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Management Model Human Resources Based on Tauhid at the Multi-Unit Da'wah Institution at the Adh -Dhuha Foundation in Jember

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Abstract

This study aims to examine the model of human resource management based on monotheism in a multi-unit da'wah institution at the Adh-Dhuha Jember Foundation. This study uses a qualitative approach because it aims to deeply understand the process of internalizing the values of Monotheism in the performance of Human Resources (HR). This research was conducted at the Adh-Dhuha Jember Foundation located at Jl. Kaliurang No. 05, Sumpersari District, Jember Regency, East Java Province. The research implementation time is planned from June 2025 to June 2026. This time period will be used to collect data in the field, starting from initial observations, in-depth interviews, to documentation, and ending with analysis and preparation of reports. The results of the study are: 1) The value of Monotheism is understood as a theological belief, but is also used as a basis for policy formulation, the formation of organizational culture, and the implementation of daily trust activities. Human resource management is directed to be in accordance with Islamic law through various habits of worship, strengthening manners, and Islamic guidance; 2) The value of Tawhid has been integrated into operational HRM practices, although some aspects still require refinement to be more in line with the principles of justice and professionalism; 3) The Tawhid-Based HRM Model found in this study is the Integrative Model of Tawhid in Islamic Human Resource Management Based on Coaching and Loyalty.

Keywords: Tawhid-Based; Da'wah Institution; Management Model; Human Resources

INTRODUCTION

Human Resource Management in Islamic missionary institutions presents a unique and problematic empirical phenomenon, namely the implementation of strict religious guidance on employee behavior, while the fulfillment of administrative rights and welfare has not been fully implemented proportionally. This phenomenon is evident in the Adh -Dhuha Foundation in Jember, as one of the

Islamic missionary institutions that integrates spiritual values into its managerial system. This foundation implements a very religious guidance program, including the obligation to pray, congregational obligatory prayers, regular weekly halaqah, daily etiquette training, standardization of sharia dress, and the implementation of weekly mandatory alms for all employees. In addition, disciplinary

supervision is also emphasized through controlling behaviors that are considered makrooh, such as the prohibition of procrastination, working while sleepy, complaining, and using office facilities without permission (Miftahurrohman, interview, October 12, 2025). This coaching pattern is normatively directed at forming a work culture with integrity and professionalism based on the values of Tawhid, but its effectiveness still needs to be reviewed more deeply when implemented and other management aspects are administrative in nature.

Fulfilling employee administrative rights, particularly regarding the issuance of appointment decrees (SK) and clarity of employee status, remains a significant issue in the foundation's HR management. Initial observations indicate administrative irregularities, with several employees who have served for more than one year yet to receive official appointment decrees (SK). This situation creates legal uncertainty and compromises employee professionalism, thus deviating from the strict regulations implemented by the foundation (Field observation data, August 2025). This issue suggests that development that emphasizes religious discipline has not been fully balanced with administrative clarity, potentially opening up broader issues related to employee justice and welfare.

Another issue in the management of foundation human resources (HR) relates to the imbalance in welfare fulfillment and the wage system. This imbalance can be seen when viewed from the perspective of Islamic Human Resource Management. Samsuni stated that Islamic HRD demands a balance between spiritual responsibility and the fulfillment of human rights (Samsuni, 2020). At the Adh -Dhuha Foundation in Jember, there is a discrepancy between the massive development of the foundation's infrastructure and employee wage standards, which are still below the regional minimum wage (UMR). New employees with a bachelor's degree (S1) generally only receive wages equivalent to the UMR after serving for approximately eight years. Furthermore, the centralized payroll system The distribution of salaries is determined entirely by the foundation without considering income differences between business units, indicating a suboptimal implementation of the principle of distributive justice in managerial practices (field observation data, August 2025). This situation demonstrates that the value of Tawhid is present in spiritual development, but has not been fully integrated into the economic system and formal employee welfare policies. (Ilhamsyah, 2024) emphasized that the implementation of Tawhid in HR is not only limited to religious development but must also be reflected in organizational policies, including the fulfillment of economic rights and employee welfare. This inconsistency then impacts other aspects of HR management, recruitment, and job placement.

The recruitment process and standardization of employee competencies also revealed problems. Field findings indicate a misalignment of the disciplines in the placement of mandates, particularly in educational units, which are still influenced by a strong family culture rather than professional considerations. This situation has led to inconsistent treatment in the application of regulations. On the one hand, the organization requires employees to work professionally and comply with government regulations in public services, but on the other hand, the foundation has not fully implemented state employment regulations in fulfilling its employees' rights. This inconsistency indicates a gap in the application of the principle of mandate as a fundamental value in managing da'wah organizations (Almubarak, 2022), thus

confirming that the main problem is not the absence of the value of Tawhid, but rather the disharmony in its implementation in formal management.

Academically, this disharmony reflects fundamental issues in human resource management. Although the Jember Adh -Dhuha Foundation strives to internalize spiritual values, managerial practices often remain symbolic and fail to address the essence of managerial justice as a whole (Akbar & Sularno, 2024). Several previous studies have shown that Tawhid values and Islamic leadership have a positive effect on employee performance (Febriani, 2021) and (Rahmatika et al., 2025), but most of these studies are partial and limited to specific work units (Siswahyuningsih et al., 2025). Thus, there is still a gap in the literature regarding the implementation of Tawhid values as a comprehensive performance standard in multi-unit Islamic missionary institutions with varying regulatory and management characteristics.

This study uses a qualitative approach with a phenomenological method to deeply explore the life experiences of informants in internalizing and integrating the values of Tauhid into the practice of Human Resource Management in a multi-unit da'wah institution. Through exploring the lifeworld of informants, this study is directed at formulating a Tauhid-based Human Resource Management model that is able to align the demands of work professionalism, compliance with regulations, and ensure the realization of employee welfare as a whole as part of the institution's endeavor towards success in this world and the hereafter.

LITERATURE REVIEW

The Principle of Monotheism

According to Al-Faruqi (1982), Tawhid is not merely a theological concept, but a *worldview* that shapes human perspectives, values, ethics, and behavior. Tawhid becomes the foundation of values that guide the decision-making, relationships between individuals, and organizational behavior as a whole (Inayah, 2018). According to Hunter, Tawhid is the basis of the Islamic value system that serves as a source of human moral orientation, so that what Allah will becomes a value in all its activities. Tawhid is not only theological in meaning, but shapes human mission and morality in social and spiritual contexts. In organizations, Tawhid serves as a basis for etiquette that guides justice, responsibility, integrity, and work behavior that is consistent with Islamic values (Hunter, 2012).

