

## **Ulil Albab: An Ancient Methodology for Building Corporate Spiritual Responsibility (CSpR)**

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**Keywords:** Corporate Social Responsibility, Corporate Spiritual Responsibility, Ulil Albab Methodology, ZDTT, Ethical Integrity, Spiritual Awareness.

**Abstract:** Corporate Social Responsibility (CSR) aims to balance economic, social, and environmental impacts, but often lacks spiritual and ethical depth. This research introduces Corporate Spiritual Responsibility (CSpR) using the Ulil Albab methodology, rooted in Islamic tradition. The Ulil Albab method integrates intellectual and spiritual faculties through Zikir (remembrance), Do'a (prayer), Tafakur (reflection), and Tahanuts (seclusion), known collectively as ZDTT. By grounding CSR in spiritual awareness, this approach fosters more authentic and impactful social responsibility. The methodology combines sensory perception, rational thought, heart intuition, and divine revelation, offering a holistic approach to knowledge. Implementing CSpR aligns corporate actions with spiritual principles, ensuring ethical integrity and sustainability. The study explores how CSpR can transform CSR practices, its practical implications, and its role in creating a more ethical corporate culture. CSpR enhances businesses' moral fabric, helping them navigate ethical dilemmas and build stakeholder trust.

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### **Introduction**

Corporate Social Responsibility (CSR) has long been a cornerstone of corporate ethics, aiming to balance the economic, social, and environmental impacts of business activities. However, contemporary critiques highlight that many CSR practices have become mere lip service, failing to address deeper spiritual and ethical dimensions (Ahmed, 2018). This research proposes a transformative approach to CSR by introducing Corporate Spiritual Responsibility (CSpR), guided by the ancient Ulil Albab methodology, aiming to foster a more holistic and spiritually aligned corporate practice.

The Ulil Albab method, rooted in Islamic tradition, emphasizes the integration of intellectual and spiritual faculties to achieve a balanced and holistic understanding of knowledge (S. M. N. Al-Attas, 1995). This method involves constant remembrance of God

(Zikir), prayer (Do'a), reflection (Tafakur), and seclusion for spiritual exercises (Tahanuts), collectively known as ZDTT. These practices are designed to purify the heart and mind, fostering a continuous connection with the Divine and guiding actions towards righteousness and ethical integrity (Aji Dedi Mulawarman, 2018; Permatasari et al., 2021).

The current CSR practices often lack this spiritual dimension, focusing predominantly on materialistic and secular goals, which can lead to a disconnection between corporate actions and ethical values (Bahri & Triyuwono, 2021). By incorporating the Ulil Albab methodology, this research aims to bridge this gap, proposing a framework for CSpR that aligns corporate practices with spiritual and ethical principles derived from Al Ma'un theology (QS. 107: 1-7). This theological basis emphasizes social justice, compassion, and accountability, which are crucial for genuine corporate responsibility (Mulkhan, 2002, 2010).

The Ulil Albab methodology offers a distinct contrast to Western epistemological approaches, which primarily rely on rationalism, empiricism, and criticism (Kamayanti, 2016). In contrast, Ulil Albab incorporates sensory perception, rational thought, and heart intuition, integrating both material and spiritual dimensions of knowledge. This holistic approach enables a deeper understanding and implementation of corporate practices that are ethically sound and spiritually fulfilling (Wekke et al., 2019). Implementing CSpR through the Ulil Albab method involves a series of steps designed to align corporate actions with spiritual principles. These include the purification of intentions, continuous remembrance of the Divine, and reflective practices that foster ethical decision-making. By grounding CSR in spiritual awareness, companies can achieve a more authentic and impactful form of social responsibility, moving beyond superficial compliance to genuine ethical practice (Prawironegoro et al., 2014; Triyuwono, 2016).

