THE SOCIO-ECONOMIC MOVEMENTS OF SUFIS: EXPLORING SPIRITUAL ENTREPRENEURSHIP OF THE IDRISIYYAH ȚARĪQAH AT PAGENDINGAN TASIKMALAYA INDONESIA

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Abstract: Idrisiyyah's spiritual entrepreneurship was born from the neo-Sufism paradigm, which produced a business ethos with the motivation of worship, professional service to the murshid, a symphony of inner and outer life and a modern and professional business management culture for the Islamic boarding school's economic independence. Apart from that, Idrisiyyah's spiritual entrepreneurship also gave birth to Idrisiyyah's distinctive corporate culture and corporate values, which caused Idrisiyyah business people to feel priceless inner satisfaction that cannot be compensated with money, objects, or any materials. This causes Idrisiyyah's spiritual entrepreneurship to become an oasis in the midst of a business ethics crisis, but it is difficult to put into practice in society because Idrisiyyah's spiritual entrepreneurship is tied to the ṭarīqah system. The key to success lies in applying the concepts of lillāh, fillāh, and billāh (for Allah, in Allah's rules, and by Allah) in all lines of business in the epicenter of murshid leadership and example.

Keywords: Neo-Sufism; Spiritual Entrepreneurship; Business Ethos; Corporate Culture; Corporate Values.

Abstrak: Kewirausahaan spiritual Idrisiyyah lahir dari paradigma neo-sufisme yang menghasilkan etos bisnis dengan motivasi ibadah, pengabdian profesional kepada murshid, simfoni kehidupan lahir batin dan budaya pengelolaan bisnis yang modern dan profesional bagi kemandirian perekonomian pesantren. Selain itu, kewirausahaan spiritual Idrisiyyah juga melahirkan budaya perusahaan dan nilai-nilai perusahaan yang khas Idrisiyyah, yang menyebabkan para pelaku bisnis Idrisiyyah merasakan kepuasan batin yang tak ternilai harganya yang tidak dapat dikompensasi dengan uang, benda, atau materi apa pun. Hal ini menyebabkan kewirausahaan spiritual Idrisiyyah menjadi oase di tengah krisis etika bisnis, namun sulit untuk dipraktikkan di masyarakat karena kewirausahaan spiritual Idrisiyyah terikat pada sistem tarīqah. Kunci keberhasilannya terletak pada penerapan konsep lillāh, fillāh, dan billāh (demi Allah, dalam aturan Allah, dan demi Allah) di semua lini bisnis dalam episentrum kepemimpinan dan keteladanan murshid.

Kata Kunci: Neo-Sufisme; Kewirausahaan Spiritual; Etos Bisnis; Budaya Perusahaan; Nilai Perusahaan.

Introduction

The Idrisiyyah, according to the Idrisiyyah people, is a neo-Sufist *tarīqah*. The term Neo-Sufism comes from Fazlur Rahman (1919-1988), a professor of Islamic thought at the University of Chicago, United States. Rahman uses the term to de scribe the tendency for a kind of reformation of Sufism, which gives rise to what he calls reformed Sufism (renewed Sufism).¹ Neo-Sufism is popularly a movement to purify Sufism. Shaikh Ahmad ibn Idrīs (d. 1173 H/1837 AD), the *murshid* of this *tarīqah*, according to Jama'ah Idrisiyyah, was a figure of Neo-Sufism. He has purified Sufism values. Strengthening morality, self-control, brotherhood, and methods of *dhikr* and *murāqabah*. Discarding the traditions of *'uzlah* and *khaluvat* and replacing them with social activism. Combining individual piety and social piety in spiritualism.² Neo-Sufism aims to purify Sufism so that it is in line with the Quran and Sunnah.³

The roots and origins of the Neo-Sufism movement or new Sufism can be traced to the thoughts of classical *'ulamā'* as seen in the Sufism style of Junaid al-Baghdādī, al-Muḥāsibī, al-Qushairī and al-Ghazālī. However, the style of Sufism of Ibn Taymiyyah and Ibn al-Qayyim al-Jawziyyah, who belonged to the Hanbali school of thought, greatly colored the Neo-Sufism movement. The spirit that animates Neo-Sufism is *tajdīd*, renewal, purification, and reformation of Sufism from heretical elements originating from outside Islam. The goal of Neo-Sufism is to purify Sufism, both in concept and practice, so that Sufism is in line with the Quran and the Sunnah of the Prophet.⁴ Neo-Sufism, according to Nurcholish Madjid, is *esotericism* or inner religious appreciation that requires active living and involvement in dealing with social problems.⁵ Meanwhile, Hamka formulated three reforms to Sufism: cleaning Sufism from elements of heresy, distancing Sufism from outdated social institutions and values, and formulating modern Sufism practices.⁶ He called Neo-Sufism, or new Sufism, as modern Sufism. "We call it Sufism, according to the original meaning of Sufism, as Junaid said, namely coming out of despicable morals and entering into commendable morals. (This is what is meant) by the description (of Sufism) as "modern." We re-establish the original intention of Sufism, namely cleaning the soul, educating and raising the level of mind, emphasizing all compulsion and possession of fighting lust which is more than necessary for self-satisfaction."⁷

The genetics of Idrisiyyah Neo-Sufism were derived from the Sanusiyyah *tarīqah* in North Africa, which was a resistance movement against European colonialists. In 1932, Shaykh Abdul Fattah, a Tasikmalaya cleric, brought this *tarīqah* to Indonesia, which he received from Shaykh Aḥmad Sharīf al-Sanūsī (1875–1933) in Jabal Qubais, Mecca. He changed the name of this *tarīqah* to Idrisiyyah because he considered security so that the activities of this *tarīqah* in Tasikmalaya would not be suspected by the Dutch government. In the Dutch view, Sanusiyyah is synonymous with a rebellion movement that must be watched out for because of its persistent resistance to the colonial government.⁸