Islamic Human Resource Management (IHRM)

Ali (2005) explains that Islamic Human Resource Management is not limited to administrative functions as in conventional personnel management. IHRM operates based on the principles of the Qur'an, Hadith, and the objectives of Islamic law (*maqasid al-syariah*). This framework emphasizes principles such as justice (*'adl*), trust (*amanah*), consultation (*shura*), and shared responsibility (*ta'awun*), so that the achievement of organizational goals is not only worldly but also aligned with sharia values (Kholili & Irsyada, 2025). This approach shows that humans are not only seen as beings capable of rational thought, but also as beings with moral and responsibilities. All functions from planning, recruitment, training, performance appraisal, compensation and career are aimed at forming competent workers and religious integrity, so that the organization is able to achieve welfare goals (*falah*) in

accordance with the Islamic values of the principles of *`adl* (justice), *amanah* (trust), and *tawazun* (balance) (Ali et al., 2024).

Islamic Work Ethics (IWE)

Islamic Work Ethics (IWE) is defined as a set of work values based on Islamic teachings, emphasizing the intention of worship, honesty, hard work, moral responsibility, and social contribution as the core of Islamic work ethics. Work behavior in Islam is seen and *niyyah* (intention) and individual morals in the process (Usman et al., 2015). Ali & Al- Owaihan emphasized that IWE is a value system that guides individuals to work with integrity, honesty, spiritual commitment, and make work a means of devotion to Allah SWT (Pratama & Khaidarmansyah, 2024). In addition, the journal also highlights additional indicators such as honesty, justice, prohibition of exploitation, and moral accountability as elements of Islamic work ethics (Usman et al., 2015).

Islamic Organizational Culture

Islamic organizational culture is defined as a pattern of values, beliefs, norms, and work practices rooted in Islamic sharia principles and applied in all organizational activities, aiming to create a work environment that is not only productive but also ethical and harmonious. This culture regulates individual and group behavior with an orientation toward Allah's pleasure, trustworthiness, morality, and justice. Thus, Islamic organizational culture is not simply a system of rules, but a spiritual framework that guides all managerial processes and work interactions to maintain their alignment with divine values (Akbar & Sularno, 2024). Islamic organizational culture is an organizational culture that teaches the oneness of Allah and the importance of recognizing His existence in every aspect of life, including in the context of work. Worship includes not only rituals such as prayer and fasting, but also how daily work is carried out with the intention of seeking Allah's (Omar & Desa, 2023).

Research Framework

The framework of this research begins with an empirical phenomenon at the Adh-Dhuha Foundation in Jember, where there is a gap between the implementation of highly disciplined spiritual values and the fulfillment of administrative rights and employee welfare. On the one hand, employees are required to have high morals and discipline based on Tauhid, but on the other hand, legal certainty (employee decrees), wage standards have not been met proportionally, and the placement of trusts is still not in accordance with linearity.

Figure 1. Conceptual Framework

The principle of Tawhid is then integrated into the functions of Islamic Human Resource Management (IHRM), which include planning, recruitment/selection (based on trust), training (spiritual-professional), performance assessment (intention and results), and compensation (distributive justice). This integration process is influenced and strengthened by the Islamic Work Ethic (IWE) and Islamic Organizational Culture, which serve as a link between the values of Tawhid and daily managerial practices. Through qualitative analysis of case studies, this research aims to align the demands of professionalism, state regulations, and spiritual values in order to formulate a model of Tawhid-based Human Resource Performance Management. The expected final output is the achievement of *falah* (well-being in this world and the hereafter) and *'adl* (justice) for *stakeholders*. holder at the Adh-Dhuha Foundation Jember.

METHOD

Research Design

This study uses a qualitative approach because it aims to deeply understand the process of internalizing the values of Tauhid in the performance of Human Resources (HR). A qualitative approach was chosen because it allows researchers to explore the meaning, significance of work, and the process of internalizing values that underlie HR work behavior in a holistic and contextual manner. (Nasution, 2023). The qualitative approach in this study is realized through a phenomenological method. The phenomenological design was chosen because this study departs from initial findings that indicate a discrepancy between the development of religious behavior based on the value of Tauhid and the implementation of Human Resource Management in the administrative aspects, welfare, and work professionalism at the Adh-Dhuha Foundation in Jember.

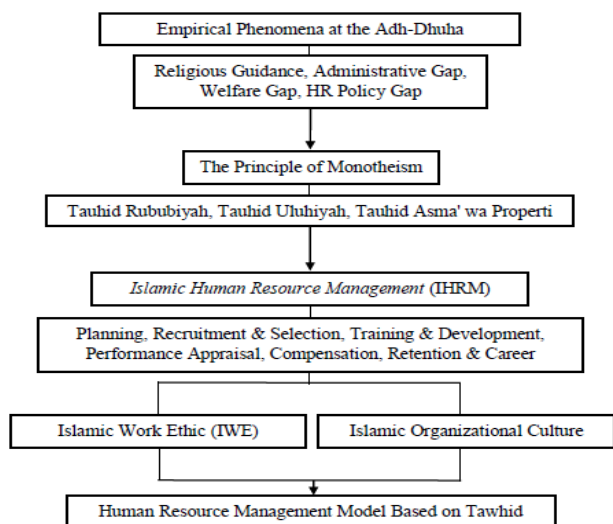
Location and Time of Research

This research was conducted at the Adh-Dhuha Jember Foundation, located at Jl. Kaliurang No. 05, Sumbersari District, Jember Regency, East Java Province. The Adh-Dhuha Foundation is a religious outreach institution with several charitable units in the fields of education, social affairs, and economics. In the case study, the research location is referred to as the "site," which is the social space where the phenomenon occurs and becomes the focus of data collection (Nasution, 2023). The research is planned to begin in June 2025 to June 2026.

Informants and Informant Determination Techniques

In qualitative research, the terms used for research subjects are not population or sample, but rather sources, participants, and informants (*actors*) (Waruwu, 2023). The informant selection technique used snowball sampling. Snowball sampling is effective for reaching informants who are knowledgeable about the phenomenon being studied but are not always visible within the formal organizational structure (Nasution, 2023). The informants in this study were divided into two groups:

- a. Key informants, namely the parties who have the highest authority, policies and understanding regarding the Foundation's management system and philosophy, include the Foundation Management (Foundation Chair, Foundation Secretary and Head of HR).



- b. Supporting informants, namely those who carry out daily operations and directly experience the process of internalizing Tauhid in performance, include Heads of Units (Heads of Middle Schools, Heads of Elementary Schools, Heads of Kindergarten Units, Heads of Baitul Maal), Teachers and Education Personnel.

Data Analysis Methods

The data analysis in this study used Miles and Huberman's interactive data analysis model, a continuous analysis process that occurs before the researcher enters the field, during data collection, and after all data has been collected. Qualitative analysis must follow systematic stages of data reduction, data presentation, and conclusion drawing/verification, as developed by Miles and Huberman. (Qomaruddin & Sa'diyah, 2024).

