TAWHIDIC EPISTEMOLOGY AND UMMATIC MIND AS STRATEGIC RESOURCES IN ENHANCING SMALL BUSINESS RESILIENCE FOR UMMATIC EXCELLENCE

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ABSTRACT

This study advances strategic management theory by integrating Islamic metaphysical constructs into the discourse on organizational resilience. Anchored in *Tawhidic* epistemology and the *Ummatic* mind, we explore *taqwa* (God-consciousness) as a faith-based intangible resource that shapes small business resilience. Drawing on the Resource-Based View (RBV), the study reconceptualizes resilience both as adaptive capacity and as an expression of spiritual and moral coherence. Utilizing a qualitative, interpretive case study approach involving five Malaysian small business owners, the study identified how internalizing *taqwa* through the *Ummatic* mind enhances ethical decision-making, stakeholder trust, and long-term strategic orientation. The findings demonstrate that the integration of Islamic metaphysical resources can produce sustained competitive advantage and lead to Ummatic excellence. This paper contributes to the emergent literature on spirituality in management and expanding the RBV by positioning metaphysical constructs as legitimate strategic assets.

Keywords: *Tawhidic* epistemology, *Ummatic* mind, Strategic resilience, Resource-Based View, *Ummatic* Excellence

1. INTRODUCTION

In the contemporary strategic management landscape, resilience has emerged as a vital organizational capability—not merely as a tactical response to environmental turbulence, but also as a foundational enabler of long-term sustainability and value creation (Ortiz-de-Mandojana & Bansal, 2016; Hillmann & Guenther, 2021; Hepfer & Lawrence, 2022; Hernes et al., 2025; Musa & Enggarsyah, 2025). Conventional frameworks, such as the

Resource-Based View (RBV) and Dynamic Capabilities Theory, typically conceptualize resilience through secular lenses, emphasizing adaptability, agility, absorptive capacity, and renewal (Duchek, 2020; Gracey, 2020; Do et al., 2022; Kyrdoda et al., 2023; You et al., 2023; Lin & Fan, 2024; Liang & Li, 2024; Głód & Ingram, 2025). While these models provide valuable insights, they remain predominantly anthropocentric, materialistic, and reductionist in scope (Hillmann, 2021; Kopnina & Bedford, 2024; Dahlmann, 2025). They often detach organizational functioning from the moral and spiritual responsibilities that underpin truly sustainable behavior.

From a *Tawhidic* epistemological perspective rooted in the Islamic intellectual tradition, resilience is ontologically anchored in the unity of divine purpose (*maqasid al-shariah*), which designates the organization as a vicegerent (*khalifah*) on Earth (Al-Faruqi, 1992; AbuSulayman, 2011; Bakar, 2012a, 2012b; Hassan, 2013; Al-Attas, 2014; Kamali, 2017; Bakar, 2024a, 2024b; Habibullah et al., 2025; Hassan et al., 2025). The organizational objective, therefore, is not limited to profit maximization, but extends to fulfilling divinely mandated responsibilities grounded in *amanah* (trust), *'adl* (justice), and *ihsan* (benevolence) (Sarif, 2015, 2018, 2019; Hamid et al., 2019; Wahab & Ismail, 2019; Duasa et al., 2020; Wahab, Masron & Karia, 2024; Wahab, 2024). This epistemological shift challenges the conventional dichotomy between spiritual consciousness and strategic functioning. It posits *taqwa* (God-consciousness) as a central, intangible, yet dynamic strategic asset— empowering organizational agents to act with *sabr* (patience), *ikhlas* (sincerity), and *hikmah* (wisdom) amidst uncertainty and adversity (Sarif, 2021; Sarif & Ismail, 2023, 2024; Wahab et al., 2024).

Organizations guided by an *Ummatic* mind—a collective consciousness oriented toward divine accountability and communal well-being—demonstrate resilience not as a reactive capability but as *'ibadah*-driven stewardship over resources, relationships, and decisions (Al-Faruqi, 1992; AbuSulayman, 2011; Hassan, 2013; Al-Attas, 2014; Kamali, 2017; Sarif, 2021; Sarif & Ismail, 2023, 2024; Wahab et al., 2024; Bakar, 2012a, 2012b, 2024a, 2024b). Resilience, from this standpoint, becomes a multi-dimensional construct that transcends plain recovery or survival. It encompasses the capacity to maintain spiritual, ethical, and social coherence under pressure, while proactively aligning strategic actions with the higher aims of justice, compassion, sustainability, and *rahmah lil 'alamin* (mercy to all creation) (AbuSulayman, 2011; Bakar, 2012b; Sarif, 2015, 2019; Habibullah et al., 2025; Hassan et al., 2025). This reorientation represents a paradigmatic shift: resilience is no longer seen as mechanistic competency, but rather as a sacred trust embedded within a divinely ordained moral order (Habibullah et al., 2025; Hassan et al., 2025; Sarif, 2015, 2019; Habibullah et al., 2025; Hassan et al., 2025).

Small enterprises, while often praised for their agility and community embeddedness, are not spared from the complex challenges that test their resilience, particularly in today's volatile, uncertain, complex, and ambiguous (VUCA) economic environment (Sarif, 2015, 2019; Sarif et al., 2022; Habibullah et al., 2025; Hassan et al., 2025). Despite their strengths, these enterprises frequently operate with constrained financial buffers, limited access to institutional support, and fragile supply chains, making them especially susceptible to macroeconomic shocks, regulatory shifts, and socio-environmental disruptions (Lin & Fan, 2024; Liang & Li, 2024; Głód & Ingram, 2025; Hepfer & Lawrence, 2022; Hernes et al., 2025; Musa & Enggarsyah, 2025). However, from a *Tawhidic* and human-centred development perspective, resilience in small enterprises is not solely a function of technical or material capacities (Sarif, 2015, 2019; Sarif et al., 2022). It is also a reflection of ethical integrity, spiritual consciousness, and social embeddedness.

These enterprises are often deeply interwoven into the moral fabric of their communities, relying on principles such as *ta'awun* (mutual support), *ikhlas* (sincerity), *amanah* (trust), and *mas'uliyyah* (responsibility) (Sarif, 2021; Sarif & Ismail, 2023, 2024; Wahab et al., 2024). When these values are internalized and operationalized, small businesses become better equipped to face adversity—not through opportunism, but through ethical innovation, relational resilience, and stakeholder trust (Sarif, 2015, 2019; Sarif et al., 2022; Lin & Fan, 2024; Liang & Li, 2024; Głód & Ingram, 2025). Resilience, in this sense, is both an economic and a moral imperative: remaining viable whilst fulfilling *fard kifayah* (communal obligations), sustaining livelihoods, and advancing the objectives of *maqasid al-shariah*, including the preservation of life, wealth, intellect, lineage, and dignity (Sarif, 2015, 2019; Sarif et al., 2022; Hernes et al., 2025; Musa & Enggarsyah, 2025).

Moreover, the *Ummatic* mind in faith-driven entrepreneurs fosters a broader and transcendent vision of success (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). This thinking approach perceives setbacks not as failures, but as divinely ordained trials (*ibtila'*) that offer opportunities for ethical recalibration and spiritual elevation (Wahab & Ismail, 2019; Duasa et al., 2020; Wahab et al., 2024). The internalization of *taqwa*, combined with *tawakkul* (trust in Allah), nurtures a form of resilience that is principled, purposeful, and spiritually anchored (Sarif, 2015, 2019; Sarif et al., 2022). In this worldview, responding to crisis becomes an act of *'ubudiyyah*—continuous servanthood to Allah—where the pursuit of *falāḥ* (true success) encompasses both worldly flourishing and eternal salvation (Sarif, 2021; Sarif & Ismail, 2023, 2024; Wahab et al., 2024).

Problem Statement

In the current strategic management discourse, organizational resilience is widely recognized as a critical capability, particularly amid the volatile, uncertain, complex, and ambiguous (VUCA) environment confronting small enterprises. However, dominant theories such as the Resource-Based View (RBV) and Dynamic Capabilities Theory conceptualize resilience primarily through secular, anthropocentric, and materialist lenses, often marginalizing the moral, ethical, and spiritual dimensions of strategic behavior (Barney, 1991, 2000; Peteraf, 1993; Duchek, 2020; Gracey, 2020; Do et al., 2022; Kyrdoda et al., 2023; You et al., 2023; Lin & Fan, 2024; Liang & Li, 2024; Głód & Ingram, 2025). This has led to an epistemological gap where resilience is reduced to adaptability and resourcefulness, neglecting the sacred, value-laden imperatives embedded in alternative worldviews.

From a *Tawhidic* epistemology perspective, resilience is not merely a managerial trait, but a spiritually anchored mandate grounded in *maqasid al-shariah*, *taqwa*, and the *Ummatic* mind—orienting organizations toward ethical stewardship, justice, and compassion (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). Despite the growing scholarly recognition of Islamic paradigms in management thought, there remains a paucity of empirical research that systematically investigates how these Islamic spiritual values inform and enhance resilience, especially in the context of Muslim small enterprises operating under severe resource constraints (Sarif, 2021; Sarif & Ismail, 2023, 2024; Wahab et al., 2024).

