

Spirituality-Based Human Resource Management: Managerial Lessons from PT Waroeng Steak Indonesia

Ade Gunawan^{1*}, Hendri Hermawan Adinugraha², Ilyas Erpay³

¹²Universitas Islam Negeri K.H. Abdurrahman Wahid Pekalongan, Indonesia

³Siirt University, Türkiye.

ade.gunawan@uingusdur.ac.id *✉

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ABSTRACT

Keywords:

Spirituality-based HRM; Islamic business ethics; organizational performance; workplace spirituality; PT Waroeng Steak Indonesia;

Background: Integrating spiritual values into human resource management (HRM) has emerged as a compelling organizational imperative, particularly in contexts where religious observance paradoxically coexists with persistent workplace ethical failures. Despite growing scholarly interest in spirituality-based management, empirical studies examining how Islamic spiritual values are systematically operationalized within a company's HRM architecture remain limited, especially in the Indonesian culinary business sector.

Research Gap: Empirical studies examining how Islamic spiritual values are systematically operationalized within a company's HRM architecture remain limited, especially in the Indonesian culinary business sector. Previous research has largely examined spirituality and religiosity as isolated variables rather than as integrated components of HRM systems, leaving the mechanisms through which spiritual values translate into measurable organizational outcomes insufficiently explained.

Novelty: This study uniquely examines how a company operationalizes spirituality-based HRM through its "work as worship" philosophy, embedding Islamic values including amanah, ihsan, and tawhid directly into its Performance Management System. It identifies six measurable organizational outcomes and demonstrates how the Company Spiritual Program serves as the primary HRM mechanism transforming spiritual intention into institutionally accountable performance.

Method: This research employs a qualitative approach within an interpretive paradigm. Data were collected through participant observation, in-depth interviews with founders, managers, and employees of PT Waroeng Steak Indonesia, and documentation review of internal policies and spiritual governance frameworks. Data analysis followed the Miles and Huberman interactive model, encompassing iterative stages of data reduction, data display, and conclusion drawing, verified through member checking and source triangulation.

Results: PT Waroeng Steak Indonesia operationalizes spirituality-based HRM through its "work as worship" philosophy, embedding Islamic values including amanah, ihsan, and tawhid directly into its Performance Management System. This integration produces six measurable organizational outcomes: fraud prevention, enhanced employee productivity, workplace harmony, strengthened organizational reputation, sustainable growth, and significantly reduced employee turnover. The Company Spiritual Program, active since 2010, serves as the primary HRM mechanism that transforms spiritual intention into institutionally accountable performance.

Conclusion: Spirituality-based HRM constitutes a pragmatically sound and empirically validated management paradigm. Organizations that systematically embed universal spiritual values into their HRM architecture cultivate intrinsically motivated, ethically grounded workforces that generate sustainable competitive advantages inimitable by conventional management approaches.

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INTRODUCTION

The integration of spiritual values into human resource management (HRM) practices has emerged as a compelling frontier in contemporary organizational studies. As organizations navigate increasing complexity, volatility, and ethical scrutiny, managers are increasingly recognizing that sustainable performance cannot be achieved through financial metrics alone (Vadithe et al., 2025). Spirituality-based HRM represents a paradigm in which the management of people, their recruitment, development, motivation, and retention, is anchored in transcendent values that go beyond contractual obligations and material incentives. World-class companies such as Starbucks, Unilever, and Internusa have demonstrated that long-term organizational excellence is inseparable from the cultivation of non-financial, value-driven dimensions of management (Ohri & Dutta, 2025). Similarly, Telkom Indonesia's organizational transformation following a values-based revision of its vision and mission illustrates how spirituality-infused leadership can reshape institutional culture from within (Yudiani et al., 2025).

Within the Indonesian context, this conversation carries particular urgency. Despite rising indicators of personal piety, reflected in increased participation in worship rituals and religious observance, Indonesia simultaneously faces persistent problems of Corruption, Collusion, and Nepotism (KKN) within its organizational life (Khoirin & Junaedi, 2022). This paradox reveals a critical gap: religious observance does not automatically translate into ethical workplace conduct. The implication for HRM is profound. If spiritual values are to be genuinely transformative, they must be embedded systematically into management practices, not merely expressed through symbolic religiosity, so that they shape how employees are led, motivated, and held accountable (Khan & Mahmud, 2024).

Spirituality-based HRM operates at the intersection of individual spiritual formation and organizational design. At the individual level, it concerns the quality of human capital, physical and psychological well-being, competence development, moral character, and a sense of higher purpose (Syahir et al., 2025). At the organizational level, it concerns how leaders institutionalize spiritual values through culture, policy, and managerial behavior (Samul, 2024). When both dimensions are aligned, organizations are better positioned to resist unethical conduct, sustain high performance, reduce turnover, and cultivate a harmonious, productive work environment (Story & Neves, 2025).

In Islamic HRM specifically, the spiritual foundation is rooted in the awareness of tawhid, the oneness and sovereignty of Allah, which orients every managerial decision toward accountability not only to shareholders and stakeholders, but ultimately to the divine (Fathoni et al., 2026). This theological grounding reframes the purpose of work: employees are not merely productive assets but khalifah (stewards) whose labor carries spiritual weight. Managers operating within this framework are expected to model integrity, fairness, and compassion, qualities that Gay Hendricks and Kate Ludeman, after 25 years of research with executives from companies such as Motorola, General Electric, and Honda, identified as hallmarks of world-class leadership (Samul, 2024). Their research confirmed that executives who genuinely practice, not merely preach, spiritual values produce organizations that are more resilient, more ethical, and more enduring than their purely profit-driven counterparts. This study extends Islamic HRM scholarship by showing how tawhid, amanah, ihsan, and shari'ah can be translated from normative principles into an integrated HRM architecture. Unlike approaches that primarily conceptualize Islamic HRM as an ethical framework, this case demonstrates how spiritual values become organizational mechanisms through performance management, employee development, motivation, and accountability.