Moreover, the application of the Ulil Albab methodology in corporate settings can address modern challenges such as corporate fraud, unethical practices, and lack of accountability. By fostering a culture of spiritual awareness and ethical integrity, CSpR can help businesses navigate complex ethical dilemmas and build trust with stakeholders. This approach not only enhances the moral fabric of the organization but also contributes to long-term sustainability and positive social impact (Badrul et al., 2018; Duong et al., 2023; Tajuddin et al., 2015). This study addresses the following questions (1) How can the Ulil Albab methodology be applied to transform CSR into CSpR? (2) What are the practical implications of implementing CSpR in modern corporate settings? (3) How does CSpR contribute to a more ethical and spiritually aware corporate culture?. By exploring these questions, this research aims to provide a comprehensive framework for integrating spirituality into corporate responsibility, offering a transformative approach to address modern ethical challenges in business.

### *Different Sources of Knowledge According to Islam and the West*

Islam and the West have distinct worldviews shaped by different historical, cultural, and religious roots, resulting in different sources of knowledge (Inbadas, 2016) (Case & Chavez, 2017; Ramadani et al., 2015; Ramadhani et al., 2021). Epistemology, or the theory of knowledge, encompasses how knowledge is acquired, its sources, classification, and truth

theories. In Western epistemology, science is evolutionary, built on three opposing philosophical concepts: rationalism, empiricism, and criticism (Alimuddin, 2015; Gillan et al., 2021).

The first concept, rationalism, views science as derived from common sense. Descartes posited that innate ideas exist within the human soul, such as thought, God, and extension. Scientific knowledge is primarily obtained through strict deduction, often disregarding experience. The second concept, empiricism, highlights the importance of experience in acquiring knowledge and prioritizes empirical approaches (Zhan et al., 2023; Zhang et al., 2023). David Hume's "A Treatise of Human Nature" epitomizes empiricism by addressing key epistemological issues contrary to rationalism. Empiricism asserts that all human thoughts stem from experiences that generate perceptions, divided into impressions and ideas (Ashrafi et al., 2020). Science applies empiricism through inductive reasoning, where premises derived from empirical facts provide evidence for conclusions. The third concept, criticism, attempts to synthesize rationalism and empiricism. Unlike earlier philosophers who focused on research objects, Kant's philosophy centered on humans as thinking subjects, thus investigating rationality and its limitations (Malan, 2016).

These Western perspectives limit sources of knowledge to reason and the five senses, excluding revelation and constraining science to understanding rational and sensory objects (Kamayanti, 2021). In contrast, the Islamic view, based on the Qur'an, considers multiple epistemological sources. Qur'anic verses such as Surah Ali Imran (3:190-191), Al-Mu'minun (40:82), and Al-Gasyiyah (88:17-20) highlight the epistemological framework rooted in Islamic theological learning, encompassing Sufism, fiqh, kalam, and Islamic (S. M. N. Al-Attas, 1995; Aji Dedi Mulawarman & Kamayanti, 2018; Murphy & Smolarski, 2020). Kader, (2021) identifies three sources of knowledge: sensory perception (*idrak al-hawass*), common sense processes (*ta'aqqul*), and heart intuition (*qalb*), alongside correct information (*khabar shodiq*). Rational processes involve reason and mindset (*fikr*), enabling articulation, proposition compilation, opinion expression, argumentation, analogy-making, decision-making, and conclusion drawing (Bukhari et al., 2021). Additionally, heart intuition allows capturing supernatural messages, divine cues, and inspiration, including sources like *khabar sadiq* (Rismawati et al., 2020; Rusuli & Daud, 2015).

### *Al Ma'un as a Theoretical Basis*

The two primary distinctions between existing CSR concepts and those developed in this study are the awareness in building knowledge and referencing actions and sources that inspire the concept's development. Current CSR ideas often lack transcendental awareness or recognition of God's presence as the core of all activities, including scientific concepts. This study models transcendental awareness as the philosophical foundation for the Muhammadiyah organization in Indonesia, recognizing Al Ma'un theology, which aims to develop functional religiosity towards objective life and the realization of worship (Rismawati et al., 2020). Al Ma'un theology emphasizes relationships among people and God, individuals and themselves, inter-human relations, and interactions between people and nature. This

theology views the relationship with God not only as faith resulting in worship rituals but also as social worship, expressing faith through social actions like advocating for justice and supporting orphans (see Table 1).