This study addresses this gap by exploring how the integration of *Tawhidic* epistemology and the *Ummatic* mind (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b) reshapes the concept and practice of resilience among small enterprises (Sarif, 2021; Sarif & Ismail, 2023, 2024; Wahab et al., 2024), thereby repositioning resilience as an act

of *'ubudiyyah*, ethical innovation, and communal responsibility rather than a reactive strategy to survive market turbulence (Sarif et al., 2022; Hernes et al., 2025; Musa & Enggarsyah, 2025).

Research Questions

There are four research questions. Firstly, how do Muslim small enterprise owners conceptualize resilience from the perspective of *Tawhidic* epistemology and the *Ummatic* mind? Secondly, what spiritual, ethical, and communal values (e.g., *taqwa, ikhlas, amanah, ta'awun*) are operationalized by Muslim entrepreneurs in building organizational resilience? Thirdly, in what ways does the internalization of *taqwa* and the *Ummatic* mind influence strategic decision-making and stakeholder engagement during crises. Finally, how does a spiritually anchored view of resilience contribute to long-term sustainability and the fulfilment of *maqasid al-shariah* in small enterprises?

Research Objectives

There are four research objectives. Firstly, to examine how resilience is conceptualized by Muslim small enterprise owners through the lens of *Tawhidic* epistemology and the *Ummatic* mind. Secondly, to identify the core Islamic values (e.g., *taqwa*, *ikhlas*, *amanah*, *ta'awu*n) that guide the resilience practices of small enterprises. Thirdly, to explore the influence of *taqwa* and the *Ummatic* mind on strategic responses, emotional regulation, and ethical foresight during organizational crises. Finally, to assess how a *Tawhidic* and *maqasid*-driven framework of resilience supports the long-term sustainability, social embeddedness, and spiritual accountability of Muslim-led small enterprises.

Therefore, Islamic strategic thought urges a fundamental rethinking of resilience—shifting from instrumentalist and individualistic paradigms to transcendental and communal models. This has critical implications for public policy, educational curricula, and entrepreneurial ecosystems in Muslim-majority societies (Wahab & Ismail, 2019; Duasa et al., 2020; Wahab et al., 2024; Wahab, 2024). To foster sustainable and equitable economies, resilience-building efforts must not only support material needs but also nurture the ethical-spiritual ecosystems that shape mindsets, relationships, and purpose-driven actions. Figure 1 depicts the conceptual framework of the study.

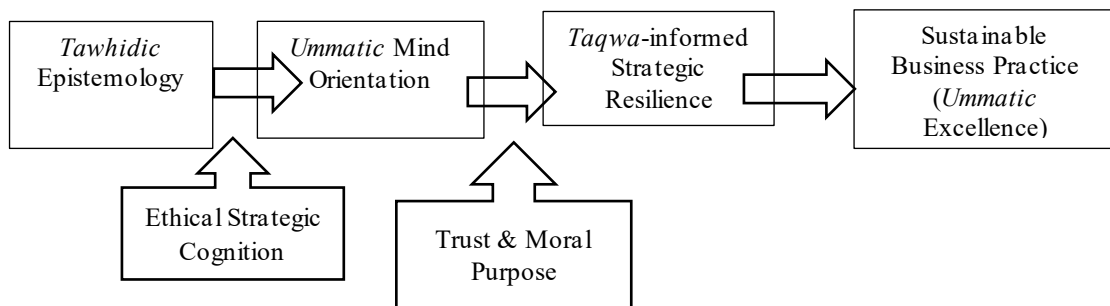**Figure 1: Conceptual framework of the study**

Figure 1 presents a conceptual framework rooted in *Tawhidic* epistemology as a foundation for achieving sustainable business practice aligned with *Ummatic* excellence. At its core, *Tawhidic* epistemology is a knowledge paradigm grounded in the oneness of God (Tawhid), which emphasizes divine accountability in all actions and informs the ethical basis of strategic decision-making. From this epistemological foundation arises the *Ummatic* mind orientation, a collective and community-driven mindset that prioritizes the

welfare of the *ummah* (community nation) over individual gain. This orientation nurtures two critical dimensions of ethical leadership: ethical strategic cognition, which ensures decisions are made through a lens of divine ethics, and trust and moral purpose, which aligns organizational goals with principles of *amanah* (trust) and moral responsibility. Together, these values reinforce *Taqwa*-informed strategic resilience, a capacity to navigate challenges with God-consciousness (taqwa), enabling leaders to act with *sabr* (patience), *tawakkul* (reliance on Allah), and moral clarity even under pressure. Ultimately, this spiritually and ethically grounded resilience fosters sustainable business practices that are not only economically viable but also spiritually accountable and socially inclusive— embodying the essence of *Ummatic* excellence. The framework follows a logical flow: *Tawhidic* Epistemology shapes the *Ummatic* mind, which cultivates ethical cognition and moral purpose, both of which enhance strategic resilience informed by *taqwa*, leading to sustainable, spiritually anchored business outcomes.

This study addresses a critical theoretical and empirical gap in the strategic management literature: the underexplored intersection between Islamic metaphysical principles and organizational resilience. Specifically, it investigates how *taqwa* (Sarif & Ismail, 2023, 2024; Wahab et al., 2024), when internalized through the *Ummatic* mind, operates as a strategic resource that enhances small business resilience and contributes to *Ummatic* excellence (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). By applying this analysis within the Resource-Based View (Barney, 1991, 2000; Peteraf, 1993), the study argues that spiritually-derived intangible resources — though often overlooked — can generate sustained competitive advantage and long-term value that align with both divine accountability and socio-economic equity.

The organization of this paper follows a logically progressive and thematically integrated structure, aligning both conventional strategic management theory and *Tawhidic* epistemology to reconceptualize resilience in Muslim-owned small enterprises. The introduction section contextualizes the research problem by juxtaposing conventional models like Resource-based view (RBV) and Dynamic Capabilities Theory (DCT) with spiritually grounded perspectives rooted in *Tawhid*, *taqwa*, and the *Ummatic* mind, culminating in the formulation of the research problem, questions, and objectives. The paper then moves to the theoretical framing section, structured into three sub-sections: *tawhidic* epistemology as strategic metaphysics, *ummatic* mind as strategic orientation, and reconceptualizing strategic resilience. These sections establish the conceptual backbone of the study by introducing the Islamic metaphysical worldview as a source of strategic insight, communal responsibility, and moral agency. The methodology section outlines the interpretive qualitative design, participant selection, and data collection methods, all of which are epistemologically coherent with the study's ontological stance. The findings are thematically organized into four major domains—*taqwa* as strategic rationality, stakeholder trust, inner spirituality, and social impact—each grounded in verbatim narratives and analytically linked to RBV and Islamic constructs. The discussion section synthesizes these findings with academic literature to frame *taqwa* as a meta-capability and spiritually anchored strategic asset. This is followed by the contributions and implications, limitations and future research, and conclusion sections, which collectively reinforce the study's theoretical novelty and practical relevance, culminating in a call to reorient strategic management discourse around *Tawhidic* values and *Ummatic* consciousness for sustainable, spiritually accountable business practices.

2. THEORETICAL FRAMING

2.1 *Tawhidic* Epistemology as Strategic Metaphysics

Tawhidic epistemology asserts the indivisible unity of knowledge (*wahdat al-'ilm*), where all forms of intellectual inquiry—be it scientific, managerial, or philosophical—are fundamentally anchored in the recognition of Allah (*Subhanahu wa Ta'ala*) as the sole, absolute source of truth (*al-Haqq*) (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). This epistemological orientation is derived from the foundational Islamic belief in *Tawhid*, the oneness of God, which not only governs the spiritual dimension of existence but also frames the metaphysical underpinnings of how knowledge is to be sought, interpreted, and applied (Bakar, 2012a, 2012b, 2024a, 2024b). Within this holistic worldview, the pursuit of knowledge ('ilm) is not an isolated or secular endeavor; rather, it is an act of worship (ibadah) and a moral trust (amanah) that entails ethical responsibility, sincerity (ikhlas), and humility before divine wisdom (Sarif, 2015, 2019; Sarif et al., 2022; Wahab et al., 2024; Hernes et al., 2025; Musa & Enggarsyah, 2025).

This divine-centric paradigm necessitates the integration of *naqli* (revealed knowledge) from the *Qur'an* and *Sunnah* with *'aqli* (rational reasoning) rooted in human intellectual effort (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). Contrary to dualistic worldviews that separate the sacred from the secular or the spiritual from the empirical, the *Tawhidic* model upholds epistemic integration—affirming that reason and revelation are not in conflict but are complementary tools bestowed by the Creator to understand and fulfill human purpose (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b; Sarif et al., 2022; Wahab et al., 2024). This synthesis results in a comprehensive framework of ethical cognition and strategic thinking that is both spiritually anchored and pragmatically sound.

