

Using Epistemology to Hack Islamic Management

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Abstract

Western epistemology departs doubt for truth, while Islamic epistemology departs on belief. The purpose of this study is to discover an epistemology of Islamic management that references to the Qur'an as a source of knowledge in Islam. Qualitative research is used as a research approach to acquire a thorough grasp of the study topic. The study data is gathered utilizing library research methodologies, beginning with the discovery of many verses in the Qur'an that are both relevant and substantively connected to management. Furthermore, by doing interpretation and context analysis, the verse is demonstrated to be connected to management. According to the findings of this study, the epistemology of Islamic management is split into two categories: tawhid epistemology and operational epistemology. The aim of monotheistic epistemology based on tawhid is to combine the notion of tawhid with the concept of Islamic management; without the concept of tawhid, it is impossible to accomplish ridho Allah SWT. The goal of operational epistemology is to include the concepts of responsibility, transparency, trust, justice, professionalism, and accountability into Islamic management systems as a form of devotion to Allah. SWT.

Keywords: Epistemology, Islamic Management, the Qur'an, Accountability

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1. INTRODUCTION

The establishment of Islamic financial institutions, particularly Islamic banks, signaled the growth of the Islamic economy in Indonesia in the 1990s. Islamic banks are progressively demonstrating their presence in the Indonesian economy, despite the fact that the obstacles are becoming more complicated, as evidenced by their market share remaining at 6.55 percent at the start of this year. One of the achievements that has helped the jal is the merging of three state-owned Islamic banks into Indonesian Sharia banks (BSI). BSI is regarded as a new chapter in the development of Indonesia's Islamic finance industry. BSI is anticipated to be able to compete on a worldwide scale and may be become the number one.

Islamic banks skip the road in the recruitment process by acquiring human resources from conventional banks, because Islamic banks have problems hiring qualified and competent workers.

(Tricahyani, 2018). Furthermore, new workers are trained in Islamic banking agreements within a very short period of time and may immediately move into the field.

The above-mentioned pattern of staff recruitment results in incompatibility, as Islamic banks are operationally operated by workers who adhere to the conventional bank management paradigm. This is what Branine and Pollard are eventually referred to as "coercion" of corporate culture. (Branine & Pollard, 2010).

Several management methods were created at this period that are now extensively used in some organizations in general, including Total Quality Management (TQM), Quality Control Circles (QCC), and Business Process Reengineering (BPR). This strategy is seen to be most beneficial for managers in operating the business. Some other managers believe that simply adhering to the ideals inherent in the approach is insufficient. They aim to comprehend

management science on a philosophical level to comprehend the application of management ideas that are in accordance with the demands of the company and human resources as organizational actors (Kaukab, 2014).

The integration of management science with other social sciences becomes necessary for it to be attractive to study, for example, in economics. The chapter on the wealth of nations in the book *The Wealth of Nations* explicitly emphasizes the importance of division of labor as an endeavor to optimize productivity; this is seen as a watershed moment in the evolution of management science. (Lavezzi, 2001). While Wren and Bedeian believe that management has been studied and applied separately, this demonstrates that management has a long history of producing management ideas and concepts. Management must be viewed as an activity with a defined role to achieve specified goals successfully and efficiently (Wren & Bedeian, 2009).

According to Nasution (2019), Management science is not "something" that western intellectuals have invented. Management is both an art and a science; adding the word Islam to the definition of management does not affect the meaning of management. (Sinn, 2006). So far, management research has been extremely seldom connected with Islam; nonetheless, those researchers who have dared to investigate it include; Safri (2017) This explains why management in Islam is highly concerned with components of the plan (planning), so that collaboration and dedication are required in the company. Mardalis et al (2017) According to his study, there are four managerial functions based on the verses of the Qur'an, including planning, organizing, leading, and controlling (supervision). Juliandi and Muhyarsyah's other studies (2017) As a result, the cornerstone of Islamic management is tawhid, science, morality, worship, and mardhatillah. Meanwhile, Afridi's research et al (2021) Islam is the only religion in which management has been practiced since the beginning of human evolution via the Prophets of Allah (SWT), and it was abolished by the final Prophet Muhammad (PBUH). There has been no discussion of the epistemological management of Islam itself in some of the preceding works, despite the fact that western epistemology and Islam are clearly distinct.