Against this backdrop, PT Waroeng Steak Indonesia presents a compelling and instructive case. As an Indonesian food and beverage company that has deliberately built its operational and managerial culture on Islamic spiritual values, PT Waroeng Steak Indonesia offers a real-world laboratory for

examining how spirituality-based HRM translates from principle into practice. The company's approach challenges the dominant capitalist HRM model, which tends to reduce human beings to productivity units, by positioning employees as spiritual beings whose growth, dignity, and moral formation are central management responsibilities (Mubarok et al., 2023). The critical question, however, is whether the spiritual HRM practices implemented at PT Waroeng Steak Indonesia are coherent, substantive, and aligned with Islamic business ethics, or whether they remain performative and superficial.

This research, therefore, aims to: (1) analyze the implementation of spirituality-based HRM practices at PT Waroeng Steak Indonesia, and (2) extract managerial lessons that can inform broader organizational practice, evaluated through the lens of Islamic business ethics. By examining this case, the research contributes to the growing body of literature on spirituality-based management while offering actionable insights for practitioners seeking to build ethical, resilient, and purpose-driven organizations in the Indonesian context. This study extends Islamic HRM literature by demonstrating how *tawhid*, *amanah*, *ihsan*, and *shari'ah* can be translated from normative principles into an accountable HRM architecture. Unlike Islamic HRM approaches that primarily emphasize ethical values and employee behavior, the PT Waroeng Steak Indonesia case shows how spiritual values become organizational mechanisms through performance management, training, incentives, and workplace routines. Thus, the case connects Islamic HRM with workplace spirituality by showing that religiously grounded values can function simultaneously as ethical foundations and organizational capabilities.

METHOD

This research uses a qualitative approach to explore and interpret spirituality-based human resource management (HRM) as practiced at PT Waroeng Steak Indonesia. This methodological choice is grounded in the interpretive paradigm, which is particularly suited for examining managerial and organizational phenomena that are deeply embedded in values, beliefs, and spiritual orientations, dimensions that cannot be adequately captured through quantitative measurement alone. The qualitative design allows researchers to gain a rich, contextual understanding of how spiritual values translate into concrete managerial lessons and HRM practices within the organization.

Data were collected through three complementary methods: participant observation of daily managerial and operational activities, in-depth interviews with key informants including founders, managers, and employees whose roles reflect the company's spirituality-based HRM philosophy, and documentation review of internal policies, organizational guidelines, and spiritual values frameworks embedded in the company's governance. This triangulation of data sources strengthens the credibility and trustworthiness of the findings (Adinugraha & Rismawati, 2025).

Data analysis followed Miles and Huberman's interactive model, comprising three iterative stages: data reduction, data display, and conclusion drawing or verification (Adams et al., 2005). In the data reduction stage, the researchers systematically identified, selected, and condensed information relevant to the central inquiry: how spirituality-based principles manifest in HRM practices and managerial decision-making processes at PT Waroeng Steak Indonesia. The researchers excluded data deemed peripheral to this thematic focus to sharpen the analytical lens.

In the data display stage, the reduced data were organized and presented in structured narrative form, supplemented where appropriate by descriptive tables and thematic matrices. This presentation strategy facilitated the identification of patterns, relationships, and recurring themes, particularly those about spiritual values such as *amanah* (trustworthiness), *tawakkal* (reliance on God), *ihsan* (excellence in conduct), and *ukhuwwah* (brotherhood), and their operational implications for HR management.

The conclusion-drawing and verification stage involved a reflective synthesis of emergent themes, in which the researchers sought meaning, regularity, and explanatory propositions about the managerial lessons derivable from spirituality-based HRM. The researchers tentatively concluded during the research process and later verified them through member-checking and cross-referencing with supporting evidence. Consistent with Miles and Huberman's framework, the analytical process was not linear but iterative, moving fluidly between reduction, display, and verification throughout the research period, ensuring that conclusions are both grounded in empirical data and theoretically meaningful in the context of spirituality-based organizational management (Miles et al., 2021).

RESULTS

An Introduction to Spirituality-Based HRM at PT Waroeng Steak Indonesia

The emergence of spirituality-based human resource management (HRM) as a strategic paradigm represents one of the most significant organizational shifts in contemporary management practice. Beginning in the early 2000s, spirituality-driven management concepts gained momentum globally, with Indonesia emerging as a particularly receptive context given its deeply religious societal fabric. The diffusion of workplace spirituality in Indonesia accelerated substantially when Ary Ginanjar introduced the ESQ (Emotional Spiritual Quotient) Way 165 framework, which integrated spiritual consciousness with emotional intelligence as a foundation for HRM development (Andrei, 2023). Through strategic endorsement by the then Minister of State-Owned Enterprises (SOEs), Sugiharto, numerous SOEs mandated that officials and employees participate in ESQ training, signaling institutional recognition of spirituality as a legitimate HRM resource. Private sector organizations, including culinary enterprises such as PT Waroeng Steak Indonesia, followed suit, marking the beginning of a broader spirituality-driven HRM transformation across Indonesian industries (Muhammad Ihsan Naufal, 2021).

