



## **UNIFYING *ULŪ AL-ALBĀB* APPROACH OF STRATEGIC PLANNING IN SUSTAINING COMPETITIVE ADVANTAGE OF SOCIAL ENTERPRISES**

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### **ABSTRACT**

Unifying a value into strategic planning enables the achievement of sustainable competitive advantage. The value integrates faith, humanity and the environment. The *ulū al-albāb* approach as a value unifies faith, humanity and the environment into strategic planning in sustaining competitive advantage of social enterprises. The *ulū al-albāb* approach offers unification of the soul into reasoning, experience, and intuition among men. The soul dimension manifests one's acceptance of the obligation as servants (*'ibād al-Rahmān*) and vicegerents of Allah (*khulafaa' fī al-ard*). The main objective of the research is to explore the unification of the *ulū al-albāb* approach in the strategic planning of social enterprises. The unified *ulū al-albāb* approach should empower the soul to reason, experience, and be intuitive in strategic planning to sustain competitive advantage for social enterprises. The researchers used personal interview method with 15 informants. The *ulū al-albāb* approach in strategic planning practiced by the social enterprises can be divided into early adoption, seasonal adoption, and regular adoption. The early adoption refers to the integration of soul and reasoning within the standards and practices. The seasonal adoption refers to the integration of soul beyond standards and practices with the emphasis of congregational (*jamaah*) mindedness. As for the regular adoption refers to the integration of soul into strategic planning as way of life. The informants argued that there are at least three ways of *ulū al-albāb* approach in strategic planning to sustain competitive advantage for social enterprises.

**Keywords:** *Social enterprises, Sustainability, ulū al-albāb*

## INTRODUCTION

Value-based management is always practical to get things done with ethics, efficiency and effectiveness. This is also called a humanistic approach whose key elements include physical, emotional, intellectual, and spiritual. The humanistic approach of Islam combines revelation and reasoning within the hearts of individuals, thus given the name the *ulū al-albāb* approach.

The *ulū al-albāb* approach requires the decision makers to apply revelation and reasoning in decision-making and implementation, whereas strategic planning requires human reasoning in formulating and implementing strategies to achieve goals with efficiency and effectiveness.

The challenges faced by organizations in business world are real. The primary reason is due to the globalization and liberalization of economy, commerce and trade. Thus, business strategists work diligently to develop business models and assumptions that are comprehensive, rigorous and responsive to the dynamism and fast-moving events. Previously, mass production and heavy advertisement dominated the business models to optimize resources for maximum profitability. The era for profitability bottom line has gradually shifted to an era of the triple bottom line, namely profitability, people and planet. Under the triple bottom line, the main emphasis is on creating and sustaining profitability and value to the stakeholders.

The humanistic or the stakeholder approach in businesses has made businesses complicated. This situation motivates business strategists and planners to change the business model from mass production to customization in which knowledge and innovation become essential resources for companies. According to Liu, Chen and Tsai (2004), the era of mass production has gone. It is now the era for companies to showcase uniqueness to the stakeholders. Karim and Hussein (2008) argued that businesses are expected to work with the stakeholders in value and wealth creation.

In addition, Lewis (2006) contended that businesses would be more sustainable in the long run when the business is imbued with soul (spirituality) elements. Osman-Gani and Sarif (2011) argued that the absence of soul is evident in many global corporate scandals. The presence of soul in the individuals who are managing and running businesses leads them to have a big picture worldview, visionary, practical, and always emphasise on value and wealth creation simultaneously. In fact, the business model is targeting meeting the social ends first while not compromising the meeting of profitability objectives.

The *ulū al-albāb* approach is based on the soul approach defined by Al-Faruqi (1992, p.5) as Tawhidic paradigm, which is a recognition of the oneness worldview that subscribes solely to the commandment of Allah for the sake of securing the Divine Pleasure. According to Mohd Kamal Hassan (2010, p.187), those who subscribe to the *Tawhidic* paradigm will devote themselves wholeheartedly to the Divine trust and obligations that are guided by the revelation and reasoning. The action-oriented faith always merges faith and knowledge with an understanding to roles as *khalifah*, and to fulfill the Divine trust (*amānah*) - as servant (*'ibād al-Rahmān*) and vicegerent of Allah (*khulafā' fī al-ard*) to realize mercy to all the worlds (*rahmatan lil 'alamin*) and seeking the pleasure of Allah (*mardatillah*).