**Table 1. Reflections for *Al Ma'un* interpretations**

Religious Transgression	Interpretations	CSPR's Conceptual Elements
Rebuking orphans	<ul style="list-style-type: none"> <li>• Hate</li> </ul>	<ul style="list-style-type: none"> <li>• To grow in love and affection</li> </ul>
Does not recommend feeding the poor	<ul style="list-style-type: none"> <li>• Arrogance</li> <li>• Self-important (<i>ujub</i>)</li> <li>• Not carrying out <i>da'wah</i> responsibilities</li> <li>• Unfair</li> </ul>	<ul style="list-style-type: none"> <li>• Humble (<i>tawaddu'</i>)</li> <li>• Respectful</li> <li>• Missionary endeavor</li> <li>• Wealth distribution recommendation · Justice</li> </ul>
Prays but negligent and <i>riya'</i>	<ul style="list-style-type: none"> <li>• Does not provide assistance when needed</li> <li>• Does not humanize people</li> <li>• Worshiping without the awareness of a servant</li> <li>• Worship without awareness is a futile act</li> <li>• (attention other than Allah)</li> <li>• Melakukan ibadah hanya sebagai bentuk pencitraan</li> </ul>	<ul style="list-style-type: none"> <li>• A vision of humanity</li> <li>• As a caliph</li> <li>• Purification of the self (<i>tazkiyah</i>)</li> <li>• Faith and <i>taqwa</i> (<i>karim</i>)</li> <li>• Professional</li> <li>• Sincere</li> </ul>
Reluctant to give help	<ul style="list-style-type: none"> <li>• Reflections on the absence of love in the heart</li> <li>• Miserly (<i>Bakhil</i>)</li> </ul>	<ul style="list-style-type: none"> <li>• Excellent service</li> <li>• The alignments element</li> <li>• Empowerment</li> </ul>

*Religionist-Spiritualist Paradigms*

Both religious and spiritualist paradigms emphasize the integrity of humanity, culture, spirituality, and divine aspects, integrating material, mental, soul, and spirit dimensions. The religionist-spiritualist paradigm produces a more complete concept of corporate social responsibility, emphasizing the integrity of reality (Yulia Zhana, A. Zainuddin, Amir Mahmud, 2023; Zarkasi, 2021). Initially, this study adopted a middle position between the religious and spiritualist paradigms. However, through reflection and exploration, it concluded that the research's nature rests on the religious paradigm, guided by Qur'anic methodology recommended by Surah Ali Imran (3:190-191) and Surah al Anbiya (21:90). The CSR concept developed within this framework emphasizes the theological principles of Surah al Ma'un (107:1-7). This paradigm's truth stems from God's revelation in holy books (Kamayanti, 2016, 2021).

The historical context of Prophet Muhammad SAW's spiritual journey, practicing seclusion in the Cave of Hira and continuing spiritual behaviors throughout his prophethood, inspired this study's methodology (Kusdewanti et al., 2016; Miskinzoda, 2013; Rismawati et

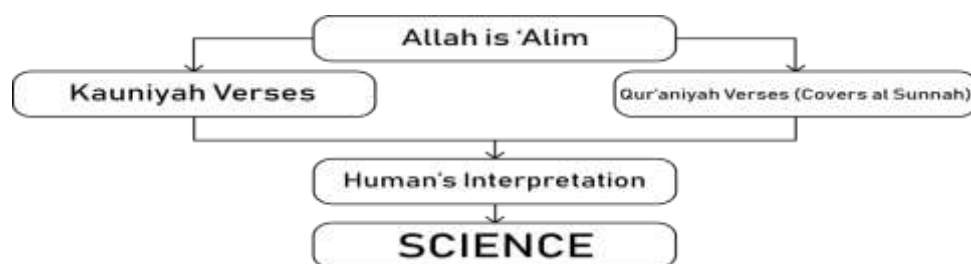
al., 2020). The Qur'an's stories, history, and proverbs invite reflection, offering lessons and wisdom for addressing life's challenges. The story of Muhammad SAW receiving the first revelation serves as a strong inspiration for developing this study's methodology. (Ghulsyani, 1990) and (Kuntowijoyo, 2007; Miftahuddin, 2014) state that the religious paradigm includes epistemology, methodology, and ethics, constructing knowledge harmonizing Qur'anic normative values at moral and social levels, known as prophetic social science (Akhyar et al., 2024; Ghalib et al., 2022).