Not only were they wary of the Sanusiyyah movement, but the Dutch knew that the *tarīgah* people were behind the resistance movement against the colonial government. The Banten peasant rebellion of 1888 was a resistance movement of the Qadiriyah-Naqsyabandiyah against the Dutch colonial government led by Haji Wasjid, Haji Aboe Bakar, Haji Oesman, Haji Asnawi, Haji Mohammad Asjik together with Kyai Toebagoes Ismail. When the Village Head and the Regent sided with the interests of the Dutch colonial government, the oppressed people from among the Muslim farmers sided with the *tarigah* movement.⁹ According to Sartono Kartodjirjo, Haji Abdul Karim, Haji Tubagus Ismail, and Haji Wasjid had a very important role in the rebellion. Haji Abdul Karim was a religious leader and a teacher of the Qadiriah.¹⁰ He was so revered that according to the general opinion, he was a Wali of Allah who had been granted *barakah*, and therefore, he became a sacred person. He is known as Kiai Agung. Among his prominent students were Haji Sangadeli, Haji Asnawi, Haji Abubakar, Haji Tubagus Ismail and Haji Marzuki.¹¹ The bitter experience of facing this resistance movement caused the Dutch colonial government to be very careful about the movements of the *tariqah* group. When hearing about the Sanusiyyah *tarīqah*, the memory of the Dutch government was immediately connected to the Sanusiyyah resistance movement in North Africa, which was persistent against European colonialists. Thus, Shaikh Abdul Fatttah's decision to replace the Sanusiyyah *tarīqah* with the Idrisiyyah *tarīqah* was the right step.

Shaikh Abdul Fattah, murshid of the Idrisiyyah tariqah (1932-1947), combined worship and mu'amalah, but did not give birth to a socioeconomic movement. The foundation of the Idrisiyyah socio-economic movement was built by Shaykh Muhammad Dahlan (1947-2001). On October 14, 1977, he founded the Idrisivyah Foundation to improve the quality of worship, education, and welfare, and in 1984 founded the Fathiyyah Islamic Boarding School Cooperative (Kopontren), whose members consisted of the Idrisiyyah tariqah and madrasa teachers.¹² Kopontren Idrisiyyah was developed by Shaykh Muhammad Daud Dahlan (2001-2010) by forming business units such as Waserda, Qini Mobile, Qini Corner, and Qini Community so that President SBY on the 59th Cooperative Day in 2006 named Kopontren Fathiyyah as an outstanding Kopontren at National Level. Shaykh Muhammad Fathurrahman (2010-present) has encouraged the transformation of the Idrisiyyah business movement from teacher and student cooperatives, savings and loan cooperatives, Waserda and Baitul Mal Watamwil under the management of Kopontren Fathiyyah to PT Usaha Mandiri Idrisiyyah which is the Holding Company for the Idrisivyah business group.¹³ He not only formulated the spiritual concept of entrepreneurship but also supervised its implementation through example.

This article will explore two main issues. First, how Idrisiyyah's spiritual concept of entrepreneurship gave birth to a business ethos with the motivation of worship, professional service to the murshid, a symphony of inner and outer life, and a modern and professional business culture for the Islamic boarding school's economic independence; not for the benefit of the murshid or his family? Second, how to apply the spiritual concept of entrepreneurship giving birth to a "corporate culture" and "corporate values" typical of Idrisiyyah, which provide "inner" satisfaction, priceless, to Idrisiyyah business people who cannot be compensated with money, objects, or any material?

Idrisiyyah's Spiritual Concept of Entrepreneurship

Spiritual entrepreneurship consists of two words, "spiritual" and "entrepreneur." Spirituality linguistically comes from the word "spirit," which means soul, enthusiasm, or religion.¹⁴ So, spirituality can be

interpreted linguistically as all aspects relating to the soul, spirit, and religion that influence a person's quality of life. Meanwhile, entrepreneur, according to the *Kamus Besar Bahasa Indonesia* (KBBI), means entrepreneurship that involves risk for profit.¹⁵ Thus, spiritual entrepreneurship means a religious spirit in entrepreneurship in order to make a profit.

In line with this opinion, spirituality, according to Danah Zohar and Ian Marshall, is something related to religion or a belief system, so it produces spiritual elements in humans that make life meaningful, while entrepreneurship means business or business people. Entrepreneur also means someone who organizes a business or does business with selfconfidence, without fear of failure or loss.¹⁶ Meanwhile, according to Idrisiyyah, "spiritual entrepreneurship is doing business by adhering to Islamic teachings which gave birth to the business concept of *lillāh*, *fillāh*, and *billāh* (for Allah, in Allah's rules, and by Allah) in all lines of business.¹⁷

Business with the concept of *lillah*, according to Ustadz Sandra Yusuf, is an attitude of monotheism in business that the aim of this business is for Allah. In prayer, every Muslim states: "Indeed, my prayer, my worship, my life, and my death are only for Allah, the Lord of all the worlds" (QS al-An am6: 162). Thus, lillah is a business orientation solely for Allah. Meanwhile, *fillah* is doing business based on Allah's rules, namely doing business by following Islamic sharia. Billah is the awareness that in business, we only try to make a profit, whereas true profit comes with God's help. So, *lillāh* is the application of monotheistic values in business, *fillāh* is following the rules of figh in business, while *billāh* is a Sufi attitude in business.¹⁸ Ustadz Adang further added: "In our concept of success, whatever business we undertake must be *lillāh* so that everything we do is worthy of worship. While *fillah* means doing business according to Allah's rules in order to gain Allah's approval, and *billah* is doing business with the awareness that we are successful in business, not because of us, but because of qudratullāh wa quwwatuh, because of the power and strength of Allah.¹⁹