In the realm of strategic management, *Tawhidic* epistemology offers a critical reorientation of what constitutes knowledge resources (Sarif, 2015, 2019; Sarif et al., 2022; Wahab et al., 2024; Hernes et al., 2025; Musa & Enggarsyah, 2025). Conventional paradigms often treat knowledge as commodified data, analytics, or information capital—focused largely on competitive positioning, efficiency, and profitability (Sarif et al., 2022; Wahab et al., 2024). In contrast, a *Tawhidic*-informed strategy expands the epistemic boundaries to include moral insight, spiritual consciousness, and ethical foresight as vital forms of strategic knowledge (Sarif, 2015, 2019; Sarif et al., 2022; Wahab et al., 2024; Hernes et al., 2025; Musa & Enggarsyah, 2025). Thus, decision-making is not merely a function of calculative rationality or market-driven logic, but a sacred process that must be guided by *taqwa* (God-consciousness), *hikmah* (wisdom), and *maslahah* (promotion of public good) (Sarif, 2021; Sarif & Ismail, 2023, 2024; Sarif et al., 2022).

This epistemology also reframes strategic cognition as a spiritually conscious engagement with the environment, whereby managers and entrepreneurs perceive their roles not just as economic agents but as khalifah (vicegerents) entrusted with stewardship over people, resources, and institutions (Sarif, 2021; Sarif & Ismail, 2023, 2024; Sarif et al., 2022). Business activities, in this light, are elevated from instrumental transactions to acts of *ibadah*, embedded within the broader ethical and eschatological vision of *maqasid al-shariah* (the higher objectives of Islamic law)—which include the preservation of religion, life, intellect, progeny, and wealth.

Ultimately, *Tawhidic* epistemology challenges the epistemological reductionism of conventional management thought by emphasizing that true strategic excellence is not derived from material success alone, but from alignment with divine values, ethical integrity, and the pursuit of *falāh* (holistic success in this life and the hereafter) (Sarif, 2021; Sarif & Ismail, 2023, 2024; Sarif et al., 2022). It offers a transformative framework for Muslim scholars, entrepreneurs, and leaders to conceptualize strategy not as a self-serving or purely profit-maximizing pursuit, but as a path of 'ibadah, amanah, and *tazkiyah* (purification) in service of the *ummah* and the Divine Will.

2.2 The *Ummatic* Mind as Strategic Orientation

The *Ummatic* mind signifies more than just an intellectual orientation—it embodies a collective ethical consciousness rooted in the spiritual, moral, and communal imperatives of Islam (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). It refers to a worldview wherein the individual's thoughts, decisions, and behaviors are consistently framed within the broader well-being of the *ummah*—the global Muslim community—while remaining responsive to humanity at large (rahmatan lil 'alamin) (Wahab et al., 2024; Hernes et al., 2025; Musa & Enggarsyah, 2025). This mindset is not purely sociological or ideological; it is ontologically grounded in the *Tawhidic* paradigm, where the unity of God (*Tawhid*) necessitates a unity of moral concern and purpose among His vicegerents on earth (Sarif & Ismail, 2023, 2024; Sarif et al., 2022).

The *Ummatic* mind embeds individual and organizational action within a moral ecology structured by the *Maqasid al-Shariah*—the higher objectives of Islamic law—which prioritize the preservation and promotion of essential human values such as 'adl (justice), *rahmah* (compassion), *amanah* (trust), and *mas'uliyyah* (accountability) (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). In this framework, economic and strategic decisions are not made in isolation, nor are they driven solely by market logic or self-interest (Sarif & Ismail, 2023, 2024; Wahab et al., 2024; Hernes et al., 2025). Rather, they are expressions of moral agency, filtered through divine accountability and directed toward both immediate and intergenerational well-being (Sarif & Ismail, 2023, 2024; Wahab et al., 2024).

When internalized by entrepreneurs, the *Ummatic* mind generates a strategic posture that is stakeholder-inclusive, long-term oriented, and infused with a sense of spiritual intentionality (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). Business is no longer perceived as a private enterprise for material gain, but as a public trust (*amanah*) and a platform for fulfilling one's covenant with God (*mithaq*) (Sarif & Ismail, 2023, 2024; Wahab et al., 2024; Hernes et al., 2025). Entrepreneurs operating with this consciousness engage in ethical innovation, inclusive governance, and distributive justice, ensuring that the needs of employees, customers, communities, and the environment are addressed not as a compliance burden, but as a sacred duty.

Initially, firms were predominantly profit-oriented, focusing primarily on shareholders as the main stakeholders (Freeman, 1984; Freeman & Phillips, 2002; Phillips, 2011; Valentinov & Roth, 2024). This orientation has evolved, aligning with—and extending—the stakeholder theory proposed by Freeman (1984), which asserts that organizations must serve the interests of all stakeholders, not just shareholders. Freeman's stakeholder theory emphasizes value creation through ethical business practices and considers stakeholders as central to corporate strategy (Phillips, 2011; Valentinov & Roth, 2024). In contrast, Sen approaches stakeholders from the perspective of human capability and justice, highlighting empowerment and participatory freedom as intrinsic goals that transcend corporate interests (Sen, 1997, 2009; De Colle et al., 2024).

However, the *Ummatic* mind infuses this model with metaphysical depth, aligning stakeholder responsibility not only with normative ethics and social contracts, but with *ibadah* (worship), *taqwa* (God-consciousness), and *akhirah* (the Hereafter) (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). While stakeholder theory in secular strategic literature is often anchored in humanistic or contractual rationales, the *Ummatic* mind reorients these obligations toward divine accountability (*hisab*), transforming business leadership into a form of ethical stewardship (*khilafah*) (Sarif & Ismail, 2023, 2024; Wahab et al., 2024; Hernes et al., 2025).

In doing so, it redefines success not merely as competitive advantage or market share, but as *Ummatic* excellence (*itqan al-'amal* and *falāh*)—a comprehensive state of spiritual, social, and economic flourishing (Sarif & Ismail, 2023, 2024; Wahab et al., 2024; Hernes et al., 2025). Thus, the *Ummatic* mind is not a peripheral moral add-on, but a core strategic asset in Islamic enterprise, capable of shaping ethical cultures, resilient institutions, and purpose-driven markets (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). It invites scholars, practitioners, and policymakers to reimagine business strategy as an integrated system of values, purpose, and piety in service of both the Creator and the created.

2.3 Reconceptualizing Strategic Resilience

Strategic resilience has conventionally been conceptualized as an organization's capacity to withstand external shocks—such as economic downturns, geopolitical volatility, technological disruptions, or pandemics—while maintaining continuity of core functions and ensuring post-crisis recovery. This understanding, typically grounded in the Resource-Based View (RBV) (Barney, 1991, 2000; Peteraf, 1993) and dynamic capabilities theory, treats resilience as a firm-level competence involving adaptation, learning, and the reconfiguration of resources (Kyrdoda et al., 2023; You et al., 2023; Lin & Fan, 2024; Liang & Li, 2024; Glód & Ingram, 2025). However, such interpretations, while operationally useful, often remain structurally mechanistic, morally neutral, and epistemologically secular.

This study extends the construct of strategic resilience by introducing *taqwa* (God-consciousness) as a foundational source of internal stability, emotional regulation, and strategic clarity (Sarif & Ismail, 2023, 2024; Wahab et al., 2024; Hernes et al., 2025). In doing so, it locates resilience not only in systems and resources, but within the spiritual and ethical dispositions of organizational agents. *Taqwa*, as articulated within the *Qur'an* and Islamic tradition, instills a profound awareness of divine accountability, moral discipline, and ontological purpose (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). It serves as a compass that guides decision-makers to act with integrity, even in times of intense uncertainty, stress, or moral ambiguity. Thus, resilience is no longer merely a firm's capacity to survive; it becomes a sacred expression of character and faith-guided fortitude.

When strategic resilience is informed by *Tawhidic* epistemology—which asserts the unity of all knowledge under the sovereignty of Allah—and the *Ummatic* mind, which emphasizes collective well-being, moral purpose, and accountability to God and society, resilience is elevated to a proactive and virtue-oriented capability (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). It becomes embodied in three core Islamic virtues, namely *sabr* (patient endurance), *tawakkul* (reliance on Allah), and *istiqamah* (steadfastness). *Sabr* (patient endurance), sustains ethical persistence and calmness under prolonged stress. *Tawakkul* (reliance on Allah) anchors trust in divine wisdom amidst uncertainty (Sarif &

Ismail, 2023, 2024; Wahab et al., 2024; Hernes et al., 2025). *Istiqamah* (steadfastness) nurtures moral consistency and uprightness across volatile contexts. These virtues form the inner scaffolding of psychological and moral resilience, enabling entrepreneurs and leaders to navigate crises not through desperation or compromise, but through principled, ethical action aligned with divine expectations.