## Research Method

### *Ulil Albab: A Return to Ancient Methodology*

Ulil Albab has been utilized since ancient times, particularly during the prophetic period, but its application here is focused on the context of corporate social responsibility (CSR) research. The research methodology involves a series of scientific processes for obtaining and analyzing data to achieve research objectives. The Qur'an highly regards the activity of seeking knowledge, referring to such individuals as Ulil Albab. The term Ulil Albab appears 32 times across 16 surahs, prompting a deeper exploration of its meaning, implications, and the process of acquiring this knowledge. Surah Ali Imran (Qur'an 3:190-191) explicitly describes Ulil Albab as those who remember Allah while standing, sitting, and lying down, indicating a continuous connection with Allah and a constant reflection on the signs of nature.

The choice of research methodology is closely tied to the research objectives, the paradigm on which it is based, and the methods used to answer the research questions. This study adheres to the religious-spiritualist paradigm, aiming to develop CSR grounded in Surah Al Ma'un (QS 107). By employing this approach, the logical consequence is selecting a methodology that aligns with these objectives. In the Islamic tradition, which holds that the source of knowledge is Allah, divine assistance is granted to those who seek it. To acquire knowledge from the Source of Knowledge, the Qur'an provides guidance in Surah Ali Imran (QS 3:190-191), as elucidated by (Aydin, 2020; Sardar, 1991). (see Figure 1).



**Figure 1. Islamic Knowledge Scheme**

*Source: Rusuli & Daud (2015)*

Figure 1 illustrates that Allah is the Omniscient One (al 'Alim) (QS Saba': 1-2, QS Al-Taghabun: 4, QS Al-A'raf: 88-89, QS Al-Mujadilah: 7), possessing infinite knowledge (Surah Al-Kahf: 109). Among His vast knowledge, a small portion is revealed to humans through Qur'anic verses (Surah Al-Isra': 85) and natural signs (Surah Al-An'am: 38) (Muhaimin & Mujib, 1993: 83). These verses guide individuals with scientific abilities to interpret them. To gain

knowledge, one must maintain a continuous connection with the Source of Knowledge (standing, sitting, or lying down: Ulil Albab) and observe the signs of nature through the five senses, reason, intuition or inspiration, and divine revelation.

The process of acquiring knowledge through first-hand experience involves attention, sensory input, and scientific experimentation. This aligns with Al-Attas' division of knowledge sources into four channels: the five senses (al-hawwas al-khamsah), a healthy mind (al-'aql al-salim), true news (al-khabar al-shodiq), and intuition (inspiration) (Syed Muhammad Naquib Al-Attas, 1995; Rassool, 2023). Ulil Albab consists of two words, ulu (possessors) and albab (plural of lubb, meaning essence or intellect). The term lubb represents the innermost core, beyond fu'ad (heart), qalb (heart), and lubb itself, which can be understood through the metaphor of a jar. When light (knowledge) shines, it illuminates from its source, representing divine guidance received by those who believe (Rassool, 2023).

How does one's heart receive this illumination of light? The human heart is likened to a "glass window" through which knowledge (light) enters. Just as clean windows allow sunlight to brighten a room, a purified heart can receive divine illumination, or the science of laduni (innate knowledge). Therefore, spiritual purification (tazkiyah al-nafs) is essential for receiving divine light (Akhyar et al., 2024; Ghalib et al., 2022). Without purification, divine light cannot penetrate, even if the heart is capable of receiving it through mukasyafah (disclosure) or musyahadah (witnessing) (Septyan et al., 2022). In this state, individuals perceive reality directly and clearly, without doubt. An Ulil Albab must believe in God and remember Him constantly, viewing every life step as an act of worship. The methodology of Ulil Albab is depicted in Figure 2.