The managerial lesson derivable from this historical trajectory is unambiguous: institutional leadership and strategic endorsement are decisive drivers in normalizing spirituality-based HRM practices at the organizational level. PT Waroeng Steak Indonesia's eventual embrace of spiritually grounded HRM was not incidental; it reflected a deliberate, systematic organizational response to an evolving understanding of what sustains human performance beyond monetary incentives. Research confirms that organizations incorporating spiritual concepts into their HRM architecture experienced measurable improvements in employee engagement, ethical conduct, and overall organizational performance (Syahir et al., 2025). For PT Waroeng Steak Indonesia, integrating spiritual values into its HRM systems represents what scholars describe as the pinnacle of organizational consciousness, moving beyond transactional employment relationships toward a holistic human development philosophy rooted in universal moral values.

A spirituality-based company, as operationalized by PT Waroeng Steak Indonesia, must satisfy several HRM-specific criteria that distinguish it from conventionally managed organizations. These criteria collectively constitute the empirical benchmarks against which PT Waroeng Steak Indonesia's HRM practices are evaluated in this research:

- 1) Employee happiness as an HRM outcome. Employees at PT Waroeng Steak Indonesia experience genuine well-being not from superficial incentives, but because the management system is structurally designed to prioritize their comprehensive welfare, encompassing spiritual, psychological, and material dimensions.
- 2) Whole-person employee empowerment. PT Waroeng Steak Indonesia's HRM philosophy treats human resources as assets to be continuously developed rather than costs to be minimized, directly shaping the company's approach to recruitment, training, and talent retention.
- 3) Integrity as an organizational HRM norm. Consistency between organizational declarations and managerial actions is non-negotiable in PT Waroeng Steak Indonesia's HRM framework, creating an integrity-based organizational climate that systematically reduces ethical drift among employees.
- 4) Stakeholder-inclusive responsibility. The company's HRM philosophy extends beyond shareholder profit-sharing toward active community contribution through CSR programs, embodying what conscience-based management theorists describe as the organizational soul transcending individual ego (Jasemi et al., 2019).
- 5) Conscience as the regulatory foundation of HRM. Rather than relying exclusively on surveillance or punitive performance systems, PT Waroeng Steak Indonesia anchors employee behavior in internalized moral values, reflecting the conscience-based management model in which human conscience itself serves as the primary regulatory mechanism (Trisnawati et al., 2021).

The most critical finding emerging from PT Waroeng Steak Indonesia's HRM practices is that employee character development, not technical skill training alone, constitutes the foundational HRM investment for sustainable organizational performance. This aligns with the central argument of spirituality-based HRM: that noble character, cultivated through spiritual values systematically embedded

in HRM processes, produces discretionary effort and organizational commitment that no conventional incentive structure can replicate (Ohri & Dutta, 2025).

Indonesia's predominantly religious demographic composition provides PT Waroeng Steak Indonesia with a distinctive HRM advantage. With approximately 240 million citizens adhering to Islam, Christianity, Hinduism, Buddhism, and other faiths, the company strategically grounds its character-building HRM initiatives in universal spiritual values that transcend denominational boundaries. This universalist approach is a defining managerial lesson of this research: spirituality-based HRM need not be exclusionary or religiously sectarian. Instead, it draws on the common ethical core shared across major religious traditions. By doing so, PT Waroeng Steak Indonesia creates an inclusive organizational culture where all employees, regardless of religious background, draw intrinsic motivation from shared values of honesty, responsibility, and service excellence (Hartawan & Muthohar, 2023).

When employees at PT Waroeng Steak Indonesia internalize the belief that their daily work constitutes an act of worship (خدمة), the psychological contract between employee and organization undergoes a fundamental transformation. Work ceases to be merely an economic transaction; it becomes a vehicle for spiritual fulfillment and social contribution. This intrinsic reframing of work motivation is precisely what distinguishes spirituality-based HRM from conventional HRM paradigms, and it is demonstrably embedded in PT Waroeng Steak Indonesia's management architecture (Hendratmoko, 2019).

The spiritual concept applied in HRM practice rests on two indispensable pillars: religious values that orient purpose and conduct, and business knowledge that operationalizes those values into competitive organizational capability. PT Waroeng Steak Indonesia exemplifies this integration. Apart from requiring every employee to observe Sharia-compliant dress codes, the company institutionalizes regular Friday morning religious recitations, designates prayer times as mandatory operational breaks, and extends worship rights to employees of all faiths during specified working hours. Every dimension of this HRM system treats Allah as the ultimate business partner, a paradigm that fundamentally repositions the purpose of human resource management from administrative compliance to spiritual stewardship (Ar Rahmah, 2020).

The case for spirituality-based HRM as a strategic necessity, rather than an idealistic aspiration, was presaged by the landmark work of Hendricks and Ludeman (1996) whose book *The Corporate Mystic* first articulated the connection between spiritual leadership and organizational excellence. The subsequent Harvard Business School seminar on whether spirituality drives business success further legitimized this inquiry within the mainstream of management scholarship. Both contributions converge on the same managerial insight: spiritual values shape individual character, and individual character shapes leadership quality, which ultimately determines organizational performance. This theoretical foundation is directly observable in PT Waroeng Steak Indonesia's HRM approach, where character formation is positioned as the primary objective of the HRM system (Hidayah, 2023).