Epistemology is the branch of philosophy of science that deals with the source of knowledge, how that information is acquired (methodology), and the

validity of that knowledge. (Iskandar & Aqbar, 2019). Western epistemology is based on uncertainty about the truth, but Islamic epistemology is based on belief. Departing from this basic, it would be a mistake if Islamic financial organizations did not grasp Islamic management epistemology. It is necessary to make an attempt to investigate epistemology within the science of Islamic management itself.

2. METHOD

Researchers employ qualitative research methods to obtain thorough knowledge of an issue. This technique of research may be carried out in the following stages: (1) identification of issues; researchers mapping difficulties that can be identified as a research subject. (2) A literature review is a study of prior research conducted in an attempt to discover the uniqueness or excess of research. (3) Determine the study's purpose and choose the study's direction. (4) Data gathering; the researcher must pay close attention to the study's source in order to obtain accurate data. (5) Data analysis and interpretation; data acquired by analysta to reach a conclusion (Cresswell, 2015).

Tracking research data is accomplished via the use of library research procedures, data collection through the knowledge and study of theories from diverse research-related books. (Fadli, 2021). The literature consists of original (Qur'an) and secondary sources (scientific references such as journals, textbooks, and other relevant scientific sources). Content analysis is a power analysis approach. Simply stated, content analysis is a method for gathering and assessing the content of a text. The passage in question here is a selection of verses from the Qur'an that deals with management, either directly or indirectly.

3. RESULT AND DISCUSSION

3.1. Definition of Islamic Management

As previously mentioned, the creation of contemporary management science began with Adam Smith's book and proceeded with the execution of his ideas on the industrial revolution in England, which significantly transformed how the world was able to manufacture products in huge amounts effectively. However, the growth of Islamic management begins with the revelation of the Qur'an. How the Qur'an was able to transform ignorance into global civilization.

Management is derived from the old French term *ménagement*, which meaning "the art of executing and

arranging." In Italian it is termed *maneggiare* which means "to control," specifically "to control the horse". in general, management refers to the skills of executing and controlling (Safri, 2017).

In Arabic, management is derived from the word *tadbirun*, which is also the root of the words *dabbara* and *yudabbiru*, both of which imply control. (Mesiono & Aziz, 2020). The term *dabbara* and its counterpart appear in numerous passages of the Qur'an, including Q.S. Yunus/10: 31 dan Q.S. As-Sajadah/32: 5. Both passages establish that the Allah swt is a ruler. There is no knowledge of management in the context of actual life while studying management in the Qur'an using the word *dabbara*. However, in other passages, a realistic management model was discovered. (Afridi et al., 2021).

In general, the researcher merely emphasized that management is seen as an art form. Management is primarily a tool based on science and the art of successfully and efficiently managing aspects to achieve goals. (Mesiono & Aziz, 2020).

The definition of Islamic management is not dissimilar to the previous idea; nevertheless, Islamic management evolved after Allah (SWT) revealed the Qur'an to the prophet Muhammad (peace be upon him). The Islamic management concept is drawn from the nash-nash of the Qur'an, advice from as-Sunnah, and human values that emerge in society at a given period. In contrast to management in general, accomplishment emphasis is simply the globe. In its application, the general management system has little utility. (Sinn, 2006).

The phrase Islamic management does not imply placing a premium on general management implementation. However, Islamic management aims to explain the management paradigm drawn from the Qur'an.

3.2. Al-Qur'an as a Source of Islamic Management Epistemology

According to epistimology, management science is gained via observation (empiricism) as economic science on the social symptoms of society in order to maximize efforts to satisfy its demands. Observations are then generalized using particular premises to get universal conclusions. (Iskandar & Aqbar, 2019), While Islamic epistemology emphasizes the text, reason, conscience, or intuition in order to see the truth. The debate between science and Islamic science cannot separate the form of epistemology in Islam.

The discussion process gave birth to the concept of islamization of science. (Junaedi & Wijaya, 2019).

Islamic epistemological management is closely connected to Islam's worldview. The position of the Qur'an as a guide to Muslims' lives is undeniably authentic. The Qur'an's veracity is universally acknowledged to be absolute. (Junaedi & Wijaya, 2019), Thus a necessity epitemology of Islamic management refers to the Qur'an. Because mu'amalah verse is primarily zhanni, the interpretation needs to be theoretical and factual. Because the Qur'an is the fundamental source of truth in Islam, it is also the major source of Islamic administration. The wisdom in the Qur'an is absolute and embraces all facets of human life.