This reconceptualization of resilience highlights a critical ontological shift—from resilience as mere survival to resilience as spiritual resilience-in-action. It embodies the belief that strength in adversity arises not only from strategic agility, but from the depth of one's relationship with the Creator and commitment to justice (*'adl*), trust (*amanah*), and compassion (*rahmah*). It reframes leadership under pressure as a test of faith (*ibtila'*), and adversity as a vehicle for ethical purification (*tazkiyah*) (Sarif & Ismail, 2023, 2024; Wahab et al., 2024; Hernes et al., 2025). In doing so, it presents a spiritually grounded alternative to mainstream resilience theory, with significant implications for organizational ethics, leadership development, and enterprise sustainability in Muslim-majority societies and beyond.

3. METHODOLOGY

This study employed a qualitative multiple-case study design to explore how *taqwa*-driven entrepreneurs construct and operationalize strategic resilience within the moral and metaphysical contours of Islamic epistemology (Sarif & Ismail, 2023, 2024; Wahab et al., 2024). The research was guided by Merriam's (2015) interpretive qualitative tradition, which emphasizes meaning-making, context sensitivity, and the subjective construction of reality. Rooted in a constructionist ontology and an interpretivist epistemology, this approach was well-suited to uncover the internalized values, lived experiences, and reflective practices of Muslim entrepreneurs whose strategic orientations are shaped by *taqwa* (God-consciousness), *tawakkul* (reliance on Allah), and *sabr* (patience) (Sarif & Ismail, 2023, 2024; Wahab et al., 2024).

Five Malaysian Muslim small business owners were purposively selected through criterion-based sampling. The selection of the five cases in this study follows a purposive sampling approach, as it specifically targeted enterprises that had attended regular training sessions organized by a public agency. The researchers requested the organizers to facilitate contact with several of these enterprises. Although all participants were informed about the study, only five expressed their willingness to participate (Ahmad & Wilkins, 2025; Ahmed, 2025).

Enterprise 1, Amanah Craftworks, operates in the home-based halal food and modest fashion sector. For seven years, it has exemplified *tawakkul* (trust in Allah), *ikhtiar* (systematic effort), and *amanah* (trustworthiness), embedding faith-driven resilience and planning into its business model. Enterprise 2, Fikrah Ventures, specializes in Islamic lifestyle branding and educational entrepreneurship. In its five years of operation, it has combined *fikrah* (mindset) and *tasawwur* (worldview) to position business as a form of ibadah (worship) and da'wah (propagation), transforming commercial activity into a moral and spiritual endeavor. Enterprise 3, Taqwa Trading, is a halal wholesale and supply chain firm with a decade of experience. It views *taqwa* as a collective ethic and fosters shared Islamic values among owners, employees, and partners to create a moral ecosystem grounded in mutual accountability and the pursuit of divine pleasure. Enterprise 4, Amal Solutions, is a four-year-old halal tech and digital services company that emphasizes *taqwa* as actionable through *'amal* (practice). It incorporates Islamic values into daily operations,

standard operating procedures (SOPs), and human resource ethics, reinforcing discipline and customer integrity. Enterprise 5, Barakah Earthworks, is an eco-agriculture and halal agribusiness social enterprise that has been in operation for eight years. It critiques profit-centered capitalism and instead promotes a divine-purpose-driven model grounded in *taqwa*, *akhirah* (hereafter) consciousness, and metaphysical accountability, aligning with the ultimate goals of Islamic business ethics. Table 1 summarizes the profiles of the small businesses that participated in the study.

Table 1: Profile of Small Businesses

Code	Enterprise	Nature of Business	Years in Operation	Islamic Practices Observed
Enterprise 1	Amanah Craftworks	Home-based halal food and modest fashion	7 years	Tawakkul (trust in Allah) as the foundation of business confidence; Ikhtiar (effort) aligned with systematic planning and implementation; Amanah (trustworthiness) towards community service; Strategic resilience and spiritual intentionality
Enterprise 2	Fikrah Ventures	Islamic lifestyle branding and education-based entrepreneurship	5 years	Integration of tasawwur (Islamic worldview) and fikrah (mindset); Business as a platform for ibadah and da'wah; Business as a spiritual and ethical obligation; Values-based branding and operations
Enterprise 3	Taqwa Trading	Halal wholesale and supply chain management	10 years	Collective taqwa embedded across stakeholders; Shared tasawwur and fikrah among owners, staff, suppliers, clients; Moral ecology and mutual accountability; Unified pursuit of Allah's pleasure
Enterprise 4	Amal Solutions	Halal tech services and digital solutions	4 years	Taqwa as 'amal-oriented (action-driven); Spiritual values in SOPs, team culture, service delivery; Spiritual discipline and ethical operations; Ethical customer interaction and HR practices
Enterprise 5	Barakah Earthworks	Social enterprise in eco-agriculture and halal agribusiness	8 years	Critique of capitalism and secular ESG frameworks; Divine purpose and akhirah consciousness; Taqwa as a missing link in sustainability; Profit reframed with metaphysical accountability

Purposive sampling is a non-random technique central to qualitative research, where participants are intentionally chosen for their relevance to the research problem. It allows researchers to focus on information-rich cases that will yield the most meaningful data for understanding complex social phenomena (Merriam, 2015; Merriam & Grenier, 2019; Tisdell, Merriam & Stuckey-Peyrot, 2025). In this study, the selection criteria included (i) self-identification as Muslims practicing Islam actively, (ii) public demonstration of Islamic values in business operations—such as transparency, ethical pricing, community service, or *halal* production—and (iii) resilience in maintaining business continuity during periods of crisis (e.g., pandemic disruptions, economic shocks). These participants were drawn from diverse industries, including food and beverage, retail, services, and agriculture enterprises, to ensure analytical generalizability and capture sectoral variation.

Data were collected through in-depth semi-structured interviews, each lasting between 60 to 90 minutes, conducted in the participants' preferred language (Malay or English). Interviews were audio-recorded with consent, transcribed verbatim, and supplemented by field notes documenting non-verbal cues, setting dynamics, and researcher reflections (Merriam & Grenier, 2019; Tisdell, Merriam & Stuckey-Peyrot, 2025). The study employed triangulation through field visits, document analysis, and interviews. To enhance the credibility of the interview findings, the data were cross-checked with observations made during field visits and through interviews with key personnel ((Sarif & Ismail, 2023, 2024; Wahab et al., 2024). Additionally, the interview results were validated against relevant documents and further supported by a focus group discussion with key members of the management team.

The study adopted an abductive reasoning approach (drawing inference to the best explanation), enabling a dynamic interplay between emergent empirical insights (Merriam & Grenier, 2019; Tisdell, Merriam & Stuckey-Peyrot, 2025) and pre-existing conceptual frameworks drawn from *Tawhidic* epistemology, *Maqasid al-Shariah*, and Islamic virtues theory (Sarif & Ismail, 2023, 2024; Wahab et al., 2024). This iterative process allowed the researchers to refine themes as they moved between field data and interpretive lenses, facilitating a deeper understanding of how *taqwa* not only informs ethical consciousness but also functions as a strategic resource in building resilience. Thematic coding was performed manually and inductively, using constant comparison techniques to identify patterns across cases while remaining attuned to the unique context of each entrepreneurial narrative.

Ethical clearance was obtained prior to data collection. Participants were assured of confidentiality, anonymity, and their right to withdraw at any point. The study consciously acknowledged the researcher's positionality as a Muslim academic, balancing insider insight with analytical neutrality through reflective journaling and peer debriefing throughout the research process.

4. FINDINGS

4.1 *Taqwa as* Strategic Rationality
Participants perceived *taqwa* as a mental model guiding all strategic choices. While their expressions differ in language and emphasis, a unifying theme emerges, i.e.,: business is not solely an economic venture, but a spiritual, moral, and social responsibility (Sarif & Ismail, 2023, 2024; Wahab et al., 2024). Each entrepreneur articulates how Islamic values permeate their strategic thinking, stakeholder engagement, and long-term orientation.

Enterprise 1 emphasized the importance of trust in Allah (*tawakkul*) as the foundation of their entrepreneurial confidence. According to this informant, effort (*ikhtiar*) must be aligned with faith, and business strategy must be disciplined, planned, and responsive to context. Enterprise 1 said: *"In business, we must have confidence. For us as Muslims, our confidence is in Allah. Allah provides our rezq (sustenance), but we must seek it through our own efforts. These efforts must be systematic — built on planning, followed by implementation and revision to suit changing situations. Although our business is small in scale, we view our role as contributing positively to society."* This articulation demonstrates that strategic resilience, for this enterprise, emerges not only from business acumen but from spiritual intentionality (Al-Attas, 2014; Kamali, 2017; Habibullah et al., 2025; Hassan et al., 2025). The sense of *amanah* (trust) to serve society is deeply embedded in the business operational philosophy.