Idrisiyyah's spiritual entrepreneurship is not only upright on the foundation of *lillāh*, *fillāh*, and *billāh*. It is also supported by the integration of worship and *muʿāmalah*, which strengthens the servant's relationship with Allah and the relationship between humans and fellow humans. The two can be distinguished but cannot be separated. Worship is the direct devotion of servants to Allah, while *muʿāmalah* serves Allah through social interaction. According to Mr. Adang, "In Islam, there is no dichotomy of this being worship and this not being worship. Everything is worth worshiping. Idrisiyyah business people interpret their involvement in the business as a form of worship that must be done sincerely."²⁰

Idrisiyyah's entrepreneurial spirit gave birth to a business ethos with the motivation of worship, solely hoping for Allah's blessing and determination to realize the Islamic boarding school's economic independence so that it is not dependent on donors. "Idrisiyyah's spiritual entrepreneurship," according to Mr. Adang, "aims to realize the economic independence of Islamic boarding schools so that they are able to run programs without relying on aid. Islamic boarding schools must have economic independence so that they are not always begging. We progress not because we are helped, but we are helped because we progress. So, when we move forward, many people want to help."²¹

The Idrisiyyah people manage businesses with a unique business ethos. Business with religious motivation; worship by doing business. Doing business to serve the *murshid*, but not for the *murshid*'s interests. They do business for the Islamic boarding school's economic independence. According to Mr. Adang, "*Khidmat* to the *murshid* is the devotion of students to the teacher because they are positioned by officers chosen by the teacher. They also serve their parents because they work to help the family's economy and *khidmat li al-dīn wa al-ummah*, devotion to religion and the people because they mobilize Idrisiyyah business units to promote religion and develop the quality of the people. In short, they serve the *murshid* for the benefit of religion, the people, and the economic independence of the Islamic boarding school."²²

The Idrisiyyah Spiritual Entrepreneurship gave birth to the Idrisiyyah business culture. Idrisiyyah business people did not call themselves workers, servants, or employees, but khādimūn (male servants) and khādimāt (female servants), while their income is not called salary but ihsān, which means goodness. According to Ustadz Ega, the concept of khidmat (devotion) means that work is worship to Allah and devotion to the teacher, while ihsān (goodness) is the murshid's kindness to the students who serve him. They manage the Idrisiyyah business units with an ethos of professional worship and service to the *murshid* with expertise and skills so that they accept sincerely whatever blessings the *murshid* gives them. For practitioners of the *murshid* order, it is the center of attention. To the *murshid*, they serve to obtain blessings because *murshid*, according to them, are representatives of the Messenger of Allah at the end of time. Meanwhile, murshid and his family had no interest in the Idrisiyyah business movement except to witness the growth of the Islamic boarding school's economic independence.²³

The key to successfully implementing the *lillāh*, *fillāh*, and *billāh* business concepts into Idrisiyyah business culture lies in two things. First,

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the existence of the *murshid*, who is the epicenter point in implementing the business concept of *lillāh*, *fillāh*, and *billāh* with leadership and example. Second, the *tarīqah*'s devotion to the murshid is very strong, even though they claim to be members of the neo-Sufism order. According to Ibn 'Arabī, as quoted by Tudjimah, "a disciple in front of a *murshid* should act like a corpse in front of the person who is washing him."²⁴ According to them, the student's devotion to the *murshid* determines their success in spiritual learning.

By applying the business concept of *lillāh*, *fillāh*, and *billāh*, Idrisiyyah business people feel the inner satisfaction of **anarga**, which is priceless; it cannot be compensated with money, objects, or any kind of materials. According to Adang Nurdin, this inner satisfaction comes from *al-falāh*, which means victory, luck, and happiness. Victory because they succeeded in getting rid of worldly-oriented business motivation by establishing business motivation solely for Allah. Luck because they succeeded in making themselves aware that in business people only try to gain profit, whereas true profit comes with God's help. This inner satisfaction is the result of business with the motivation of worship to seek happiness in the world and the afterlife.²⁵

Idrisiyyah's spiritual entrepreneurship is an oasis in the midst of a business ethics crisis. They do business with a competency that can be accounted for. Have the capability to face business risks and the capacity to produce products that are useful for many people. They do business with an ethos of worship, integrity, and professionalism that is rooted in spiritual values. They free themselves from actions detrimental to consumers, such as reducing sizes, measures, and scales, because they internalize the message of the Quran: "Woe to those who cheat (in measuring, measuring, and weighing)."²⁶

Idrisiyyah's Spiritual Entrepreneurship in Business Implementation *Starting from the Foundation and Kopontren*

The Idrisiyyah business movement began with the establishment of the Idrisiyyah Foundation and the Fathiyyah Kopontren and then developed into a modern business based on spiritual values. The umbrella foundation for the Idrisiyyah business movement and management of Islamic boarding school assets. Kopontren is a vehicle that drives Idrisiyyah's business potential. Both work side by side to reform Islamic boarding school management and the culture of the Islamic boarding school students. The Idrisiyyah Foundation changed the ownership pattern of Islamic boarding

school assets, which generally belonged to *kyai*, to become Islamic boarding school property. Fathiyyah Kopontren changed the business culture of students who generally only received and distributed *zakāt*, *infāq*, and *sadaqah* into a professional, entrepreneurial culture.

