



Redefining CSR through Qur'anic Spirituality: A Conceptual Model Based on Surah Yusuf

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Paper Submitted : 11 August 2025 Paper Revised : 21 September 2025 Paper Published : 1 October 2025

Abstract (English)

This study aims to develop a model of Corporate Spiritual Responsibility (CSpR) grounded in Qur'anic values, specifically Surah Yusuf (12:54-57). The model integrates spirituality into corporate responsibility by embedding ethical, social, and spiritual dimensions within organizational governance. Using a qualitative case study approach, this research examines how these values are interpreted, operationalized, and evaluated in the management of Pondok Pesantren Alhidayah Almunntazah, Indonesia. Data were collected through in-depth interviews with four key informants and analyzed using thematic analysis. The findings identify eight core spiritual principles: trustworthiness (amanah), honesty, justice, patience and perseverance, visionary leadership, wisdom, social responsibility, and sincerity. The success of these principles is assessed through their observable integration into governance practices, including financial transparency, equitable decision-making, community engagement programs, ethical leadership conduct, and institutional sustainability orientation. In the framework of Islamic economics, success is not measured solely by material performance but by the realization of maslahah (public welfare), ethical accountability (amanah), and alignment with the concept of al-falah (holistic well-being). Seven of the eight principles are consistently implemented, while visionary leadership remains underdeveloped in strategic planning processes. This study contributes to CSR literature by operationalizing Qur'anic ethical values into measurable governance indicators and proposing a spiritually grounded model applicable to both non-profit and commercial organizations. The model redefines CSR through a Qur'anic epistemology, emphasizing that organizational sustainability in Islamic economics is inseparable from spiritual accountability.

Keywords:

CSpR;
Surah Yusuf;
Islamic
Boarding
School;
CSR;
sustainability

Abstrak (Indonesia)

Penelitian ini bertujuan untuk mengembangkan model Tanggung Jawab Spiritual Korporasi berdasarkan nilai-nilai Al-Quran, khususnya Surah Yusuf (12:54-57). Model ini mengintegrasikan spiritualitas ke dalam tanggung jawab korporasi dengan menanamkan dimensi etika, sosial, dan spiritual ke dalam tata kelola organisasi. Dengan menggunakan pendekatan studi kasus kualitatif, penelitian ini mengkaji bagaimana nilai-nilai tersebut diinterpretasikan, dioperasionalkan, dan dievaluasi dalam manajemen Ulama Islam Alhidayah Almunntazah di Indonesia. Data dikumpulkan melalui wawancara mendalam dengan empat informan kunci dan dianalisis menggunakan analisis tematik. Temuan penelitian mengidentifikasi delapan prinsip spiritual inti: kepercayaan, kejujuran, keadilan, kesabaran dan ketekunan, kepemimpinan visioner, kebijaksanaan, tanggung jawab sosial, dan ketulusan. Keberhasilan prinsip-prinsip ini dinilai melalui integrasi yang dapat diamati ke dalam praktik tata kelola, termasuk transparansi keuangan, pengambilan keputusan yang adil, program keterlibatan masyarakat, perilaku kepemimpinan etis, dan orientasi keberlanjutan institusional. Dalam kerangka ekonomi Islam, kesuksesan diukur

Kata kunci:

Tanggung
Jawab
Spiritual
Korporat;
Surat Yusuf;
Pondok
Pesantren;
Tanggung
Jawab
Sosial
Perusahaan;
Keberlanjutan



bukan hanya dari kinerja materi, tetapi juga dari realisasi masalah (kesejahteraan umum), akuntabilitas etis (amanah), dan keselarasan dengan konsep al-falah (kesejahteraan holistik). Tujuh dari delapan prinsip ini secara konsisten diimplementasikan, sementara kepemimpinan visioner masih kurang berkembang dalam proses perencanaan strategis. Studi ini berkontribusi pada literatur CSR dengan mengoperasionalkan nilai-nilai etika Al-Quran ke dalam indikator tata kelola yang terukur dan mengusulkan model yang berlandaskan spiritual yang dapat diterapkan baik pada organisasi nirlaba maupun komersial. Model ini mendefinisikan ulang CSR melalui epistemologi Al-Quran, menekankan bahwa keberlanjutan organisasi dalam ekonomi Islam tidak dapat dipisahkan dari akuntabilitas spiritual.

Introduction

In today's global business environment, Corporate Social Responsibility (CSR) has emerged as a crucial element in organizational governance, aiming to create a balance between economic performance, social equity, and environmental sustainability. It reflects the growing expectation that corporations should go beyond profit-making to actively contribute to the welfare of society and the preservation of the environment. This global trend has gained significant momentum in both developed and developing countries, including Indonesia (Juhji et al., 2020).

In Indonesia, the implementation of CSR has existed since the 1990s. CSR in Indonesia has been regulated in Law No. 40 of 2007 concerning Limited Liability Companies. In Law No. 40 of 2007, Article 74 paragraph (1) states that companies that carry out their business activities in the field of and/or related to natural resources are required to carry out social and environmental responsibilities. Decree of the Minister of SOEs Number: Kep-236/MBU/2003 concerning the Partnership Program of State-Owned Enterprises with small businesses and the Community Development Program (PKBL) and also issued Regulation of the Minister of SOEs No. Per-09/MBU/07/2015 dated July 3, 2015 concerning the Partnership and Community Development Program (PKBL) of State-Owned Enterprises which have the same objectives (Cahya & Rohmah, 2019).

Despite its widespread adoption, the dominant CSR frameworks are predominantly shaped by Western perspectives, focusing largely on compliance, material performance, and corporate image. These models often lack sensitivity to local cultural and spiritual values, particularly in contexts where religion plays a central role in shaping ethical behavior and social responsibility (Mais et al., 2023; Munir & Mais, 2023). In Indonesia, a country with a rich Islamic tradition, there is an increasing need to contextualize CSR within a spiritual and moral framework that resonates with local institutions and communities (Unique, 2024).