Based on an HRM perspective, spirituality provides the organizational infrastructure that addresses the intangible dimensions of human capital, integrity, wisdom, courage, creative energy, and inspirational motivation that technical training programs systematically fail to cultivate. These intangible HRM assets are precisely the attributes that create sustainable competitive advantage, as they are extraordinarily difficult for competitors to replicate or commoditize (Gerhart & Feng, 2021). PT Waroeng Steak Indonesia's spirituality-based HRM framework explicitly targets developing these intangible human capital attributes as its primary strategic investment.

The urgency of spirituality-based HRM is further intensified by the observed deterioration of organizational ethical standards in environments characterized by purely secular, profit-maximizing management cultures. As Maharana (2024) observes, when short-term financial imperatives progressively displace spiritual principles, organizations become vulnerable to corrupt behavior, loss of creative capacity, and systemic erosion of organizational trust. PT Waroeng Steak Indonesia's HRM strategy directly addresses these vulnerabilities by embedding spiritual accountability in organizational culture, reducing the moral hazard problems that afflict organizations that rely solely on compliance-based HRM systems.

The transformation from conventional to spirituality-based HRM at PT Waroeng Steak Indonesia began with a fundamental reorientation of the company's understanding of organizational purpose.

Wealth ceased to be the ultimate organizational goal; instead, money became a tool for achieving noble missions and ideals aligned with divine purpose. This reorientation constitutes a profound HRM paradigm shift: from “getting things done through people” to “getting God’s will done by the people.” (Chen et al., 2026). The implications for HRM practice are far-reaching; employee motivation, performance management, leadership development, and organizational culture all become reframed within a spiritually purposeful framework (Arokiasamy et al., 2023).

Implementation of Spirituality-Based HRM Culture at PT Waroeng Steak Indonesia

After sustained organizational experimentation over several decades, PT Waroeng Steak Indonesia has developed a distinctive and highly operationalized model of spirituality-based HRM, crystallized in the organizational philosophy of “work is worship.” This HRM framework defines the organization’s existence not merely in terms of profit maximization but as a vehicle for the implementation of spiritual values across all dimensions of business activity (Eswaran, 2025). The operationalization of this framework required systematic, structured, and measurable HRM effort from the company’s top management, a point consistently emphasized by the company’s President Director:

“The process of becoming a Spirituality-Based Company (SBC) is carried out mandatorily by integrating all initiatives with the Human Resource Management System at PT Waroeng Steak Indonesia, especially the Performance Management System, so that employee involvement and support can be more assured.” (Mr. R, President Director of PT Waroeng Steak Indonesia, 11/02/2026).

This statement is analytically significant because it explicitly positions spirituality-based HRM as a systemic integration rather than a peripheral organizational initiative. Embedding spiritual values in the Performance Management System ensures that spirituality-based HRM is operationally binding, measurable, and subject to institutional accountability rather than remaining aspirational or voluntary.

Empirical evidence from PT Waroeng Steak Indonesia’s HRM practices shows that spirituality-based HRM enables employees to develop noble character attributes aligned with exceptional performance standards. Several studies corroborate this finding, confirming that future business success will be systematically achieved by organizations that embed spiritual values within their HRM architecture (Oktaviannur et al., 2020). The managerial implication is clear: leadership competence in spirituality-based HRM contexts requires not only technical management proficiency but also the cultivation of a strong spiritual foundation that gives coherence and sustained motivation to organizational leadership practice.

Table 1. Application of Spirituality-Based HRM Values at PT Waroeng Steak Indonesia

No HRM Value Dimension Observed Implementation at PT Waroeng Steak Indonesia

No	HRM Value Dimension	Observed Implementation at PT Waroeng Steak Indonesia
1	Work as Worship (HRM Motivation Framework)	As the operational foundation of its spirituality-based HRM system, PT Waroeng Steak Indonesia institutionalizes the concept that all work constitutes an act of worship. This HRM motivational reframing transforms employee effort from transactional compliance into intrinsically motivated performance, generating extraordinary discretionary effort across all organizational levels.
2	Spiritual Values as HRM Performance Drivers	PT Waroeng Steak Indonesia’s HRM system embeds five spirituality-derived performance attributes: integrity/honesty, energy/enthusiasm, inspiration/innovation, wisdom, and decision-making courage. These HRM outcomes are cultivated through structured spiritual development programs embedded within the performance management system, producing measurably superior organizational results.
3	Spiritual Company as HRM Identity	PT Waroeng Steak Indonesia’s HRM identity is grounded in universal noble values that are cross-religious, empirically validated as performance-enhancing, and timeless. This HRM identity provides organizational stability and ethical coherence that prevents the organizational dysfunction characteristic of purely profit-driven management cultures.

Source: Field observation and interview results, 2026.

The research identifies six measurable HRM outcomes derived from PT Waroeng Steak Indonesia's spirituality-based management practices, each of which constitutes a managerial lesson with broader applicability: a) Protection from organizational fraud through spiritually grounded ethical HRM norms that systematically prevent "by any means necessary" organizational behavior; b) Enhanced employee productivity and organizational performance through intrinsically motivated work engagement rooted in spiritual purpose; c) Harmonious workplace relationships characterized by genuine synergy between employees and organizational leadership, fostered through shared spiritual practices; d) Strengthened organizational reputation and positive brand image derived from the company's visible spiritual integrity and community commitment; e) Sustainable organizational growth enabled by spiritually anchored HRM values that ensure long-term organizational viability beyond short-term profit cycles; and f) Significantly reduced employee turnover attributable to the strong organizational belonging and purpose alignment generated by spirituality-based HRM practices.

