



# BUSINESS PERFORMANCE IN THE PERSPECTIVE OF THE CONCEPT OF RAHMATAN LIL ALAMIN: AN ETHNOMETHODOLOGICAL STUDY

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**Abstract:** This research aims to analyse the relevance of the concept of rahmatan lil alamin in business performance assessment using the interpretive paradigm in the context of ethnomethodology. The research focuses on how social practices, interactions and spiritual values influence business management. The framework included phases of phenomenon selection, data collection through interviews, participatory observation and document analysis, as well as thematic analysis to understand social structures and patterns of meaning in business operations. The results show that the business adopts rahmatan lil alamin values through performance indicators that integrate spiritual, social and financial aspects. The spiritual dimension is realised through strengthening the values of honesty, transparency and exemplary leadership in business management. Socially, the company prioritises a mediation approach based on benefit and justice. Financially, the company allocates revenue to zakat, infaq, sadaqah, and social interests as part of its sustainability strategy. This research contributes to the development of a more comprehensive sharia goal-based performance assessment model, which includes the principles of justice, welfare and sustainability.

**Keywords:** Rahmatan lil alamin; business performance; performance assessment; sharia accounting; ethnomethodology.

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## Introduction

Humans are created by God in the best possible form and are equipped with two main potentials, namely the potential to obey and the potential to disobey. Humans have the freedom of choice and the ability to evolve with the times. For this reason, humans are given the mandate as caliphs on earth with great responsibility to manage the universe, as God says in the Quran Surah (QS) Al-Baqarah verse 30, "I am putting a successor on earth" (The Qur'an, trans. Haleem, 2: 30). In carrying out their role as caliphs on earth, humans conduct various types of business, both in the formal and non-formal sectors, both as employees and entrepreneurs. One form of human endeavor is through business activities. In general, business is understood in a worldly way, namely to collect as much material as possible (Anisah et al., 2023). However, as spiritual awareness increases, business has begun to be directed towards nobler goals. Business is not only a tool for personal gain, but also a means to provide broad benefits for people and nature (Firdaus, 2018). In the Islamic framework, especially with the *rahmatan lil alamin* approach, business is run with moral values, ethics, justice, welfare and sustainability. This concept emphasizes the importance

of balance between the interests of the world and the hereafter and between God's rights and the rights of creatures. Therefore, the success of a business is not simply judged by the size of profit alone, but also by the extent to which the business brings benefits to humans, the environment, and all of God's creation.

In the concept of *rahmatan lil alamin*, business is seen not just as an economic activity for material gain, but as a human activity that has a major impact on nature and society. Therefore, business must be run by upholding moral values, ethics, justice, welfare and sustainability. Business performance assessment in this perspective needs to accommodate spiritual and social viewpoints as a whole. Some researchers offer diverse approaches, such as Nurindrasari et al. (2018) who emphasise the importance of worship, tranquillity, and general benefit, and Firdaus (2018) who compiled a benefit-based performance management cycle in six orientations. Other researchers such as Setiyobono et al. (2019) and Fauzan (2019) added indicators that include the value of human life, social justice, environmental concerns, and human rights.

Furthermore, Rayyani & Abbas (2020) assess business performance accountability based on the values of *ukhuwah* and

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sincerity, while Prativi et al. (2020) assess that conventional methods such as the Balance Scorecard are not comprehensive enough because they are too worldly orientated. Permatasari et al. (2021) emphasise the importance of Islamic values such as trustworthiness, justice, and benevolence as the basis of accounting information. In addition, Nurhuda et al. (2021) highlighted the role of Corporate Social Responsibility (CSR) as an indicator of the social benefits of business, and Priyatno et al. (2022) developed 10 *maqashid sharia*-based performance indicators. Luayyi (2022) proposed the concept of giving as a measure of corporate social contribution, while Alwi et al. (2022) emphasised the importance of business orientation towards sharia objectives. Haniffah et al. (2023) formulated performance assessment principles based on compliance with sharia prohibitions, social justice, and responsibility to God's creatures. Meanwhile, Soediro et al. (2023) revealed that the usury-based banking system creates psychological conflicts for Muslim bankers, indicating the need for a performance appraisal approach that is in line with Islamic values. The researches stated above have a harmonised view that business performance is assessed not solely by worldly measures, but also ukhrawi measures. Business performance is not solely assessed by profit measures, but also by benefit measures.