Islamic teachings offer a robust foundation for social responsibility, as found in the Qur'an and Hadith, which emphasize justice, compassion, stewardship, and accountability to God. However, current CSR practices in Islamic institutions, such as pesantren (Islamic boarding schools), remain largely unstructured and fragmented. Although these institutions possess



strong ethical and spiritual orientations, there is no comprehensive CSR model grounded in Islamic values that systematically integrates spiritual principles into organizational governance (Baihaqi & Kusuma, 2023).

According to Kholifah & Masithoh, (2022) CSR is a form of justice in the community economy. CSR is a theory that explains the relationship between companies and the harmony of the surrounding community. Empowerment of companies towards the surrounding community and other communities is a form of good corporate social responsibility, not just giving a good image for the company. According to Rochayatun et al., (2023) states that from an Islamic perspective, CSR leads to social justice, and CSR is not at all selfish in creating welfare. According to Ghadas et al., (2019), corporate social responsibility has been widely and internationally accepted as an element of good governance and a key factor in business sustainability.

However, the cultivation and practice of CSR is still subject to the discretion of the company. In the current corporate model, CSR is still a choice to be practiced and not part of the company's objectives. According to Jannah & Leniwati, (2024) This study aims to construct a Corporate Social Responsibility (CSR) model based on Surat Al Mudassir and the Tarbiyah Wa Tahdzib Book in Islamic boarding schools. Method: This study uses a postmodernist-interpretivist paradigm where this study tries to integrate the meaning of each data obtained through interviews and construct a CSR model based on Surat Al Mudassir and the Tarbiyah Wa Tahdzib book.

This research addresses this critical gap by proposing a model of Corporate Spiritual Responsibility (CSpR), derived from the Qur'anic narrative of Surah Yusuf. This Surah presents a holistic view of ethical leadership, crisis management, and divine-centered decision-making through the story of Prophet Yusuf. These values provide a rich, yet underexplored, source of guidance for developing a spiritually integrated approach to organizational responsibility-particularly relevant for faith-based institutions seeking to align modern organizational practices with religious principles (Moosa, 2023).

The phenomenon underpinning this study is the disconnect between spiritual ideals and operational models in Islamic educational institutions. While CSR has been institutionalized in Indonesia through legislation and policy—such as Law No. 40 of 2007—its implementation in faith-based organizations is often limited to charity and external accountability. What is lacking is a structured, Quranic-based model that embeds internal spiritual values into day-to-day management practices and long-term governance structures (Febrian et al., 2022).

This study is particularly important as it aims to construct a CSR model that not only complies with Islamic principles but also enhances the identity and role of pesantren as institutions that nurture both spiritual and social capital. Through a case study of the Alhidayah Almuntaazah Islamic Boarding School in Bekasi, this research investigates how values from Surah Yusuf can be translated into organizational practices, offering a real-world application of the



CSpR concept. It demonstrates how spiritual values such as integrity, patience, trust in God, and social justice can inform management practices and decision-making. Surah Yusuf (12:54–57) presents a narrative rich with values that can inform organizational practices. This research focuses on how these values are interpreted and implemented in the context of an Islamic boarding school in Indonesia, providing a unique perspective on integrating spiritual principles into organizational governance.

The contribution of this research lies in its integration of Qur'anic ethics into the CSR discourse, offering a novel framework that complements conventional CSR with spiritual consciousness. It responds to the growing demand for ethical business models in Muslim-majority societies and contributes to the Islamization of knowledge by rooting organizational ethics in divine guidance (Ilyas, 2019). The model of CSpR introduced here is scalable and adaptable, providing a relevant framework for both non-profit and commercial organizations aiming to align their operations with spiritual and ethical values (Septiani et al., 2023).

In summary, this study seeks to identify the spiritual principles embedded in Surah Yusuf and apply them in constructing a Corporate Spiritual Responsibility model for Islamic boarding schools. It fills a theoretical and practical void in CSR literature by offering an alternative, faith-based framework that is deeply rooted in Islamic teachings. By doing so, it promotes a more holistic understanding of organizational responsibility—one that balances material objectives with spiritual accountability, and serves as a blueprint for value-driven governance in the Islamic world.

Literature Review

The concept of CSR has been extensively studied, with numerous models emphasizing the importance of ethical behavior, stakeholder engagement, and sustainability. However, these models often lack a spiritual dimension that can provide deeper ethical guidance. Islamic teachings offer a rich source of spiritual and ethical principles that can inform organizational practices. Previous studies have explored various aspects of Islamic business ethics, including the role of Shariah governance, the importance of justice and accountability, and the integration of spiritual values into business operations. However, there is limited research on how specific Qur'anic verses, such as those in Surah Yusuf, can be applied to develop a CSpR model. This study seeks to fill this gap by focusing on the values presented in Surah Yusuf (12:54–57), which include trust (amanah), honesty, justice, patience and perseverance, visionary leadership, wisdom, social responsibility, and sincerity. These values are examined in the context of an Islamic boarding school, providing insights into their practical application in organizational settings.



2.1 Corporate Social Responsibility (CSR): From Compliance to Values-Based Models

Corporate Social Responsibility (CSR) has evolved from philanthropic and compliance-based activities to becoming a strategic element in organizational sustainability. Scholars such as Carroll (1991) proposed a pyramid model comprising economic, legal, ethical, and philanthropic responsibilities, which has shaped mainstream CSR discourse for decades. However, critiques have emerged that this model remains heavily rooted in Western capitalism, often lacking a deeper moral or spiritual foundation (Jamali & Mirshak, 2007). In particular, CSR initiatives are sometimes reduced to marketing strategies or symbolic gestures without substantial ethical or spiritual commitment.