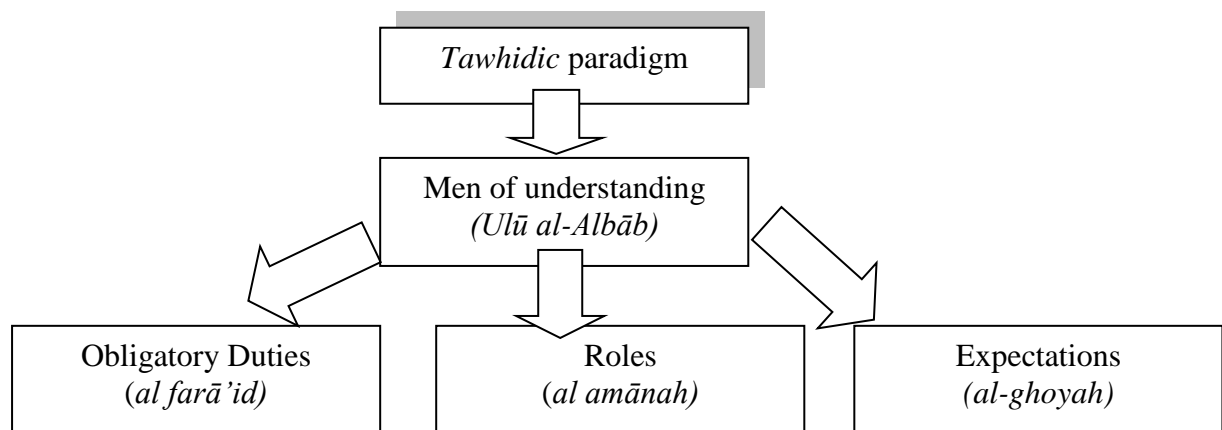
This paper argued that the *ulū al-albāb* approach of strategic planning unifies the soul dimension into reasoning, experience, and intuition through the *ulū al-albāb* approach. The *ulū al-albāb* approach empowers the soul to reason, experience, and be intuitive in strategic planning to sustain competitive advantage for social enterprises.

### ULŪ AL-ALBĀB MODEL

Humans have a physical and meta-physical world. When humans integrate their mind, soul and physical to interact with the environment, they are manifesting *Ulū al-Albāb*. *Ulū al-Albāb* refers to men of understanding about life and the expectations in life that are guided by the *Tawhidic* paradigm. The *Ulū al-Albāb* model in business refers to the men in business organizations that derive the understanding to conduct business activities with *Tawhidic* paradigm. According to Mohd Kamal Hassan (2010, p.187), *Tawhidic* paradigm reflects the Islamic monotheism thinking with a purpose, objective, and goal in life, which is to serve as true servants of Allah (*‘ibād al-Rahmān*), vicegerents (*khulafā’ fī al-ard*), and true believers (*al-mu’minūn*) for the betterment of mankind (*khayra ummatin ukhrijat lil-Nās*) [business stakeholders] (Qur’ān, 3:110) and ‘balanced community’ (*ummatan wasatan li-takūnū shuhadā’ ‘alā al-nās*) (Qur’ān, 2:143).

Human world is multi-facet. Humans discharge their duties with guidance from the revelation while applying their reasoning, logic and judgment. Al-Faruqi (1992, p.5) explains that the understanding of men with *Tawhidic* paradigm always ready with knowledge and competencies and willingness (motivation) to fulfill the Divine trust (*al amānah*) and obligatory duties (*al farā’id*) that are prescribed by the revelation (Qur’ān and Sunnah) and execute the duties with reasoning and human unique capability (Qur’ān, Surah Hud, 11: 6 and Sura Az Zumar 39: 41). Figure 1 depicts the concept of *Ulū al-Albāb* from *Tawhidic* paradigm.

**Figure 1: The concept of *Ulū al-Albāb* from *Tawhidic* paradigm**



Every duty has dual roles. Men of understanding work diligently to achieve organizational goals within their individual roles as servants and vicegerents of Allah (Mohd Kamal Hassan, 2020). They continue to merge faith (*īmān*) and knowledge (*‘ilm*) to fulfill the trust (*amānah*) and roles (*mas’ulīyyah*).

