the quality of his merchandise.

4.2. Definition of Profit

Meaning is an integral part that is interconnected with one another, the meaning of something cannot be separated from the socio-cultural-historical sphere of its environment, as said Schleiermacher in Rahmani et al. (2014) referred to as the process of understanding of the components obtained through an understanding of the whole and an understanding of this whole will be gained by understanding the components, as well as the meaning of work and profit which is an integral part of the experience and activity of informants.

The above three entrepreneurs have different outlooks on life, about the life and business they are running. This vision of life then inspires them to create the business world as their idea of the world, in line with what Prawironegoro et al. (2016) which states that the idea that determines the behavior including the business, the idea of determining the meaning of the numbers (reality), on the other hand their ideas about the real world is also the fruit of the environment in which they live that what can be thought by the individual is truly a fact accepted by the mind, as well as it is conveyed by Prawironegoro *et al.* (2016).

Speaking of business, every human being has a particular worldview whereby business is essentially an effective and efficient impression, a business that can address market challenges in many ways, such as; time, cost efficiency, and quality. The perspective of informants about work or business and business targets leads them to the meaning of profit or profit as a result of business activities at the point of view of each based on their respective beliefs. Adi as a convection business interpreted that work as an activity to perform a certain activity in order to produce something or a product, while Reza and Mr. Basori both agreed that working other than as a source of livelihood is also a worship where work is a way to seek the pleasure of Allah. For the point of view of someone who has a strong belief about work is an activity of worship means a genuine appreciation of the Qur'an and Al-hadith as a guide to life, making it a guide to live life including work activities. While the other point of view means that work is doing something by itself, while doing business means it works with the team for example the work is in the production or administration, so there are teams who work in their field each goal to produce the desired product to be accepted in the market.

5. Conclusion and Implication

5.1. Conclusion

Assessing an effective and efficient business is a business that can address market challenges in many ways, such as; time, cost efficiency, market share and quality. A simple description of the business world based on Adi, a convection businessman explained that a good company is a company that can meet consumer demand and increase profits so that welfare can be achieved. Different from Adi, Reza and Pak Basori who have high religious backgrounds give the spirit of Islam to his business, whereas an entity is not merely a physical aspect of the fulfillment of mere material needs, but also the life of the soul, has an awareness of God which is the foundation as well as the purpose of life. A business must not only be able to live as a means to seek only needs, it also at the same time must be a means to achieve Allah's approval, become a means of worship. The behavior shown by the individual is initially limited only to the culture

generated from the sources of value, will be the spirituality of his business which means that the status of that culture will turn into worshipping to God.

5.2 Implication

The results of the discussion in this study have implications that work is not imprinted on seeking profit or prosperity without putting God aside. Working in this business must be still affirming spirituality in order to be a guide of life for everything that is done to be a blessing both in the world and in the hereafter

Reference

- Abbas, A. (2013). Agama Dan Kehidupan Ekonomi Menurut Sjafruddin Prawiranegara. *Al-Iqtishad: Journal of Islamic Economics*, 5(1).
- Abdullah, T. (1982). *Agama, etos kerja dan perkembangan ekonomi*. Jakarta: LP3ES.
- Farhan, A. (2016). Hermeneutika Romantik Schleiermacher Mengenai Laba Dalam Muqaddimah Ibnu Khaldun. *Jurnal Akuntansi Multiparadigma*, 7(1), 61-69.
- Hamka. (1993) *Tasawuf Perkembangan dan Pemurniannya*. Jakarta: Panjimas,
- Hasbiansyah, O. (2008). Pendekatan Fenomenologi: Pengantar Praktik Penelitian dalam Ilmu Sosial dan Komunikasi. *MediaTor (Journal of Communication)*, 9(1), 163-180.
- Irham, M. (2012). Etos Kerja Dalam Perspektif Islam. *Jurnal Substantia*, 14(1).
- Lu, K. (2012). Jung, history and his approach to the psyche. *Journal of Jungian Scholarly Studies*, 8(9), 1-24.
- Kuswarno, E. (2009). *Fenomenologi: metode penelitian komunikasi: konsepsi, pedoman, dan contoh penelitiannya*. Bandung: Widya Padjadjaran.
- Mohammed Adamu, I., Kedah, Z., & Osman-Gani, A. M. (2011). *Spirituality in entrepreneurship from Islamic perspectives: a conceptual analysis on the effects on entrepreneurial motivation and social responsibility* dalam International Conference of The Academy of HRD. Malaysia: Asia Chapter.
- Moustakas, C. (1994). *Phenomenological research methods*. Sage.
- Muslim, M. B. (2012). Perbandingan ekonomi Islam dan ekonomi kapitalis. *Al-Iqtishad: Journal of Islamic Economics*, 4(2).
- Nahdiah. (2014). Menguak Nilai-Nilai Pendidikan Karakter Dalam Karya Khalil Gibran. *Jurnal Studi Agama dan Masyarakat*, 8(1), 66-86.
- Prawiranegara, S., & Rosidi, A. (1988). *Ekonomi dan keuangan: makna ekonomi Islam* (Vol. 2). Jakarta: CV.Haji Masagung.
- Rahmani, Akram., Eghdami, Alireza & Eghdami, Reza. (2014). Romantic Hermeneutism or Romanticism Hermeneutic. *Indian Journal of Fundamental and Applied Life Sciences ISSN: 2231– 6345. Islamic Azad University of Rasht, India.*
- Sheridan, M. J., & Hemert, K. A. V. (2015). The role of religion and spirituality in social work education and practice: A survey of student views and experiences. *Journal of Social Work Education*, 35(1), 125-141.
- Thoha, A. (2000). Muqaddimah Ibn Khaldun. Jakarta: *Pustaka Firdaus.*