Previous researches have focused on the performance of sharia-labelled companies. PT X, as the object of this research, is a company engaged in services, including legal consulting, visa processing, export, and catering services. This company is not a sharia-based company, but has a vision that is very close to the purpose of sharia, which is to benefit others, or what researchers call *rahmatan lil alamin*. PT X conducts an assessment of its business performance. The success indicators used cannot be separated from the company's vision, which is to benefit others. For researchers, this is an interesting phenomenon to be researched through research. This research contributes to the development of a more comprehensive sharia goal-based performance assessment model, which includes the principles of justice, welfare and sustainability, not only for sharia companies, but also for non-sharia companies, or even for public sector entities.

## Review of Literature

Performance is the result achieved by an individual, group, or organisation in a certain period of time, which is measured based on targets, vision, mission, goals, and standards that have been set previously. According to Hidayat et al. (2018) and Jopanda (2021), performance includes the quality and quantity of work results that reflect responsibility and success in carrying out tasks. From a financial perspective, the performance of a business entity is seen from its ability to generate profits, increase net worth, and maintain stability in a dynamic business environment. This assessment involves indicators such as profit, financial ratios, cash flow, financial policy, and financial resilience (Ompusunggu & Febriani, 2023). Thus, performance is a form of accountability for work results in an organisational system, both profit and non-profit oriented.

Performance appraisal is a systematic evaluation of the work of individuals and organisations, based on performance indicators such as inputs, outputs, results, benefits, and impacts, and refers to predetermined work standards (Heksarini, 2022). In a business context, performance appraisals are used to assess the extent to which individual contributions support the achievement of the

company's vision, mission, and goals, while providing feedback for future performance improvements. It also plays an important role in administrative decision-making, such as promotions, salary increases, terminations, and competency development through training and career development programmes. For companies, performance appraisals can increase productivity, improve managerial relationships, detect new talent, and support personnel decisions, while for employees, these appraisals open up opportunities for career development, performance improvement, and recognition of work achievements.

The concept of *rahmatan lil alamin*, derived from Quran Surah Al-Anbiya verse 107, implies that the teachings of Islam through the Prophet Muhammad are presented as a mercy for the entire universe, not only for Muslims, but also for all God's creatures. This concept covers various important aspects, such as theological, ritual, social, humanitarian, educational and cultural aspects, as well as science and technology. It emphasises the values of compassion, justice, tolerance, empathy and social responsibility in every dimension of human life, including the relationship between humans and God (*hablum minallah*), humans and others (*hablum minannaas*), and humans and nature (*hablum minal alam*). In this way, *rahmatan lil alamin* reflects the holistic and universal teachings of Islam, which not only emphasises human safety and well-being, but also preserves nature as part of its humanitarian and spiritual mission.

Performance based on *rahmatan lil alamin* refers to Islamic principles that emphasise compassion, justice and benefit for all living beings, as affirmed in the Qur'an that humans were created to worship Allah (QS. Adz-Dzariyat: 56) and sent as a mercy for the universe (QS. Al-Anbiya: 107). This concept includes three main principles, namely compassion and humanity, justice and peace, and broad benefits (Solikhun, 2021) and (Arif, 2021). Good performance must be based on caring for others and the environment, creating social justice and resolving conflicts peacefully and tolerantly. The principle of broad benefits demands that every activity makes a real contribution to society through education, research, and social activities (Ulva et al., 2021). Maysari et al. (2022) emphasised that performance based on *rahmatan lil alamin* aims to create public welfare while upholding the values of justice and ethics. Mukhtaruddin et al. (2022) added that the implementation of this performance must reflect justice, transparency, and social responsibility, and balance the needs of the world and the hereafter in order to create sustainable benefits for employees, companies, and the surrounding community.

## Methods

This research uses the interpretive paradigm in the context of ethnomethodology which focuses on how a group of individuals or entities create and understand their daily lives through methods used in social interactions (Rahardjo, 2018). Ethnomethodology studies focus on how a group of individuals or entities achieve certain goals with certain mutually agreed methods. The interpretive method emphasises more on the direct and in-depth involvement of the researcher in the case that is the object of study (Efferin, 2010). The purpose of interpretive methods is to find the deep meaning of a phenomenon, providing a valid, multidimensional, and comprehensive picture of the phenomenon.

