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Spiritual Intelligence as Moral Infrastructure: An Islamic-Transpersonal Model for Organizational Ethics

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ABSTRACT

This article develops an integrative conceptual framework linking spiritual intelligence (SQ) and organizational ethics through an Islamic-transpersonal perspective. Drawing upon literature from transpersonal psychology, organizational behavior, ethical leadership, and Islamic intellectual traditions, the study examines how spiritual intelligence can function as a moral foundation for ethical organizational culture. The article reviews major conceptualizations of SQ, including the models proposed by Emmons, King, Wigglesworth, and Zohar and Marshall, and explores their relevance to organizational settings. It further analyzes key Islamic ethical principles, including *tawḥīd* (unity), *taqwā* (God-consciousness), *ʿadl* (justice), *iḥsān* (excellence), *amānah* (trust), *shūrā* (consultation), and *maqāṣid al-Sharīʿah* (higher objectives of Islamic law), and synthesizes them into a coherent framework for ethical leadership and organizational governance.Using thematic and integrative analysis of scholarly literature and Islamic sources, the study proposes an Islamic-transpersonal model of spiritual intelligence and outlines practical mechanisms through which organizations may cultivate ethical cultures. The article also presents an illustrative organizational case, "Barakah Foods," to demonstrate the potential application of the proposed framework in leadership development, cultural transformation, governance structures, and ethical performance measurement. Additionally, a conceptual measurement architecture is proposed, integrating established instruments such as SISRI-24, SQ21, the Islamic Work Ethic Scale, and Kaptein's Corporate Ethical Virtues model. The study contributes a theoretically grounded and practice-oriented framework that advances understanding of the relationship between spiritual intelligence and organizational ethics and offers directions for future empirical research.

Keywords: Spiritual Intelligence; Islamic Ethics; Transpersonal Psychology; Organizational Ethics; Ethical Leadership; Organizational Culture

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Introduction to Psychology, Human Psychology, and Transpersonal Psychology

Psychology is the scientific study of behavior and mental processes, spanning biological substrates to social systems (American Psychological Association, 2019). During the 20th century, behaviorism focused on observable behavior, while cognitive science highlighted internal information-processing (Miller, 2003). Humanistic psychology advanced a "third force," emphasizing agency, meaning, values, and growth (Rogers, 1961; Maslow, 1968). Positive psychology later systematized the study of strengths and flourishing (Seligman & Csikszentmihalyi, 2000).

Humanistic roots and beyond

Humanistic approaches treat persons as intentional, meaning-seeking agents who can pursue self-actualization (Maslow, 1968) and congruence (Rogers, 1961). Yet Maslow's late work already gestured beyond self-actualization toward *self-transcendence*—service to ideals larger than the self (Maslow, 1971).

Transpersonal psychology

The "fourth force," transpersonal psychology, explicitly examines experiences and capacities that transcend the ordinary sense of self—peak experiences, altered states, mystical awareness, and enduring transformations of meaning and identity (Grof, 1976; Wilber, 2000; Vaughan, 2002). William James's classic *Varieties of Religious Experience* prefigured this orientation by treating spiritual experience as a legitimate domain for psychological inquiry (James, 1902/2002). Contemporary transpersonal research investigates how contemplative practice, compassionate motivation, and non-dual awareness relate to ethical conduct, well-being, and prosociality (Ferrer, 2002; Walsh&Shapiro, 2006).

Why organizations should care?

Complex, pluralistic workplaces require capabilities for ethical discernment, meaning-making under uncertainty, and compassionate, values-consistent action (Reave, 2005; Fry, 2003). Spiritual intelligence is one proposed meta-capacity enabling individuals and collectives to bring ultimate concerns and deep values to bear on daily choices (Emmons, 2000; Zohar&Marshall, 2000; King, 2008). In Muslim-majority contexts and among Muslim constituents worldwide, Islamic ethical traditions provide rich guidance for such discernment (Beekun, 1997; Ali, 1988; Auda, 2008).

Defining Spiritual Intelligence

Family Resemblance, Multiple Models

SQ is not a single, universally accepted construct. Four frequently cited approaches are:

Emmons (2000) conceptualizes SQ as capacities to (a) transcend the physical and material, (b) invest ordinary activities with sacred significance, (c) experience heightened states of consciousness, (d) utilize spiritual resources to solve problems, and (e) live virtuously.