2.2 Islamic Perspectives on CSR

Islamic perspectives offer a fundamentally different approach to CSR, emphasizing accountability not only to stakeholders but also to Allah (SWT). The Qur'an and Sunnah provide a framework where business is seen as a trust (amanah), and wealth is a tool for achieving justice, community welfare (maslahah), and balance (mizān). Concepts such as ihsan (excellence), adl (justice), shura (consultation), and zakat (obligatory charity) are embedded within Islamic CSR thinking (Dusuki & Abdullah, 2007). These principles form the basis of ethical business behavior in Islamic economic thought.

Several researchers (e.g., Haniffa & Hudaib, 2007; Hassan & Harahap, 2010) have called for an Islamization of CSR frameworks that integrate these spiritual values. However, many existing models remain general and do not operationalize Qur'anic values systematically, nor do they extract them directly from specific verses or narratives in the Qur'an.

2.3 Surah Yusuf and Leadership Ethics

Surah Yusuf (Chapter 12 of the Qur'an) contains one of the most comprehensive prophetic narratives related to personal integrity, leadership, crisis management, and economic governance. In verses 54–57, the story recounts Yusuf's appointment as treasurer of Egypt, based on his character and competence. These verses convey profound ethical values such as trust, honesty, wisdom, justice, patience, and visionary planning—qualities highly relevant to modern organizational leadership.

Despite its potential, Surah Yusuf has rarely been used as a direct textual foundation for constructing CSR models. While some scholars (e.g., Beekun & Badawi, 2005) have highlighted its relevance for Islamic leadership, few studies have systematically extracted a value-based framework for organizational governance from it.

2.4 Economic Distribution and Crisis Management in Surah Yusuf

While Surah Yusuf is often discussed in the context of ethical leadership and personal integrity, its economic dimension is equally significant. Verses 47–



49 and 54-57 describe Prophet Yusuf's strategic management of agricultural production and food distribution during a prolonged economic cycle of abundance and famine. His policy to store surplus harvest during years of prosperity and distribute it equitably during years of scarcity reflects a sophisticated model of crisis management and distributive justice.

This strategy demonstrates an early model of structural economic responsibility, where governance is not merely reactive charity but proactive planning to prevent systemic hardship. Prophet Yusuf did not limit his role to moral guidance; he designed a long-term macroeconomic stabilization mechanism that protected society from mass starvation. Such governance aligns with the Islamic economic principle of preventing harm (*dar' al-mafasid*) and promoting public welfare (*jalb al-masalih*).

From a CSR perspective, this model represents structural CSR rather than symbolic or philanthropic CSR. It emphasizes resource planning, risk mitigation, and equitable redistribution to safeguard societal welfare. Therefore, Surah Yusuf provides not only a leadership model but also a distributive economic framework that anticipates modern concepts of sustainability, food security, and economic resilience.

By integrating this distributive dimension, the proposed CSpR model extends beyond ethical values to include systemic responsibility in managing resources for long-term social stability.

2.5 Theoretical Gap and Research Contribution

The existing literature demonstrates growing interest in Islamic business ethics and CSR, yet there is a noticeable lack of studies that construct practical models of Corporate Spiritual Responsibility (CSpR) grounded explicitly in Qur'anic narratives. Most studies focus on macro-level Islamic principles or legal obligations without contextual application in organizational case studies. This research addresses that gap by:

- Proposing a CSpR model grounded specifically in Surah Yusuf 54-57;
- Testing its application in a real-world Islamic educational institution;
- Providing a structured, replicable framework for organizations seeking to embed spiritual values into CSR.

In doing so, the study contributes to both the Islamization of CSR theory and the practical advancement of Islamic-based governance models, especially for non-profit organizations that are often excluded from CSR discourses.

This study aims to identify the CSR principles contained in Surah Yusuf and apply them in the construction of a CSR model at Pesantren Al Hidayah Al Mumtazah. In addition, this study is also expected to contribute to the development of a more holistic and sustainable CSR concept, by making spiritual values as its foundation.

Surah Yusuf verses 54-57 were chosen because these verses explicitly discuss the concept of high social responsibility. Prophet Yusuf did not only think about personal interests or certain groups, but also thought about the



welfare of society as a whole, both in surplus and deficit conditions. This concept can then be associated with CSR in the context of modern companies. Prophet Yusuf's advice shows the importance of careful planning in facing various possibilities. This is relevant to the concept of sustainability in CSR, where companies must have long-term planning to ensure business continuity and a positive impact on the environment and society.

This verse also contains a message about justice and balance. Prophet Yusuf called for the harvest to be stored to face difficult times, so that no party is harmed. This concept of justice is very important in building a harmonious relationship between companies, employees, and society. By taking this verse as a foundation, we can build a CSR model that focuses not only on the material aspect, but also on the spiritual aspect. Surah Yusuf was chosen over other surahs because it provides concrete examples of how a leader should act fairly and wisely, not only for their own interests but also for the welfare of society as a whole. These principles are very relevant to CSR and can be integrated into more spiritual and sustainable business practices, especially in the pesantren environment which has a strong foundation of Islamic values.

Corporate Spiritual Responsibility (CSpR) is a further development of the CSR concept that emphasizes spiritual responsibility in business operations. CSpR includes the integration of spiritual and moral values into business practices to achieve holistic well-being for all stakeholders. Unlike Corporate Social Responsibility (CSR), which focuses on the social and environmental impacts of business activities, CSpR places more emphasis on establishing a corporate culture based on spiritual values such as kindness, empathy, and morality (Rismawati et al., 2024).

Spirituality is a basic need and the highest achievement in a person's life, regardless of status or background. These basic needs include physiological needs, security, love, respect, and reality. Self-actualization is a person's spiritual level that is fully creative, intuitive, energetic, cheerful, loving, peaceful, tolerant, humble, and has a clear purpose in life. Meanwhile, according to Hidayat, Spiritual is something that is believed by a person in relation to God, which gives rise to a need or love for God, and an apology for all mistakes that have been made (Shaary & Harun, 2020).