The key to the success of the Idrisiyyah Foundation in changing the ownership pattern of Islamic boarding school assets to become Islamic boarding school property lies in the *murshid's zuhd* attitude towards property that is not his. Through this ascetic *murshid* attitude, the Idrisiyyah Foundation has the power to change the ownership pattern of Islamic boarding school assets, which are generally controlled by *kyai*, to become Islamic boarding school property. Apart from that, the Foundation also has the power to build a *lillāh*, *fillāh*, and *billāh* business culture whose epicenter is the example of the *murshid*. All Islamic boarding school assets belong to the Islamic boarding school, which is managed by the Foundation to support *da'wah* activities, the welfare of teachers and employees, and the economic independence of the Islamic boarding school.

Fathiyyah Kopontren was initially only a catalyst for the needs of teachers and students, as explained by Ustadz Sandra Yusuf:

We started as a cooperative to meet the needs of Madrasah teachers. Before there were cooperatives, if at any time there was a sudden need, teachers had to borrow bailout funds, cash bonds were like that. Then, a cooperative was founded to make it easier. Apart from that, there was a need for students, so a stall was set up. *Warung Serba Ada* (Waserda) also developed into Qini Mart. The cooperative savings and loan unit changed to *Baitul Mal wa Tamwil* (BMT) under the Idirisiyyah Foundation. Initially, Qini Mart only had one unit, then we opened branches in several places in Tasikmalaya City with up to nine units. Because these units are getting bigger, new entities must be created to support them so that management is more focused. Previously, under Kopontren, we finally established a Limited Liability Company because it got bigger. Because of this, Limited Liability Companies were born because cooperative business units grew. We *split off* so that the movements were faster and more focused.²⁷

Established a Housing Development Limited Liability Company

Shaikh Fathurrahman, according to Mr. Ubun, hopes that the Idrisiyyah business movement will develop more widely. He looked around the Islamic boarding school, and housing developments such as Citra Graha Residence, Jatiwangi Residence, and Jati Hurip Residence appeared. The housing developers are people from outside Tasikmalaya, such as Bandung and Surabaya, but the consumers of this housing are 70–80 percent of the

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Idrisiyyah congregation. Seeing this condition, he thought, "Why don't we build this housing?" He not only looked at the business aspect but also saw the benefits and usefulness of building this housing to facilitate the congregation who wanted to live close to the teacher to receive physical and spiritual guidance.²⁸

Murshid's hope that the Idrisivyah business movement will become a housing developer, according to Mr. Ubun, is hampered because cooperatives cannot formally become housing developers. Idrisivyah had to set up a limited liability company in order to have the legality to become a housing developer. Thank God, an administrator of the Idrisivyah Foundation in Jakarta donated a company to an Islamic boarding school. This grant was followed up with the process of changing the name of the company, which took place on April 17, 2017. Shaikh proposed the name of this company PT Usaha Mandiri Idrisiyyah, abbreviated as PT UMI. It turns out that the name given by this *murshid* is not just an abbreviation for PT Usaha Mandiri Idrisiyyah but a prayer that has come true. Ummi, in Arabic, means mother. PT UMI then became ummi, the parent or *holding company* which oversees PT Rizka Utama Travelindo, PT Tatar Sunda Megasarana, PT Multi Usaha Idrisiyyah, PT Qini Mart Ritel Idrisiyyah, PT Qini Vaname Idrisiyyah, Mawahib Publishers, Qini Production and Klinik Pratama, all of which are managed by professional staff with modern business management with a Sufi nuance.²⁹

PT UMI, according to Mr. Ubun, is trying to realize murshid's dream of building housing. Through a long struggle, finally, in 2018, 187 housing units were realized. Shaikh proposed the name of this housing complex Kampung Akhirat Residence so that its residents would always remember the afterlife. However, in the end, he decided on the name of this housing complex, Kampung Hijrah Residence. He chose the tagline for this housing which was very inspiring, "Kampung Hijrah Residence Islamic Comfortable Residence." When this housing was marketed, PT UMI determined that all units were marketed at commercial prices. "If we open subsidies, from a business perspective, it doesn't count because buying land to build housing is quite expensive." The Shaikh does not agree with this decision. He is determined to provide subsidies to teachers and employees. "Do we all build commercial houses without subsidies for teachers and employees? They serve the murshid. You also have to think about them so that they have a home so they can be calm and focused on serving. If we don't think about the welfare of teachers and employees, no one will think about their fate. It's okay, according to him, just give them subsidies, even though it's not economically viable. Just cross-subsidies."

According to Shaikh, "There are no profits, nothing. The important thing is that teachers and employees have homes. Even if there is debt, it doesn't matter as long as it can be paid off."³⁰

According to Mr. Ubun, Murshid's insistence became the energy that encouraged PT UMI to expand subsidies. Commercial profits from the sale of housing units are used to subsidize the purchase of housing units for teachers, employees, Idrisiyyah congregations, and the general public. Of the 187 housing units in Perum KHR 1 that were marketed from 2019 to 2021, 122 type 36/60 housing units were marketed through subsidy channels with the following details: 38 teachers subsidized housing units, 37 employees subsidized housing units, 38 Idrisiyyah congregation subsidies and 9 units for general subsidy. Only 65 housing units are being marketed commercially.³¹ Complete details can be seen in the following table of House Consumer Data in Perum KHR 1:

No	Туре	Units	Price	Consumer			
				Teacher	Employee	Congregation	Public
1	36/60	122	Rp 130.000.000 (2019)	23	18	24	-
			Rp 140.000.000 (2020)	11	14	11	4
			Rp 148.000.000 (2021)	4	5	3	5
Amount				38	37	38	9
2	45/84	44	Rp.297.500.000 (2019)	-	2	8	1
			Rp.315.000.000 (2020)	-	1	7	2
			Rp.337.500.000 (2021)	-	1	8	1
			Rp.337.500.000 (2022)	-	1	9	3
Amount				0	5	32	7
3	54/84	16	Rp.370.000.000 (2022)	-	-	5	2
			Rp.370.000.000 (2023)	-	-	8	1
Amount				0	0	13	3
4	91/105	5	Rp.500.000.000 (2019)	-	-	1	1
			Rp.600.000.000 (2020)	-	-	1	1
			Rp.675.000.000 (2021)	-	-	1	1
	Amount				0	3	2
Total				38	42	86	21

Source: House Sales Data Kampoeng Hijrah Residence (KHR) 1 Housing Complex.