King (2008, 2009) operationalizes SQ in four factors measured by the SISRI-24: *critical existential thinking*, *personal meaning production*, *transcendental awareness*, and *conscious state expansion*.

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Wigglesworth (2012) proposes SQ21, a competency model of 21 skills grouped into four quadrants (higher-self and ego self awareness & mastery, universal awareness, and social mastery).

Zohar&Marshall (2000, 2004) portray SQ as the foundation of meaning-making and values integration—"the intelligence with which we access our deepest meanings, values, and purposes."

Differentiating from IQ and EQ

IQ (cognitive abilities) and EQ (perceiving/managing emotions) are necessary but insufficient for wise action under ambiguity. SQ adds the capacity to (a) hold paradox, (b) ask ultimate "why" questions, (c) align action with higher values, and (d) sustain compassion and integrity under pressure (Zohar&Marshall, 2000; King, 2008; Wigglesworth, 2012).

Islamic-Transpersonal Synthesis

From an Islamic perspective, spiritual intelligence includes *taqwā* (ever-present God-consciousness), *niyyah* (pure intention), and *iḥsān* (worshipping God "as if you see Him") as guiding states that animate ethical discernment (Qur'an 16:90; 5:8; 4:58; Muslim, *Ṣaḥīḥ*, hadith of Jibrīl). Transpersonal psychology contributes methods for cultivating awareness (mindfulness, compassion practices), integrating altered states into traits (Hölzel et al., 2011), and situating personal growth within service to the common good (Ferrer, 2002; Walsh&Shapiro, 2006).

It is, therefore, defined **spiritual intelligence (SQ)** as *the set of cultivated capacities to perceive reality through the lens of ultimate meaning and unity, to form intentions aligned with transcendent values, to regulate states and traits in that service, and to translate discernment into compassionate, just, and trustworthy action within communities and institutions.* This definition makes space for distinct religious frames—here, an Islamic one—while remaining psychometrically tractable.

Tawḥīd (Unity and Coherence)

At the heart of Islamic ethics lies the principle of *tawḥīd*, the oneness of God, which serves as the unifying foundation for every aspect of life. This belief fosters a sense of coherence in personal and professional conduct, as all actions are ultimately directed toward serving the divine purpose. In the organizational context, *tawḥīd* encourages alignment between strategic goals, operational processes, and moral commitments, ensuring that no part of the institution operates in ethical isolation. Work itself is viewed as a form of worship (*ʿibādah*), and this perspective transforms daily tasks into opportunities to fulfill a higher mission, as reflected in the Qur'anic verse, "I did not create jinn and humankind except to worship Me" (Qur'an 51:56).

Taqwā (God-Consciousness)

Taqwā is the perpetual awareness of God's presence and one's accountability before Him. This quality cultivates conscientiousness, self-regulation, and moral vigilance, guiding individuals to act with integrity even in the absence of external oversight. In an organizational setting, *taqwā* can be nurtured through regular self-audits (*muhāsabah*) and an atmosphere of *muraqabah*—watchfulness over one's actions—ensuring that decisions are grounded in sincerity and ethical responsibility. The Qur'an affirms this connection between God-consciousness and guidance, describing the Qur'an itself as "a guidance for those mindful of God" (Qur'an 2:2–3).

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ʿAdl (Justice) and Qisṭ (Equity)

Justice, or *ʿadl*, is a central directive in Islamic teaching, requiring fairness in dealings with all people, regardless of personal feelings or group affiliations. The Qur'an commands believers to "stand persistently firm in justice" and warns against allowing animosity to influence fairness (Qur'an 5:8). In practice, this means ensuring equitable treatment in contracts, wages, evaluations, and dispute resolution processes. The companion concept of *qisṭ* emphasizes proportionate equity—providing each party with what they are rightfully due while maintaining balance in the distribution of rights and responsibilities.

Iḥsān (Excellence and Benevolence)

Beyond the minimum standards of justice lies *iḥsān*, a principle that calls for striving toward excellence and acting with benevolence. The Qur'an enjoins believers to "command justice and *iḥsān*" (Qur'an 16:90), encouraging not only fairness but also generosity, compassion, and meticulous craftsmanship in one's work. Within organizations, *iḥsān* inspires leaders and employees alike to exceed mere compliance, cultivating a culture where quality, care, and empathy define the work ethic.