2.6 Corporate Spiritual Responsibility within the Framework of Maqasid al-Shariah

In Islamic economics, any concept of social responsibility must ultimately align with the objectives of Sharia (Maqasid al-Shariah). Classical scholars such as Al-Ghazali and Al-Shatibi emphasized that Islamic law aims to preserve five essential elements: religion (hifz al-din), life (hifz al-nafs), intellect (hifz al-'aql), lineage (hifz al-nasl), and wealth (hifz al-mal). These five protections form the foundation of socio-economic justice and sustainable welfare in Islamic thought.



From this perspective, CSR in the sharia economy cannot be limited to philanthropy or compliance; it must contribute to the preservation and enhancement of these five dimensions. Organizational governance that neglects moral accountability, intellectual development, or social welfare fails to achieve true *maslahah*.

The CSpR model proposed in this study is therefore positioned within the *maqasid* framework. The eight spiritual values derived from Surah Yusuf (12:54–57) function as operational ethical principles that support the realization of *maqasid*. Trustworthiness and honesty safeguard wealth (*hifz al-mal*); justice and social responsibility protect life and dignity (*hifz al-nafs*); wisdom and intellectual integrity contribute to the preservation of intellect (*hifz al-'aql*); sincerity and moral leadership reinforce religious consciousness (*hifz al-din*); while visionary leadership ensures long-term institutional sustainability that indirectly supports the preservation of lineage and future generations (*hifz al-nasl*).

By embedding the CSpR model within *Maqasid al-Shariah*, this study strengthens its theoretical grounding in Islamic economics and ensures that corporate responsibility is aligned not only with ethical conduct but also with the broader objectives of divine law.

The CSR construction framework is explained in Figure 1.

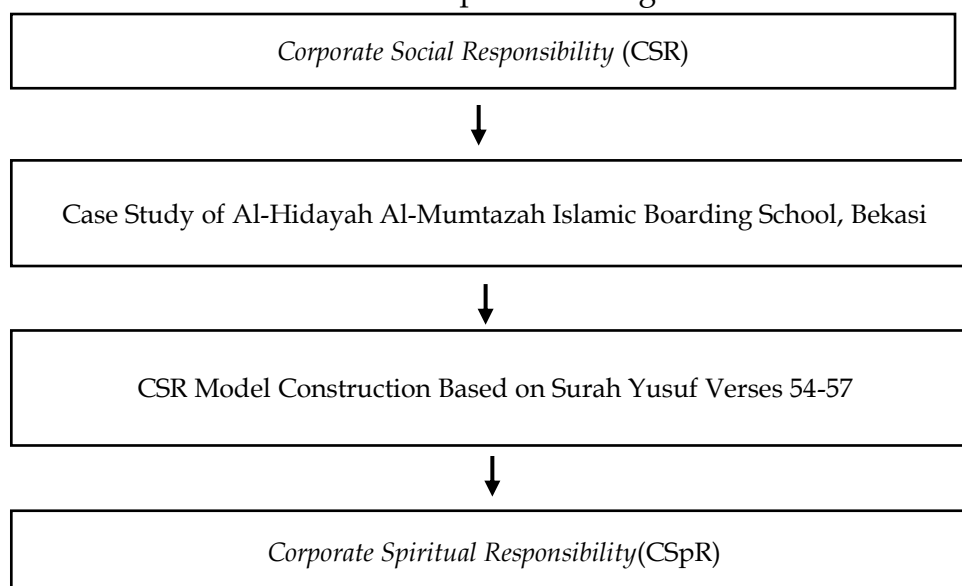


Figure 1. CSR Construction Thinking Model Based on Surah Yusuf verses 54-57 (Case Study of Al-Hidayah Al-Mumtazah Islamic Boarding School, Bekasi)

Method

This study uses the postmodernist interpretivist paradigm where the study tries to combine the meaning and construct the concept of Corporate Social Responsibility (CSR) from the perspective of organizational culture, religion and spirituality. This paradigm tries to interpret the accountability of Islamic

boarding schools empirically and then construct the empirical data adjusted to the culture of the Islamic boarding school so that the resulting construction is appropriate and can be implemented in Islamic boarding schools in general. The data collected is primary data obtained directly from the source, namely through direct interviews. Key informants are Islamic boarding school managers in Islamic boarding schools starting from the head of the Islamic boarding school management, deputy administrators of the Islamic boarding school, the finance department and the female teachers. Data triangulation was conducted by interviewing the students to strengthen the statements of key informants. Informants were chosen because the informants knew and were indeed directly involved in the implementation of CSR so that they were believed to be able to answer the formulation of the research problem (Sugiyono, 2019: 15-17).

The data collection techniques used in this study are 1) Observation with non-participant observation method, namely the researcher is only an observer. The things observed in this study are the implementation of CSR in Islamic boarding schools in the Jatiluhur area, Jatiasih District, Bekasi Regency, 2) Interviews, where researchers conduct direct interviews with informants who are considered able to provide the information needed. Key informants are administrators and students of Islamic boarding schools to strengthen the data by asking several questions related to the implementation of CSR in Islamic boarding schools that have economic, environmental and social impacts, 3) documentation, where researchers obtain data by recording or copying the contents of supporting documentation related to the implementation of CSR in the Islamic boarding school.

Data were analyzed using the following steps: 1) Data Reduction where data is obtained by summarizing, selecting the important, focusing on the important, identifying themes and patterns, and discarding the unnecessary. 2) Data Presentation, namely analyzing the data that has been provided by the management of the Islamic boarding school and using Surah Yusuf verses 54-57 as an analysis tool. This can facilitate and assist researchers in compiling data and finding patterns and relationships in the data and making it easier to draw conclusions, 3) drawing conclusions, namely drawing conclusions about the construction of CSR based on Surah Yusuf verses 54-57 at the Islamic boarding school. The conclusion is the stage where researchers consider the explanation of the patterns and relationships studied or make contrasts and comparisons in order to answer the formulation of the problem in the study.