Building on this foundation of faith-guided effort, Enterprise 2 took a more conceptual and visionary tone. The informant argued that the interdependence of mindset (*fikrah*), ethical imagination (*tasawwur*), and action, positioning business as a vehicle for *'ibadah* and *da'wah*. Enterprise 2 mentioned: *"Our thoughts and our actions must be aligned and strong. What we envision in business becomes our business reality. Our choices shape our outcomes. We refer to this as tasawwur and fikrah—a worldview and mindset rooted in Islam. For us, business is not just a means to earn income. It is a platform for ibadah (worship) and da'wah (propagation of Islam). Many people think da'wah is only about wearing Islamic clothing, going from mosque to mosque, or doing street da'wah. Yes, that is one form. But for us, as a business entity, da'wah is an obligation integrated into our operations."* This response expands the scope of business resilience beyond internal capabilities and market adaptation. It reflects a proactive spiritual strategy, where the business becomes an instrument for societal transformation through ethical and moral influence (Al-Attas, 2014; Kamali, 2017; Habibullah et al., 2025; Hassan et al., 2025).

The notion of *taqwa* as a collective enterprise ethic was clearly articulated by Enterprise 3, which emphasized the importance of shared moral consciousness across all stakeholders. Enterprise 3 pointed out: *"Taqwa in business is essentially the taqwa of the people within the business—starting with us as the business owners, and extending to our employees, customers, and suppliers. We all must share a common fikrah or tasawwur—a unified worldview—to support one another in pursuing a single ultimate objective: to attain the pleasure of Allah and achieve success in both this world and the hereafter."* In this feedback, *taqwa* is conceptualized not as an individual state alone, but as a social and organizational asset—a unifying framework that ensures alignment between internal practices and external engagements (Sarif & Ismail, 2023, 2024; Wahab et al., 2024). The moral ecology of the enterprise has become a platform for shared accountability and spiritual synergy.

Enterprise 4 offered a more introspective and action-focused perspective. For this participant, *taqwa* must be made actionable through practice (*'amal*), not merely professed as belief. Enterprise 4 said: "*As Muslims, we must have taqwa in all aspects of life—including business. Taqwa resides in the heart and is the source that drives our actions. But it must go beyond sentiment; it must be actionable. It must be nurtured through practice. Taqwa is not passive—it is amal-oriented (action-oriented). That's how we embed it into our business operations.*" This insight underlines the performative dimension of *taqwa*—its embodiment in day-to-day decisions, operational ethics, and treatment of people (Sarif & Ismail, 2023, 2024; Wahab et al., 2024). It affirms that spiritual values must be translated into systems, policies, and behaviors.

Enterprise 5 offered a critique of contemporary capitalism and its narrow fixation on profit, arguing that modern frameworks like ESG and sustainability, while helpful, are incomplete without grounding in divine purpose. Enterprise 5 said: "*Taqwa is something that's often missing in today's business world, where profit is prioritized above all else. Global conversation has shifted now. People are talking about sustainable development and the triple bottom line—not just profit, but also people and planet. However, one essential element is still missing: the consciousness of Allah. That is our true purpose in life, and without it, business remains incomplete.*" This feedback provides a powerful reminder that even the most progressive secular models fall short if they lack metaphysical anchoring. For this entrepreneur, the ultimate sustainability is *Akhira*-oriented—focusing not just on this world, but on the eternal consequences of one's business conduct (Sarif & Ismail, 2023, 2024; Wahab et al., 2024).

Together, these narratives reveal a theologically grounded model of strategic resilience. Anchored in *taqwa,* nourished by *fikrah Islami* (Islamic thinking), *wihdatul fikr*

(unity of thought), and manifested through *ibadah* (worship) and *dakwah* (advocacy), these small enterprises demonstrate how ethical consciousness can serve as both a moral compass and a strategic resource in navigating adversity and sustaining long-term impact.

4.2 Stakeholder Trust as a Derivative of Faith

The internalization of *taqwa* and *Ummatic* values facilitated trust-building with suppliers, employees, and customers. The enterprise owners' narratives revealed that transparent dealings, punctuality in payments, and compassion in employee relations were rooted in metaphysical commitments. These virtues built reputational capital, echoing RBV's emphasis on socially complex resources.

The owner of Enterprise 1 framed transparency not merely as a procedural necessity but as a deeply spiritual obligation. Drawing from the principle of *amanah* (trust), the entrepreneur emphasized that honesty in transactions must stem from an unshakable awareness of divine oversight (Hillmann, 2021; Sarif & Ismail, 2023; Kopnina & Bedford, 2024; Dahlmann, 2025). This metaphysical consciousness—*taqwa* (God-consciousness)—shapes every business decision. Next quote captures this internalization. Enterprise 1 said: "*In every transaction, I remind myself—Allah is watching, even if the customer doesn't see everything. That consciousness guides every decision we make. We never hide costs or cut corners because doing so would betray the trust that Allah and the people have placed in us. For us, transparency is not just a clever branding strategy or a marketing line—it is amanah. It's a sacred trust. If we're not honest in our dealings, how can we expect long-term sustainability or Allah's blessings in our business?*" This kind of thinking illustrates how metaphysical beliefs serve as a strategic internal resource—socially complex, deeply embedded, and difficult for competitors to replicate. In the language of the Resource-Based View, this spiritual grounding becomes a source of reputational capital and trust-based differentiation (Sarif & Ismail, 2023, 2024; Wahab et al., 2024). It also reflects how *Tawhidic* values convert ethics into enduring economic strength.

As for Enterprise 2, the informant offers a compelling moral economy in which punctual payment is not only an operational goal but a moral mandate. The owner portrays financial commitments as a form of social justice, echoing the Qur'anic injunctions against oppression (*dhulm*). Their business philosophy extends beyond profit maximization to the ethical treatment of stakeholders. Informant from Enterprise 2 said: "*We pay our suppliers and staff on time, even if sometimes our own accounts are tight. It's not always easy, but we believe barakah comes when we fulfill our obligations, especially financial ones. A delay in someone else's payment because of our negligence is a form of dhulm (oppression). That's why, even if we must sacrifice some comfort, we make sure everyone who depends on us gets their due. In business, your word must mean something. Our word is our bond, and it reflects our dignity as Muslims.*" In this kind of feedback, the informant resists the extractive logic of capital and instead embraces dignified contractual relations based on Islamic ethical norms. This reinforces the RBV proposition that intangible asset (Barney, 1991, 2000; Peteraf, 1993) —such as moral integrity and credibility—becomes valuable, rare, inimitable, and non-substitutable (VRIN) assets, particularly in turbulent markets where trust is currency (Hillmann, 2021; Kopnina & Bedford, 2024; Dahlmann, 2025).

The informant from Enterprise 3 regarded compassion as organizational strength. The informant argued that many small firms adopt transactional and control-based labor practices. Enterprise 3 distinguishes itself by embracing a compassionate philosophy of leadership. Employees are viewed as individuals with divine worth, not just cost centers. This shift from utilitarian logic to metaphysical recognition transforms workplace culture. Informant from Enterprise 3 pointed out: "*To us, staff are not tools or numbers in a payroll—*

they are amanah from Allah. Each one comes with their own struggles, dreams, and families to feed. When someone comes in late or looks upset, we don't jump to punish them. We ask what's going on. We try to listen. Compassion, I've learned, is more effective than control. It brings loyalty you can't buy with money. And when people feel respected, they give you their best. That's how we build a resilient team—by leading with ihsan, not just instructions." Informant from Enterprise 3 manifested *ihsan* (care and compassion values in the *Madani* framework (Ibrahim, 2023)). *Ihsan* has become a relational asset. Compassion not only elevates morale but translates into lower turnover, deeper loyalty, and higher performance—critical outcomes in small enterprise sustainability. Such ethical management, inspired by Islamic worldview, reinforces the RBV notion that human capital shaped by ethical values is a vital competitive advantage (Barney, 1991, 2000; Peteraf, 1993).

As for the informant from Enterprise 4, he argued that integrity at Enterprise 4 is a competitive differentiator. The informant contended that in the highly competitive landscape of SMEs, consistency and credibility are often what separate survival from failure. For Enterprise 4, these qualities are forged not through branding gimmicks but through moral integrity anchored in the fear of God. The informant from Enterprise 4 mentioned: "*People trust us because they know we don't play games. What we say, we deliver—even if it costs us more. That kind of trust didn't come from slick branding or social media ads. It was built over time, with a lot of consistency and a strong sense of accountability to Allah. Fear of Allah keeps us straight. You can have all the strategy in the world, but without integrity, you're building on sand. Our customers come back not just because of our product—but because of our principles.*" The feedback from informant of Enterprise 4 reveals how *taqwa*-driven integrity builds a reservoir of trust among customers—an invisible asset that is accumulated through time and conduct. In the RBV lens, principled behavior becomes path-dependent—unique to the firm's moral trajectory, and thus difficult for competitors to mimic. It is a case of ethical advantage translating into market resilience (Barney, 1991, 2000; Peteraf, 1993).