Based on the data on house consumers at Perum Kampung Hijrah Residence above, Jamaah Idrisiyyah is the largest consumer. They took 86 housing units out of a total of 187 housing units, with details of 38 housing units through subsidized channels and 48 housing units through commercial channels. The second rank is occupied by employees, the *khādimūn* and *khādimāt*, who amount to 42 units out of a total of 187 housing units, with details of 37 housing units through subsidized channels and 5 housing units through commercial channels. The third position is occupied by teachers who took 38 housing units out of a total of 187 housing units through subsidies. A total of 166 housing units out of 187 housing units in Perum KHR are Jamaah Idrisiyyah; only 21 housing units were taken by general consumers. Meanwhile, 15 people from Jama'ah Idrisivyah took 86 housing units at Perum KHR 1 from Tasikmalaya and 71 people from outside Tasikmalaya. In this way, Perum KHR becomes the Idrisivyah Mess, both teachers, employees, and *tarīqah* members who are integrated with the Islamic boarding school complex and become part of the Islamic boarding school satellite. KHR residents can participate in *tariqah* prayers, *dhikr*, wirid, and tahajjud at the Islamic Boarding School Mosque with the murshid so that every day they receive guidance from the murshid to experience a meaningful life and find the meaning of life in the inner and outer symphony.³² PT UMI, thus, is a spiritual entrepreneurial movement that is not only profit-oriented but also supports preaching and developing the welfare of the *du* '*afa*'.

The birth of PT UMI, according to Mr. Ubun, did not kill Kopontren and BMT Idrisisyyah. Both strengthen each other. BMT strengthens PT UMI, and PT UMI strengthens BMT. When PT UMI became the developer of Kampung Hijrah Residence, BMT Idrisiyyah became the microfinance institution that financed the construction of KHR. On the other hand, when PT UMI received payment for KHR housing units, the money from the sale of the housing was deposited with BMT Idrisiyyah. BMT lives and is supported by PT UMI. "We put the proceeds from the sale of the housing units into a holding account at the bank, then we put it into BMT, but now BMT can accept transfers from outside," Mr. Ubud said. BMT technology has been touched by strengthening institutional capacity. BMT has two wings, Baitul Mal and Baitut Tamwil. Baitul Mal developed into Aghniya Care Idrisiyyah to empower the poor. Baitut Tamwil runs on the path of microfinance institutions. BMT Idrisivyah is a social and financial institution that is a friend of the $du'af\bar{a}'$ and a companion to the informal sector economy.³³

Idrisiyyah Foundation is the only institution that manages Islamic boarding school assets. When the Islamic boarding school founded PT UMI, the company's deed of establishment stated that the Idrisiyyah Foundation owned shares in PT UMI. However, there are technical obstacles when the company's shareholders are institutions. The foundation must be involved in taking care of technical issues when the company signs

an agreement with the bank. There are two alternatives to this problem. First, the Foundation is not the owner of company shares. Second, the Foundation is not presented as the owner of the company's shares, but the individual management of the Foundation formally becomes the owner of the company's shares. The first solution is unacceptable because Idrisivyah maintains the principle that Islamic boarding school assets belong to the Islamic boarding school. So, the company shares also belong to the Islamic boarding school managed by the Foundation. This principle is maintained so that there is no room for the slightest opportunity for Islamic boarding school assets to be controlled by individuals or turned into private property. The second solution can be accepted provided that the individual owner of the company shares writes an official statement in front of a notary that the company shares are not privately owned. According to Mr. Ubun, this document is important; when he dies, the shares in this company cannot be inherited. Thus, Buya Zaini Dahlan, General Chair of the Idrisivyah Foundation, and Ubun Bunyamin, Main Director of PT UMI, appeared as shareholders of the company; however, they are not private property. This is just a solution to get rid of technical difficulties.³⁴

Creating Idrisiyyah Corporate Culture and Corporate Values

Idrisiyyah's entrepreneurial spirit not only gave birth to a business ethos but also gave birth to Idrisiyyah's corporate culture. PT UMI, according to Mr. Ubun, follows Law Number 40 of 2007 concerning Limited Liability Companies and has complete company organs. General Meeting of Shareholders (GMS), Directors and Board of Commissioners, managers and lower structures. "We hold the GMS professionally and run it as it should, but PT UMI has a culture of consultation," Mr. Ubun said. The results of the GMS are reported to the Shaikh for consultation with him to obtain direction. During the consultation, there was a discussion with the *murshid*. Usually, he asks in detail. If he deems it necessary to add or subtract, then that is possible. On the other hand, if he thinks that is enough, then we follow and carry out his instructions. Formally, the murshid does not exist in the company structure, but in the *țarīqah*, the murshid is in the highest position. The Shaikh oversees all structures within the Idrisiyyah Foundation.³⁵ Mr. Ubun Bunyamin says:

I once proposed to the Shaikh that someone be included in the company structure because this person would benefit the company's future development prospects. I also think that his assistance to Islamic boarding schools has been extraordinary. According to the Shaikh, please just discuss it with other administrators. This proposal was discussed in a meeting between the commissioners and the directors, and finally, it was agreed to be included in the company structure. After entering the structure, it turns out he is the source of the problem. He often intervenes and manages all matters, even though he doesn't understand the problem. Since then, I have never proposed anything to the Shaikh. So, his direction was accommodated, processed, and implemented until successful. It turns out, which, in my opinion, is good, that the evidence is the source of the problem. It's just amazing that the Shaikh didn't say no but invited us to discuss the proposal with friends.