Discussion

Based on the results of the presentation of research data through observation, interview, documentation, and analysis methods that have been carried out based on the focus of the formulated problems, several findings in the field will be presented here. The results of the study show that the CSR values listed in Surah Yusuf verses 54-57 have 8 values, namely the principle of



trust, the principle of honesty, the principle of justice, the principle of patience and perseverance, the principle of visionary leadership, the principle of wisdom, the principle of social responsibility and the principle of sincerity and honesty.

1. Principle of Trust

Amanah is seen from QS Yusuf verse 55 and in theory amanah is a figure who can be trusted. So that he does not oppress the trust given to him, in the principle of amanah there are several elements, namely: responsibility, trustworthiness and credibility, the nature of amanah plays a fundamental role in economics and business, because without credibility and responsibility economic life will be destroyed. One application of the principle of amanah in Islamic boarding schools is in assigning students who are trusted to maintain the cleanliness and order of the dormitory. Students who are given this task must carry it out with full responsibility, ensuring that the dormitory remains clean and orderly every day. They are also entrusted to monitor their peers to comply with dormitory rules. In practice, students must honestly report the condition of the dormitory to the administrators and not abuse their authority to ensure that the tasks given are carried out properly.

The results of interviews with 4 informants stated that the mandate is a value that they hold in the Islamic Boarding School and is carried out including in the implementation of this CSR. This principle is a dominant principle that has emerged and is commonly applied in the Al-Hidayah Al-Mumtazah Islamic Boarding School.

2. Principle of Honesty

Honesty is seen in QS Yusuf verse 55 (according to Tafsir Ibn Kathir) and in theory honesty is the key to the success of a business, honesty in implementing control over consumers, in work relationships, and so on. Honesty must be the vision of every Muslim's life because our lives come from the Most True, so life in the world must be lived properly so that we can return to our creator, the Most Great. Indicators of an honest attitude are not lying, not deceiving yourself or others, in this case consumers, being open-minded in accepting the advantages of others and criticism from others, not harming others, not taking the rights of others, not doing monoli activities (specifically for companies or organizations).

One application of the principle of honesty in Islamic boarding schools is when students take exams. They are expected to work on the questions honestly, without cheating or asking for answers from friends. Islamic boarding school administrators usually provide minimal supervision as a form of trust in students, so that students are encouraged to rely on their own abilities and be honest in completing exams. In addition, this honesty is reflected in the report of assignment or memorization results, where students must admit if they have not memorized well or made mistakes without covering up their mistakes.



The results of interviews with 4 informants stated that honesty is a value that they hold in the Islamic Boarding School and is carried out including in the implementation of this CSR. This principle is a dominant principle that has emerged and is commonly applied in the Al-Hidayah Al-Mumtazah Islamic Boarding School.

3. Principle of Justice

Justice is seen in QS Yusuf verse 56 (according to Tafsir Ibn Kathir) and in theory justice revolves around the meaning of balance or a balanced state or not biased, equality or absence of discrimination in any form, fulfillment of rights to anyone who is entitled or placing something in its proper place. The application of the principle of justice in Islamic boarding schools is in the division of tasks and sanctions. Each student gets a daily duty of duty evenly and in rotation, without anyone receiving special treatment or exceptions. This ensures that all students are responsible for the cleanliness and order of the Islamic boarding school environment. In addition, the punishment given if there is a violation of the rules must be fair and in accordance with the level of error, without considering the status, background, or relationship of the student with the administrators. Islamic boarding school administrators are also required to listen to all parties involved before making a decision to ensure that the actions taken are fair.

The results of interviews with 4 informants stated that justice is a value that they hold in the Islamic Boarding School and is carried out including in the implementation of CSR. This principle is a dominant principle that has emerged and is commonly applied in the Al-Hidayah Al-Mumtazah Islamic Boarding School.

4. Patience and Perseverance

Patience and Perseverance are seen in QS Yusuf verse 56 (according to Tafsir Ibn Kathir) and in theory the Prophet Yusuf showed extraordinary patience in facing various tests. Starting from being betrayed by his brothers to being imprisoned without any fault, he remained patient and believed in Allah. In a corporate context, patience and perseverance are the keys to facing challenges and crises. Companies that are able to be patient and continue to work hard in facing problems tend to be more successful and sustainable in the long term. One application of the principle of patience and perseverance in Islamic boarding schools is in the process of memorizing the Qur'an. Students are taught to be patient in facing the difficulty of memorizing long and complicated verses. They are encouraged to continue practicing diligently every day, even though the progress is slow or takes a long time.

Teachers at the Islamic boarding school also accompany students patiently, providing motivation and guidance without forcing them to achieve targets quickly. Thanks to patience and continuous effort, students are finally able to memorize the Qur'an consistently. In addition, students are also taught to be



patient in undergoing the formal learning process in class. For example, when faced with a difficult or disliked subject, they must still try diligently to understand it, not give up easily, and seek help if needed. This patience in learning teaches students that achievement does not come instantly, but requires time, effort, and dedication.

The results of interviews with 2 informants stated that patience and perseverance are values that they hold in Islamic Boarding Schools and are implemented, including in the implementation of CSR.

5. Wisdom

Wisdom is seen in QS Yusuf verse 55 (according to Tafsir Ibn Kathir) and in theory when Prophet Yusuf was given the trust to manage the Egyptian treasury, he did it fairly and wisely. He designed a strategy to face the coming famine, ensuring that resources were managed well and distributed fairly. In the business world, justice and wisdom in resource management and decision making are important values that must be implemented. This includes justice in the treatment of employees, justice in relationships with business partners, and wisdom in investment and business development. One application of the principle of wisdom in Islamic boarding schools is in dealing with the problem of student discipline. Islamic boarding school administrators must be wise when giving sanctions to a student who violates the rules.

They must consider the background, conditions, and intentions of the violation before giving sanctions. For example, if a student is late to class, the administrator does not immediately give a severe punishment, but first listens to the student's reasons. If the reason for the delay is due to something beyond his control, such as illness or urgent needs, the administrator can consider wiser actions, such as giving a reprimand or warning, instead of harsh sanctions. In addition, wisdom is also applied in the preparation of daily activity schedules in Islamic boarding schools. To maintain the physical and mental health of students, administrators must be wise in balancing time between studying, worship, rest, and recreation. In this way, students do not feel burdened and can carry out activities with enthusiasm without sacrificing their health.