Informants of this research are two people whose position in the company is considered to be able to provide the necessary data or information. They are Mr I, the founder, owner and managing director of the company, and Mrs A, the managing director's personal assistant, who is trusted to manage the company's books and accounting reports. In its development, following the dynamics of data needs, the researcher added one informant from the company's customer element, namely Mrs Y. Data were collected using in-depth interview techniques, participatory observation, and document analysis. The research was conducted at the PT X office and at the location of the timber management factory that is a partner of the company in Gresik District, East Java Province, Indonesia in around October until November 2024.

For the purpose of this study, the researcher used triangulation intra and inter data collection techniques, according to the conditions encountered in the field. In interviews, for example, the researcher used various subjects to interview with the same theme of questions. Or, the same subject was interviewed for the same theme at different times in several sessions. Another technique, observation, for example, is carried out in different activities and at different times to obtain consistency or contradictions in the data obtained. The same applies to document analysis techniques. One document can be compared with another to find out the story behind what is contained in the document. From this story, researchers can make various conjectures which can then be confirmed during the next data collection.

Meanwhile, in triangulation between data collection techniques, researchers compared the results of interviews with the results of observations, and with document analysis. Through this comparison, researchers can confirm whether what is said through interviews is consistent with what is done through observation and whether it is consistent with what is written through document analysis. In addition to knowing consistency, through triangulation between data collection techniques, researchers can ensure the completeness of the data obtained. Data obtained through interviews, for example, can be complemented by data obtained from observation and document analysis. And vice versa. Triangulation between data collection techniques can increase the sensitivity of researchers so that they are able to interpret hidden clues that might be missed.

Analysing relevance requires a flexible method that can capture the complexity of qualitative data. In the context of this research, the method used is the use of a qualitative framework. The framework in question is a framework specific to ethnomethodological research on business performance. The use of this method aims to understand the social interaction, meaning, and context in which business performance occurs in relation to the values of *rahmatan lil alamin*. Some important elements that used as a framework in this research include: 1) qualitative data collection, 2) social interaction analysis, 3) meaning mapping, 4) cultural context, 5) reflection and validation, and 6) application of findings.

## Results and Discussions

Based on the theme analysis conducted by researchers on the data collected, several themes were obtained that were of concern in this study about the values in the concept of *rahmatan lil alamin* which were relevant to the business performance of PT INP Excellent Service. These values are: 1) the principle of usefulness in

business, 2) the application of Islamic values in business operations, 3) leadership based on example and trust, 4) flexibility in human resource management, 5) profit sharing with social considerations, 6) conflict management and resolution in a family manner, and 7) value education to employees and families. These themes show how the concept of *rahmatan lil alamin* is translated into business activities by prioritising welfare, trust, and positive contributions to the surrounding community.

The business run by PT X is based on the principle of benefiting others, which is reflected in the treatment of employees, clients and the surrounding community. The primary motivation of the company's owner, Mr I, is "to benefit others", as he has repeatedly stated. The company is willing to invest time and money to educate employees to grow, even handing them over to other companies for no return for the sake of the employee's well-being. In handling legal cases, a family approach is favoured over litigation to maintain the honour and responsibility of all parties. The company's ethical commitment is also evident when all payments from clients are returned because they feel they did not deliver optimal results, even though contractually the money can be retrieved. "I returned it because I felt it was not my money," said Mr I. In addition, the company makes almsgiving a part of performance achievement by setting aside a portion of revenue on a regular basis as a form of belief in "celestial marketing." All these strategies show that the business is not just about profit, but also about creating positive impacts and sustainable blessings for all parties involved.

PT X runs its business based on Islamic values, especially the principles of usefulness, honesty, justice, and almsgiving, which are realised in daily practice consistently. Almsgiving is seen as part of the "sky marketing" that brings blessings and smooth business, as Mr I asserted,

"If you increase your gratitude, I will give you more... In this month alone, the export line has exceeded the achievement of 2023... This is the performance of celestial marketing."