Amānah (Trust) and Ṣidq (Truthfulness)

Amānah refers to the fulfillment of trust, while *ṣidq* denotes unwavering truthfulness. Together, these qualities form the backbone of credibility and reliability in both personal and professional relationships. The Qur'an commands believers to "render trusts to whom they are due" (Qur'an 4:58), making the safeguarding of entrusted responsibilities a moral imperative. In organizations, *amānah* manifests through transparent communication, responsible stewardship of resources, and honoring commitments, while *ṣidq* ensures honesty in reporting, negotiations, and performance claims.

Shūrā (Consultation)

The practice of *shūrā*—mutual consultation—encourages inclusive decision-making and the pooling of collective wisdom. The Qur'an describes believers as those "whose affairs are by mutual consultation" (Qur'an 42:38), underscoring its role as both a moral and practical governance tool. In organizational life, *shūrā* ensures that decisions reflect diverse perspectives, reducing blind spots and fostering a sense of shared responsibility for outcomes.

Maqāṣid al-Sharīʿah (Higher Objectives of the Law)

The *maqāṣid al-Sharīʿah* provide a framework for evaluating whether actions and policies serve the essential aims of Islamic law. Classical scholars identified the protection and promotion of five essentials—faith or meaning (*dīn*), life (*nafs*), intellect (*ʿaql*), family and lineage (*nasl*), and property (*māl*)—while contemporary interpretations often add dignity and environmental stewardship. In organizational contexts, the *maqāṣid* serve as a moral compass, ensuring that strategies and operations contribute to holistic well-being rather than causing harm.

The No-Harm Principle

The principle of "no harm" (*lā ḍarar wa lā ḍirār*), articulated in the Prophetic tradition, mandates that no action should cause unjust harm to oneself or others. This ethic underpins workplace safety, environmental responsibility, and consumer protection. When embedded into organizational policy, it demands proactive

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identification and mitigation of risks, ensuring that business success is never achieved at the expense of people's welfare or the common good.

Building an Ethical Organizational Culture

Culture as the Container

Organizational culture can be understood as the shared assumptions, values, and visible artifacts that guide members' behavior (Schein, 2010). Within this framework, ethical culture refers specifically to the combination of formal and informal systems that encourage ethical conduct and discourage misconduct (Treviño & Nelson, 2017). From an Islamic-transpersonal perspective, culture becomes more than a set of rules or slogans; it is the collective embodiment of inner moral work. It represents the institutionalization of *taqwā*, justice, compassion, and excellence, ensuring that these values are lived consistently across all levels of the organization.

A. Diagnose and Align (Values → Systems)

The process begins with the articulation of a principled vision that explicitly integrates Islamic ethical anchors such as *tawḥīd*, *ʿadl*, *iḥsān*, *amānah*, *shūrā*, and the *maqāṣid al-Sharīʿah*, while also affirming universal principles of dignity and fairness. This vision must be linked directly to the organization's strategic objectives to avoid isolating ethics from day-to-day decision-making. Diagnosing the current culture then involves mapping existing attitudes, norms, and behaviors through focus groups, surveys, and diagnostic tools such as ethical climate and culture inventories. This assessment highlights where values and systems are congruent and where misalignments create ethical vulnerabilities. Aligning the organizational architecture is the next step, requiring a careful audit of policies in human resources, compensation, procurement, product design, and customer service to ensure they reinforce, rather than contradict, the stated values.

Leadership and Capability Building

Leaders play a central role in shaping and sustaining ethical culture, as ethical leadership has been shown to predict stronger ethical climates and reduced misconduct (Treviño & Brown, 2004). In practice, this means leaders must consistently model ethical behavior, practice *muhāsabah* (self-audit), and engage openly in *shūrā* (consultation) to ensure transparency and accountability. Leadership development programs should integrate Islamic spiritual practices—such as brief *dhikr* (remembrance) pauses, intention-setting (*niyyah*), and reflective self-audits—with transpersonal methods like mindfulness, compassion training, and values clarification. These practices help cultivate self-regulation, moral clarity, and an ability to respond compassionately under pressure. An effective ethics and compliance program complements these efforts by offering practical guidance, clear codes of conduct, confidential reporting channels, and fair investigation processes, ensuring that compliance is underpinned by internalized virtues rather than enforced solely by rules.