3.3. The Epistemology of Islamic Management Based on Tawhid

There is no particular phrase in the Qur'an that reflects the presence of management in Islam. However, there are passages that utilize the term "dabbara," which meaning "to govern." .

Q.S. Yunus/10: 31 as follows:

قُلْ مَنْ يَرْزُقُكُمْ مِنَ السَّمَاءِ وَالْأَرْضِ أَمَّنْ يَمْلِكُ
السَّمْعَ وَالْأَبْصَرَ وَمَنْ يُخْرِجُ الْحَيَّ مِنَ الْمَيِّتِ وَيُخْرِجُ
الْمَيِّتَ مِنَ الْحَيِّ وَمَنْ يُدَبِّرُ الْأَمْرَ فَسَيَقُولُونَ اللَّهُ فَقُلْ أَفَلَا
تَتَّقُونَ ۝ ٣١

Say, "Who provides you sustenance from the heavens and the earth, or who has the power of hearing and sight, and who brings forth the living from the dead and brings forth the dead from the living, and who governs all affairs?" They will answer: "Allah." So say, "Do you fear not allah.

The above passage is directed to the Quraysh disbelievers who oppose Allah SWT's authority in the commentary fi zilalil quran. The Qur'an tries to rectify human nature's reasoning, and the khaliq will go over some of the problems, such as "Who supplies sustenance? Who gave us our senses of hearing and sight? Then there's the question of who organizes everything. ?(Quthb, 2000b).

In the context of Islamic management, the Quran teaches that Allah Almighty is the true proprietor of this world and all in it. This is a feature of Islamic epistemology that always favors tawhid; whilst islamic epistemology departs from a belief (tawhid), western philosophers believe that knowledge always departs from doubt. . (Junaedi & Wijaya, 2019). Allah SWT has total ownership of the idea of tawhid.

Conducting economic operations in accordance with Allah SWT's instructions is a true manifestation of the notion of tawhid itself. With other languages, the decision to engage in Islamic management activities is a result of a person's status as a Muslim. (Barus, 2016). So that a manager who understands the science of tawhid, they will think that the position is a temporary mandate to manage the affairs of the company. When a manager understands the existence of Allah SWT, then the maslahah aspect in his business activities will not be left behind.

So many verses in the Qur'an educate the ummah about tawhid, in which Allah Almighty rules the cosmos, including a verse that bears the fundamental term "dabbara" and other passages that are almost identical declaring that Allah swt is "mudabbir." As a result, components of tawhid in Islamic management courses become very basic in order to demonstrate the Islamic paradigm so that a manager may become a company captain in line with Sharia regulations.

3.4. Epistemological Foundation of Operational-Based Islamic Management

In essence, all knowledge in Islam is received from Allah and is explained through his words, both qur'aniyah verses and kauniah verses, which are then interpreted by mankind. The Qur'an, as a source of knowledge, not only offers dogma, but also allows for inquiry to be conducted as confirmation of the reality of the Qur'an's contents; also, Allah SWS directly imparts some information to people for the welfare of man himself. (Junaedi & Wijaya, 2019).

In the Qur'an, for example, there is a surah called An-Naml, which means "ant." The question is why Allah (SWT) tells ants in the Qur'an. What lessons can people take from ants? It turns out that we may understand management science and the admirable qualities of this animal by studying ants. Ants are animals that are extremely loyal to their organizational system, which includes of queens, workers, and fisherman (Nasution, 2019). In another verse, the Qur'an outlines the operational management of Islam in detail. The longest verse in the Qur'an is Q.S al-Baqarah/2:282, which mentions muamalah actions that do not involve money, as follows:

يَا أَيُّهَا الَّذِينَ ءَامَنُوا إِذَا تَدَايَيْتُمْ بِدَيْنٍ إِلَى أَجَلٍ مُّسَمًّى فَاكْتُبُوهُ وَلْيَكْتُب بَيْنَكُمْ كَاتِبٌ بِالْعَدْلِ وَلَا يَأْب كَاتِبٌ أَنْ يَكْتُبَ كَمَا عَلَّمَهُ اللَّهُ فَلْيَكْتُبْ وَلْيَمْلِكِ الَّذِي عَلَيْهِ الْحَقُّ وَلْيَتَّقِ اللَّهَ رَبَّهُ وَلَا يَبْخَسْ مِنْهُ شَيْئًا فَإِنْ كَانَ الَّذِي عَلَيْهِ