1. Data Reduction

Data reduction is the process of simplifying, selecting, focusing, and transforming raw data into relevant information. Saleh (2017) states that data reduction means combining and selecting the most urgent data and discarding unnecessary data, so that researchers can focus on the most relevant aspects. (Qomaruddin & Sa'diyah, 2024).

2. Data Presentation (*Data Display*)

Data presentation is the effort to organize information systematically so that researchers can see patterns of relationships between categories. Miles and Huberman state that the most widely used form of data presentation in qualitative research is narrative text (Qomaruddin & Sa'diyah, 2024).

3. Conclusion Drawing and Verification (*Conclusion Drawing & Verifying*)

This stage is the final process of interpreting the meaning of the data. Miles and Huberman emphasize that conclusions must be drawn early and continuously verified as data accumulates (Qomaruddin & Sa'diyah, 2024).

Data Validity and Confirmability

Data validity in qualitative research is crucial to ensure that the information obtained is accurate and scientifically proven. Researchers are responsible for obtaining true and accurate information (Waruwu, 2023). Therefore, this study uses techniques that guarantee data validity, particularly validity (credibility) and confirmability (dependability).

RESULTS AND DISCUSSION

Overview of Research Object

Adh -Dhuha Jember Foundation is an Islamic institution that operates in an integrated manner in education, social, and economic fields. Founded in 1993 in Jember Regency, East Java, the foundation has developed as part of the Hidayatullah Islamic outreach network, emphasizing development based on the values of monotheism. The Adh -Dhuha Jember Foundation functions not only as an educational institution but also as an institution that empowers the community through social activities and institutional economic strengthening. The Adh -Dhuha Jember Foundation operates in three main areas: education, social, and economic integration.

Research Data Results

1. The value of Tauhid is positioned as the foundation in Human Resource Management at the Adh -Dhuha Jember Foundation

Based on the interview results, the Jember Adh -Dhuha Foundation places the value of Tawhid as the primary foundation in regulating all organizational activities. Thus, human resource management practices at the Foundation Jember's Adh -Dhuha prayer is not only based on worldly rules, but must also be in line with Islamic law. As conveyed by Ustadz Riyadi, Secretary of the Foundation and Head of Human Resources;

"Regarding monotheism, we fundamentally believe that Allah is the ruler of all life. In the context of institutions, we implement sharia as the guide for all activities. Therefore, institutional management must not be based solely on worldly considerations but must also be in line with sharia principles."

The implementation of the value of Tawhid among employees at the Adh -Dhuha Foundation in Jember is realized through the implementation of various rules based on Islamic law and mandatory for all employees. These rules cover aspects of daily interactions, social etiquette, and strengthening Islamic understanding. As conveyed by Ustadz Riyadi:

"Implementation for teachers and employees is carried out through Sharia-compliant regulations that must be followed. When these regulations are implemented, blessings are expected to befall. Examples relate to daily interactions, etiquette, and understanding of Islam."

Adh -Dhuha Foundation also believes that its employees generally possess a basic understanding that Allah is the God who governs all of life. Therefore, the foundation's focus is directed more towards strengthening and maintaining this understanding through daily practices. This strengthening is carried out through habituation, creating an environment that supports Islamic values, and routine activities aimed at fostering faith. Therefore, human resource management at the Jember Adh -Dhuha Foundation prioritizes sharia as the primary foundation for all institutional policies and activities. As conveyed by Ustadz Riyadi;

"We also understand that, in general, all employees already understand that Allah is the Lord of all things, so it's just a matter of incorporating that understanding into their daily routines. Therefore, there are habits, environmental conditioning, and routine activities that support the strengthening of this faith. Essentially, sharia is prioritized in management."

Ustadz Solehan, as Chairman of the Adh -Dhuha Jember Foundation, emphasized this statement. He explained that the value of Tawhid is the main foundation in the organization's administration, so that all policies and programs implemented are not only oriented towards achieving the institution's targets, but also directed towards maintaining spiritual values. He stated that the success of the institution is not only measured by worldly output, but also by the extent to which all elements of the institution are able to carry out their daily activities in accordance with the guidance of Islamic law. As conveyed by Ustadz Solehan;

"The value of monotheism is indeed the foundation for managing this foundation. Every policy we make always

takes sharia aspects into account. We want all activities within this institution to not only produce worldly gains but also serve as acts of worship and bring blessings to all involved."

This statement demonstrates that the value of Tawhid is not merely an individual belief but has also been integrated into the institution's management system. Therefore, every decision made by the foundation is always directed toward maintaining a balance between achieving institutional goals and adherence to Islamic sharia values.

Ustadz Waris, Head of the Adh -Dhuha Jember Middle School Unit, also stated that the implementation of the values of Tawhid (Islamic Unity) is evident in the school's daily work culture. According to him, various religious practices, discipline in performing worship, and instilling Islamic etiquette in teachers and staff are concrete forms of efforts to uphold the values of Tawhid in institutional activities. As Ustadz Waris stated,

"In the junior high school unit, we strive to instill the value of tawhid in our daily activities. Teachers and staff are accustomed to performing religious duties properly, maintaining good manners in interactions, and recognizing that their work is a trust for which they must be accounted for before God. This ensures that understanding of tawhid is not only theoretical but also embodied in their work behavior."

Ustadz Elyas, Head of the Elementary School Unit, also explained that the value of Tawhid (the Unity of God) is instilled by fostering an understanding that the work of teachers and staff is part of their worship and an investment in the afterlife. Therefore, from the moment they join this institution, all teachers and staff are guided to utilize every task they undertake as a means to seek the pleasure of Allah SWT. As Ustadz Elyas stated,

"From the beginning, teachers and staff are taught that working in this educational unit is part of their worship and an investment in the afterlife. Therefore, every task undertaken must be intended to seek the pleasure of Allah SWT, so that the work performed is not only professional but also has religious value."

Ustadzah Wulangguru at the elementary school unit also stated that the foundation's numerous religious practices further strengthen the understanding that work is part of worship to Allah SWT. As Ustadzah Wulan explained,

"I believe that working here is part of my worship. Thank God, my living expenses are still adequately met. This has made me believe that the blessings of sustenance are a secret and a gift from Allah SWT. Therefore, I view my current work as more than just a job, but also as a form of devotion and worship to Allah SWT."

This statement was also reinforced by Ustadzah Mierza, a teacher at the elementary school unit, stated that the work carried out at the Jember Adh -Dhuha Foundation is seen as part of preaching and worship. This understanding serves as the foundation for carrying out the mandate and maintaining work enthusiasm when facing various challenges. As conveyed by Ustadzah Mierza ;

"From the beginning, I intended teaching at this institution as part of my outreach to children, so I view this work as a means of doing good deeds . I always

strive to align my intentions with my work. When I feel tired or overwhelmed, I remind myself that teaching is worship, teaching is outreach, and sharing knowledge with children is a good deed that is valued by Allah SWT."