The company also builds a culture of honesty and responsibility, tolerating a certain amount of misconduct, but being strict if it crosses the threshold. "Your limit of dishonesty is 100... Reach 100, I execute," Mr I said. In legal cases such as divorce and land disputes, the company prefers fair mediation over litigation for mutual benefit, even turning down large fees to save the family. Like Mr I said, "In the end, they didn't get divorced and are now multiplying... I was blamed by my lawyer friends." Social awareness is also instilled in employees through invitations to give alms directly and seeing the recipient's face so that empathy grows. "I emphasise to them to give themselves, to see their hopeful faces" Said Mr I. In business relationships, the company upholds friendship over transactions, and maintains speed and trust as an advantage. This holistic approach shows that business is not just for profit, but as a means of worship and social service. Mr I said, "PT X is speed. X is protection... But in my opinion, we should not break our relationship because of money."

"... the performance of PT X as a legal company is in accordance with what the leader wants... It has been decades, never defaulted ... firm and steady ... the solution is fast and gentle ... peaceful and does not cause conflict." (Mrs Y)

PT X builds a work culture based on example, trust, and Islamic values such as almsgiving, honesty, and responsibility. Company leaders directly set an example in giving alms, which then rubs off on employees. "He understands how his boss behaves (when giving alms), so why shouldn't he follow suit?" said Mr I. A flexible work system without strict attendance shows high trust in employees, with monitoring based on performance reports. Mr I said, "Whether he enters the office or not is up to him... I monitor it from the report." In dealing with clients, leaders emphasise fair and amicable resolution, without exploiting the situation. "The lawyer should be in the private sphere... he should be able to straighten out a problem," said Mr I. Honesty is the main value instilled, with a clear tolerance limit. Mr I said, "If it goes beyond the limits I set, of course I will not remain silent." Rewards for loyalty are also applied through incentives and bonuses. "Yesterday, I took a bonus of nine million. And the extra is halal rather than you being corrupt" said Mr. I. These values, exemplified by the leadership, create a harmonious, trusting work environment and encourage employees to emulate positive behaviour.

The company applies a flexible working system without fixed working hours or strict attendance requirements, with an emphasis on target achievement and performance.

"No need to be absent. But the target is clear. We talk about targets, talk about targets, talk about targets. It's not about attendance. It's not about attendance." (Mr I)

Employees are free to work from anywhere, even in cafes, as long as they report their performance. The company also gives great tolerance to special conditions such as illness, simply showing a doctor's letter without having to prove its authenticity. Mr I said, "Whether the doctor's letter is fraudulent, or stolen... it's none of my business." In addition, flexibility also comes in the form of work-based incentives, as exemplified, "The target is 10 bowls, if it becomes 15 bowls, he can take 5 (as a bonus) ..." (Mr I). This approach fosters employee trust, responsibility and loyalty, while creating a comfortable and productive work environment.

The company consistently sets aside a portion of profits for social activities every Friday as a form of gratitude and the belief that almsgiving will bring blessings, as confirmed by Mr I,

"Every Friday like this, I always tell him to share.... Share with those on earth, make it easy for those on earth and you will be made easy by the One in Heaven."

Not only charity, the company also records ZIS (zakat, infaq, sadaqah) in the financial statements without the motive of tax deduction because according to Mr I, "this *rahmatan lil alamin* is my business with the One Up There." The philosophy of the "alms vault" whose entire contents are channelled for social activities, reflects that usefulness is a priority, as when Mr I asserted, "Is your vault filled with company money or alms money?" "Alms," replied Mrs A. The vault is monitored through a simple but transparent system, with records in petty cash accounts and profit and loss statements. Mr I calls himself "stingy" because he wants to take all his wealth to the afterlife through alms to widows and orphans, "I

am a stingy person. I have many widows. I also have many orphans," said Mr I. While the "greedy" attitude is shown in maintaining the exclusivity of the alms field so that it is not taken over by others. "We are 'greedy'... Not giving other people the opportunity to give alms." Social care is also manifested in the form of rewards for employees, such as rewarding those who are loyal, "Next year she has to go on Hajj. Furoda hajj. A form of reward" Mr I explained about Hajj bonus for Mrs A. Even to clients, the company returns fees if they feel the money is not theirs as Mr I conformed, "I return it because I feel it's not my money." All this shows that profit sharing in this company is rooted in deep social and spiritual values, aligned with the principles of justice and blessings.