These HRM outcomes are validated by the foundational insight that the spirit of worship to Allah constitutes a uniquely solid business foundation, because every organizational activity is conducted with an awareness of divine accountability that transcends ordinary performance management systems. The resulting work order becomes, as PT Waroeng Steak Indonesia's leadership consistently articulates, more "sacred" and therefore more powerfully motivating than any purely financial incentive (Davis, 2020).

PT Waroeng Steak Indonesia's spirituality-based HRM system is theoretically grounded in the concept of spiritual quotient (SQ), the highest form of human intelligence that integrates intellectual quotient (IQ) and emotional quotient (EQ) within a spiritually purposeful motivational framework aligned with Maslow's concept of self-actualization (Ana Sofia Herawati et al., 2025). The organizational application of SQ in PT Waroeng Steak Indonesia's HRM architecture is significant because it positions spiritual intelligence not as a religious requirement but as a universal human capability for finding meaning, generating value, and sustaining psychological resilience under organizational stress.

Employees at PT Waroeng Steak Indonesia who demonstrate high SQ, supported by a spiritually nurturing HRM environment, exhibit measurably superior HRM outcomes: enhanced creative performance, high job satisfaction, effective team collaboration, and deep organizational commitment. These HRM outcomes directly support the theoretical proposition that spirituality-based HRM generates sustainable human capital advantages that conventional HRM approaches cannot structurally replicate. These outcomes should not be understood as independent effects. Rather, they form a reinforcing process: spiritual internalization strengthens ethical behavior and reduces fraud; ethical behavior and intrinsic motivation improve productivity and workplace harmony; these internal organizational conditions strengthen reputation and customer trust, which support sustainable growth; and stronger organizational belonging subsequently contributes to lower turnover. Thus, spirituality-based HRM can be conceptualized as a reinforcing cycle in which spiritual values generate behavioral, relational, and market outcomes that mutually strengthen organizational sustainability.

The spiritual HRM culture institutionalized by Robbins (2024) and operationalized at PT Waroeng Steak Indonesia encompasses four interdependent HRM dimensions that collectively constitute the organizational architecture of spirituality-based people management: a) Strong sense of organizational purpose: PT Waroeng Steak Indonesia's HRM system communicates and reinforces a vision and mission that provides employees with spiritually meaningful organizational goals that transcend profit maximization, generating intrinsic alignment between individual and organizational purpose; b) Trust and respect as HRM norms: The company's spirituality-based HRM environment ensures conditions of mutual trust, openness, and honesty are structurally embedded in all employment relationships, creating the psychological safety essential for sustainable high performance; c) Flexible HRM practices grounded in spiritual human resource stewardship: PT Waroeng Steak Indonesia's HRM architecture includes flexible working arrangements, teamwork-based performance systems, guaranteed employee rights, and job security, all operationalized as expressions of spiritual responsibility toward the human beings entrusted to organizational care. Tolerance of employee expression: The organizational culture actively cultivates high interpersonal tolerance and genuine camaraderie, creating a spiritually joyful workplace atmosphere that makes work intrinsically rewarding rather than merely instrumentally compensated. Comparatively, the case shares with spiritually grounded organizations such as Starbucks, Unilever, and Telkom Indonesia an emphasis on purpose, integrity, and values-driven organizational culture. However, PT Waroeng Steak Indonesia differs by explicitly connecting organizational purpose with Islamic

concepts of worship and divine accountability. Its theoretical contribution therefore lies in explaining how Islamic spirituality can be institutionalized rather than merely expressed as organizational values.

Workplace spirituality at PT Waroeng Steak Indonesia reflects three interconnected dimensions: meaning and purpose through “work as worship,” interconnectedness through collective practices and community engagement, and transcendence through divine accountability. From a resource-based view, these practices cultivate socially complex and difficult-to-imitate human capital, integrity, wisdom, courage, creativity, and inspirational motivation, supporting sustainable advantage and organizational resilience during uncertainty. Their visible expression also strengthens customer trust and satisfaction. Nevertheless, spirituality-based HRM requires safeguards against coercion, exclusion of non-religious employees, and the instrumental commodification of spirituality, emphasizing voluntary participation, inclusiveness, and respect for individual beliefs.

DISCUSSION

Spiritual Company HRM in the Perspective of Islamic Business Ethics

The spirituality-based HRM practices of PT Waroeng Steak Indonesia represent a substantive migration from the conventional secular HRM paradigm toward a business management philosophy that integrates moral accountability, eternal purpose, and conscientious organizational leadership. The foundational HRM objective of PT Waroeng Steak Indonesia’s spiritual company model is to develop an organizational spirit that motivates all employees to operate from a clear ethical foundation grounded in the Qur’an and Sunnah, and to return to each employee’s conscience. As a result, the work atmosphere becomes genuinely conducive to extraordinary performance. In contrast, the company achieves sustainable financial health (Jamaludin & Rahmadi Bagus Wijaya, 2024).