Practices that Embody Islamic-Transpersonal SQ

Embedding ethical principles into the everyday functioning of the organization requires concrete, repeatable practices. One such practice is combining *niyyah* with formal performance management systems like OKRs, ensuring that every project begins with a clear articulation of how it serves *maṣlaḥah* (public benefit) and the

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higher objectives of the law. Structured *shūrā* rituals can be used before major decisions, involving diverse stakeholders and encouraging dissent to surface potential risks or unintended harms. Short periods of *dhikr* and reflective pauses at the start of meetings foster presence and moral focus. A justice checklist, applied before implementing new policies, prompts decision-makers to consider the fairness and proportionality of their choices, as well as their alignment with the *maqāṣid*. Building trust requires transparency in decision-making, accessible rationale for policies, and protections against retaliation for speaking up. Compassion can be operationalized through supportive policies such as flexible scheduling for caregivers, living wages, and robust health and safety standards. Extending these values to the supply chain ensures that vendors adhere to principles of fairness, environmental responsibility, and the avoidance of harm.

Governance and Continuous Learning

Sustaining an ethical culture calls for governance structures that keep moral considerations central to decision-making. An ethics council, composed of cross-functional representatives and inclusive of women and minority voices, can be tasked with reviewing the ethical implications of major initiatives, conducting horizon scanning for emerging ethical challenges, and analyzing lessons from past successes and failures. As organizations increasingly rely on data and technology, ethical governance should include privacy-by-design principles, bias audits, and human oversight mechanisms grounded in *amānah* (trust) and justice. Commitment to the wider community is also essential, with zakat or corporate social responsibility investments directed toward education, health, and environmental sustainability in line with *maṣlaḥah*. Finally, continuous learning should be embedded through regular forums such as story circles, where moral exemplars and lessons from near-misses are shared, and after-action reviews that integrate both technical and ethical reflections.

In the organizational ethics literature for methodologies that bridge normative theory and practical implementation (Trevino & Weaver, 2003; Eisenhardt & Graebner, 2007), while also honoring the epistemological commitments of Islamic social science, which views ‘ilm (knowledge) as encompassing both revealed and empirically derived understanding (Al-Faruqi,

Research Methodology

Research Design

This study adopted a **conceptual and analytical research design** grounded in an **Islamic-transpersonal perspective**. The purpose of the study was to develop an integrated theoretical framework linking spiritual intelligence (SQ) with organizational ethics by synthesizing insights from transpersonal psychology, organizational behavior, and Islamic ethical traditions. Rather than testing hypotheses through primary data collection, the study sought to construct a comprehensive conceptual model that explains how spiritual intelligence can serve as a moral foundation for ethical organizational culture.

Philosophical Orientation

The study is informed by an **interpretivist and normative philosophical orientation**. The interpretive dimension facilitates understanding of spiritual intelligence as a meaning-centered and value-laden construct, while the normative

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dimension enables examination of ethical principles derived from Islamic teachings and their relevance to contemporary organizational settings. This approach recognizes that organizational ethics cannot be understood solely through observable behavior but must also consider deeper moral, spiritual, and cultural influences.

Data Sources

The study relied exclusively on **secondary data sources**. Academic literature related to spiritual intelligence, transpersonal psychology, organizational ethics, ethical leadership, and organizational culture was reviewed extensively. Key theoretical contributions from Emmons (2000), King (2008), Wigglesworth (2012), and Zohar and Marshall (2000) were examined to establish the conceptual foundations of spiritual intelligence.

In addition, primary Islamic sources, including the **Holy Qur'an**, **Hadith literature**, and classical as well as contemporary Islamic scholarship, were consulted to derive ethical principles relevant to organizational conduct. Concepts such as *Tawḥīd, Taqwā, ʿAdl, Iḥsān, Amānah, Shūrā,* and *Maqāṣid al-Sharīʿah* were analyzed and interpreted within an organizational context.

Method of Analysis

The study employed **thematic and integrative content analysis**. Relevant literature and Islamic sources were systematically reviewed, categorized, and synthesized according to major themes related to spiritual intelligence and organizational ethics. The analysis proceeded in three stages. First, dominant theoretical perspectives on spiritual intelligence were examined and compared to identify common dimensions and conceptual overlaps. Second, Islamic ethical principles were analyzed to establish their moral and organizational implications. Third, these two bodies of knowledge were integrated to develop an Islamic-transpersonal model of spiritual intelligence capable of guiding ethical leadership, decision-making, governance, and organizational culture.