The company consistently prioritises conflict resolution with a family approach, restorative, and respectful of moral values and relationships between parties. In the case of bullying at a boarding school, the company chose to resolve it in a family manner, involving parents, the boarding school, and the children to avoid trauma and maintain the reputation of the institution. Even in a multi-billion rupiahs land dispute, mediation was chosen to emphasise the moral and religious impact of their actions, until the land was returned to the rightful owner. Even when faced with the potential for huge profits from divorce cases, the company prefers to advise couples to reconcile, because like Mr I said, "the love is still there." A flexible attitude is also applied in co-operation, with no rigid working hours, and based on mutual trust. With employees who make mistakes, Mr I asserts, "I call them up, I sit them down... But, when it's done, it's done... Don't repeat it!" which shows that there is room for forgiveness and a second chance. The principle of settling cases out of court was also emphasised as a way of avoiding emotional and financial losses. All this reflects the value of kinship as the main foundation in maintaining harmony in the work environment and external relations.

The company is not only orientated towards financial profit, but also instils religious, moral and social values to employees and their families through example and continuous education.

"Every payday, Mrs A, my assistant, always tells them that your salary is this much, so the deduction for alms is this much, and if someone does not give alms, I said that his life journey must be bad. That is visible." (Mr I)

This value is also passed on to his children, like Mr I said, "My children... they have to give themselves, because the role model is me." Moreover, the company encourages the practice of honesty, responsibility and gratitude in daily life, and provides spiritual incentives such as "hajj furoda" as a form of appreciation. Mr I stated, "If he has gone on hajj, he will know his religious foundation." He also instils a faith-based philosophy of life, "We are just distributors," and refers to charity as a "marketing strategy." Through this approach, the company builds a work culture that not only pursues business success, but also complete spiritual and moral growth. The values in the concept of *rahmatan lil alamin* applied in PT X are presented in Table 1 below:

Table 1. Values in *Rahmatan Lil Alamin* Concept in PT X

| Values in <i>Rahmatan Lil Alamin</i> Concept          | Example of Application in a Company                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The principle of usefulness in business               | Providing opportunities and building employee potential<br>Family approach in resolving legal cases<br>Making alms as an achievement of company performance                                                                                                                                                                                                                                                                                                                                      |
| Application of Islamic values in business operations  | Commitment to alms and zakat as a form of gratitude<br>Strengthening the values of honesty and responsibility<br>Applying the concept of gratitude and submission to God<br>Prioritising the common good<br>Encouraging employees and their families to care for others<br>Trustworthiness and friendship in cooperation with business partners                                                                                                                                                  |
| Exemplary and trust-based leadership                  | Setting a direct example in charity and sharing<br>Implementing a trust base in employees and business partners<br>Setting an example in solving problems in a family manner                                                                                                                                                                                                                                                                                                                     |
| Flexibility in human resource management              | Implement flexible working hours and work locations<br>Focus on targets and results rather than attendance<br>Utilise digital communication for performance monitoring and reporting<br>Freedom to organise working time according to the time zone in the client's country<br>Provide performance-based incentives                                                                                                                                                                              |
| Profit sharing with social considerations             | Setting aside profits for charity and social activities<br>Zakat, infaq, and sadaqah are not treated as tax deductions<br>Adopt the philosophy of filling the safe deposit box for social funds<br>The use of safe funds is presented in the Balance Sheet and Profit and Loss Statement<br>Stingy and greedy in sharing and charity<br>Provide social incentives as appreciation for employee performance<br>Returning fees that are not commensurate with the services provided by the company |
| Conflict management and resolution in a family manner | Resolved a bullying case in an Islamic boarding school with a family approach<br>Resolving land dispute cases through mediation<br>Prioritising justice restoration over financial gain<br>Giving second chances to partners found to be dishonest                                                                                                                                                                                                                                               |
| Value education to employees and families             | Teaching charity and sincerity to employees and their families<br>Encouraging the application of Islamic values in the daily lives of employees<br>Provide spiritual incentives to loyal employees<br>Motivating employees through a faith-based philosophy of life                                                                                                                                                                                                                              |

Based on qualitative data collection and triangulation analysis, social interaction analysis, meaning mapping, cultural context, reflection and validation, it was found that the concept of *rahmatan lil alamin* is relevant to the business performance assessment of PT X. The company integrates *rahmatan lil alamin* values in business operations in ways that emphasise benefits for all parties involved, not only in terms of financial but also social and spiritual aspects. The following points reinforce these findings, among others: 1) allocation of profits to social interests, 2) conflict resolution with a family approach, 3) focus on blessings and benefits for employees and communities, 4) business success that prioritises the values of honesty and justice, and 5) success indicators that include social impact and blessings.