The results of interviews with 2 informants stated that wisdom is a value that they hold in Islamic Boarding Schools and is implemented, including in the implementation of CSR.

6. Visionary Leadership

Visionary Leadership is seen in QS Yusuf verse 54 (according to Tafsir Ibnu Katsir) and in theory the Prophet Yusuf is known as a visionary leader who is able to see and plan the future. He was not only able to predict the future based on Pharaoh's dream, but also made a mature plan to face it. In the corporate world, a leader must have a clear vision and be able to direct the company towards long-term goals. Visionary leadership ensures that the company does



not only focus on short-term profits but also on long-term sustainability and growth.

The results of an interview with 1 informant stated that visionary leadership is a value that they have not yet held in Islamic Boarding Schools and has not yet been implemented, including in the implementation of CSR.

7. Social Responsibility

Social Responsibility is seen in QS Yusuf verse 57 (according to Tafsir Ibn Kathir) and in theory Prophet Yusuf took great responsibility to save the Egyptian people from starvation. This shows how important social responsibility is in leadership. In the business world, corporate social responsibility (CSR) is an important aspect that reflects the company's concern for society and the environment. This can be in the form of social programs, environmental conservation, or other initiatives that aim to have a positive impact on society. The application of the principle of social responsibility that is often carried out in Islamic boarding schools is the "Friday Blessing" program or routine alms.

Every Friday, the Islamic boarding school holds a collection of alms from students, teachers, and the community to be given to the poor, orphans, or underprivileged people around the Islamic boarding school. This program is carried out routinely, so that students are accustomed to sharing their fortune with others, as a form of their social responsibility. In addition, Islamic boarding schools also hold fundraising programs to help people affected by natural disasters or economic difficulties. Students are involved in this activity by organizing fundraising events, such as bazaars or sales of student-made goods, where all proceeds are donated to help disaster victims. In this process, students learn to contribute and empathize with others in need.

The results of interviews with 4 informants stated that social responsibility is a value that they hold in the Islamic Boarding School and is carried out including in the implementation of CSR. This principle is a dominant principle that has emerged and is commonly applied in the Al-Hidayah Al-Mumtazah Islamic Boarding School.

8. Sincerity and Sincerity

Sincerity and Sincerity are seen in QS Yusuf verse 57 (according to Tafsir Ibn Kathir) and in theory all of Prophet Yusuf's actions were based on sincerity and sincerity in worshiping Allah. He did not seek praise or personal gain. In the corporate world, sincerity and sincerity are rare but very valuable values. Doing work sincerely without self-interest not only brings personal satisfaction but also builds a good company reputation in the eyes of employees, customers, and the community. One application of the principle of sincerity and sincerity in Islamic boarding schools is when students help each other in studying or completing assignments. For example, when a student has difficulty



understanding a lesson, his friend sincerely and wholeheartedly provides assistance without expecting any reward or praise.

The student who helps does so solely because he wants to see his friend succeed, not because he wants to gain personal gain. Sincerity and sincerity are also reflected in daily tasks such as cleaning the dormitory or the pesantren environment. Although this task may seem simple or difficult, students who do it sincerely will feel light in carrying it out. They do not complain or feel burdened, because they do it with good intentions, namely to maintain the cleanliness of the environment and mutual comfort. This action teaches students that working with sincere intentions will bring inner peace and a sense of satisfaction.

The results of interviews with 2 informants stated that sincerity and honesty are values that they hold in Islamic Boarding Schools and are implemented, including in the implementation of CSR. In an effort to implement the principles of Corporate Social Responsibility (CSR) in Pesantren Al Hidayah Al Mumtazah, we can take inspiration from Surah Yusuf in the Quran. Surah Yusuf contains many relevant lessons for management and social responsibility, which can be adapted in the context of pesantren to create a more sustainable, ethical, and competitive environment.

Surah Yusuf teaches the importance of justice and integrity, especially in the context of Yusuf who remained honest and just even in difficult circumstances. Pesantren Al Hidayah Al Mumtazah can adopt this principle by ensuring that all activities and decisions are carried out with transparency and honesty. This includes the management of funds, the treatment of students, and relations with the surrounding community.

Yusuf's story shows the importance of visionary and responsible leadership. Yusuf, with his wisdom, was able to manage the food crisis in Egypt. Islamic boarding schools can apply this principle by training leaders and staff to be visionary and responsible, both in managing the Islamic boarding school and in providing education to students.

Yusuf is known for his ability to manage resources efficiently. Pesantren can emulate this model by ensuring that all resources, including financial, physical, and human, are used optimally. This could include good financial management, utilization of pesantren land for agriculture or other productive businesses, and development of students' skills and potential.

One of the cores of CSR is social and economic welfare. Yusuf works to ensure the welfare of the Egyptian people during times of crisis. The Islamic boarding school can run programs that support the welfare of the surrounding community, such as free education programs for underprivileged children, free health services, or skills training for the community.

In Yusuf's story, there is an aspect of sustainability in the management of agricultural products. Islamic boarding schools can implement programs that support environmental sustainability, such as organic farming, good waste management, and greening initiatives. This is not only beneficial for the



environment but also educates students about the importance of preserving nature. Yusuf is a role model in terms of character and morals. Pesantren Al Hidayah Al Mumtazah can emphasize character education as part of the curriculum, teaching strong moral, ethical, and spiritual values to students. This can be done through regular religious studies, discussions of Islamic values, and extracurricular activities that support character development.