This statement reinforces that the implementation of the Tauhid (Islamic Unity) values at the Adh -Dhuha Jember Foundation goes beyond conceptualization and is realized through various habits and work cultures that support spiritual strengthening. Through an Islamic environment, employees are encouraged to consistently link work activities to the values of worship and responsibility to Allah SWT. Thus, the Tauhid values serve as the foundation that shapes the mindset, attitudes, and behavior of all human resources at the Adh -Dhuha Jember Foundation.

2. Implementation of the Tauhid values in Human Resource Management practices at the Adh -Dhuha Jember Foundation is carried out in the main functions of IHRM.

a. Human Resource Planning

Based on interviews, human resource planning at the Adh -Dhuha Foundation in Jember is not only based on the institution's technical needs, but also based on the belief that all management must align with God's rules. The program's direction is also designed with maximum effort, but the results are left to God. As Ustadz Riyadi explained,

"Our predecessors gave us a piece of advice: make the program as high as possible, as big as possible, as if we are not able to carry it all out, then after that we ask for help from Allah."

This statement demonstrates that in developing a program, the foundation encourages visionary and optimistic planning, while remaining as trustful as possible while remaining realistic about the capabilities of available resources and human resources. The basis for planning must also be based on Islamic law. As Ustadz Riyadi stated,

"In the institutional management plan, the implementation is that we guide all activities according to Allah's law."

This statement provides the view that the direction of human resource development is not only to pursue institutional targets, but must also consider its suitability with Islamic values.

Human resource planning at the Adh -Dhuha Jember Foundation is also geared toward developing systems that are in tune with current developments. The Adh -Dhuha Jember Foundation believes that human resource management requires more than just spiritual development; it also requires attention to well-being as a crucial factor in retaining human resources. As Ustadz Riyadi stated ,

"Looking ahead, the foundation hopes to continue developing a management system that adheres to the values of monotheism, while also being realistic about current conditions. We live in a world where material things are a very influential factor in human life."

This statement can be understood as human resource planning at the Adh -Dhuha Foundation in Jember not only focuses on ideological aspects but also focuses on the institution's sustainability strategy. Employee welfare is one part of the system strengthening plan so that educators remain and focus on carrying out their mandate. This opinion is also supported by Ustadz

Solehan. He emphasized that all plans related to human resource management at the Adh -Dhuha Foundation always begin with the intention of worship. Although the foundation has made a thorough plan, the results are still left to God's will. As stated by Ustadz Solehan;

"Whenever we plan for teacher and staff needs, we always have the intention of worship. We seek people who truly care about religious values. But no matter how hard we try and plan, we always remind the management that the final decision rests with God. Our job here is simply to do our best."

This explanation demonstrates that the Jember Adh -Dhuha Foundation consistently utilizes religious values as its primary guideline in selecting and planning human resources. It also consistently upholds a sense of trust and trust in God's help. In practice, Ustadz Waris, the junior high school principal, also agrees that there must be a balance between religious values and the needs of the real world. He recognizes the importance of aligning the foundation's goals with the teachers' circumstances, particularly regarding their well-being. He stated:

"In junior high school, we used the foundation's plan as a more concrete school work plan. We always instill in our teachers the importance of sincerity and reliance on God when teaching. But as the principal, I also have to think realistically about their well-being. We can't simply ask teachers to be sincere without considering their daily needs in this day and age. Therefore, trust in God must be accompanied by good and professional school management."

Ustadz Elyas also explained that implementing the values of Tawhid (the Unity of God) in managing educational institutions does not mean neglecting professional efforts in running the organization. He stated that all planning, implementation, and evaluation must be carried out optimally as a form of endeavor, while the results must be left to Allah SWT. As Ustadz Elyas stated,

"In managing an educational unit, all resources and efforts must be maximized through sound planning, optimal implementation, and ongoing evaluation. However, after these efforts are made, the final outcome remains in the hands of God Almighty."

Ustadzah Irma, Head of the Kindergarten Unit, also explained that work planning is carried out through a clear division of tasks so that each teacher and team member understands their respective responsibilities. When facing obstacles or unmet targets, a joint evaluation is conducted, along with efforts to maintain good intentions and increase prayer. As Ustadzah Irma explained,

"I usually organize the division of tasks from the beginning of the school year, so that each teacher and team member understands their respective responsibilities. With a clear division of tasks, work can proceed more orderly and the school's goals can be achieved according to the foundation's expectations. Furthermore, I also try to encourage all team members to maintain their enthusiasm, increase prayer, and maintain a positive work ethic."

The speakers' explanations demonstrate that human resource planning at the Adh -Dhuha Foundation in Jember is balanced. The

foundation plans with optimism, guided by religious principles, always leaving the final outcome to God, yet remains sensitive and realistic about the current well-being of its employees.

b. HR Recruitment & Selection

Interviews indicate that the Jember Adh -Dhuha Foundation places greater emphasis on the personality of prospective employees, particularly their morals and etiquette, than on their formal educational background. According to the Jember Adh -Dhuha Foundation, character is a primary consideration because it is easier to direct and develop over the long term. Ustadz Riyadi explained:

"In principle, the foundation prioritizes teachers with good morals and etiquette. The issue of educational linearity was not initially a primary focus."

This statement is in line with what was conveyed by Ustadz Solehan as Head of the Foundation;

"At the beginning of the establishment of this institution, the main requirement for teachers who were accepted was to have good morals and good religious qualities."

This statement demonstrates that the Jember Adh -Dhuha Foundation prioritizes the personal qualities of prospective employees who align with the institution's Islamic vision as the basis for recruitment. However, the foundation continues to comply with government policies, so employees who are not yet in line are directed to adjust their formal education to comply with regulations. As stated by Ustadz Riyadi;

"Over time, the foundation has adapted to government policies, so that employees who do not yet have certain qualifications are directed to improve their education and competencies."

Ustadz Solehan explained that in the recruitment process, the foundation views morals and Islamic commitment as the primary assets that prospective employees must possess. He believes that technical skills and professional competence can be enhanced through coaching and training, while good character is a crucial foundation for carrying out the educational mandate within an Islamic institution. As Ustadz Solehan stated ,

"We believe that good morals are the primary asset for an educator. Academic competence is important, but it can be further enhanced through coaching and development. In the recruitment process, we first assess the prospective teacher's character, etiquette, and commitment to the Islamic values that underpin the institution."

This statement demonstrates that the Jember Adh -Dhuha Foundation views personality as a key factor in its employee selection process. With good character, prospective employees are considered more likely to adapt to the organization's culture and perform their duties in accordance with the foundation's values.