الْحَقُّ سَفِيهًا أَوْ ضَعِيفًا أَوْ لَا يَسْتَطِيعُ أَنْ يُمِلَّ هُوَ فَلْيَمْلِكْ وَلِيَّهُ بِالْعَدْلِ وَاسْتَشْهِدُوا شَهِيدَيْنِ مِنْ رَجَالِكُمْ فَإِنْ لَمْ يَكُنَا رَجُلَيْنِ فَرَجُلٌ وَامْرَأَتَانِ مِمَّنْ تَرْضَوْنَ مِنَ الشُّهَدَاءِ أَنْ تَضِلَّ إِحْدَاهُمَا فَتُذَكِّرَ إِحْدَاهُمَا الْأُخْرَى وَلَا يَأْب الشُّهَدَاءُ إِذَا مَا دُعُوا وَلَا تَسْمُوا أَنْ تَكْتُبُوهُ صَغِيرًا أَوْ كَبِيرًا إِلَى أَجَلٍ ذَلِكُمْ أَقْسَطُ عِنْدَ اللَّهِ وَأَقْوَمُ لِلشَّهَادَةِ وَأَدْنَى أَلَّا تَرْتَابُوا إِلَّا أَنْ تَكُونَ تِجْرَةً حَاضِرَةً تُدِيرُونَهَا بَيْنَكُمْ فَلَيْسَ عَلَيْكُمْ جُنَاحٌ أَلَّا تَكْتُبُوهَا وَأَشْهِدُوا إِذَا تَبَايَعْتُمْ وَلَا يُضَارَ كَاتِبٌ وَلَا شَهِيدٌ وَإِنْ تَفَعَّلُوا فَإِنَّهُ فَسُوقٌ بِكُمْ وَانْقُوا اللَّهُ وَيَعْلَمُكُمْ اللَّهُ وَاللَّهُ بِكُلِّ شَيْءٍ عَلِيمٌ ٢٨٢

O you who believe, if you do not in cash for the appointed time, let you write it down. And let a writer among you write it correctly. And let not the writer refuse to write it as Allah taught him, let him write, and let the indebted give him, and let him fear the God of his Lord, and let him not reduce in the least of his debt. If the indebted man is weak in mind or weak or he himself is unable to do so, then let his guardian be honest. And witness with two witnesses from the men (among you). If there are no two men, then one man and two women of the witnesses whom you have pleased, so that if one forgets, one reminds him. Do not refuse when they are called; And do not be tired of writing the debt, both small and large until the deadline to pay it. That is, more just in the sight of Allah and more strengthening of witness and closer to not (raising) your doubts. (Write you, unless you are the cash trade that you carry out among you, then there is no sin for you, (if) you do not write it. And witness it when you buy; And let writers and witnesses find it difficult for each other. If you do, then it is a wickedness to you. And fear God; God teaches you; And God knows everything.

Asbabul nuzul This passage refers to the prophet's initial appearance in Medina. At the time, the residents of Medina used to rent out his garden after one, two, or three years. So the Prophet added, "Whoever rents (gives debt) something should do so on a given scale or size, and also during a specified time frame." (Hadith by Bukhari from Sofyan bin Uyainah from Ibnu Abi Najih from Abdillah bin Katsir from Abi Minhal dari Ibnu Abbas), Then Allah SWT responds by lowering this verse as a new guideline for them in carrying out debt-receivable

activities or muamalah within a specified time frame should be written a covenant and summon witnesses. This is done to avoid future disagreements. (Mahali, 2002). Other references indicate that asbabul nuzul this verse is connected to a man's appeal for witnesses, but no one is willing; it is also tied to a transaction utilizing the bai' salam agreement by one of Medina's people. (Taufik & Muhlisin, 2015).

According to Qutbh (2000a), The preceding passage is one of the Qur'anic wonders, in which the laws of Sharia are described in detail with a single statement. Recommendations or orders are used to keep track of who transacts and who does not by choosing a competent person. Furthermore, Allah SWT encourages the participation of witnesses with explicit regulations in order to eliminate questions regarding the transaction. This verse is known as verse al mudayanah (verse of receivable debt), and it is the longest verse in the Qur'an, implying that Allah SWT explicitly instructs in carrying out receivable debt actions.