The informant from Enterprise 5 contended that values as core strategic resource. Enterprise 5 encapsulates the idea that Islamic values such as *adab* (manner), *ihsan* (compassion and care), and *taqwa* (God-conscious) are not peripheral but central to business sustainability. Informant from Enterprise 5 said: "*You can't build a sustainable business just on spreadsheets and profit margins. We believe a business rooted in adab, ihsan, and taqwa will always outlast one built on shortcuts. These are not abstract values—they shape how we treat customers, how we manage staff, and how we respond to problems. They are our real competitive advantage. I tell my team: if your character is strong rezq will come, inshaAllah. At the end of the day, it is Allah who grants us success—not just effort, but ethical effort.*" The feedback from Enterprise 5 revealed that values are not accessories, they are assets. The entrepreneur's strategic orientation flows from a deep internalization of the *Tawhidic* worldview, where character precedes capital. The alignment between ethical conviction and operational practice manifests a synergistic system—what RBV scholars describe as causal ambiguity, where the precise source of advantage is hard to pinpoint and even harder to replicate (Barney, 1991, 2000; Peteraf, 1993).

Collectively, the feedback from the informants illustrates how Islamic metaphysical commitments—*taqwa* (God-consciousness), *amanah* (trust), *ihsan* (care and compassion), and *adab* (manners)—are not merely theological virtues but strategic resources that shape business resilience (Sarif & Ismail, 2023, 2024; Bakar, 2024a, 2024b; Wahab et al., 2024). Through a *Tawhidic* epistemology, each enterprise transforms ethical conduct into sustainable advantage, validating RBV's recognition of socially complex, firm-specific, and path-dependent capabilities. These insights offer a distinctive contribution to strategic

management literature by demonstrating that spiritual consciousness can be a tangible source of competitive strength, particularly in ethically fragile environments.

4.3 Inner Spirituality as Emotional and Strategic Buffer

Participants described *taqwa* as a spiritual anchor during economic downturns, allowing them to maintain composure, reflect, and reorient their strategies. Through daily rituals (prescribed religious acts) and *dhikr* (remembrance of God), entrepreneurs cultivated resilience, viewing hardship as divine tests rather than business failures (Sarif & Ismail, 2023, 2024; Wahab et al., 2024). This spiritual reframing mitigated burnout and short-term panic responses.

According to Enterprise 1 informant, *Tawhid* is a strategic anchor during crisis. Informant from Enterprise 1 said: "*When sales dropped during the Covid19 pandemic, as owner of the enterprise, I told myself—this is not the end. Allah is the true Provider. I did my part, and I left the result to Him. That belief gave me peace. Instead of panicking, I took the time to perform solat istikharah and evaluate my strategy.*" The feedback suggests that the owner of Enterprise 1 relied on *Tawhidic* reasoning—the understanding that Allah is *Al-Razzaq* (The Sustainer)—to maintain calm amidst economic shocks. The daily acts of worship, including *istighfar* and *solat duha*, acted as emotional stabilizers (Sarif & Ismail, 2023, 2024; Wahab et al., 2024). This enabled the entrepreneur to shift from reactive decisions to reflective ones. For the entrepreneur, *taqwa* was not passive submission, but strategic realignment rooted in spiritual clarity.

For Enterprise 2 informant, *taqwa* is regarded as cognitive reframing. The informant from Enterprise 2 said: "*Taqwa helps us at Enterprise 2 to see downturns as imtihan (tests), not punishment or failure. As the owner of Enterprise 2, I keep telling my team, 'Don't let fear make your decisions—let Iman guide them.' Every morning, we do Quran recitation before opening the shop. That moment resets my heart and mind.*" This entrepreneur emphasized how *Ummatic* thinking—placing collective strength and divine purpose above individual anxieties—helped them weather business uncertainties. Through daily Qur'anic reflections, the *entrepreneur* developed emotional endurance (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). The business meetings often began with reminders of *sabr* (patience) and *shukr* (gratitude), which fostered team morale and strategic patience. His staff also adopted a mindset of long-term *barakah* over short-term gains (Sarif & Ismail, 2023, 2024; Wahab et al., 2024).

The informant from Enterprise 3 argued that the enterprise positioned *dhikr* as a tool for strategic presence. The informant said: "*I train myself to do dhikr quietly even during tense negotiations. When others lose their temper, I focus on 'Hasbunallahu wa ni'mal wakeel'—Allah is sufficient. It helps me stay composed, and often, that's how we win deals. I also encouraged my team members to do the same thing.*" The feedback from the informant shows that he integrated spiritual consciousness directly into business interactions, using *dhikr* and *tawakkul* as internal regulators during high-pressure moments. This practice aligned with a *Tawhidic* epistemology, where Allah's wisdom transcends short-term volatility (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). Enterprise 3's approach reframed strategic leadership as a spiritually conscious responsibility, enabling ethical negotiation and trust-based partnerships even in turbulent times.

As for Enterprise 4, reflection is used as a strategic reset. The informant from Enterprise 4 said: "*In hard times, I don't rush into decisions. I go for a quiet walk after Maghrib, make istighfar, and ask Allah for hikmah through Solat Istikharah. The heart must be calm before the hand*

writes any strategy. Without that peace, you're just reacting, not leading." This insight from the informant of Enterprise 4 demonstrated inner calmness as a prerequisite for rational strategy. The informant used post-*salat* reflections as a decision-making framework—merging spiritual insight (*hikmah*) with business logic (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b). The Enterprise 4's concept of the *Ummatic* mind focused on ensuring that decisions were not just profitable but purposeful. This approach cultivated a resilient identity, not shaken by numbers alone, but guided by divine alignment.

The informant from Enterprise 5 argued that spiritual identity as is entrepreneurial compass. The informant said: *"Our spiritual identity is the root of our business. During MCO (Movement Control Order during Covid-19 pandemic), we lost 70% revenue, but I told my wife, 'Allah is rearranging our rizq, not removing it.' We readjusted our business model, but we never compromised on adab or prayer times."* The informant who is also the founder of Enterprise 5, drew strength from faith-rooted reframing, seeing economic challenges as divine reorganization rather than devastation. The owner of the Enterprise merged strategic pivoting with spiritual discipline, avoiding layoffs by restructuring working hours around *solat jama'ah* (congregational prayers) and reassigning roles based on trust and skill (Sarif & Ismail, 2023, 2024; Wahab et al., 2024). The Enterprise 5's resilience stemmed not from market metrics, but from a heart deeply anchored in the metaphysical worldview of Islam.

Collectively, the feedback from the informants illustrates how inner spirituality—rooted in *taqwa, Tawhidic* epistemology, and the *Ummatic* mind—functions as both an emotional shield and a strategic compass during economic turbulence. Rather than succumbing to fear or rash decisions, these entrepreneurs turned inward—engaging in prayer, dhikr, and reflection—to recalibrate their perspectives and strategies (Sarif & Ismail, 2023, 2024; Wahab et al., 2024). The informants viewed downturns not as failures, but as divinely ordained tests that required *sabr, ihsan*, and *amanah* in Allah's Wisdom (Hillmann, 2021; Sarif & Ismail, 2023; Kopnina & Bedford, 2024; Dahlmann, 2025). This spiritual anchoring not only sustained their emotional resilience but also sharpened their strategic thinking, enabling purposeful, values-driven responses amidst crises.

4.4 Social Impact and Strategic Positioning

Acts such as *zakat* contribution community support, and environmentally responsible practices were described not merely as religious obligations but as long-term investments in brand differentiation and trust ecosystems. These activities reinforced the firm's spiritual mission while enhancing its competitive position.

Enterprise 1 demonstrates how *zakat*, often seen as a religious duty, can be strategically reconceptualized as a form of social investment and relational capital. By anchoring its *zakat* contribution in *Tawhidic* epistemology, the enterprise does not treat this obligation as a passive annual ritual but as an ongoing form of outreach to the community. This approach cultivates long-term trust and emotional loyalty from stakeholders, especially during periods of economic hardship. The owner of Enterprise 1 explicitly states, "*We don't see zakat as a yearly routine. It's part of our strategic outreach. When we give, we build trust with our community. People remember who were there for them in hard times—and that's how Allah brings rezq (sustenance).*" This view reflects a deeper understanding that spiritual acts, when executed with sincerity and strategic clarity, can yield not only divine blessings of provision (*rezq*) but also social credibility and customer allegiance—critical assets in competitive markets.