According to the Managing Director of PT UMI, the commissioner supervises the company and provides advice to the directors beyond what is determined by regulations, both quantitatively and qualitatively. In my experience, in several companies in Jakarta, the commissioners' meeting with the directors is only once a month in accordance with applicable laws and regulations, but at Idrisiyyah, there are many kinds of meetings. Apart from formal meetings such as coordination meetings between directors and commissioners and monthly meetings, there are also informal meetings every morning before starting work. Idrisiyyah's entrepreneurial spirit gave birth to a unique corporate culture. Khādimūn and khādimāt first tawassul, dhikr, prayer, and tawajjuh, facing oneself to Allah, asking for strength and blessings in business before starting work. After the tawassul, the directors give a briefing to the khādimūn and khādimāt, then coordinate with the commissioners in an informal meeting. Directors report the progress of activities that have been reported previously to the commissioners. Through this informal communication, there was a lot of input, suggestions, and criticism from the commissioners, and this needed to be followed up on. The supervisory mechanism for the Idrisiyyah company is not only carried out by commissioners and directors through formal and informal meetings but also through direct supervision by the Shaikh, who often goes around observing the situation and visiting the directors' offices.³⁶

Corporate culture lies in three *taglines*: *Lillāh*, doing business for Allah; *fillāh*, doing business by relying on God's rules; and *billāh*, doing business with the awareness that we are only trying to make a profit, while the true profit comes with God's help. These three *taglines* are not just jargon but are *a code of conduct*, a guide to attitudes and actions in Idrisiyyah's *corporate culture*. According to Mr. Ubun:

We work here with true intention because of Allah. Automatically, everything we do, starting from business planning, organizing, and actualizing until the final result, is intended to be *lillāh*, for Allah, hoping for Allah's blessing. *Fillāh* is that this business is run by following Allah's rules and the *murshid's* directions. Meanwhile, *billāh* raised awareness

that success in achieving business profits was not due to the greatness of the directors, commissioners, or managers but due to the sincerity of all components of the company, from the leadership to the chiefs and seniors, in building *corporate values* that gave birth to a collective work ethic under *murshid's* guidance.³⁷

Therefore, according to Ustadz Ega, Allah gives them al-falāh, inner satisfaction that is *anarga*, which is priceless.³⁸ Corporate value has penetrated into the souls of all Idrisivyah business people in two ways. First, through tawassul, dhikr, prayer, and briefing every morning before starting work. Second, through Sunday morning recitation and Friday evening recitation. All khadiman and khadimat are required to attend tawassul and briefing every morning before starting work and attending recitation but are not required to become Idrisiyyah congregations. Becoming an Idrisivvah congregation is a choice. However, the fact is that the majority of khādimūn and khādimāt not only earn a living in Idrisiyyah but also feed their lives by becoming Idrisivyah congregation. By living up to this corporate value, khādimūn and khādimāt work with internal motivation because they are called to serve the *murshid*. They feel lucky to be part of the people who serve as teachers for the progress of Islamic boarding schools. It is believed that the success of the Idrisiyyah business is a collective success due to the guidance of the *murshid*. "If the heart is like this," said Mr. Ubun, "whatever income is received with gratitude and with a light heart without any burden."39

When Mr. Ubun was asked to become the Main Director of PT UMI, the Shaikh said: "Please run PT UMI; I entrusted you to be the main director; the salary is just what is customary." This Shaikh's statement, according to Mr. Ubun, is an order to manage PT UMI with trust, while the salary or *ihsān* is in accordance with Idrisiyyah traditions. We are given the freedom to propose the amount of *ihsān* for the *khādimūn* and *khādimāt*; but the *murshid* decides. The Shaikh's decision regarding the size of the *ihsān* of 16 people PT UMI employees varies. It is quite interesting how the *murshid* determines the salary of company employees. *Iḥsān's* suggestion *khādimūn* and *khādimāt* are studied by the Shaikh. Some were crossed out, then changed to be bigger, and some were reduced to be smaller. Maybe he determines employee *iḥsān* not by considering UMK (city minimum wage) or UMR (regional minimum wage) but by measuring KKH (Quality of Purity of Heart).

Mr. Ubun himself, after being pressed, opened up that the President Director of PT UMI received a monthly allowance of six million rupiah. Apart from that, the Shaikh added: "This is a talisman from me for love."