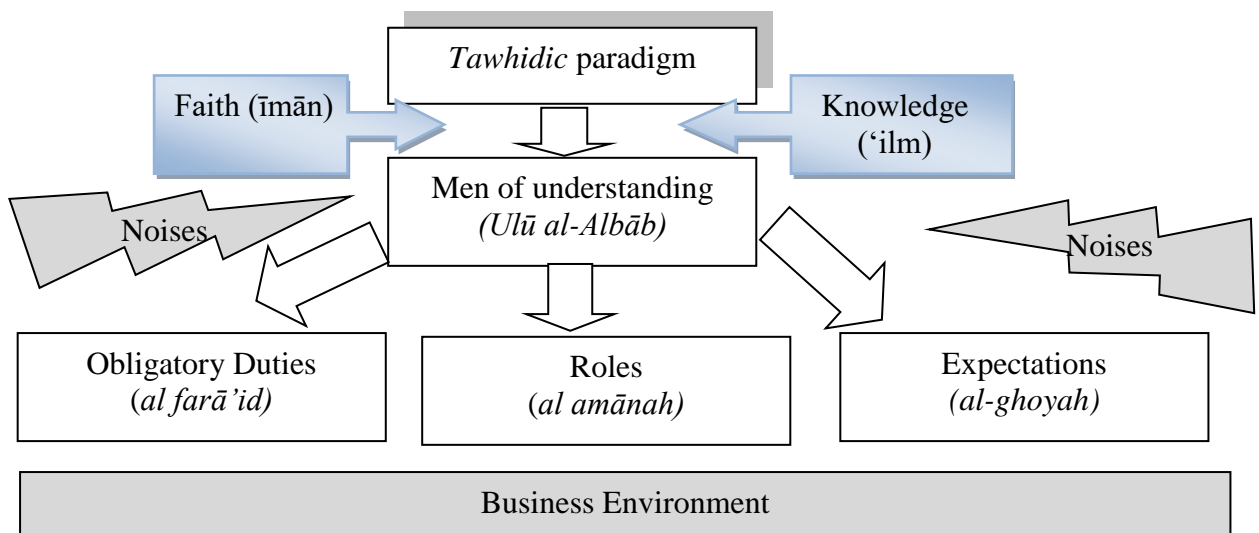
Human beings are not left alone without guidance. Zarkasyi (2010) argued that the orientation of men of understanding has to be guided with the knowledge that is proper for vicegerent and servant of Allah. The knowledge orientation by Al-Ghazālī is proper for the development of men of understanding due to the nature of knowledge that is divided into religious (*al-diniyyah*) and rational (*al-‘aqlaniyyah*) knowledge.

Humans also have the ability to master religious knowledge. Men of understanding gain religious knowledge through the understanding of the sciences of the practical religion (*‘ilm al-mu‘amālah*), God’s guided knowledge on how the religion can be executed (*‘ilm al-shar‘iyy*), and knowledge derived from human intellect (*‘ilm al-‘aqliyy*). Understanding from the practical religion (*‘ilm al-mu‘amālah*) integrates the exoteric (*zāhir*) and esoteric (*bātin*) sciences. The exoteric (*zāhir*) sciences include the act of worship (*‘ibādat*), social ethics (*‘ādat*), and matters pertaining to dangerous acts (*muhlikāt*). Esoteric (*bātin*) sciences deal with the spiritual dimension.

The second category of knowledge that reinforces the men of understanding is rational knowledge (*‘ulūm al-‘aqliyyah/‘ulūm ghayr shar‘iyyah*). Under this category of knowledge, the men of understanding are exposed to fundamental (*usūl*) and subsidiary (*furū’*) knowledge about life. The fundamental knowledge includes mathematics/logic, natural science (observation and experiment), and investigation science of existence. As for the subsidiary (*furū’*) knowledge about life compliments the fundamental knowledge to be executed.