The Islamic business ethics framework embedded in PT Waroeng Steak Indonesia’s HRM practices operationalizes several Qur’anic values that are directly relevant to contemporary HRM theory and practice. These include honesty and personal integrity (QS 2:177; QS 39:2-3), justice in organizational contracts and compensation (QS 6:152; QS 3:57), cooperative organizational relationships (QS 49:9), consistent hard work (QS 2:62), commitment to helping others within the organizational community (QS 61:14), social order and organizational responsibility (QS 3:110), and the alignment of intentions with divine purpose (QS 2:25; QS 9:105) (Sulaeman et al., 2025). The HRM implications of this Qur’anic framework are profound: each employment relationship within PT Waroeng Steak Indonesia is governed not only by contractual obligation but by divine moral accountability.

The Prophet Muhammad’s exemplary business conduct, characterized by absolute honesty, personal integrity, and categorical prohibition of deception, provides the behavioral HRM model that PT Waroeng Steak Indonesia systematically seeks to cultivate in its employees through its spirituality-based HRM programs. The prophetic business imperative, “Do not be wronged, and do not want to be wronged”, functions as an HRM behavioral standard that simultaneously protects organizational ethical integrity and ensures fair treatment of all employment stakeholders (Nugraheni et al., 2024).

In the Islamic HRM conception articulated by PT Waroeng Steak Indonesia’s management philosophy, ethics (morals) cannot function independently but must be integrated with tawhid (divine unity) and shari’ah (worship practices) as a coherent HRM triad. When these three dimensions are fully integrated into the company’s HRM practices, the organizational outcomes extend far beyond conventional HRM achievements, encompassing spiritual blessings, genuine employee satisfaction, and the holistic fulfillment of the elements of human welfare (maslahah) that constitute the ultimate purpose of organizational life (Muafi & Uyun, 2019). From an Islamic economic perspective, spirituality-based HRM should advance maslahah by linking employee welfare, socio-economic justice, and responsible business growth. Practices such as zakat, sadaqah, and waqf can be incorporated into corporate welfare and community-development programs, extending spiritual responsibility beyond internal HRM. In the halal food sector, such integration may also strengthen consumer trust because ethical conduct, spiritual integrity, and social responsibility reinforce halal credibility. This model therefore positions spirituality-based HRM not merely as an internal management mechanism, but as a potential contributor to a more inclusive, socially responsible, and sustainable halal economy.

The historical precedent of successful Muslim business practitioners, Usman bin Affan, Abdurrahman bin Auf, and Urwah bin Zubair, demonstrates that the integration of profound spiritual

faith, consistent worship, and exemplary social relationships with exceptional business performance is not merely theoretically possible but empirically validated across centuries of Islamic economic history (Abidah et al., 2022). Their organizational social responsibility, which increased proportionally with business success, offers an early model of what contemporary HRM scholars call strategic corporate social responsibility, providing PT Waroeng Steak Indonesia with a historically grounded HRM tradition of extraordinary organizational depth.

Contemporary management research further validates this integration. Empirical evidence replicated over more than thirty years finds a significant positive relationship between socially responsible business practices and financial performance (Cardillo & Basso, 2025). Business professor Ian Mitroff's assertion that "spirituality could be the ultimate competitive advantage" is directly substantiated by PT Waroeng Steak Indonesia's demonstrated organizational performance, confirming that spirituality-based HRM represents not an idealistic organizational experiment but a pragmatically sound management paradigm with measurable strategic advantages.

The case also resonates with spiritually grounded organizations beyond explicitly Islamic firms. Values-oriented companies such as Starbucks, Unilever, and Telkom Indonesia illustrate that purpose, integrity, and employee meaning can support organizational performance. However, PT Waroeng Steak Indonesia differs by explicitly connecting these values with tawhid and worship. Its contribution therefore lies not simply in adopting spirituality, but in institutionalizing Islamic spirituality within HRM mechanisms. This distinction strengthens the theoretical bridge between Islamic HRM and the broader workplace-spirituality literature.

Managerial Lessons from PT Waroeng Steak Indonesia's Spirituality-Based HRM

PT Waroeng Steak Indonesia's Company Spiritual Program (CSP), operational since 2010, constitutes one of the most comprehensively documented spirituality-based HRM implementation models in Indonesian business history. The CSP operationalizes spirituality-based HRM through a structured set of mandatory and voluntary programs that collectively transform organizational culture from within: a) Obligatory congregational prayers during working hours, institutionalizing collective spiritual practice as an organizational HRM norm; b) Sunnah Dhuha prayers, incentivized through organizational bonuses that initially motivate participation and gradually cultivate genuine spiritual commitment; c) Recitation of Al-Qur'an before work commencement, embedding spiritual consciousness into daily organizational routines; d) Weekly Tahsin (Qur'an recitation improvement) sessions as part of structured HRM spiritual development; e) Memorization of selected Qur'anic chapters as a qualifying condition for the annual Umrah lottery employee benefit; f) Monthly community recitation activities conducted jointly with residents surrounding each outlet, integrating organizational HRM with community spiritual development; and g) Annual Umrah and Hajj financing for at least ten qualifying employees, providing extraordinary spiritual incentives aligned with employees' deepest religious aspirations (Saputro & Prasetyo, 2015). The motivational progression observed in the CSP can be interpreted through self-determination theory. Financial incentives initially represent extrinsic motivation, but repeated participation may facilitate internalization as employees gradually link spiritual practices to their personal values and sense of purpose. The shift from externally regulated participation to more autonomous motivation helps explain why the program may sustain behavior beyond the initial material incentive.