It turned out that the talisman, according to Mr. Ubun, was two million five hundred thousand rupiah. I took ihsān home, but I handed over the talisman to Aghniya Care Idrisiyyah for the empowerment of the poor. The blessings you take home are not complete because every month, professional zakāt is automatically deducted by 10%. According to Mr. Ubun, "We already have enough of that because the Shaikh reminded us, "Isn't it enough to live with 90% ihsān?" Apart from that, Kopontren's contributions of IDR 100,000 and BPJS are still present. They get super minimal salaries compared to the salaries of directors, commissioners, and managers of BUMN, but they and all the khadimun and khadimat live happily with lots of blessings. If they get additional assignments, the assignments really increase; there is no increase in income. "Khidmat at Idrisivyah," according to Mr. Ubun, "even though he handles more than one job, only one job is counted." Only the main tasks have an impact on *ihsān*, while additional tasks are truly *ihsān* in the sense of goodness. They work to serve the *murshid*. Here, according to Ustadz Ega, it is optimizing existing potential. Many khādimūn and khādimāt hold multiple positions, but if they don't have the ability, they won't be installed. According to Mr. Ubun, "I am a President Director of PT UMI and supervisor of BMT. Those are two different functions, but both are just professional. When I carried out supervisory functions at BMT, the position of president director was not carried over; I focused only on a BMT supervisor. On the other hand, as a President Director of PT UMI, when there is a relationship with BMT, I am a professional as President Director.⁴⁰

PT UMI issues *Corporate Social Responsibility* (CSR) of two percent of net profits per year in accordance with applicable regulations. This CSR is channeled for the public interest. First, to empower the poor through Aghniya Care Idrisiyyah. Second, to build a 500-meter-long water channel from the top of the hill to irrigate rice fields at the request of the community around Kampung Hijrah Residence. PT UMI carried out the construction of this water channel itself because it has expertise in the field of water channel technology. Until now, this water channel still functions to increase the community's agricultural production.

When building Kampung Hijrah Residence, PT UMI provides the widest possible opportunity to communities around the project who have the skills to become workers. However, it still prioritizes expert builders from the Idrisiyyah congregation. If there aren't expert builders from the Idrisiyyah congregation, PT UMI takes craftsmen from the surrounding community by considering their expertise and work quality. PT UMI does not apply a labor-intensive strategy but prioritizes expertise and quality

of work by selecting craftsmen who are experienced in building housing, whether from the Idrisiyyah congregation or not. Likewise, when PT UMI needs sand, stone, and other materials, PT UMI partners with local communities by paying attention to quality, price, and service. Because if not, it will have a bad impact on the quality of the building.

Ten percent of PT UMI's net profits and *marketing fees* as developer and contractor are channeled to employee welfare. However, it is different from other companies. In other companies, *marketing fees* are only given to the marketing department that successfully sells 10 housing units, whereas here, based on *murshid's* direction, marketing fees are given to all employees so that no employee does not receive a marketing fee because they have both worked. *Marketing fees* are collected for one year in the finance department. After one year, it is calculated how many housing units were sold and how much *marketing fees* were collected; then, it is distributed based on performance to fulfill a sense of justice.

Company Profits for the Benefits of Islamic Boarding Schools

After taking 10% for employee welfare, all company profits are allocated to support the dakwah ovement, subsidize the purchase of housing units, and build the Islamic boarding school's economic independence. First, all operational costs of Shaikh's dakwah activities are not imposed on the community but are financed from the results of the Idrisiyyah business units. Second, commercial profits from the sale of housing units are used to subsidize the purchase of housing units for teachers, employees, Idrisiyyah congregations, and the general public. Of the 187 housing units in Perum KHR 1 that were marketed from 2019 to 2021, 122 type 36/60 housing units were marketed through subsidies. Third, it allocated for Islamic boarding school operational costs, construction of facilities, development of the Islamic boarding school area, and land acquisition. Everything is financed from the proceeds of Idrisiyyah's business units, although some still come from donations from the congregation.

None of PT UMI's profits flow to *murshid*. "Since I served at Idrisiyyah," according to Mr. Ubun, "the murshid has never received a share of PT UMI's profits." There are no transfers of funds to individual accounts, whether to the accounts of commissioners, directors, managers, or the accounts of *murshids* and their families. Once, the CEO of Idrisiyyah thought about giving an honorary allowance to the Shaikh to ensure his life. When the idea was presented to him, the Shaikh rejected it: "Don't! I didn't expect that." According to Mr. Ubun, "He is truly a mirror for us to work *lillāh*, *fillāh*, and *billāh*. He lives in a *waqf* house, not private

property, so it cannot be passed on to the family. There is not a single Islamic boarding school asset in his name. Everything is in the name of the Idrisiyyah Foundation. The Shaikh also takes care of the house he lives in and pays for electricity." (Author's interview with Mr. Ubun, September 13, 2023). According to Mr. Ega, a congregation once filled in his house's electricity token. Maybe he wanted to do good, but the Syaikh refused: "Don't! Should not." According to Mr. Ega, PT Qini Vaname Idrisiyyah also thought about giving shares to him, but he refused: "We are not entitled to wages because of this *da wah* task."⁴¹

We are curious about how he lived and where his income comes from. According to Mr. Ega, he obtained sustenance through *tajrīd* solely because of Allah's arrangement. Many people obtain sustenance through *asbāb*, rational causes, because they work or do business. Shaikh said: "Father's fortune is through *tajrīd*; your fortune is through *asbāb*. By serving here, you get money. You don't work, but you get sustenance from Allah through His arrangement." He and the previous *murshids*, starting from Shaikh Abdul Fatah, Shaikh Muhammad Dahlan, and Shaikh Muhammad Daud Dahlan, according to Mr. Ega, obtained sustenance through *tajrīd*, but God glorified his children to be economically independent. Their lives do not depend on Islamic boarding schools. This is perhaps what differentiates Idrisiyyah Islamic Boarding School from other Islamic boarding schools.

Tajrīd linguistically, according to Ibn Manẓūr in *Lisān al-'Arab*, means taking off clothes or undressing.⁴² In line with this understanding, *tajrīd* in Sufism terminology is letting go of everything other than Allah from the deepest part of the heart.⁴³ Thus, *tajrīd* means releasing oneself from worldly ties so that a Sufi can fully concentrate only on Allah.⁴⁴ Based on the definition of *tajrīd*, Shaikh Fathurrahman said: "My fortune is through *tajrīd*, your fortune is through *asbāb*. By serving here, you get money. I don't work, but I get sustenance from Allah through His arrangement."