Similarly, Enterprise 2 integrates environmentally responsible practices into its operational strategy, interpreting such acts through the lens of *amanah* (trust from Allah) and *ihsan* (care and compassion). This enterprise resists superficial corporate social responsibility (CSR) tactics, instead embodying a holistic *wihdatul fikr* (unity of thought) approach where faith and action are inseparable. As stated by the informant from Enterprise 2 said, *"Every sen we put into environmental practices, from biodegradable packaging to energy-saving measures, is a form of 'ibadah. It's not CSR for branding, it's an amanah. But the result? Customers value us more. They see us walk the talk."* This perspective transforms sustainability from a regulatory burden or branding tactic into a spiritually driven commitment. Strategically, this commitment translates into differentiated value in the eyes of ethically conscious consumers, reinforcing the enterprise's authenticity in a marketplace often marred by greenwashing (Hillmann, 2021; Sarif & Ismail, 2023; Kopnina & Bedford, 2024; Dahlmann, 2025).

Enterprise 3 operationalizes the concept of *ta'awun* (mutual assistance) through a practical yet spiritually charged model of community engagement. Rather than investing heavily in advertisements, this business prioritizes social initiatives such as providing food and educational support for underprivileged families. These actions are not seen merely as corporate philanthropy but as *da'wah* (propagation of faith) through deeds. The informant from Enterprise 3 explains, *"When we help struggling families with groceries or school support, it's not just sadaqah. It's da'wah through deeds. Our brand becomes known not for products, but for values. This kind of reputation you can't buy with ads."* In doing so, the enterprise not only fulfills its ethical responsibilities but strategically positions itself as a values-driven organization (Hillmann, 2021; Sarif & Ismail, 2023; Kopnina & Bedford, 2024; Dahlmann, 2025). This moral capital becomes a distinctive asset that bolsters both its social legitimacy and competitive resilience.

Enterprise 4 provides a compelling example of future-oriented strategic impact by channeling profits into youth entrepreneurship. This enterprise views wealth not as a private end but as a divine trust to be reinvested into the ummah's collective future. Their approach transforms the business into a moral institution committed to socio-economic regeneration. As the informant from Enterprise 4 articulates, *"We don't view profit as something to be hoarded—it's a trust from Allah that must circulate for the good of the ummah. That's why we channel a significant portion of our earnings to support local youth entrepreneurship. We provide seed capital, mentoring, and halal business training to help them stand on their own feet. This isn't just corporate philanthropy—it's our form of da'wah and socio-economic empowerment. For us, it's about building the ummah's future, equipping the next generation with tools to thrive ethically and sustainably. Strategically, this positions us as more than just a business, we become part of an ecosystem of trust, growth, and shared responsibility. People don't just see us as sellers of goods, but as nurturers of potential, and that distinction makes all the difference in how our brand is remembered and respected."* The fusion of *Tawhidic* accountability with stakeholder empowerment exemplifies how Islamic values can guide long-term, inclusive development while also enhancing the enterprise's relevance and visibility within the community (Hillmann, 2021; Sarif & Ismail, 2023; Kopnina & Bedford, 2024; Dahlmann, 2025).

Finally, Enterprise 5 builds its entire business model upon a spiritual framework where *Tawhid* governs intention (*niyyah*), operations, and impact. For this enterprise, community service and sustainability are not peripheral activities — they are core strategic pillars. The informant of Enterprise 5 reflects, *"We don't see community service and sustainability as optional or add-ons—they are embedded in our business plan from day one. Every decision we make, from how we source materials to how we treat our workers and serve the community, is anchored in the*

principle of tawhid. This means we are ultimately accountable not just to shareholders or customers, but to Allah. That consciousness shapes how we run the business—with integrity, transparency, and a sense of responsibility to the wider ummah and to the environment. And while our intention is for His pleasure, we've seen how this approach naturally builds public trust. In a marketplace full of gimmicks and broken promises, people notice when you walk your talk. We often hear customers and partners say, 'This company means what it says.' That reputation wasn't built overnight—it was created by consistently aligning our values with our actions, and treating the business itself as an amanah." This alignment between divine accountability and marketplace integrity ensures consistency, authenticity, and public trust. In competitive environments, such trust becomes a unique value proposition, enabling the firm to withstand reputational risks and build lasting customer relationships (Hillmann, 2021; Sarif & Ismail, 2023; Kopnina & Bedford, 2024; Dahlmann, 2025).

Collectively, these enterprises illustrate that when businesses are governed by *Tawhidic* epistemology and guided by the *Ummatic* mind, their social actions transcend conventional CSR. They become mechanisms for spiritual investment, brand differentiation, and trust ecosystem formation—critical ingredients for sustained strategic advantage in both this world (*dunya*) and the next (*Akhirah*).

5. DISCUSSION

The findings of this study present a compelling case for integrating *Tawhidic* epistemology and the *Ummatic* mind into strategic management, especially within the context of small Muslim-owned enterprises. Through a multi-dimensional lens—spiritual, ethical, and managerial—the participants articulated a coherent framework in which *taqwa* (God-consciousness) functions not merely as personal piety, but as a core strategic logic that governs decision-making, stakeholder relationships, and organizational resilience (Hillmann, 2021; Sarif & Ismail, 2023; Kopnina & Bedford, 2024; Dahlmann, 2025). This discussion synthesizes the emergent themes across the four key domains: strategic rationality, stakeholder trust, emotional resilience, and social impact, situating them within relevant theoretical and managerial discourses.

5.1 *Taqwa* as Strategic Rationality

The participants' narratives revealed that *taqwa* (God-consciousness) serves as a cognitive and moral compass, anchoring strategic choices in divine accountability rather than utilitarian logic. This reflects a shift from the rational-economic model of strategy to a spiritually anchored rationality—*taqwa* as strategic rationality. For instance, Enterprise 1 and Enterprise 2 both demonstrate how planning and vision are fused with reliance on Allah (*tawakkul*) and ethical clarity (*fikrah* and *tasawwur*), aligning closely with the concept of *wihdatul fikr*—the integration of thought, action, and spirituality (Sarif & Ismail, 2023, 2024; Wahab et al., 2024).

This worldview challenges the conventional assumption that strategy is value neutral. Several authors argued that strategy in a faith-based enterprise is not only about efficiency or adaptation, but about aligning worldly means with transcendent ends (Hillmann, 2021; Sarif & Ismail, 2023; Kopnina & Bedford, 2024; Dahlmann, 2025). Thus, *taqwa* (God-consciousness), when internalized institutionally, becomes a VRIN (Valuable, Rare, Inimitable, and Non-substitutable) resource under the Resource-Based View (Barney, 1991, 2000; Peteraf, 1993), particularly in turbulent markets where trust, purpose, and coherence matter most.

5.2 *Taqwa* as a Socially Complex Asset

The study further shows that *taqwa* (God-consciousness) generates not only spiritual discipline but tangible social outcomes—namely, trust. Enterprises 1 through 5 consistently described how metaphysical commitments shaped everyday behavior: transparency, punctuality, compassion, and integrity were framed not as branding tools but as *amanah* (trust from Allah) (Sarif & Ismail, 2023, 2024; Wahab et al., 2024). Several authors have argued trust-based relationships can serve as inter-organizational competitive advantages (Hillmann, 2021; Sarif & Ismail, 2023; Kopnina & Bedford, 2024; Dahlmann, 2025; Wahab et al., 2024).

By internalizing metaphysical values, these businesses cultivate path-dependent reputational capital—difficult for competitors to replicate. The finding that *ihsan* and *adab* can translate into employee loyalty and customer retention supports emerging views in Islamic business ethics that argue for the operational relevance of spiritual values (Hillmann, 2021; Sarif & Ismail, 2023; Kopnina & Bedford, 2024; Dahlmann, 2025). In this sense, spiritual capital becomes a non-material, high-impact asset—a key contribution to the RBV and stakeholder theory within Islamic strategic thinking (Sarif & Ismail, 2023, 2024; Wahab et al., 2024).

5.3 Spiritual Anchoring as Crisis Resilience on *Sabr* and *Tawakkul*

A notable insight is how spirituality functions as both an emotional regulator and strategic reset mechanism, especially during times of crisis. Across Enterprises 1 to 5, informants drew strength from daily practices such as *solat istikharah, dhikr*, and Qur'anic reflections. This allowed them to avoid panic, maintain composure, and make purpose-driven decisions.

These practices demonstrate how Islamic metaphysics can produce a higher-order cognitive reframing—seeing downturns not as failures, but as divine tests (imtihan) (Sarif & Ismail, 2023, 2024; Wahab et al., 2024). This links with theories of psychological resilience (Hillmann, 2021; Sarif & Ismail, 2023; Kopnina & Bedford, 2024; Dahlmann, 2025) but offers a theologically richer framing that surpasses secular emotional intelligence models. Within the *Tawhidic* framework, *sabr* (patience), *shukr* (gratitude), and *tawakkul* are not passive states but strategic virtues—driving both mental clarity and adaptive behavior.

These reframing challenges the conventional stress-response model in strategic decision-making. Instead of viewing stress as a threat to rationality, spiritual reframing turns crises into catalysts for re-alignment with divine purpose, ensuring decisions are not merely reactionary but spiritually aligned and morally sustainable.