Ustadz Waris also stated that morality and readiness to be trained are important considerations in recruiting teachers and staff. He believes that the Islamic environment requires human resources who not only possess professional technical skills but also exemplary behavior in their daily lives. As Ustadz Waris explained

"In education, particularly in Islamic schools, teachers serve not only as instructors but also as role models for

students. Therefore, we prioritize prospective teachers who possess good manners, are receptive to direction, and have a willingness to continue learning. Academic competence can be developed, but character is the most important foundation."

Ustadz Elyas also explained that in the recruitment process, the foundation not only considers the technical abilities of prospective teachers and employees, but also their religious qualities, Islamic insight, and manners and morals. According to him, these aspects are crucial for supporting the implementation of education in accordance with Islamic values. As Ustadz Elyas explained,

"In the recruitment process, the primary focus is on aspects of worship, Islamic insight, and the manners and morals of prospective teachers and employees. Furthermore, they are expected to demonstrate a commitment to continuous self-improvement and share a shared vision for advancing education."

This statement reinforces that the recruitment and selection process at the Adh -Dhuha Jember Foundation is not solely focused on academic qualifications, but also considers the suitability of prospective employees' character to the institution's values and culture. Through this approach, the foundation strives to acquire human resources who are not only competent in their fields but also capable of supporting the creation of an environment based on Islamic values.

c. Human Resources Training & Development

Interview results indicate that human resource training and development at the Adh -Dhuha Foundation in Jember is carried out through ongoing coaching. Employees who are still willing to learn and improve themselves are still given opportunities to grow. As stated by Ustadz Riyadi,

"As long as employees are willing to learn, are willing to be coached, are willing to be directed, and are willing to improve themselves, they will be given the opportunity to develop."

This statement demonstrates that the Jember Adh -Dhuha Foundation implements a personalized and gradual development approach. Human resource development is not limited to formal training, but also includes mentoring in daily activities, regular religious guidance, and routine coaching, such as halaqah (religious gatherings) and religious studies. As Ustadz Riyadi explained ,

"When we welcome new employees, we emphasize that this institution offers special training. The training materials have been developed by the foundation's advisory and supervisory board. Routine training includes halaqoh (religious gatherings) and religious studies. These halaqohs are not only for the transfer of knowledge, but also serve as a means to hone one's knowledge, strengthen one's faith, and enhance the quality of one's worship."

Ustadz Solehan explained that human resource development at the Adh -Dhuha Jember Foundation focuses not only on improving work skills but also on building the character and Islamic qualities of employees. He stated that the ongoing development is part of the foundation's efforts to create professional human resources who

possess integrity and a commitment to Islamic values. As Ustadz Solehan stated,

"We view human resource development as a continuous process. Employees are not only required to improve their work competencies, but also to continually improve their personal qualities, including morals, religious understanding, and enthusiasm for carrying out their mandate. The Foundation provides various development programs that are conducted regularly."

This statement demonstrates that the Jember Adh -Dhuha Foundation views human resource development as a long-term investment encompassing both professional and spiritual aspects. Through ongoing development, the foundation strives to develop employees who are not only capable of performing their duties effectively but also possess character consistent with Islamic values.

Ustadz Waris also explained that the coaching program implemented has had a positive impact on the development of teachers and staff. According to him, activities such as halaqoh (Islamic gatherings), religious studies, and regular coaching serve as a means to broaden Islamic insight while strengthening motivation in carrying out their duties as educators. As Ustadz Waris stated ,

"Regular coaching is very helpful for teachers and staff to improve their personal qualities. Through halaqoh (Islamic gatherings) and religious studies, they not only gain additional knowledge but also spiritual strengthening that supports the implementation of their responsibilities in their daily lives. With this coaching, the learning and self-improvement process can continue."

Ustadz Elyas also explained that human resource development is carried out through various training, coaching, and competency-building activities aimed at helping teachers and staff keep up with developments in the world of education while strengthening Islamic values in carrying out their duties. As Ustadz Elyas stated,

"We continue to encourage teachers and staff to upgrade themselves through various training, coaching, and competency development activities. In addition to enhancing professional skills, these activities also aim to strengthen the understanding of monotheism-based education, which is the hallmark of the institution."

This statement reinforces that human resource training and development at the Adh -Dhuha Jember Foundation is not limited to improving technical competency, but also focuses on strengthening character, spirituality, and Islamic commitment. Through structured and ongoing development, the Adh -Dhuha Jember Foundation strives to create human resources with a balance between professional skills and personal qualities, thereby maximizing the achievement of the institution's goals.

d. HR Performance Assessment

Interview results indicate that in its performance assessment, the Jember Adh -Dhuha Foundation places greater emphasis on tangible results than formal administration. For example, teachers' ability to teach and achieve learning targets is a key indicator. As Ustadz Riyadi explained ,

"The most important thing is that teachers are able to teach well, not just have administrative documents."

This statement suggests that performance assessments focus more on practical tasks than on administrative documents. Administrative documents, such as lesson plans, are considered important, but should not be the sole measure of teacher professionalism. Ustadz Riyadi added,

"As long as they are responsible and can demonstrate good work results, the administrative system remains flexible."

This demonstrates that the foundation places trust in its employees with a supervisory system that prioritizes work results. Performance assessments at the Jember Adh -Dhuha Foundation also assess discipline, exemplary behavior, and involvement in religious development. Attendance at halaqah (Islamic study groups) and development activities are an indirect indicator of work commitment. As Ustadz Riyadi explained,

"Teachers or employees who diligently attend halaqah, coaching, and other religious activities usually have a correlation with better performance."

On the contrary:

"When someone starts to frequently miss out on halaqah or coaching sessions, their work enthusiasm usually slowly decreases."

Ustadz Solehan explained that performance assessments at foundations do not only focus on administrative completeness, but rather emphasize the extent to which teachers and employees are able to carry out their mandate and make a real contribution to the development of the institution. According to him, work results that can be felt directly by students and institutions are a more important indicator for assessing a person's performance. As stated by Ustadz Solehan;

"For us, the most important thing is how teachers and staff carry out their duties well and responsibly. While administration is necessary, what's more important is the execution of duties in the field, the ability to provide excellent service, and their contribution to the institution's progress."

This statement demonstrates that the Jember Adh -Dhuha Foundation implements performance assessments that focus on results and responsibility in carrying out its mandate. This approach ensures that evaluations are not solely based on administrative aspects but also on the tangible impact each employee makes in carrying out their duties.

Ustadz Waris also explained that teacher performance assessments are conducted by considering learning implementation, discipline, and involvement in various development activities organized by the foundation. According to him, these aspects are important indicators for assessing teachers' commitment and professionalism in carrying out their duties. As Ustadz Waris stated,

"In assessing teacher performance, we look at the learning process in the classroom, discipline in carrying out tasks, and involvement in coaching activities at the foundation. Teachers who actively participate in coaching typically demonstrate greater work ethic, responsibility, and commitment to their duties."