The company consistently allocates a portion of its profits to alms, zakat, and social activities as part of its "sky marketing" strategy to achieve blessings and realise the principle of *rahmatan lil alamin*, where the benefits of business are not only felt by the owner, but also the wider community. This practice has a strong basis in the Qur'an and hadith, as Allah says in QS. Al-Baqarah: 261 that "the example of those who spend their wealth in the way of Allah is like a grain of seed that grows seven ears," and QS. At-Taubah: 103 which affirms, "Take zakat from some of their wealth... cleanse and purify them." A Prophetic Hadith also affirms, "No wealth will be diminished by charity...," reflecting the company's belief that sharing sustenance brings growth and glory. The company's practice of recording zakat and alms is based on QS. Al-Baqarah: 282 as the foundation of sharia and social accounting to ensure transparency and accountability. Support from literature such as Suhartono et al. (2024) and Sabri & Shehu (2021) reinforce the findings that zakat and sadaqah not only fulfil religious obligations, but also have a major impact on social solidarity, poverty reduction, and business blessings. Thus, allocating profits to social causes is not just a form of spiritual compliance, but a sustainability strategy that builds harmony and stakeholder trust.

Conflict resolution with a family approach applied by the company reflects the values of *rahmatan lil alamin*, by prioritising dialogue, mediation and justice restoration to maintain harmony without harming any party. Examples of handling bullying cases and land disputes without legal channels show the company's commitment to peace and social justice as part of business performance. This principle is in line with QS. Al-Hujurat: 10, "The believers are indeed brothers. Therefore, make peace between your brothers," and QS. An-Nisa: 128 which states, "...and peace is better." Prophetic Hadiths also emphasise, "Reconcile between two people who are in conflict, because the damage to the relationship between them is a shaver (destroyer)," (HR Abu Dawud), and "The best of them are those who start with greetings," (HR Muslim). This finding is in line with research by Pettalongi (2013) and Apriani et al. (2018) who emphasise that peaceful conflict resolution reflects Islamic principles in building social harmony and business stability. With this approach, companies not only avoid conflict escalation, but also strengthen long-term relationships that are sustainable and fair for all parties involved.

Business performance in this company is evaluated not only from the profit aspect, but also from the welfare of employees financially and spiritually, by emphasising the importance of charity, work flexibility, and providing fair incentives as a form of

social responsibility and application of religious values. This principle is in line with the concept of *rahmatan lil alamin*, which provides broad benefits and blessings for all parties. Evidence from the Qur'an and hadith, such as QS. Al-Baqarah: 195, "Do good, for surely Allah loves those who do good," and QS. An-Nahl: 97, "...We will give him a good life," as well as the hadith, "No wealth will be diminished by charity..." (HR Muslim), and "Give wages to workers before their sweat dries" (HR Ibn Majah), reinforce that giving rights and kindness to employees is a form of worship that brings blessings. This finding is also in line with the studies of Jamaluddin (2021), Arif (2021), and Alfani (2023) which emphasise that Islamic value-based HR management develops technical and spiritual competencies, creates a harmonious and productive work environment, and encourages active contribution to a just and prosperous community.

Business success in the perspective of *rahmatan lil alamin* is reflected in the application of the values of honesty and justice by companies, which not only pursue financial gain, but also maintain integrity in professional relationships, such as giving part of the fee to opponents or restoring relationships without exploitation. This principle is supported by Qur'anic and hadith arguments, such as QS. Al-Mutaffifin: 1-3 on the prohibition of cheating, QS. Al-Maidah: 8 about justice as a form of piety, as well as traditions that emphasise the virtues of honest traders and just leaders (HR Tirmidzi and HR Muslim). Studies from Alfaqih (2017), Sufyati (2018), Malahayat (2018), and Mukhtaruddin et al. (2022) show that businesses based on honesty and justice create a fair and inclusive economy, in accordance with the principles of tawhid and khilafah in Islam. As such, the application of these values builds reputation, creates social harmony and ensures equitable benefits for all stakeholders, making business a means of spreading grace to the universe.