Illustrative Case Application

To demonstrate the practical applicability of the proposed framework, the study included an illustrative organizational case, "Barakah Foods," representing a realistic Pakistani FMCG organization. The case was used as an analytical tool to illustrate how spiritual intelligence principles could be operationalized through leadership development, ethical governance mechanisms, organizational culture initiatives, and performance measurement systems. The case serves an explanatory rather than empirical function and is intended to bridge theory and practice.I

Trustworthiness and Scholarly Rigor

The credibility of the framework was enhanced through triangulation of multiple knowledge sources, including contemporary psychological literature, organizational ethics scholarship, and Islamic intellectual traditions. The integration of diverse theoretical perspectives enabled the development of a comprehensive and contextually relevant model for understanding the relationship between spiritual intelligence and ethical organizational behavior.

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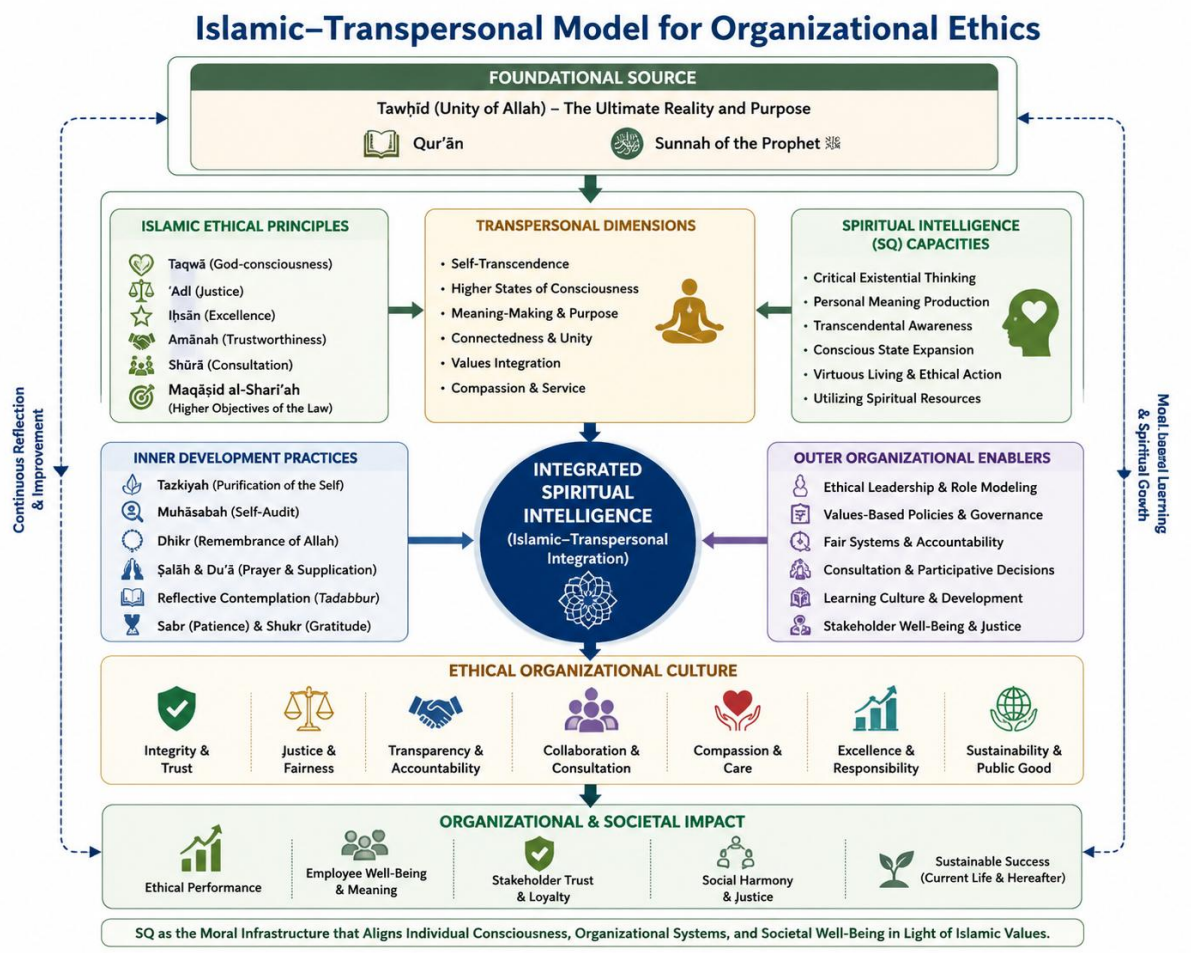