This statement reinforces that performance assessments at the Adh -Dhuha Jember Foundation are conducted comprehensively,

combining professional and behavioral aspects. Performance is measured not only by the achievement of job duties and responsibilities, but also by discipline, trustworthiness, and participation in religious development activities. Therefore, the foundation's assessment system reflects an effort to assess employees holistically, both in terms of work competency and commitment to the values that underlie the organization's culture.

e. Compensation Provision

Interview results indicate that the Jember Adh -Dhuha Foundation strives to provide the best possible compensation, in accordance with its capabilities. As a self-governing organization, its salary policy is not entirely based on ideal standards, but is heavily influenced by the foundation's financial capabilities and the need for facility and infrastructure development. Ustadz Riyadi stated:

"Because this institution is a private institution, its ability to provide welfare depends heavily on the foundation's capabilities. However, within the foundation's scope, financial management extends beyond employee salaries to operations and facilities and infrastructure."

This shows that the institution's revenue is allocated not only for employee salaries, but also for operations, construction, and facility development. Nevertheless, the Jember Adh -Dhuha Foundation is committed to continuously improving the welfare of its employees. Ustadz Riyadi stated:

"Going forward, the foundation hopes there will be no salary reductions for teachers. Even during the pandemic, when many other institutions were reducing salaries, this institution has consistently strived to increase them."

Ustadz Riyadi explained,

"So, as stated at the outset, salaries here are low. The standard salary at this institution is influenced by length of service, education, and structural position. These three factors influence each other."

Furthermore, the resource person explained that the average length of service required for employees to achieve an income equivalent to the regional minimum wage (UMR/UMK) is around 7 to 10 years. Ustadz Riyadi explained;

"In general, to reach the UMK standard, it takes an average of 7 to 10 years, depending on the position and career development."

In line with what was conveyed by Ustadz Feri as one of the teachers in the elementary school unit;

"What I know is that the salary can be in accordance with the minimum wage for approximately 8 years of service."

Ustadz Solehan explained that the foundation's compensation policy is formulated with the institution's overall financial condition in mind. As a private institution relying on internal funding, the foundation must maintain a balance between employee welfare and the institution's development needs to continue providing quality services. As Ustadz Solehan stated,

"The Foundation always strives to provide the best possible welfare for teachers and employees, according to their capabilities. However, we must also consider operational needs, construction, and the development of

facilities and infrastructure. Therefore, the compensation policy is implemented in stages to ensure the institution's sustainability and continuously improve employee welfare."

This statement demonstrates that compensation at the Jember Adh -Dhuha Foundation is not solely based on immediate financial capacity but also considers the institution's long-term sustainability. Therefore, employee welfare improvements are implemented gradually and adjusted to the foundation's evolving circumstances.

Ustadz Waris also explained that the foundation's compensation system aims to reward employee loyalty, dedication, and capacity building. According to him, the longer a person's service and the greater the responsibility they assume, the greater the opportunity for increased well-being. As Ustadz Waris explained ,

"Within the foundation, employee welfare is developed in stages. Length of service, educational advancement, and position credentials are factors taken into account when awarding compensation. With this system, employees who continually develop and contribute to the institution will receive rewards commensurate with their dedication."

Ustadz Elyas also explained that compensation at the foundation is based on the principle of fairness, taking into account the duties, responsibilities, discipline, and contributions made by teachers and employees in carrying out their mandate. As Ustadz Elyas stated,

"Compensation is based on the duties, responsibilities, and contributions made by teachers and employees. Active participation, discipline, and the fulfillment of responsibilities are also factors in ensuring that the compensation reflects the principle of fairness."

This statement reinforces that the compensation system at the Adh -Dhuha Jember Foundation serves not only as a form of reward for work performed, but also as a means to recognize employees' loyalty and long-term contributions to the institution. Through a mechanism that takes into account length of service, education level, and structural position, the foundation strives to create a fair reward system while supporting organizational sustainability. Thus, compensation is part of the foundation's strategy to maintain the commitment and motivation of its human resources to continue growing alongside the institution.

f. HR Retention & Career Development

To retain employees, the Adh -Dhuha Jember Foundation employs a family-like approach. Teachers or employees are never dismissed as long as they demonstrate a desire to develop. Ustadz Riyadi stated:

"So far, the foundation has never laid off an employee. As long as someone is willing to learn, be mentored, and improve themselves, they will continue to be given opportunities."

Ustadz Riyadi explained ,

"If a teacher or employee has been complaining frequently, we usually call them in person. We engage them in conversation and ask them what the problem is."

This approach demonstrates that human resource retention is achieved through dialogue and coaching, not simply formal evaluation. Career development is determined by several factors. As explained by Ustadz Riyadi:

"Salary standards in this institution are influenced by length of service, education, and structural position."

This data shows that career development at the Adh -Dhuha Foundation in Jember is gradual. Long tenure, increased formal education, and additional structural positions are the main factors influencing increases in income and job positions. Furthermore, there are special policies for senior teachers as a form of recognition. Ustadz Riyadi stated:

"Teachers or senior employees who have served for a long time are positioned as people who have made meritorious contributions, so they receive special consideration."

This data shows that employees who have served for a long time receive appreciation in the form of incentives and more flexible treatment in policies. As stated by Ustadz Solehan;

"We strive to build a family-like relationship with all teachers and staff. When challenges arise or morale declines, the first step is communication and coaching. As long as the individual remains willing to improve and develop, the foundation will continue to provide opportunities."

This statement demonstrates that human resource retention at the Adh -Dhuha Jember Foundation is implemented through a humanistic approach that prioritizes coaching and communication as key strategies for employee retention. With this approach, the foundation strives to create a work environment that supports individual development while maintaining employee loyalty to the institution.

Ustadz Waris also explained that career development within the foundation is not only measured by length of service, but also by employees' commitment to improving their competencies and willingness to accept greater responsibilities. As Ustadz Waris stated,

Career development at the foundation is gradual. Teachers or employees who actively improve their competencies, continue their education, and demonstrate good sense of responsibility are typically more likely to be trusted to carry out their responsibilities at the institution. Therefore, opportunities for advancement are open to anyone who demonstrates commitment and strong performance."

This statement reinforces that career development at the Adh -Dhuha Jember Foundation is based on the principles of respect for dedication, competence, and responsibility. Therefore, retention and career development at the Adh -Dhuha Jember Foundation are not only oriented towards organizational needs but also consider aspects of coaching, loyalty, and appreciation for the dedication of each employee within the institution.