These spirituality-based HRM programs produce a distinctive organizational behavioral profile. PT Waroeng Steak Indonesia employees are required to dress in accordance with Islamic teachings and to observe Islamic etiquette comprehensively in their daily organizational conduct, including prohibitions against gossip, unauthorized cross-gender physical contact, and romantic relationships, while actively supporting each other's moral development through fraternal correction (Sartika et al., 2026). The organizational impact of this HRM behavioral architecture is substantive: the positive impact of the Company Spiritual Program is evidenced by significant increases in visitor numbers and product sales across all outlet branches throughout Indonesia (Avey & Holley, 2024).

The Umrah lottery benefit deserves particular analytical attention as an HRM innovation. This program operates on a motivational progression principle explicitly articulated by President Director Riyanto: employees initially participate to obtain financial rewards, but sustained participation gradually transforms their intentions, orienting them toward genuine spiritual development rather than

instrumental gain. This HRM mechanism operationalizes the Islamic concept of gradual character transformation (*tazkiyatun nafs*) within an organizational performance management framework, demonstrating the sophisticated alignment between Islamic spiritual pedagogy and contemporary HRM practice (Prakoso et al., 2023).

Consumer responses to PT Waroeng Steak Indonesia's spirituality-based HRM culture provide independent empirical validation of the organizational outcomes generated by this HRM model:

"So this is the secret of PT Waroeng Steak Indonesia, which is always busy. When opening a new outlet, before serving their customers, they first treat the orphans to steak and milkshakes. And also give pocket money to every child who comes." (Mr. FR, customer of PT Waroeng Steak Indonesia, 11/03/2026).

"PT Waroeng Steak Indonesia closes its shop every Friday prayer time to allow its employees to worship. Even though not all restaurants are brave enough to do that." (Mrs. N, customer of PT Waroeng Steak Indonesia, 11/03/2026).

The testimonials further suggest a mechanism linking employee spirituality to customer experience: visible ethical and spiritual practices become service signals that strengthen trust and brand identity. These consumer testimonials confirm that PT Waroeng Steak Indonesia's spirituality-based HRM practices generate organizational reputation outcomes that conventional marketing expenditure cannot replicate, a finding with significant implications for understanding the relationship between internal HRM culture and external brand equity.

The synthesis of empirical findings from PT Waroeng Steak Indonesia yields a coherent set of managerial lessons for organizations seeking to develop spirituality-based HRM systems:

Managerial Lesson 1: Spirituality-based HRM must be systematically integrated into the HRM architecture, not appended as a peripheral initiative. PT Waroeng Steak Indonesia's President Director explicitly mandated integrating spiritual development programs with the Performance Management System, a decision that transformed spirituality-based HRM from aspirational to operationally binding. Organizations seeking to implement spirituality-based HRM must embed spiritual values into existing HRM mechanisms (recruitment criteria, performance indicators, training curricula, compensation structures) rather than treating them as standalone cultural activities.

Managerial Lesson 2: Aligning professional and spiritual organizational purpose generates extraordinary employee motivation. PT Waroeng Steak Indonesia's most distinctive HRM contribution is its deliberate cultivation of alignment between the professional mission (organizational advancement) and the personal-spiritual mission (worship and devotion to God) in every employee. When employees see their work as advancing the company while fulfilling their spiritual obligations, they show levels of intrinsic motivation, ethical commitment, and performance discretion that no conventional incentive structure can produce.

Managerial Lesson 3: Spirituality-based HRM produces superior organizational outcomes across multiple performance dimensions simultaneously. Evidence from PT Waroeng Steak Indonesia shows that spirituality-based HRM simultaneously generates fraud prevention, performance enhancement, interpersonal harmony, organizational reputation, sustainable growth, and reduced employee turnover. This multi-dimensional performance profile reflects the holistic nature of spiritual values as an HRM foundation. Organizations that invest in spirituality-based HRM therefore secure returns across the full spectrum of strategic HRM outcomes.

Managerial Lesson 4: Universal spiritual values enable inclusive spirituality-based HRM that transcends religious boundaries. PT Waroeng Steak Indonesia's HRM philosophy demonstrates that spirituality-based HRM need not be exclusionary or religiously sectarian. By grounding its HRM practices in universal noble values present across all major religious traditions- honesty, integrity, service, compassion, and accountability- the company creates an inclusive organizational culture that allows employees of diverse religious backgrounds to draw meaningful motivation from the same HRM framework. Nevertheless, spirituality-based HRM also involves potential risks. Mandatory religious routines may encourage performative religiosity when employees participate mainly for rewards or because of organizational pressure. Explicitly Islamic dress codes and practices may also create perceived exclusion among employees from different religious backgrounds. Resistance can therefore emerge

when spiritual expectations are interpreted as compulsory identity formation rather than shared ethical development. The inclusive model requires voluntary spiritual meaning-making, equal protection of religious rights, and clear separation between ethical performance standards and religious conformity. However, spirituality-based HRM may create risks, including performative religiosity, perceived religious pressure, or exclusion of employees from different faiths. Effective implementation therefore requires distinguishing shared ethical standards from compulsory religious conformity and ensuring equal respect for employees' religious rights.

Managerial Lesson 5: Spirituality-based HRM constitutes a sustainable competitive advantage that competitors cannot readily replicate. The intangible human capital assets generated by PT Waroeng Steak Indonesia's spirituality-based HRM- character, integrity, spiritual commitment, organizational loyalty, and moral courage are extraordinarily difficult for competitors to duplicate. These assets represent the ultimate source of sustainable competitive advantage in an increasingly complex and ethically challenged business environment, validating Ian Mitroff's assertion that spirituality may constitute the definitive competitive differentiator for organizations willing to invest in its systematic development.