Shaikh uses the concept of *tajrīd* to describe people who do not work and do not try to find a source of livelihood but receive sustenance by Allah's arrangement, while al-Suhrawardī called the person who was considered *tajrīd* by Shaikh Fathurrahman with the term *al-i 'rād' 'an alasbāb*, turning away from external causes. He advised Muslims to become *al-mutasabbib*, using external causes to seek *halal* sustenance by working or owning a business. In *'Awāif al-Ma 'ārif,* al-Suhrawardī quotes the hadith of the Prophet that had said Rasulullah SAW: "Indeed, one of you took a rope and tied firewood on his back; then eat and give alms from the sale of firewood, it is better for him than someone who begs from others, whether given or rejected. Indeed, the hand above is better than the hand below" (al-Bukhari).⁴⁵ Therefore, *tajrīd* frees oneself from the heart's attachment to the worldly without abandoning efforts to seek halal sustenance because seeking halal sustenance means seeking God's grace, which is the obligation of a Muslim, even by looking for firewood.

Al-Suhrawardī uses the term of tajrīd or tajarrud for people who are tabattul, celibate all their lives. In *'Awāif al-Ma'ārif*, he wrote a chapter entitled *Fī Sharḥ Ḥāl al-Mutajarrid wa al-Muta'ahil min al-Ṣūfiyyah wa Shiḥḥati Maqāṣidihim* (Explaining Sufis Who Are Alone and Sufis Who Have a Family and the Sincerity of Their Goals).⁴⁶ When the *tajarrud* Sufi was asked, why don't you get married? He answered: "Women will not become pious except under the guidance of pious men. I don't have enough provisions to be a husband. How should I get married? Al-Suhrawardī rejected this reason. According to him, people who are true to their religion have the provisions to get married."⁴⁷ Allah says: "And marry those who are still single among you. If they are poor, Allah will empower them with His grace."⁴⁸

The Shaikh, according to Ustadz Ega, not only formulated *a code of conduct* for *khādimūn* and *khādimāt* about how to relate to Idrisiyyah's business units but also implemented the *code of conduct* for himself and his family. Shaikh invited his family and the entire congregation to expand the Idrisiyyah business movement by shopping at Idrisiyyah business units. On various occasions, the Shaikh said: "I also buy various necessities at our shop." He did not take advantage of his position as the top leader of the Islamic Boarding School to obtain various needs in Idrisiyyah's business units for free. He and his family shop at Idrisiyyah business units and pay like ordinary people.⁴⁹

Conclusion

Based on an investigation into Idrisiyyah's spiritual entrepreneurship, both conceptual and practical, the following conclusions can be drawn that Idrisiyyah's spiritual entrepreneurship is a business with the concept of *lillāh*, solely for Allah; *fillāh*, based on Allah's rules; and *billāh*, business with the awareness that humans are only trying to gain profits, while true profits come from Allah's grace. This spiritual entrepreneurship is born from the womb of Neo-Sufism, which produces an integration of the ethos of worship and the ethos of business in a solemn spirit for Murshids in order to realize the economic independence of Islamic boarding schools.

Idrisiyyah's spiritual entrepreneurship gave birth to Idrisiyyah's corporate values. The workers don't call themselves employees but *khādimūn* and *khādimāt*. They work with an ethos of worship and solemn to the *murshid*.

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Their income is called *ihsān*, which means goodness. By living the concept of solemnity and *ihsān*, they feel the inner satisfaction of *anarga*, which is priceless. They accept sincerely whatever blessings the company gives them. By feeling the inner satisfaction of *anarga*, they find the meaning of life and live a meaningful life. These corporate values are instilled through recitations and developed through *tawassul*, *dhikr*, prayer, and briefing every morning before *khādimūn* and *khādimāt* start work. By living up to these corporate values, they are called to serve the *murshid* in order to obtain blessings. They believe in solemn blessings to the *murshid* and togetherness of *khādimūn* and *khādimāt* in serving are the reason for the success of their business.

The key to the spiritual success of Idrisiyyah's entrepreneurship lies in the *murshid's* ascetic attitude regarding the assets of the Islamic boarding school and his *tajrīd* attitude in obtaining sustenance. With the ascetic attitude, there are no Islamic boarding school assets owned by *murshid*. With *tajrīd*, the *murshid* refuses honorary allowances. Idrisiyyah's business profits are purely for Islamic boarding school operational costs, welfare of teachers and employees, facility construction, Islamic boarding school development, and operational costs of *murshid's da'wah*. Idrisiyyah's spiritual entrepreneurship has changed the image of *tarīqah*, which rejects business and becomes the business people *tarīqah*, even changing the culture of Islamic boarding schools from a culture of asking to a culture of working. Idrisiyyah's spiritual entrepreneurship proves that Sufism practiced by Jamaah Idrisiyyah is in line with the ethos of modernity; business is the key to godliness.

Idrisiyyah's spiritual entrepreneurship is the oasis in the midst of a business ethics crisis. However, it is difficult to be applied in society because it is tied to the *tarīqah* system. Their compliance in implementing Idrisiyyah's corporate values cannot be separated from their obedience to the *murshid*. Internalization success of Idrisiyyah's corporate values is due to following recitations, *tawassul, dhikr*, prayer, and briefing every morning before work, which is obligated for all *khādimān* and *khādimāt*. Lastly, maybe tawassul, briefings, and recitations have purified the brains of *khādimūn* and *khādimāt* so that they are willing to comply with the corporate values of the Idrisiyyah business group.

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Interview

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