3. A Human Resource Management Model based on Tauhid which is able to reflect the principles of justice, trustworthiness, and balance between spiritual development and the fulfillment of employee welfare rights.

a. Human Resource Management Model from a Sharia Perspective

In sharia management studies, human resource management that uses Tawhid as the main foundation generally uses the Spiritual Integrative Model approach (Muhammad, 2023). This approach views humans not only as workers or tools to achieve organizational targets, but as *khalifah* (leader/manager) and *'Abd* (servant) of Allah SWT who holds a professional mandate in work (Syamsul et al., 2025). Conceptually, this Tawhid-based HRM model has an interrelated pattern and is driven by three main parts, namely input, process and output. Religious values are an important part in forming human resources capable of carrying out mandates in accordance with sharia principles.

The human resource management process is carried out through religious guidance, the implementation of regulations in accordance with Islamic law, and the creation of a work environment that supports Islamic values. Work activities are viewed as part of worship, so routines within the institution are directed toward fostering discipline, etiquette, and spiritual responsibility at work.

The output of Tawhid-based human resource management is aimed at producing human resources who are not only professional in carrying out their mandates but also oriented towards blessings, public welfare, and moral responsibility.

b. Analysis of the Value of Monotheism in Human Resources Practices at the Adh -Dhuha Foundation in Jember

Based on empirical data on the implementation of IHRM functions at the Adh -Dhuha Jember Foundation, the value of Tauhid is not only understood as a religious concept, but has also been implemented in daily human resource management practices. When analyzed from a sharia management perspective, these practices have demonstrated the application of the principles of *'adl* (justice), trustworthiness, and balance. However, in its implementation there are several distinctive characteristics that indicate that HRM practices at the Adh -Dhuha Jember Foundation are carried out flexibly, gradually, and adapt to the conditions of the institution.

1. Principle of Justice (*'Adl*) in Evaluation and Compensation

The principle of justice in Islamic HR is generally understood as the proportional distribution of rights and obligations. However, practices at the Adh -Dhuha Foundation in Jember demonstrate that the application of justice is adapted to the circumstances and the ongoing process.

The foundation applies the principle of fairness by emphasizing evaluation on actual work results and the tangible contributions of field staff in achieving their respective unit targets, rather than being trapped solely by administrative formalities. In the education unit, the primary indicators are teacher effectiveness in class and student learning outcomes, not simply the completeness of lesson plan documents. Meanwhile, in the economic (cooperative) and socio-religious (*baitul zakat*) units, *Maal*, the assessment focuses on the quality of service, trustworthiness in fund management, and program implementation in the field. This approach provides a sense of fairness for all educators and employees who are dedicated and highly productive in the field but have limitations in meeting formal document requirements. The characteristics of trust

-based flexibility (*This flexibility*) in the operational field is a differentiating point from the conventional evaluation model and the normative sharia model in general, which tends to demand the perfection of standard administration above all else.

Fairness is also applied in the gradual compensation system. Salary and welfare increases are not given immediately at the ideal amount from the start of employment, but rather develop over time, education level, and the mandate of the structural position held.

2. The Principle of Trust (*Amanah*) in Recruitment and Retention

The principle of trustworthiness is understood as a moral responsibility in carrying out duties and upholding the institution's values. In the HR practices at the Adh -Dhuha Foundation in Jember, this principle is evident from the recruitment process to employee development. Recruitment not only considers academic ability or the linearity of diplomas, but also emphasizes the morals, manners, and religious qualities of prospective educators and employees.

The principle of trustworthiness is also evident in the employee retention policy. The foundation tends to prioritize development over termination. As long as employees remain willing to learn and improve, the institution strives to retain and develop them through a personal and family-like approach. Problems are resolved through dialogue to find the root cause, rather than solely through administrative approaches or formal punishment.

3. The Principle of Balance (*Tawazun*) between Spiritual and Material

The principle of balance in Islamic Human Resources emphasizes the balance between spiritual and material needs. In practice, the Jember Adh -Dhuha Foundation strives to maintain this balance despite its limitations as a non-governmental organization. Religious development activities such as *halaqoh* and regular studies not only function as spiritual activities, but also serve as a means to strengthen motivation, discipline, and work responsibility.

On the other hand, the institution also recognizes the importance of material well-being for the survival of its teaching staff and staff. Despite the institution's limited financial situation, it is committed to gradually improving welfare. This is evident in efforts to maintain, and even increase, salaries during the pandemic, when many other institutions have reduced employee income.

The principle of balance is also evident in the program planning and human resource development process. The institution maintains a visionary and optimistic approach to program development, yet the final results are imbued with a sense of trust in Allah SWT. Based on these findings, HR practices at the Adh -Dhuha Foundation in Jember demonstrate that the values of Tawhid are implemented gradually, flexibly, and in accordance with the institution's real-world conditions. HR management is not solely focused on administrative achievements and professionalism, but also on character building, loyalty, blessings, and the sustainability of Islamic values within the organization.

Discussion of Research Results

1. The value of Tauhid is positioned as the foundation in Human Resource Management at the Adh -Dhuha Jember Foundation

The results of the study indicate that the value of Tauhid is positioned as the main foundation in Human Resource Management (HRM) at the Adh -Dhuha Foundation in Jember. The institution's activities, from policy formulation to the implementation of daily mandate activities, are directed to comply with Islamic law. This finding indicates that the Adh -Dhuha Foundation in Jember does not separate the institution's objectives from religious values, but rather makes both as one in human resource management. This finding is in line with Al-Faruqi's theory (1982) which states that Tauhid is a *worldview* that shapes human perspectives, values, ethics, and behavior (Inayah, 2018). In the institutional context, Tauhid becomes the basis for determining the direction of policies and work activities so that all organizational activities are not only oriented towards achieving worldly goals, but also towards seeking the pleasure of Allah SWT.

The implementation of the value of Tawhid is also manifested through various rules and practices based on Islamic law. These rules cover aspects of worship, etiquette, and social interaction, which must be followed by all teachers and employees. These findings indicate that institutional rules serve not only as an instrument for controlling work behavior but also as a means of developing Islamic character. This aligns with Hunter's (2012) view, which explains that Tawhid is a source of moral orientation that shapes human behavior so that every activity is always based on the values desired by Allah SWT (Hunter, 2012).

The value of Tawhid is also reflected in the work culture that has developed within the Adh -Dhuha Foundation in Jember. This culture is manifested through the habituation of worship, the instilling of Islamic manners, and the strengthening of the awareness that work is a trust that must be accounted for before Allah SWT. This finding supports Hunter's (2012) theory, which explains that Tawhid serves as a moral foundation that fosters responsibility, integrity, and work behavior consistent with Islamic values (Hunter, 2012).

The research also shows that the foundation strives to instill the understanding that work is part of worship and an investment in the afterlife. Every task undertaken is viewed not only as a professional obligation but also as a form of devotion to Allah SWT. This data demonstrates the implementation of Tauhid Uluhiyah, which directs all life activities, including work to Allah SWT.