The men of understanding need both knowledges to enhance their soul and equip them competencies as a basis to manage organizations to ensure priorities, resources, and efforts to convert the knowledge into absorptive capability. Zarkasyi (2010, pp.162-164) argued that there are two ways knowledge can be acquired by individuals, namely through human teaching (*al-ta’lim al insaniyy*) and Divine teaching (*al-ta’lim al rabbāniyy*). People learn from other people via face-to-face and other instructional ways (Zabeda, 2004, 2008) with monetary or nonmonetary rewards (Zabeda, 2008). However, the Divine teaching is highly spiritual because the learners acquire knowledge based on Divine revelation (*al-wahy*), inspiration (*ilhām*), reflection and contemplation (*al-ishtighal bi al-tafakkur*). The absorptive capacity to acquire human and Divine teachings is done through five capabilities (power), namely common sense (*al-hiss al-mushtarak*), representative power (*al-quwwah al-khayāliyyah*), estimate power (*al-quwwah al-wahmiyyah*), retentive power (*al-quwwah al-hāfidah wa al-dhakhirah*), imaginative power (*al-quwwah al-mutakhayyilah/ al-quwwah al-mutafakirrah*). Figure 2 illustrates the *Ulū al-Albāb* model. The presence of faith and knowledge to strengthens the men of understanding to execute obligatory duties, Divine roles and expectations. In the meantime, the men of understanding should be aware of the noises and disturbances that could undermine the motivation of the men of understanding in executing the tasks.

**Figure 2: Merging faith and knowledge into the concept of *Ulū al-Albāb***



## SOCIAL ENTERPRISES

Business enterprises are established to achieve economic (profitability) objectives. This is also known as economic responsibility. Prior to the establishment, there is a need to register the business enterprise with the regulatory body. In Malaysia, all business entities must be registered with the Companies Commission Malaysia (Suruhan Syarikat Malaysia). This is the legal responsibility of any business entity (Lim & Teoh, 2021; Kassim et al., 2020). Apart from the registration with the Commission, any business entity is also required to obtain a license or permit from local and relevant authorities.

Non-business or non-commercial establishments will be registered with the Registrar of Societies (ROS) under the Ministry of Home Affairs. The political establishment, non-government organizations, civil organizations and others are registered with the Registrar of Societies. The activities of these entities are stated in their respective constitutions (Zakaria, Samad & Shafii, 2012; Lim & Teoh, 2021).

The objectives of social enterprises are different from purely business and purely social entities. Social enterprises combine the economic and social objectives (Azan, et al., 2019). There is no specific regulatory or authority that supervises the establishment of the social enterprises or social business entities (Kassim et al, 2020; Palil et al., 2021). However, the third sector entity like cooperatives is regulated by the Commission of Cooperatives (Suruhanjaya Koperasi Malaysia) under the Ministry of Entrepreneurship Development and Cooperatives (KUSKOP).

## **METHODOLOGY**

This research applies qualitative research. The nature of this research inquiry is contextual to get a rich understanding (Anderson, 2019; Silverman, 2020). Understanding the *ulū al-albāb* approach in strategic planning requires the explanation of the informants on how they unify the soul dimension into reasoning, experience, and intuition. Another context that requires insights from the informants is how the *ulū al-albāb* approach empowers the soul to reason, experience, and apply intuition in strategic planning to sustain competitive advantage for social enterprises.

Qualitative research uses words, voices, and expressions. In this research, the researchers used a personal interview method with 15 informants. The selection of the informants is based on the recommendation from the Entrepreneurship Development Centre of the University. Before conducting the personal interviews, the researchers obtained research ethics permission since the research involved human participants. Before the interview, the researchers secured informed consent from the informants.

The main objective of the research is to explore the unification of the *ulū al-albāb* approach in the strategic planning of social enterprises. The research questions are (a) what kind of values are used in strategic planning? and (b) how are the values used in strategic planning? Initially, these questions were derived from the literature review through content analysis. Then, the researchers developed a research protocol and interview questions. Prior to a pilot study, the researchers approached subject matter experts among academics and social entrepreneurs for validation. The comments given by the experts were used to improve the research protocol and the interview questions. The researchers used triangulation to validate the interview results (Anderson, 2007; Flick, 2018). The main interview questions were (a) what kind of values are used in strategic planning? (b) how are the values used in strategic planning, and (c) Suggest in what ways the use of wisdom and Divine guidelines (i.e. men of understanding approach) in social entrepreneurship contribute to sustainable wealth and value creation?"