Measurement, Evaluation, and Applied Case Study of Spiritual Intelligence in an Islamic-Transpersonal Framework

Measurement and Evaluation of SQ

The evaluation of spiritual intelligence (SQ) in an Islamic-transpersonal framework calls for a multidimensional approach that integrates individual assessments, organizational culture diagnostics, and tangible performance indicators. At the ***individual level***, validated instruments such as the Spiritual Intelligence Self-Report Inventory (SISRI-24) by King provide structured measurement of capacities like critical existential thinking, transcendental awareness, and personal meaning-making. Similarly, Wigglesworth's SQ21 model assesses 21 competencies across four quadrants—self-awareness, self-mastery, universal awareness, and social mastery. In Muslim-majority or faith-oriented organizational contexts, these measures can be supplemented by the Islamic Work Ethic (IWE) scale, which captures the degree to which Islamic moral values influence work-related behaviors.

However, assessing SQ is incomplete without ***evaluating the ethical culture*** of the organization in which individuals operate. Kaptein's Corporate Ethical Virtues (CEV) model offers a well-validated framework to examine organizational virtues such as clarity, transparency, and sanctionability, all of which shape the prevalence of ethical

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or unethical conduct. Complementary tools, including the Ethical Climate Questionnaire and the Denison organizational culture model, can help identify how moral norms align—or fail to align—with organizational mission and performance.

While survey instruments are valuable for capturing perceptions, they must be ***balanced with behavioral and operational indicators*** that reflect the lived ethical reality. These include fair-pay ratios, safety incident frequencies, supplier compliance data, and grievance resolution timelines. People-related outcomes, such as employee retention, engagement, burnout levels, and inclusion metrics, further reveal how values translate into daily experience. An Islamic framework adds further depth by using a *maqāṣid al-Sharīʿah* scorecard to measure impact on the preservation of life (*nafs*), intellect (*ʿaql*), family (*nasl*), property (*māl*), and faith or meaning (*dīn*).

To bring these elements together, an Islamic-Transpersonal Spiritual Intelligence Index (IT-SQI) can be developed. This index would integrate measures of God-conscious meaning-making, ethical discernment guided by *maqāṣid*, self-regulation, compassion in service, consultative decision-making, and integrity. Validation would involve establishing convergent validity with SISRI-24 and SQ21, as well as predictive validity for ethical outcomes such as the frequency of moral breaches, leadership credibility, and employee willingness to speak up about concerns.

Evaluation should follow a cyclical pattern, beginning with baseline assessments prior to interventions, followed by regular follow-ups to measure change. Mixed-method designs are particularly valuable—quantitative surveys can be combined with qualitative narrative methods, such as critical incident interviews, to capture the nuanced moral challenges and growth experiences of employees. Results should be presented in the form of an ethics dashboard that integrates SQ scores, cultural indices, operational KPIs, and *maqāṣid* indicators, reviewed periodically by leadership and an ethics council to inform ongoing strategy.

Case Study: Barakah Foods (Pakistan) — Implementing an Islamic-Transpersonal SQ Program

Context

Barakah Foods, a mid-sized FMCG company in Pakistan with approximately 1,200 employees across three production plants, faced growing ethical and operational challenges as it expanded nationwide. Reports of inconsistent supervisory conduct, unresolved overtime grievances, increased safety near-miss incidents, and high-pressure sales tactics signaled weaknesses in its organizational culture. In response, the CEO—deeply committed to Islamic ethical principles—launched the "Ethical Culture and SQ Initiative" (ECSI) to embed *taqwā*, justice, and *iḥsān* into the company's leadership and operations.

Phase 1: Diagnosis and Vision (3 Months)

The program began with a comprehensive diagnostic process. Twenty-four focus

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groups were conducted across plants, alongside a pulse survey incorporating CEV elements and a 12-item SQ screener adapted from SISRI-24 and SQ21. Hotline records were analyzed to identify trends in reporting and resolution. The findings revealed low levels of ethical discussability, unclear rules under production pressure, insufficient supervisory training, and moral distress among engineers over questionable supplier practices. A new vision statement was then developed—"Thriving by serving the good—*khayr*—through excellence, justice, and trust"—and an ethics council was formed, including representatives from multiple departments and two external advisors: an Islamic law scholar and an organizational psychologist.