Yusuf pointed out the importance of collaboration in solving problems. Islamic boarding schools can strengthen community involvement by holding programs that involve parents, alumni, and the surrounding community. Collaboration with external parties such as the government, NGOs, and the private sector can also help expand the positive impact of Islamic boarding schools. By adopting the principles of Surah Yusuf, Pesantren Al Hidayah Al Mumtazah can develop a CSR model that not only supports sustainability and social responsibility, but also strengthens the role of pesantren in educating a generation with character, noble morals, and a positive contribution to the wider community.

However, in its implementation in this Islamic Boarding School, it has only implemented 7 values, and there is still 1 value that needs to be implemented, namely visionary leadership. These 8 values can be used in all institutions, both profit, non-profit, and social institutions. Of the 8 values that emerged during the interview, it turned out that there were 4 values that were responded to by the four informants, namely the Principle of Trust, the Principle of Honesty, the Principle of Justice and Social Responsibility. These four values are the dominant values that emerge and are always implemented at the Alhidayah Al Mumtazah Islamic Boarding School.

The analysis revealed eight core spiritual values derived from Surah Yusuf (12:54-57): trust (amanah), honesty, justice, patience and perseverance, visionary leadership, wisdom, social responsibility, and sincerity. These values form the foundation of the proposed CSPr model.

Among these values, four were identified as dominant and consistently implemented in the management practices of the Islamic boarding school: trust (amanah), honesty, justice, and social responsibility. These values are reflected in the institution's commitment to ethical conduct, transparency, and community engagement. However, the value of visionary leadership was found to be underdeveloped.

Visionary Leadership as a Sharia Governance Imperative

From a sharia economic perspective, the limited implementation of visionary leadership represents a critical structural weakness. In Islamic governance theory, leadership (imamah or qiyadah) is not merely administrative authority but a mechanism for realizing maqasid al-shariah at the institutional level. Classical Islamic scholars emphasize that the effectiveness of sharia implementation depends largely on the integrity, competence, and foresight of leadership. Without strategic vision, ethical values



may remain symbolic rather than institutionalized.

In the context of CSpR, visionary leadership is essential to transform spiritual principles into long-term governance strategies. Prophet Yusuf's leadership was not only moral but also future-oriented; he designed a multi-year economic stabilization plan to prevent systemic collapse. Therefore, the absence of strong visionary leadership may limit the organization's ability to sustain maqasid fulfillment, particularly in safeguarding institutional continuity (hifz al-nasl) and economic resilience (hifz al-mal).

This finding suggests that strengthening visionary leadership is not merely an operational improvement but a sharia imperative. For Islamic institutions, leadership development must include strategic planning capacity, economic foresight, and institutional sustainability frameworks to ensure that spiritual responsibility is effectively implemented.

While there is an awareness of its importance, the implementation of this value requires further attention and development. This finding suggests that organizations may face challenges in integrating certain spiritual values into their practices and may need to invest additional resources to overcome these challenges.

The proposed CSpR model offers a framework for integrating spiritual values into organizational governance. It emphasizes the importance of ethical leadership, accountability, and social responsibility, aligning with the principles of socio-economic justice (adl) and everlasting success (al-falah). The qualitative analysis of interview data with four key informants revealed the presence of eight spiritual values derived from the interpretation of Surah Yusuf verses 54–57. These verses narrate the moment when Prophet Yusuf (Joseph) was appointed to a high administrative position due to his spiritual and moral qualities.

The values extracted from these verses form the foundation of the proposed CSpR model. These values are:

1. **Amanah (Trustworthiness)** – Yusuf was entrusted with managing resources because of his demonstrated integrity and capability. Informants strongly emphasized this value as essential in the school's financial and operational management.
2. **Honesty (Sidq)** – Truthfulness is a recurring theme in the institution's interaction with stakeholders, particularly in financial transparency and student guidance.
3. **Justice ('Adl)** – The school's management emphasized fairness in decision-making, staff treatment, and student discipline.
4. **Patience and Perseverance (Sabr)** – Challenges in educational financing and discipline are handled with a patient and consistent approach.
5. **Visionary Leadership (Ru'ya al-Mustaqbal)** – While this value is articulated in Surah Yusuf through his strategic foresight, it was found to be the least implemented value in the school. Leaders acknowledged the importance of long-term planning but admitted that daily



- operational needs often overshadow strategic thinking.
6. **Wisdom (Hikmah)** – Decision-making at the leadership level often involves deliberation, balancing rules with compassion.
 7. **Social Responsibility (Mas'uliyah Ijtima'iyah)** – The school maintains strong ties with the surrounding community through outreach programs and charity initiatives.
 8. **Sincerity (Ikhlas)** – Informants stressed that all actions are carried out with the intention of pleasing Allah, not merely meeting administrative goals.

The findings indicate that seven of the eight identified values are consistently applied in the school's governance and management. The exception—**visionary leadership**—requires further attention. While the leadership team is committed and ethical, their focus remains on short-term operational concerns rather than strategic visioning. This gap reflects a broader issue in many faith-based institutions that operate within limited financial and structural capacities.

When compared to conventional CSR, the proposed CSpR model not only emphasizes external accountability but also internal spiritual integrity. It extends the concept of responsibility beyond stakeholders to include God-consciousness (taqwa) as a central ethical motivator. This finding aligns with the Islamic worldview that integrates material and spiritual well-being (al-falah).

From a theoretical perspective, the CSpR model contributes to the literature by introducing a spiritual layer to the CSR framework that is grounded in Qur'anic epistemology. Practically, it provides a viable governance model for Islamic institutions seeking to align their missions with ethical leadership and accountability. The model's relevance extends to non-profit, educational, and even business organizations that value ethical governance inspired by Islamic principles.

Beyond individual ethical values, the narrative of Surah Yusuf also highlights a structural dimension of responsibility through economic planning and food stock management. Prophet Yusuf's strategy of accumulating surplus during prosperity and redistributing during famine illustrates a proactive model of macroeconomic stability and social protection. In the context of CSpR, this indicates that spiritual responsibility must include institutional mechanisms for sustainability, risk management, and distributive justice. Thus, CSR in Islamic economics is not limited to charity-based initiatives but encompasses systemic economic planning that safeguards public welfare.