The preceding verse offers management counsel in the context of Islamic management, where responsibility becomes the concept interpreted in the Qur'an. Some experts describe accountability as the requirement of accountability to succeed or fail in accomplishing previously specified goals via the use of a medium of accountability that is executed on a regular basis. (Sari et al., 2018). Accountability in Islam is unquestionably distinct, since accountability in Islam encompasses not only management and stakeholders, but also management and Allah as the primary owner of the globe and the rest of the world. (Waluya & Mulaudind, 2020). This is consistent with sharia enterprise theory (SET), which demonstrates that one degree of accountability is accountability to Allah SAW, which means making the best use of resources as a kind of trust related to the obligation to utilize them in accordance with sharia norms. (Abdullah & Nugraha, 2020).

The financial statements kept by an organization typically reflect its accountability. According to Usman's research (2016) is based on the accountability concept in productive waqf management The findings of this study indicate that, in order to preserve the concept of accountability required by the supervisory board in particular, external audits must be done in order to build stakeholder confidence. Other study indicates that responsibility for religious groups' financial

management is required, as financial statements are expected to be in conformity with accounting standards. (Sari et al., 2018).

The notion of transparency is also taught in Q.S al-Baqarah/2:282, albeit there is no particular term in the verse to relate to the meaning of transparency. As previously stated, this paragraph illustrates how transactions should be recorded. The presence of witnesses and the existence of recording devices is a sort of transparency in commercial activity. In the investigation of Istikhomah and Asrori (Istikhomah & Asrori, 2019) concerning literacy, it was discovered that muzaki literacy influences faith in zakat management institutions through responsibility of zakat management organizations and openness of financial accounts.

Based on the foregoing, it is clear that the Qur'an is extremely relevant to current science. In other words, managerial accountability and openness are part of Allah's sharia. Surah an-nisa 58

﴿إِنَّ اللَّهَ يَأْمُرُكُمْ أَنْ تُؤَدُّوا الْأَمَانَاتِ إِلَىٰ أَهْلِهَا وَإِذَا حَكَمْتُمْ بَيْنَ النَّاسِ أَنْ تَحْكُمُوا بِالْعَدْلِ إِنَّ اللَّهَ نِعِمَّا يَعِظُكُمْ بِهِ إِنَّ اللَّهَ كَانَ سَمِيعًا بَصِيرًا ٥٨﴾

God commands you to convey the message to those who deserve it, and when it comes to judgements among people, that you may judge with justice. God has indeed taught you the best of lessons. Verily, Allah is All-Hearer, All-Seer.

In Islam, the following scripture is frequently used to relate to leadership. . (Nugraha, 2019). The foregoing passage, according to Qutb, is broad, where trust and justice form the character of a real Muslim. Where the earth, sky, and mountains are unwilling to carry out the mission of guiding, every human being is obligated to carry it out. . (QS. Al-Ahzab: 72). Trust over the shahada, trust on the earth, trust over the people for a leader, trust over muamalah, and so on are all derivatives of the great trust. . (Qutb, 2004b). In other languages, the term amanah in this verse is directly tied to man as caliph on earth, and there are four items that must be done, among others, in order to retain faith. Maintaining God's rights, protecting human rights, maintaining excessive attitudes, and being accountable for activities done (Irfan, 2019).

After being deemed capable of carrying out the trust, the following commandment was to do justice among mankind. When one loses his sense of fairness, justice becomes an absolute Islamic concept; there is

no glory. The qualities of trust and justice become the characteristics of a Muslim who is capable of maintaining good communal order. . (Qutb, 2004a). The term fair can be used to refer to how one individual is treated in comparison to another. The definition of equality in this context is equality in rights. .(Zulkifli, 2018). The reason for being trustworthy and just is that it begins with oneself who maintains the trust, then calls on others, and last makes a choice or settles an issue properly. Although these stages do not occur during periodic walks, they can be executed concurrently. .(Hakim & Susilo, 2020).

When the passage is related with Islamic management, it teaches the fundamental concepts of management directly. Maintaining trust and preserving the value of justice becomes the fundamental capital required to ensure the organization's long-term viability. Maintaining trust is not simply a leader's responsibility; other parts of the organization must carry it out as well, so that all elements of the organization may conduct in accordance with their obligations and functions. According to the judge, trust may be applied as an organizational cultural value in zakat management organizations. (OPZ).(Hakim et al., 2019).

In Islam, justice has at least four definitions: justice in the same sense or equality, justice in the sense of balance (proportional), justice in the sense of granting rights to its owner, and divine justice. (Zulkifli, 2018). Rawls went on to say that justice is the assurance of a balanced allocation of rights and duties in an organization, so that all members have the chance to profit and shoulder the same burden jointly.(Rawls, 1999). According to Rawls, the willingness of all members of society to accept and comply with current social provisions is only conceivable if the society is effectively organized, with fairness as the foundation for the principles governing the institutions included within it.(Hasanuddin, 2018).