5.4 *Taqwa* as Long-Term Investment in the *Ummah*

The fourth theme highlights how social responsibility, when grounded in *Tawhidic* consciousness, becomes both *da'wah* and strategic capital. Acts like *zakat*, community empowerment, and environmental stewardship are not symbolic gestures or compliance acts. Rather, they are intentionally structured as investments into the trust economy and spiritual ecosystem of the ummah.

These findings resonate with the work of several authors (AbuSulayman, 2011; Bakar, 2012a, 2012b, 2024a, 2024b; Sarif & Ismail, 2023, 2024; Wahab et al., 2024), who argue that Islamic economics is fundamentally teleological—it aims not just at efficiency or profit, but at *maqasid al-shariah* (preservation of faith, life, intellect, lineage, and wealth). The integration of spiritual intent (*niyyah*) with visible action (*'amal*) transforms businesses

into moral institutions. Enterprise 4's model of youth entrepreneurship support and Enterprise 5's value-driven operational model exemplify this dual impact—spiritual fidelity and strategic differentiation.

Importantly, these actions foster what the RBV literature refers to as causal ambiguity—a complex mix of values, relationships, and practices that competitors cannot easily copy. Customers sense "authenticity" not from polished CSR (Corporate Social Responsibility) reports but from consistent, lived values—a critical source of market resilience in today's skeptical consumer environment.

5.5 Contributions and Implications
The findings of this study offer several significant contributions to both theoretical and practical domains. In the field of strategic management, the study introduces *taqwa* as a meta-capability that influences a wide spectrum of strategic functions—including cognitive framing, emotional resilience, ethical decision-making, and stakeholder relationship-building. This enriches the Resource-Based View (RBV) by expanding its boundaries to include spiritual capital as a socially complex, firm-specific, and path-dependent resource that can provide sustained competitive advantage.

Within the domain of Islamic business ethics, the study affirms that *taqwa*, *ihsan*, and *amanah* are not abstract or symbolic theological virtues. Instead, they function as actionable and practical frameworks that influence behavior, enhance enterprise resilience, and support long-term sustainability. These findings provide empirical grounding to the Islamic ethical discourse by showcasing how values internalized at the spiritual level can be manifested through managerial practices.

In terms of sustainability and ESG (Environmental, Social, and Governance) discourse, the study critiques the limitations of secular ESG frameworks for lacking a metaphysical foundation. It proposes a spiritually grounded model of sustainability where business performance in the *dunya* (temporal world) is consciously aligned with accountability in the *Akhirah* (hereafter). This metaphysical grounding not only strengthens ethical consistency but also addresses the shortcomings of performative or instrumental CSR strategies commonly observed in corporate settings.

From a small business practice perspective, the study illustrates that even micro and small enterprises—often lacking in financial and technological capital—can cultivate enduring strategic advantages through ethical clarity, communal trust, and a strong spiritual identity. The emphasis on values-driven business practices validates the Islamic principle that *rezq* (provision) is not measured by quantity alone, but by *barakah* (divine blessing), which is nurtured through sincerity, integrity, and service to the community.

5.6 Practical Takeways
There are three key takeaways that Muslim-owned small enterprises and strategic management practitioners can meaningfully implement. Firstly, they should intentionally operationalize *taqwa* (God-consciousness) as a guiding logic for strategic decision-making. Rather than viewing *taqwa* merely as a personal virtue, it must be consistently framed as both a cognitive compass and a spiritual anchor for organizational direction. During strategic retreats and planning sessions, leaders should deliberately begin with *niyyah* (intentions aligned with Allah), perform *solat istikharah* for critical decisions, and institutionalize shura (consultative processes) firmly rooted in the Qur'an and Sunnah. Crucially, enterprises must move beyond utilitarian key performance indicators by

integrating spiritually grounded metrics such as *amanah* (trustworthiness), barakah (divine blessing), and *ihsan* (excellence in service). In doing so, they ensure that strategic decisions align not only with profitability but also with divine accountability and holistic success.

Secondly, enterprises must actively cultivate trust capital by embedding values such as *amanah, ihsan*, and *adab* into their daily practices and organizational culture. These values should be explicitly codified into standard operating procedures (SOPs) and systematically introduced during staff onboarding. Ethical behaviors—such as punctuality, transparent communication, and respectful engagement—must be consistently upheld as non-negotiable principles rooted in Islamic ethics, not merely as branding tactics. Managers should regularly and sincerely remind team members that every task performed is a form of ibadah (worship), and attentively assess whether conduct reflects this sacred worldview. By institutionalizing such spiritual values, organizations not only enhance internal cohesion and employee morale but also position themselves authentically as ethically resilient and spiritually grounded businesses in an increasingly competitive market.

Finally, during periods of adversity, organizations are strongly encouraged to reframe crises as opportunities for spiritual and strategic recalibration. Rather than responding reactively with anxiety or despair, leaders and teams should consciously turn inward through reflective practices such as dhikr, Qur'anic contemplation, and gratitude journaling to regain composure and focus. The consistent application of *sabr* (patience), *shukr* (gratitude), and *tawakkul* (reliance on Allah) equips teams with the emotional resilience and moral clarity needed to navigate uncertainty purposefully. These spiritual tools do not merely comfort—they reorient the organization toward *maqasid*-driven objectives, transforming hardship into a divine test (imtihan) that strengthens mission alignment. As a result, the enterprise is not only safeguarded from short-term disruption but also firmly anchored in long-term moral sustainability and *rahmah*-driven impact.

5.7 Limitations and Future Research

Despite the rich insights gathered from the field, this study is not without limitations. It focuses on a purposive sample of spiritually driven small enterprises, which may limit the generalizability of its findings across the broader spectrum of business contexts. As such, future research can address this limitation by conducting comparative analyses with secular or hybrid enterprises to explore differences in strategic resilience, stakeholder engagement, and ethical conduct.

Another promising avenue is to develop quantitative instruments that can operationalize and measure spiritual capital as a strategic asset. Doing so would allow for broader empirical testing and deeper integration of Islamic metaphysical concepts within mainstream strategic management theories.

Further research may also explore sectoral differences, such as how *taqwa*-based strategies are practiced differently in manufacturing versus retail industries, or between service-based and product-based businesses. Additionally, there is scope to extend the current framework into related domains such as Islamic leadership models, *halal* governance systems, and *ta'awun*-driven (mutual assistance) innovation networks. These directions would deepen the theoretical robustness and practical relevance of spiritually anchored strategic frameworks in the evolving landscape of ethical and sustainable enterprise.

6. CONCLUSION

This study reconceptualizes strategic resilience in small Muslim-owned enterprises through the integrative lenses of *Tawhidic* epistemology and the *Ummatic* mind, presenting a spiritually anchored alternative to mainstream strategic management frameworks. It introduces *taqwa* (God-consciousness) not as a peripheral religious sentiment, but as a metaphysical strategic resource—one that informs ethical cognition, stakeholder trust, emotional composure, and long-term strategic vision. Drawing from the Resource-Based View (RBV), the study expands the notion of intangible assets to include spiritually derived capabilities, such as *sabr* (patience), *ikhlas* (sincerity), *aman*ah (trust), and *ihsan* (care and compassion), all of which serve as socially complex, path-dependent, and inimitable sources of competitive advantage.

Through empirical narratives of five informants from five Malaysian enterprises, this study demonstrates that spiritual capital, when embedded in organizational culture and operations, contributes not only to resilience in volatile environments but also to a higher order of business excellence—what we term *Ummatic* excellence. This form of excellence is marked by the harmonization of *dunya*-oriented performance with *akhirah*-oriented accountability. In doing so, the study provides a viable model of Islamic strategic rationality where faith, ethics, and commerce coalesce in pursuit of *maqasid al-shariah* and *rahmatan lil 'alamin*.

Moreover, the internalization of the *Ummatic* mind reorients business enterprises from being profit-maximizing units to being value-driven, communal institutions of trust, moral leadership, and socio-economic empowerment. Social impact activities, such as zakat distribution and community-based entrepreneurship training, are not treated as externalities but are strategically embedded as instruments of *da'wah* and trust-building. These activities reinforce the moral identity of the enterprise while enhancing its relevance, resilience, and reputation within society.

Theoretically, this research contributes to the emerging field of Islamic strategic management by offering a spiritually grounded augmentation of the RBV. Practically, it provides actionable insights for Muslim entrepreneurs, policymakers, and educators seeking to cultivate sustainable enterprises rooted in divine purpose, ethical coherence, and stakeholder compassion.

In conclusion, this study affirms that Islamic metaphysical constructs are not merely compatible with strategic management—they are transformative. When consciously applied, *Tawhidic* epistemology and the *Ummatic* mind offer a holistic framework for navigating uncertainty, creating stakeholder value, and pursuing *falāh* (true success) in both this world and the hereafter. As such, they deserve a central place in the ongoing discourse on ethical, resilient, and spiritually purposeful business in the 21st century.

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