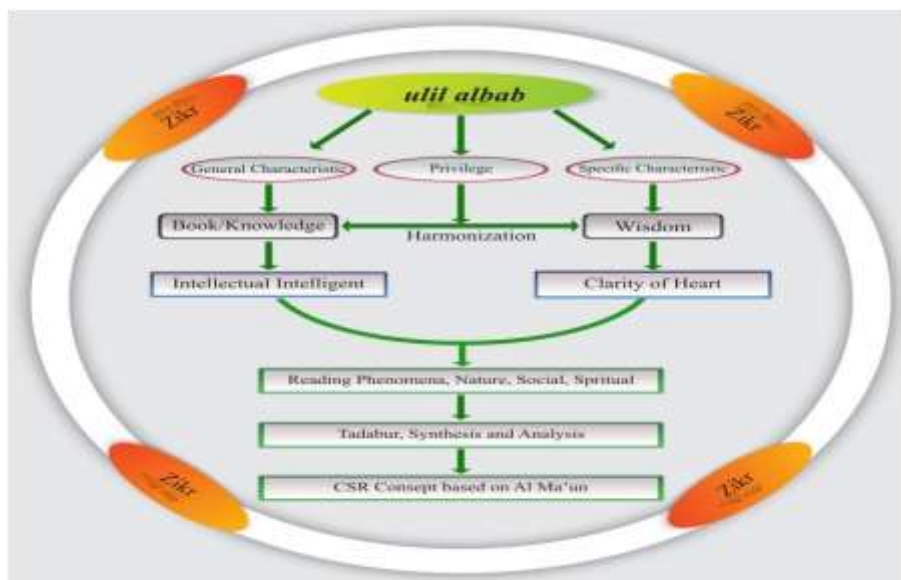


Figure 2. Methodology of Ulil Albab

**Explanation of Figure 2**

Figure 2 illustrates the methodology of Ulil Albab, highlighting the comprehensive process through which knowledge is acquired in an Islamic framework. The methodology begins with establishing a continuous connection with Allah through constant remembrance,



whether standing, sitting, or lying down. This continuous connection ensures that one's consciousness is always aligned with the divine, allowing for a more profound understanding and interpretation of the signs present in nature. The figure emphasizes the integration of sensory perception, rational thought, heart intuition, and divine revelation as interconnected channels through which knowledge flows. This holistic approach ensures that the knowledge gained is not limited to empirical or rational realms but encompasses spiritual insights and divine guidance, making it more comprehensive and ethically grounded.

Furthermore, Figure 2 underscores the importance of spiritual purification (*tazkiyah al-nafs*) as a prerequisite for receiving divine illumination. Just as clean windows allow sunlight to brighten a room, a purified heart is essential for receiving and reflecting divine knowledge. The process involves cleansing the heart from impurities, enabling it to function as a clear medium for divine light (*ilm laduni*) to enter. This purification process aligns with the Sufi practices of *mukasyafah* (disclosure) and *musyahadah* (witnessing), where individuals receive direct and clear perceptions of reality from God. The methodology depicted in Figure 2 demonstrates that an *Ulil Albab*, through continuous remembrance and spiritual purification, is equipped to receive divine guidance, integrate it with rational and sensory inputs, and apply it in practical, ethical decision-making within a corporate context. This approach transforms CSR into a more holistic and spiritually aligned Corporate Spiritual Responsibility (CSpR).

## **Result and Discussion**

The *Ulil Albab* acquires knowledge differently from the usual way in which knowledge is acquired, where rational mental categories such as space, time, cause and effect, and relations mediate between subjects and objects. The knowledge that God grants through the light of illumination is intimately related to the 'present' object experienced through each event. The "present" state, encompassing physical, mental, soul, and spiritual aspects, makes the entire body an instrument for the researcher, serving as a medium for capturing information (data).