The data collection method for qualitative research is contextual based. For this research, the researchers used a note-taking approach. This approach is based on the condition specified by the informants in the informed consent form. Each interview took 30-40 minutes. The researchers used triangulation to validate the interview results (Anderson, 2007; Flick, 2018). Immediately after the interview, the researchers transcribed the interview notes into readable transcripts.

After transcribing the interview results, the researchers have to get the informants to validate the interview transcripts (Silverman, 2020; Anderson, 2019). The researchers corrected the interview transcripts as pointed out by the informants. Next, the researchers approached two independent qualitative researchers who are familiar with the context of the research to verify the validated interview transcripts (Flick, 2004; Silverman, 2015).

The researchers used thematic content analysis to analyse the validated interview transcripts. The use of themes allowed the researchers to ground themes from the feedback of the informants.



## FINDINGS AND DISCUSSION

This part presents the interview results that were analyzed manually. However, the study did not specify the real name of the informants and their respective organizations due to confidentiality. The informants were asked to respond to suggest possible and practical ways the use of wisdom and Divine guidelines (i.e. men of understanding approach) in social entrepreneurship contribute to sustainable wealth and value creation?

**Table 1: Informants' Profile**

| Code                                   | Types of informants  | No        | Location                                    |
|--|----------------------|-----------|---|
| PM1, PM2                               | Policy makers        | 2         | Putrajaya                                   |
| TE1, TE2, TE3, TE4, TE5                | Trainers             | 5         | Gombak, Shah Alam, Nilai, Petaling Jaya     |
| SE1, SE2, SE3, SE4, SE5, SE6, SE7, SE8 | Social entrepreneurs | 8         | Gombak, Shah Alam, Petaling Jaya, Putrajaya |
|  | <b>TOTAL</b>         | <b>15</b> |   |

PM 1 argued that being religious and committed to business and entrepreneurial activity have been the properties in entrepreneurship. Entrepreneurs learned quickly from their mistakes and rebuild their ventures after recovery. PM 2 however contended that in the era of materialism and intensive capitalism, integrity and ethics have been ignored by the entrepreneurs. PM 2 added that the short-term orientation in entrepreneurship has reduced an entrepreneurial venture into a typical business activity. With regards to social entrepreneurship, PM 1 contended that the term has been misled by social activists as a medium to encourage the public to give charity some tangible return. Based on the feedback of PM1 and PM 2, it can be concluded that the term social entrepreneurship is merely social marketing made by corporate entrepreneurs to give a fresh perspective to modern entrepreneurship.

**Table 2: Policy Makers' Feedback**

| Code | Feedback <i>Ulul albab</i>               | Social Entrepreneurship | Remarks                                       |
|------|--|-------------------------|---|
| PM1  | Religious and committed                  | Spirituality imbued     | Support the model                             |
| PM2  | Integrity, long-term and entrepreneurial | Social activism         | Support the model with the modern requirement |

*Note: Interview Question - "Suggest in what ways the use of wisdom and Divine guidelines (i.e. men of understanding approach) in social entrepreneurship contribute to sustainable wealth and value creation?"*

TE1 accepted the use of men's intellectual ability and personal experiences in running social enterprises. According to TE1, profitability is always the objective in any business. As for TE2, the digital age emphasized on creativity and innovation as basis to formulate and

implement organizational strategies that can out-compete the competitors. TE 2 argued that reasoning with Divine guidance is unique because not everyone can get Divine guidance. TE3 contended that training for intellectual wisdom is time consuming task but many people are reluctant to do it. In a different perspective, TE4 argued that training module for social entrepreneurs should include the social motivation element due to the highly interactive nature of social entrepreneurship. As for TE5, social entrepreneurship is very close to the local issues and value system in which human welfare and social well-being are highly appreciated. Everyone works on ‘social welfare’ and ‘social wellbeing’ in every economic sector.