Kristanto Research (2015) Discussing organizational justice has an impact on organizational commitment. In other words, the application of justice in CV Tanaya Fiberglass is fair enough to motivate employees to stay with the firm. Other study indicates that pay and organizational justice have a 44.1 percent influence on employee work satisfaction at the Ciamis District Financial Management Agency, with the remaining 55.9 percent influenced by other variables. . (Lesmana et al., 2020).

Researchers do not seek significance in the preceding comparison, but rather to investigate the urgency of justice itself, in order to become a node that Muslims learn to retain the trust and be justly taught by Allah SWT as mentioned in the Qur'an, rather than from Greek philosophers.

Surah Yusuf ayat 54-55

وَقَالَ الْمَلِكُ أَتَنْوِينِي بِهٖ أَسْتَخْلِصْهُ لِنَفْسِي فَلَمَّا كَلَّمَهُ قَالَ إِنَّكَ الْيَوْمَ لَدَيْنَا مَكِينٌ أَمِينٌ ٥٤ قَالَ أَجْعَلْنِي عَلَى خَزَائِنِ الْأَرْضِ إِنِّي حَفِيظٌ عَلَيْمَ ٥٥

And the king said, "Bring Joseph to me, that I may choose him as someone close to me." So when he had spoken to him, he said, "From this day on, you will be a high ranked and trusted man with us," Joseph said, "Make me the treasurer of the state (of Egypt); I am indeed a man of good care and knowledge."

This verse is part of the Qur'an's account of the prophet Joseph. After proving his innocence, Joseph was appointed as an adviser by the king, who recognized his trustworthiness and intelligence. Furthermore, in front of the king, Prophet Joseph asked himself to be appointed treasurer by claiming that he was a competent and responsible person .(Ar-Rifa'i, 1999).

This verse is strongly tied to management, in which the employee recruiting process is transparent and workers are recruited based on ability and responsibility, rather than likes and dislikes. Competent and responsible personnel become the key to a manager's distribution of responsibilities and roles, as does professionalism. In general management parlance, this is known as the principle of the Right Man in the Right Place.

Professionalism is strongly supported by competence, and the importance of competence in the workplace is based on more than only the account of the prophet Yusuf. How the prophet Moses' tale in Surah al-Qasas, in which one of the prophet Shamib's daughters endorses the prophet Moses as a competent worker (Qomar, 2019). Competence is one of the key elements that may be employed as a major component in deciding a company's personnel recruiting and selection process. Understanding competency in the workplace considers an employee's fitness for his job. (Meilani, 2020).

Makruflis conducted research on the topic of competency. (2019). According to the study's

findings, Sharia-based human resource management is becoming increasingly important in the formation of the human resource character of Islamic financial institutions, beginning with recruitment, selection, and training to become employees of superior Islamic financial institutions. ZIKR (Zero, Based, Iman, Consistent, and Result Oriented), PIKR (Power, Information, Knowledge, Reward), and MIKR are management paradigms (Militant, Intellectual, Competitive, and Regenerative).

Work is a command for every Muslim, even if he cannot benefit from the results of his work for himself, his family, society, or any creature of His creation utilizing a Muslim should not feel enough to simply do work because he realizes that Allah SWT oversees what is done while at work, Allahh SWT obliges the servant of ihsan and itqan attitude in carrying out the work fulfilled.

Based on this, it is possible to infer that the recruiting procedure in Islamic financial institutions is not as simple as one might think, with just staff recruited from conventional banks and given sharia contract training.

4. CONCLUSION

The process of Islamization of science is arduous. Science might get imprisoned by the Western paradigm throughout the process of Islamization. The goal to avoid the Western paradigm is to trace back science's epistemology. The Qur'an is referred to as a source of science in Islamic management epistemology. This clearly distinguishes general management from Sharia-based management. The Qur'an divides Islamic management epistemology into two categories: monotheic and operational-based epistemology.

Tauhid as a core premise in Islamic management states that if any management idea is stripped of the notion of tawhid, the concept would be unable to bring humanity closer to Allah SWT. Some Qur'anic verses have a profound significance connected to management, and they contain core management values such as responsibility, transparency, trust, fairness, professionalism, and accountability.

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