The Sufis describe this intimate knowledge as the science of *laduni*, which places understanding directly into the hearts of people as He desires (QS. Al Baqarah 2:97). This event is referred to as *mukasyafah* (disclosure) and *musyahadah* (witnessing) (Aydin, 2020; Ghalib et al., 2022; Zafar & Sulaiman, 2020). Unlike outward objects, immanent objects present in oneself are known directly, making intuitive knowledge deep and genuine from Him. According to Shihab (2009), *Ulil Albab* represents the ability to harmonize intellectual and spiritual power. *Ulil Albab* has three criteria: general criteria, special signs, and special features. To maintain awareness and sincerity of worship, and awareness of the consequences of the selection of paradigms and research methodologies, the method of *Zikir*, *Do'a*, *Tafakur*, and *Tahanuts* (ZDTT) was employed. The ZDTT method is an effort to "present" oneself and God in each step of the research.

ZDTT aligns with the breath, serving to build an intense relationship with God and remain in Divine consciousness. With this awareness, observations, interviews, and the tracing of various writings from valid and credible sources were conducted. Research objects were documented in as natural a setting as possible. Because all body tools were aware and present

in every activity, the information (data) obtained included primary, secondary, and spiritual data in the form of vibrations, tastes, body language, intuition, and energy vibrations. This is a modified form of the data collection method recommended by Creswell & Creswell, (2018), which is in accordance with the religious-spiritualist paradigm.

*The research followed several stages:*

1. Purification: The researchers recognized that the concept of social responsibility is based on God's revelation. In implementing the research, the researcher pledged that the activity was a form of worship and mahabbatullah vocation. The activity began with purification to cleanse intentions and prepare the body and soul for the research.
2. Determining Research Sites: The research took place at Muhammadiyah Charitable Enterprises, an organization based on Surah Al Ma'un (QS 107:1-7), which served as the basis for the CSpR concept in this study.
3. Research Permits, Field Observation, and Informant Selection: This stage involved sending research permits, conducting field observations, and selecting informants.
4. Interviews: Both formal and informal interviews were conducted to obtain holistic information, including explicit, spoken information and implied messages prioritized through the meaning of the heart and feelings.
5. Secondary Data Collection: Relevant data were collected from Muhammadiyah Regional Leaders, unpublished Regional Leaders' reports, books, papers, proceedings, articles, magazines, and bulletins, ensuring credibility and relevance to the research.
6. Spiritual Data Collection: This included vibrations of feelings, body language, intuition, and energy vibrations, captured by non-physical senses and present spontaneously through direct understanding.

The research method employed the Zikir, Do'a, Tafakur, and Tahanuts (ZDTT) method. An Ulil Albab is someone who constantly remembers Allah, whether standing, sitting, or lying down. This method involves several steps to acquire in-depth knowledge and wisdom:

1. Zikir, Do'a, Tafakur, and Tahanuts (ZDTT): This serves to purify the heart, ensuring a state of constant remembrance and connection with God Almighty.
2. Reading Information: Both explicit and implicit information sourced from informants and the signs of the universe and society were considered.
3. Filtering Information: Every piece of information was critically evaluated with a calm heart that remembers God, carried out in conditions of deep resistance.
4. Analysis and Synthesis: Conducted with deep reflection (tahanuts), involving rational thinking and the stock of knowledge possessed by the researchers (the process of harmonizing mind and heart).

The data analysis began with an awareness and determination of faith that the research conducted was a form of worship to God. This awareness was maintained by involving God in every research activity through istiqomah, starting with prayer and remembrance, both verbally and in secret. The data analysis process included:



1. Collecting Data: Information was obtained through communication, capturing different "feelings" from words spoken with varying intonations and body language. This method of withdrawing information involved purification, remembrance, prayer, meditation, and perseverance (ZDTT), leading to a calm, meditative condition.
2. Sorting Data: After conducting transcripts of interviews, research records and data were coded to identify interesting themes for further study. Themes were chosen through "communication with God," and the "feeling" of the heart guided the direction, with no resistance.
3. Analyzing Data: Conducted in the tahanuts process, where the heart (lubb) functions optimally when constantly cleaned and connected with the Source of Knowledge. The heart chooses the right topics complete with the flow of presentation, guided by God's illumination.
4. Formulating the Focus of Reflection: The complexity of problems required focusing on issues demanding immediate resolution, such as poverty.
5. Synthesizing Results: The synthesis of mind and qalb produced new concepts. This stage, although the final in the research process, marked the beginning of implementing and communicating the concept of CSpR. This concept relies on monotheism, balanced between personal and social worship, and guided by transcendental awareness to achieve a life of taqwa and blessing from God.