**Table 3: Trainers’ Feedback**

| Code | Feedback <i>Ulul albab</i>          | Social Entrepreneurship                     | Remarks           |
|------|-------------------------------------|---|-------------------|
| TE1  | Intellectual ability & experience   | Any business venture                        | Support the model |
| TE2  | Creativity & innovation             | Digital age-related business venture        | Support the model |
| TE3  | Intellectual wisdom                 | Innovation and creativity/services business | Support the model |
| TE4  | Social motivation                   | Any business                                | Support the model |
| TE5  | Social welfare and social wellbeing | Social business                             | Support the model |

*Note: Question - “(a) What kind of values are used in strategic planning? and (b) how are the values used in strategic planning?”*

Social entrepreneurs argued that the use of wisdom and Divine guidelines in social entrepreneurship is reasonable to create and sustain wealth and value creation. SE1 argued that social enterprises should prioritize the creation of value for society before creating wealth. According to SE1, real wealth is embedded in the value that society is willing to give to social entrepreneurs.

**Table 3: Trainers’ Feedback**

| Code | Feedback <i>Ulul albab</i> | Social Entrepreneurship | Remarks           |
|------|----------------------------|-------------------------|-------------------|
| SE1  |                            |                         | Support the model |
| SE2  |                            |                         | Support the model |
| SE3  |                            |                         | Support the model |
| SE4  |                            |                         | Support the model |
| SE5  |                            |                         | Support the model |
| SE6  |                            |                         |                   |
| SE7  |                            |                         |                   |
| SE8  |                            |                         |                   |

*Note: Question - “Suggest in what ways the use of wisdom and Divine guidelines (i.e. men of understanding approach) in social entrepreneurship contribute to sustainable wealth and value creation?”*



According to Dacin, Dacin and Matear (2010), social entrepreneurship has no distinctive feature that differentiated it from other types of entrepreneurs. In fact, it has been rebranded to impress the corporate social responsibility element into entrepreneurship (Moss, Short, Payne & Lumpkin, 2010). Schindehutte, Morris, & Kuratko (2000) emphasised that the survival of entrepreneurship remains on taking of competitive advantages through cross-functional activities. However, Waddock & Steckler (2013) argued that when entrepreneurship is linked to social needs and ends, the whole idealism of entrepreneurship is changed with some wisdom and spiritual elements. Volkmann, Tokarski and Ernsts (2012) pointed out that social entrepreneurship has its own uniqueness which may allow the social entrepreneurship to gain sustainability. Likewise, Santos (2009) contended that there is positive thinking and perspective in social entrepreneurship.

The results of the paper are based on personal interviews with 15 informants. The *ulū al-albāb* approach in strategic planning practiced by social enterprises can be divided into early adoption, seasonal adoption, and regular adoption. Early adoption refers to the integration of soul and reasoning within the standards and practices. Seasonal adoption refers to the integration of soul beyond standards and practices with the emphasis on congregational (*jamaah*) mindedness. As for regular adoption it refers to the integration of the soul into strategic planning as a way of life. The informants argued that there are at least three ways of *ulū al-albāb* approach in strategic planning to sustain competitive advantage for social enterprises.

## CONCLUSION

This study concluded the *ulū al-albāb* approach derived (*takrij wa al-istinbat*) from organizational (*al-tanzimiyyah wa al-jama'ah*), individual (*al-ananiyyah wa al-fardiyyah*), and cultural (*al-thaqafah al-ma'asirah*) values are used in the strategic planning through religious (*al-dinniyyah*), spiritual (*al-ruhiyyah*), social (*al-ijtima'iyyah*) and entrepreneurial (*al-a'mal al-istisaddiyyah*) commitment. The values are used in the strategic planning through continuous (*mustamirun*), creative (*khalaq*), innovative (*mubtakir*) and digitalization efforts in the conventional, digital, and disruptive business ventures. The informants recognized and acknowledged that the conventional approach of strategic planning has been workable in sustaining the competitive advantage of social enterprises although it is based on reasoning, experience, and intuition.. Without the informants realized that religious practices had an influence on strategic planning. This is particularly the nature of social enterprises that integrated business goals with social goals. The social goals are driven by soul searching for true life. The informants recognized the soul dimension as obligation for both business and spirituality. The informants also recognized that the *ulū al-albāb* approach of strategic planning unifies the soul dimension into reasoning, experience, and intuition through the *ulū al-albāb* approach.

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