The managerial lessons from PT Waroeng Steak Indonesia establish spirituality-based HRM not as an idealistic management philosophy but as a pragmatically sound, empirically validated, and strategically superior approach to human resource management. Organizations that position spiritual values at the center of their HRM architecture, as PT Waroeng Steak Indonesia has demonstrably done since 2010, cultivate intrinsically motivated, ethically grounded, and performance-committed workforces capable of sustaining extraordinary organizational excellence across the full spectrum of business performance indicators. To implement this, senior leaders should commit strategically, while HR departments conduct spiritual-values audits and integrate agreed values into recruitment, training, and performance management. Line managers should translate these principles into daily practices, and employees should participate through feedback and voluntary engagement. Organizations should establish indicators to evaluate ethical behavior, engagement, retention, and organizational trust. Implementation should anticipate resource constraints, institutional resistance, cultural skepticism, and measurement difficulties. The model can be adapted to corporations, public institutions, and non-profits through context-sensitive values and partnerships with religious, spiritual, and academic institutions.

CONCLUSION

This research concludes that spirituality-based human resource management (HRM), as implemented and sustained at PT Waroeng Steak Indonesia, constitutes a coherent, empirically grounded, and strategically superior management paradigm that fundamentally redefines how organizations cultivate, motivate, and develop their human capital. The research demonstrates that embedding spiritual values, particularly those rooted in Islamic principles of tawhid, amanah, ihsan, and ukhuwwah, into the HRM architecture produces measurable organizational outcomes across six interdependent dimensions: fraud prevention, performance enhancement, workplace harmony, organizational reputation, sustainable growth, and reduced employee turnover. These outcomes collectively affirm the central theoretical contribution of this research: that spirituality-based HRM transcends symbolic religiosity to become an operationally binding and institutionally accountable system when deliberately integrated into the Performance Management System and all related HRM mechanisms.

This research advances the discourse on spirituality-based management by demonstrating that the Islamic HRM triad, ethics, tawhid, and shari'ah, operates as an interdependent system rather than isolated components, generating organizational outcomes that secular HRM paradigms are structurally incapable of replicating. The concept of "work as worship" reframes the psychological contract between employee and organization, producing intrinsic motivation and discretionary effort that no financial incentive structure can sustainably generate. This finding extends cognitive appraisal and self-determination theories by introducing divine accountability as a transformative motivational variable in organizational contexts. This research offers five actionable managerial lessons: spirituality-based HRM must be architecturally integrated rather than peripherally appended; dual-mission alignment between professional purpose and spiritual devotion generates extraordinary employee commitment; universal spiritual values enable inclusive HRM that transcends religious sectarianism; intangible human capital

assets developed through spiritual HRM constitute inimitable competitive advantages; and spirituality-based HRM simultaneously secures returns across the full spectrum of strategic organizational performance indicators.

This research acknowledges limitations inherent in its single-case qualitative design, which constrains the generalizability of findings across industries and organizational contexts. Its findings are analytically transferable only to organizational contexts with comparable institutional and cultural conditions. Future research should compare Islamic and non-Islamic spiritually grounded organizations across industries and religious contexts, examining how spirituality interacts with organizational culture, employee diversity, and HRM systems. Comparative research should also investigate whether the outcomes identified here remain consistent when spirituality-based HRM is implemented without explicitly Islamic institutional practices. Future research should use multi-case comparative designs, incorporate quantitative measures of spiritual HRM outcomes, and examine the scalability of PT Waroeng Steak Indonesia's model in non-Muslim-majority organizational environments, thereby broadening the empirical and theoretical foundations of spirituality-based HRM scholarship.

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AUTHOR CONTRIBUTION STATEMENT

Conceptualization, research design, methodology development, and the formulation of the interpretive framework integrating Islamic business ethics with spirituality-based HRM were carried out by Ade Gunawan, Hendri Hermawan Adinugraha, and Ilyas Erpay. Data collection, including participant observation, in-depth interviews with founders, managers, and employees, as well as documentation review of internal policies and spiritual governance frameworks at PT Waroeng Steak Indonesia, was conducted by Ade Gunawan and Hendri Hermawan Adinugraha. Formal analysis, including data reduction, data display, conclusion drawing, and verification following Miles and Huberman's interactive model, was performed by Ade Gunawan, Hendri Hermawan Adinugraha, and Ilyas Erpay. Original draft preparation and writing were conducted by Ade Gunawan and Hendri Hermawan Adinugraha, while review, editing, and revision were performed by Ilyas Erpay. All authors have read and approved the final version of the manuscript and agree to be accountable for all aspects of this work.

AI DISCLOSURE STATEMENT

During the preparation of this work, the author(s) used AI-assisted tools, such as grammar checkers and language enhancement software, solely for the purpose of improving readability and refining the language of the manuscript. No generative AI tools were used for qualitative data analysis, interpretation of results, conceptual framework development, Islamic ethical interpretation, or core scientific writing. The authors take full responsibility for the originality, accuracy, and integrity of the research findings and the final content of this article.

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CONFLICTS OF INTEREST

The authors declare that there are no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper. The research was conducted independently, and the results are presented objectively and without bias. The authors have no affiliation with or financial interest in PT Waroeng Steak Indonesia or any related organization that could be perceived as influencing the analysis or conclusions of this study.

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