Phase 2: Capability Building (6 Months)
Leadership and supervisors underwent targeted training. Senior leaders attended a two-day retreat integrating Islamic ethics with transpersonal practices such as *niyyah* (intention-setting), *muhāsabah* (self-auditing) journaling, compassionate communication, justice evaluation tools, and *maqāṣid* impact analysis. Supervisors participated in a 12-week "Lead with Iḥsān" program, covering psychological safety, equitable scheduling, effective feedback, conflict resolution, and structured consultation methods. Practices such as short *dhikr* pauses and intention-setting at the start of meetings, weekly ethical reflection prompts, consultation "sprints" before major policy decisions, and open-door sessions with plant managers were introduced to embed the learning into daily routines.

Phase 3: Systems Alignment
Operational systems were redesigned to reinforce the new ethical culture. Performance reviews allocated 30% of evaluation weight to ethical leadership and *iḥsān*-aligned behaviors. Procurement processes required supplier compliance with no-harm principles, fair labor standards, and safety regulations, verified through independent audits. Safety incentives shifted to reward near-miss reporting instead of output-based targets. Prayer accommodations were standardized, with equitable scheduling for all employees.

Phase 4: Measurement and Improvement (12 Months)
Progress was tracked through the same integrated measurement approach outlined in the evaluation framework. SISRI-24 was administered annually, IT-SQI pulses quarterly, CEV(Civic Engagement Volunteering) surveys semiannually, and the IWE (Islamic Work Ethics) scale annually. The *maqāṣid* scorecard monitored safety (*nafs*), training (*ʿaql*), family accommodations (*nasl*), vendor payments (*māl*), and religious accommodation satisfaction (*dīn*). Ethics-related KPIs—such as hotline usage and resolution rates, safety incidents, and supplier compliance—were continuously monitored.

Results
Over 12 to 18 months, significant improvements were recorded. Discussability and transparency scores in the CEV model rose by more than 10 percentage points. Hotline usage increased by 22%, resolution times dropped by 31%, and reports of

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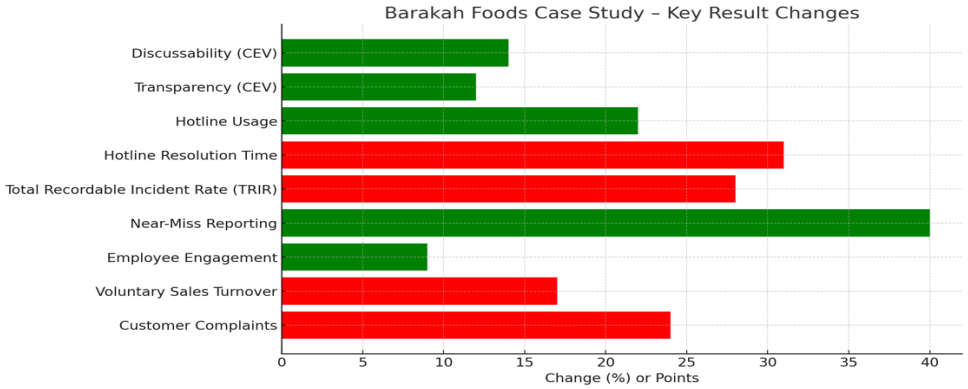
retaliation decreased. Safety performance improved, with a 28% reduction in recordable incidents and a 40% rise in near-miss reporting. SQ scores increased modestly overall, with the greatest gains in intention-setting and consultative practices, as measured by IT-SQI pulses. Employees reported greater fairness in scheduling, more thoughtful performance reviews, and enhanced calmness in decision-making. Supplier audits identified two cases of labor non-compliance, both addressed through remediation plans. Employee engagement improved, voluntary sales turnover declined by 17%, and customer complaints about broken commitments fell by nearly a quarter.

Figure.1



Challenges and Lessons Learned

The initiative faced early skepticism from some employees and workload pressures for middle managers. Adjustments to safety processes initially caused minor output declines. However, transparent acknowledgment of these challenges, coupled with visible leadership commitment, strengthened trust in the program. Key lessons included the importance of sincerity over symbolic gestures, the effectiveness of short and meaningful rituals over lengthy generic trainings, the value of integrating *maqāṣid* thinking into decision-making, and the power of inclusive consultation in surfacing hidden risks.