Although the pesantren operates on a smaller institutional scale compared to a state authority, the principle of surplus management and preventive planning can be adapted into long-term financial sustainability strategies, educational resource allocation, and community-based economic empowerment programs. This reinforces that CSpR is not merely ethical



conduct but also structured economic stewardship.

Alignment of CSpR with Maqasid al-Shariah

To strengthen its foundation in Islamic economics, the CSpR model must be evaluated within the framework of Maqasid al-Shariah. CSR in Islamic institutions is not merely a managerial obligation but a mechanism to safeguard the five essential objectives of Sharia: religion, life, intellect, lineage, and wealth

Table 1. Alignment Between CSpR Values and Maqasid al-Shariah

CSpR Value	Related Maqasid	Organizational Impact
Amanah	Hifz al-Mal	Financial integrity and accountability
Honesty	Hifz al-Mal / Hifz al-Din	Transparent governance
Justice	Hifz al-Nafs	Fair treatment & social equity
Social Responsibility	Hifz al-Nafs	Community welfare programs
Wisdom	Hifz al-'Aql	Rational and balanced decision-making
Patience	Hifz al-Din	Ethical resilience
Sincerity	Hifz al-Din	Spiritual accountability
Visionary Leadership	Hifz al-Nasl	Long-term sustainability

This alignment demonstrates that CSpR is not merely value-oriented but structurally maqasid-driven. The pesantren's implementation of trust, justice, and social responsibility indicates strong preservation of religion, life, and wealth. However, limited visionary leadership suggests a need to strengthen long-term maqasid fulfillment, particularly in safeguarding institutional continuity (hifz al-nasl).

Operationalizing CSpR in Sharia Accounting and Sustainability Reporting

While the proposed CSpR model is grounded in spiritual and ethical principles, its implementation must extend beyond normative appeals into measurable governance mechanisms. In Islamic economics, accountability is closely linked to financial transparency, reporting standards, and institutional disclosure. Therefore, integrating CSpR into sharia accounting standards and sustainability reporting frameworks is essential to ensure its practical realization.

Spiritual values such as amanah and honesty can be operationalized through enhanced financial disclosure, internal control systems, and transparent reporting in accordance with Sharia Accounting Standards (e.g., PSAK Syariah/AAOIFI standards). Justice and social responsibility may be reflected in the disclosure of zakat distribution, community development programs, and equitable stakeholder engagement. Visionary leadership and sustainability orientation can be incorporated into long-term strategic



reporting, risk management disclosure, and sustainability impact statements.

By embedding CSpR principles into formal reporting mechanisms, Islamic institutions can transform spiritual responsibility into auditable governance practices. This approach aligns CSpR with sustainability reporting frameworks while preserving its Islamic epistemological foundation. Thus, CSpR should not only function as a moral compass but also as a structured accountability system within sharia-based financial and sustainability reporting.

Table 2. Integration of CSpR Values into Sharia Accounting and Sustainability Reporting

CSpR Value	Sharia Mechanism	Accounting	Sustainability Indicator	Reporting
Amanah	Transparent statements, internal control	financial	Governance disclosure	
Honesty	Full disclosure policy		Ethical reporting	compliance
Justice	Fair allocation of funds, zakat reporting		Stakeholder indicators	equity
Social Responsibility	CSR transparency	expenditure	Community reporting	impact
Visionary Leadership	Strategic disclosure	planning	Long-term targets	sustainability
Wisdom	Risk reporting	management	Balanced decision metrics	
Patience	Long-term policy	investment	Sustainable reporting	growth
Sincerity	Non-profit transparency	intention	Social mission disclosure	

The table above demonstrates that the CSpR model can be systematically integrated into formal sharia governance mechanisms. Rather than remaining abstract spiritual ideals, each value is translated into specific accounting and reporting instruments. For instance, amanah and honesty are reflected in transparent financial disclosure and strengthened internal control systems, ensuring accountability in line with Sharia Accounting Standards. Justice and social responsibility are operationalized through structured zakat reporting, equitable fund allocation, and measurable community impact indicators.

Furthermore, visionary leadership and sustainability orientation are embedded in long-term strategic disclosures and sustainability performance targets. This reflects Prophet Yusuf's forward-looking economic planning, adapted into modern institutional governance frameworks. By aligning spiritual values with reporting indicators, CSpR becomes auditable and performance-oriented, reinforcing that Islamic accountability encompasses both divine responsibility and stakeholder transparency.

This integration bridges normative Islamic ethics with contemporary financial governance systems, ensuring that spiritual responsibility is



institutionalized rather than symbolic. Consequently, CSpR contributes not only to moral cultivation but also to structured sustainability reporting consistent with Islamic economic principles.

Conclusion

This study contributes to the development of a Corporate Spiritual Responsibility (CSpR) model grounded in Islamic teachings, specifically the values presented in Surah Yusuf (12:54–57). The research highlights the importance of integrating spiritual values into organizational practices to promote ethical conduct and social responsibility. The findings suggest that while certain spiritual values are actively implemented in the management practices of Alhidayah Almumtazah Islamic Boarding School, others require further development. This underscores the need for organizations to assess and enhance their integration of spiritual values to achieve holistic and ethical governance. The study also identifies the underdevelopment of visionary leadership as a significant institutional gap. Within the framework of Islamic economics, leadership serves as the primary instrument for implementing sharia-based governance. Therefore, strengthening visionary leadership is essential to ensure that CSpR principles are not only practiced at an ethical level but institutionalized within long-term strategic planning. Future efforts should prioritize leadership capacity-building to achieve maqasid-oriented sustainability. Future development of the CSpR model should emphasize its institutionalization within Sharia accounting standards and sustainability reporting frameworks. By embedding spiritual values into formal disclosure mechanisms, Islamic institutions can ensure that ethical commitments are measurable, transparent, and accountable. This integration strengthens the relevance of CSpR within contemporary Islamic economic governance.

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