ZDTT is always synchronized with the breath, functioning to build an intense relationship with God and remain in Divine consciousness. With this awareness, observations, interviews, and the tracing of various writings from valid and credible sources were conducted. Research objects were documented in as natural a setting as possible. Because all bodily tools are aware and present in every activity, the information (data) obtained includes primary, secondary, and spiritual data in the form of vibrations, sensations, body language, intuition, and energy vibrations. This is a modified form of the data collection method recommended by Creswell (2013, p.207), which aligns with the religious-spiritualist paradigm.

The data collection process through first-hand experience involves attention, sensory input, as well as experiments and scientific activities. This aligns with Al-Attas' division of knowledge sources into four channels: the five senses (al-hawwas al-khamsah), a sound mind (al-'aql al-salim), true news (al-khabar al-shodiq), and intuition (inspiration) (Al-Attas, 1995). Ulil Albab consists of two words, ulu (possessor) and albab (plural of lubb, meaning essence or intellect). The term lubb represents the innermost core, beyond fu'ad (heart), qalb (heart), and lubb itself, which can be understood through the metaphor of a jar. When light (knowledge) shines, it illuminates from its source, representing divine guidance received by those who believe (Mustofa, 2005).

How does one's heart receive this illumination of light? The human heart is analogized as a "glass window" through which knowledge (light) enters. Just as clean windows allow sunlight to brighten a room, a purified heart can receive divine illumination, or the science of laduni (innate knowledge). Therefore, spiritual purification (tazkiyah al-nafs) is essential for receiving divine light (Mulawarman, 2009; Osho, 2018). Without purification, divine light cannot

penetrate, even if the heart is capable of receiving it through mukasyafah (disclosure) or musyahadah (witnessing) (Kartanegara, 2006). In this state, individuals can perceive reality directly and clearly, without doubt. An Ulil Albab must believe in God and remember Him constantly, viewing every step in life as an act of worship.

The unique methodology employed by Ulil Albab, combined with ZDTT, resulted in a comprehensive and spiritually-aligned approach to CSR, transforming it into Corporate Spiritual Responsibility (CSpR). This approach integrates intellectual and spiritual dimensions, ensuring that corporate actions are ethically grounded and spiritually fulfilling.

## Conclusion

This article describes the application of a religious-spiritualist paradigm, the Ulil Albab methodology, and the methods of Zikr, Doa, Tafakur, and Tahanuts (ZDTT) in a corporate social responsibility (CSR) study. The selection of these paradigms, methodologies, and methods was chosen to develop a CSR concept that enables companies to operate in the taqwa and pleasure of God. The integrity of the CSR concept can be achieved by accurately measuring the dose of each element within the CSR structure. The process of development, which is always within the dimension of Divine consciousness, aims to be free from the dominance of any single element that could become toxic to the concept being developed. The Ulil Albab methodology and the ZDTT method assist researchers in balancing knowledge with feeling (heart), ensuring a holistic approach to CSR that integrates intellectual and spiritual dimensions.

By implementing the Ulil Albab methodology, CSR is transformed into Corporate Spiritual Responsibility (CSpR), which aligns corporate actions with ethical and spiritual principles. This approach ensures that business practices are not only compliant with ethical standards but also deeply rooted in spiritual awareness, leading to more authentic and impactful social responsibility. The use of ZDTT allows researchers to remain in continuous Divine consciousness, making each step of the research process an act of worship. This spiritual connection ensures that the information gathered is comprehensive, including primary, secondary, and spiritual data, thereby providing a more profound understanding of the CSR framework. The methodology underscores the importance of spiritual purification (tazkiyah al-nafs), enabling the heart to receive and reflect divine knowledge, leading to ethical and spiritually fulfilling corporate practices.

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