Discussion: Addressing Common Objections

In advancing the concept of spiritual intelligence (SQ) within an Islamic-transpersonal framework, certain concerns are inevitable. One recurring objection is the suggestion that SQ is merely "religion by another name," potentially raising issues of exclusivity or doctrinal imposition in diverse workplaces. This concern can be addressed by emphasizing that SQ, as defined in contemporary psychological literature, is a meta-capacity for meaning-making, ethical discernment, and compassionate action. While in Muslim-majority contexts it can be rooted explicitly in Islamic principles such as *taqwā*, *iḥsān*, and the *maqāṣid al-Sharīʿah*, the underlying competencies—self-awareness, moral clarity, empathy, and alignment with higher values—are relevant and accessible to individuals of any or no religious affiliation. Thus, the approach remains inclusive while still honoring its ethical anchor.

A second objection arises from skepticism about the measurability of something as nuanced as spirituality. Critics argue that spiritual awareness is too subjective for empirical evaluation. In response, it is important to note that psychometrically validated instruments like SISRI-24 and SQ21 have demonstrated acceptable

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reliability and validity in multiple studies. Moreover, organizational research supports the predictive value of ethical culture assessments, such as Kaptein's Corporate Ethical Virtues model, in anticipating behavioral outcomes. When paired with behavioral indicators and qualitative narratives, these tools provide a balanced, evidence-based means of assessment that respects both the quantitative and experiential dimensions of spiritual growth.

A third concern is the potential for moralizing or imposing values in a manner that alienates employees or infringes upon personal beliefs. This risk can be mitigated through humility, transparency, and a commitment to consultation (*shūrā*). Policies and practices must be framed around universally resonant principles such as justice, compassion, and the avoidance of harm. Importantly, Islamic ethics itself enshrines protections for non-Muslims and emphasizes the inherent dignity of all people, as reflected in the Qur'anic teaching, "We have honored the children of Adam" (Qur'an 17:70). This ensures that an Islamic-transpersonal approach to SQ can coexist with pluralism and respect for diversity.

Metric	Change	Interpretation
Discussability (CEV)	14%	Improved openness to discuss ethical concerns
Transparency (CEV)	12%	Better clarity and openness in communication
Hotline Usage	22%	Increased trust in reporting channels
Hotline Resolution Time	-31%	Faster case resolution
Fear of Retaliation	Decreased	Greater psychological safety
Total Recordable Incident Rate (TRIR)	-28%	Improved workplace safety
Near-Miss Reporting	40%	More proactive hazard identification
SISRI-24 Overall SQ Score	+0.35 SD	Moderate overall improvement in spiritual intelligence
IT-SQI (Niyyah & Consultation)	Largest Gains	Notable progress in intention-setting and consultation
Employee Engagement	+9 points	Higher employee satisfaction and commitment
Voluntary Sales Turnover	-17%	Reduced loss of experienced sales staff
Customer Complaints	-24%	Improved customer trust and reliability

Table.1

Conclusion

Spiritual intelligence, when understood as a cultivated capacity for aligning intention, awareness, and action with higher moral and existential values, offers a bridge between inner personal development and outward ethical conduct. An Islamic-transpersonal framework enriches this concept by grounding it in a coherent moral tradition that includes *taqwā*, justice, excellence, trust, and consultative decision-making. At the same time, it incorporates insights from transpersonal psychology and

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organizational science, making it both spiritually meaningful and operationally practical. The evidence from the Barakah Foods case study demonstrates that when SQ is embedded into leadership development, cultural rituals, operational systems, and governance structures, measurable improvements in transparency, fairness, trust, and safety can follow. The alignment of systems with values ensures that spiritual intelligence becomes a lived organizational capability rather than an aspirational ideal.

The journey toward an ethically grounded organizational culture is not without challenges—skepticism, implementation fatigue, and transitional disruptions are real obstacles. Yet, as the findings suggest, sincerity of intent, inclusivity, and a commitment to continuous measurement and improvement can overcome these barriers. In the end, organizations that cultivate spiritual intelligence are better equipped to make wise decisions, foster human dignity, and create value that benefits not only their stakeholders but also the wider society and environment. In this way, SQ serves not as a peripheral initiative but as a strategic and moral foundation for sustainable organizational success.

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