Business success in the *rahmatan lil alamin* perspective is measured not only by profitability, but also by the social impact and blessings generated, such as sharing profits, establishing harmonious relationships with society, and empowering employees and communities. This principle is in accordance with Islamic teachings that emphasise the importance of social charity and blessings, as explained in QS. Al-Baqarah: 261 about the multiple rewards for those who invest in the way of Allah. Studies by Maysari et al. (2022), Jamaluddin (2021), and Mukhtaruddin et al. (2022) also support that businesses that integrate the values of fairness, honesty, and social responsibility will create collective welfare and sustainability. Thus, the concept of *rahmatan lil alamin* can be used as a more holistic measure of business performance, which assesses success from the benefits it provides to all beings, not just from material gain.

Overall, as presented in Table 2, the concept of *rahmatan lil alamin* is relevant to PT X's business performance assessment. Not only is it relevant to business performance assessment, the concept of *rahmatan lil alamin* also provides a broader framework for business performance assessment. Businesses are not only assessed by economic profit, but also by their positive impact on employees, clients and the surrounding community. This kind of business assessment is in line with the principle of *rahmatan lil alamin* which prioritises mercy for all nature.

Table 2. Relevance of *Rahmatan Lil Alamin* Concept in Business Performance Assessment of PT X

| Findings                                                             | Relevance to the Concept of <i>Rahmatan Lil Alamin</i>                                                                                                                 |
|----------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Allocation of profits to social interests                            | In line with the concept of <i>rahmatan lil alamin</i> which prioritises compassion, justice, and broad benefits for all creatures                                     |
| Resolving conflicts with a family approach                           | Relevant to the concept of <i>rahmatan lil alamin</i> in terms of business performance assessment that maintains harmony and social justice.                           |
| Focus on blessings and benefits for employees and communities        | The creation of a comfortable and empathetic work environment is in line with the essence of <i>rahmatan lil alamin</i> .                                              |
| Business success that prioritises the values of honesty and fairness | Honesty and fairness in business support the concept of <i>rahmatan lil alamin</i> in creating mercy and goodness for all parties.                                     |
| Indicators of success that include social impact and blessings       | The concept of <i>rahmatan lil alamin</i> is relevant and can be applied as a more holistic performance measure, covering aspects of blessings and collective welfare. |

## Conclusion

The concept of *rahmatan lil alamin* has a strong relevance in assessing business performance as it provides a holistic evaluation framework, encompassing not only financial gains, but also social contributions, morals, and the resulting blessings. This research shows that businesses that apply this principle tend to provide tangible benefits to employees, clients, and society through social activities, familial conflict resolution, character building through religious values, flexible and empathic human resource management, and financial management oriented towards blessings and social responsibility. The application of *rahmatan lil alamin* values creates a harmonious work environment, supports mutual welfare, and encourages sustainable business sustainability and benefits.

This research identified various limitations in applying the concept of *rahmatan lil alamin* to business performance assessment, such as the limited context of the service industry, the absence of measurable indicators to assess social impact and blessings, the dominance of subjective approaches from leaders, the lack of transparent social reporting, and the absence of a formal framework for measuring blessings. To address this, the development of quantitative and qualitative performance indicators, multi-stakeholder engagement, and the application of the model to various industries are suggested. On the other hand, corporate zakat, infaq and sadaqah practices also reflect vertical (religious compliance) and horizontal (social transparency) accountability, which challenges existing accounting standards. Therefore, adaptation of Indonesian Financial Accounting Standards or called Pernyataan Standar Akuntansi Keuangan (PSAK) 109 or the development of a new standard is required for non-sharia companies. For policy makers, it is recommended to formulate policies that encourage the integration of blessing and social values in the national business evaluation system, including management training, transparent reporting systems, and social benefit-based incentives so that the concept of *rahmatan lil alamin* becomes a business ecosystem that has a broad and sustainable impact.

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