Based on the overall findings, it can be understood that the value of Tauhid has been integrated into the HR system at the Adh -Dhuha Foundation in Jember through policies, work culture, the instilling of Islamic behavior, and the instilling of a worship orientation in work. This finding strengthens the theory of Al-Faruqi (1982) and Hunter (2012), which asserts that Tauhid not only functions as a theological belief but also serves as a foundation that shapes the mindset, behavior, and practice of human resource management in Islamic organizations.

2. Implementation of the Tauhid values in Human Resource Management practices at the Adh -Dhuha Jember Foundation is carried out in the main functions of IHRM.
 - a. Human Resource Planning

Research data shows that human resource planning at the Adh -Dhuha Foundation in Jember is implemented by integrating the values of Tawhid, professional endeavor, and employee welfare considerations. This finding aligns with the concept of *Islamic Human Resource Management* (IHRM), which emphasizes that

human resource planning must have a long-term orientation and be implemented based on the principles of balance, trustworthiness, and Islamic values. From an IHRM perspective, planning focuses not only on organizational needs but also on efforts to maintain harmony between organizational goals and spiritual responsibilities to Allah SWT (Ghulamkhan, 2025).

In addition to being based on the values of Tauhid, human resource planning at the Adh -Dhuha Foundation in Jember also considers employee welfare as part of the organization's sustainability strategy. This finding aligns with the view (Ghulamkhan, 2025) that human resource planning in IHRM must reflect the principles of justice (' *adl* ') and social sustainability. Attention to employee welfare is seen not only as an organizational need but also as a form of moral responsibility that must be fulfilled by the institution.

Work Values Ethics (IWE) is also evident in the foundation's human resource planning process. HR planning is not only aimed at meeting workforce needs but is also grounded in the intention of worship and responsibility to Allah SWT. This finding aligns with the concept of *Islamic Work Ethics* explains that work in Islam is not only judged by the results achieved, but also by the underlying intention (Usman et al., 2015). In addition, Ali and Al- Owaihan emphasized that IWE encourages individuals to work with spiritual commitment, trustworthiness, and make work a means of devotion to Allah SWT (Pratama & Khaidarmansyah, 2024).

Based on these findings, it can be understood that human resource planning at the Adh -Dhuha Foundation in Jember is not only oriented towards achieving the institution's goals but also integrates the values of Tawhid, the principles of justice, and Islamic work ethics into every planning process. This finding reinforces the concept of IHRM, which positions human resource management as an activity that combines organizational professionalism with spiritual and moral responsibility in accordance with Islamic teachings (Ghulamkhan, 2025) (Usman et al., 2015) (Pratama & Khaidarmansyah, 2024).

b. HR Recruitment and Selection

Research data shows that the recruitment and selection process at the Adh -Dhuha Foundation in Jember prioritizes morals, etiquette, and Islamic commitment over academic qualifications alone. This finding aligns with the concept of *Islamic Human Resource Management* (IHRM), which emphasizes that the recruitment process must consider the candidate's morals, etiquette, and suitability to the organization's Islamic values. This finding also reflects the value of Islamic Work Ethics (IWE) which places integrity, honesty, spiritual commitment, and moral responsibility as the basis for work behavior (Usman et al., 2015) (Pratama & Khaidarmansyah, 2024). Therefore, the recruitment and selection process at the Adh -Dhuha Jember Foundation is not only aimed at obtaining competent workers, but also individuals who are capable of being role models and supporting the institution's mission of da'wah.

c. Human Resources Training and Development

Research data shows that human resource training and development at the Adh -Dhuha Foundation in Jember focuses not only on improving professional competence but also on strengthening employee character and spirituality. Training and development are carried out continuously through coaching, halaqoh (religious gatherings) , studies, and various competency

improvement programs aimed at developing professional human resources with Islamic morals. These findings indicate that human resource development at the Adh -Dhuha Foundation in Jember integrates improving work skills with spiritual development. This finding is in line with the concept of *Islamic Human Resource Management* (IHRM), which emphasizes that training and development are not only aimed at improving technical skills but also at strengthening piety, good morals, and employee moral commitment (Ayyat, 2025).

This finding also reflects the value of *Islamic Work Ethics* (IWE), which emphasizes the importance of spiritual commitment, self-improvement, and moral responsibility in work as a form of devotion to Allah SWT (2015; Pratama). Therefore, human resource training and development at the Adh -Dhuha Jember Foundation plays a vital role in creating a balance between professionalism and the Islamic qualities of employees.

d. HR Performance Assessment

Research data shows that performance assessments at the Adh -Dhuha Foundation in Jember focus not only on administrative completeness but also emphasize the implementation of duties, responsibilities, and employee commitment to Islamic values. Performance is assessed based on the ability to carry out mandates, discipline, and involvement in development activities organized by the foundation. These data indicate that performance assessments are more oriented towards actual work results and the quality of task implementation. Involvement and active participation in halaqah activities and religious development are also indicators for employee assessment. This finding is in line with the concept of *Islamic Human Resource Management* (IHRM), which emphasizes that performance assessments not only measure work results but also pay attention to the behavior, intentions, and moral values underlying the work (Ayyat, 2025).

This finding also reflects the value of *Islamic Work Ethics* (IWE) which emphasizes moral responsibility, trustworthiness, integrity, and spiritual commitment in work (Usman et al., 2015) (Pratama & Khaidarmansyah, 2024). Thus, performance assessment at the Adh -Dhuha Jember Foundation is carried out comprehensively by combining professional and Islamic aspects of employee evaluation.

e. Compensation Provision

Research data shows that compensation at the Adh -Dhuha Foundation in Jember is based on the principles of fairness, the institution's financial capacity, and appreciation for employee service and contributions. These data indicate that the compensation system at the Adh -Dhuha Foundation in Jember serves not only as a reward for work but also as a form of appreciation for employee loyalty, dedication, and responsibility. This finding aligns with the concept of *Islamic Human Resource Management* (IHRM), which emphasizes that compensation must be provided fairly, proportionally, and respect human dignity, not merely as a tool for work motivation (Rismaya et al., 2026).

This finding also reflects the value of *Islamic Work Ethics* (IWE), especially in the aspects of justice, trustworthiness, moral responsibility, and appreciation for individual contributions in the organization (Usman et al., 2015) (Pratama & Khaidarmansyah, 2024). Thus, the compensation system at the Adh -Dhuha Foundation in Jember demonstrates an effort to integrate the

principles of Islamic justice with institutional sustainability and employee welfare.

f. HR Retention and Career Development

Research data shows that human resource retention at the Adh -Dhuha Foundation in Jember is achieved through a family-oriented approach, coaching, and ongoing communication. This finding aligns with the concept of *Islamic Human Resource Management* (IHRM), which emphasizes the importance of creating a work environment that supports employee well-being, self-development, and career sustainability as part of their responsibilities (Ayyat, 2025).

Career development at the Adh -Dhuha Jember Foundation is conducted in stages based on length of service, competency development, education, and the responsibilities assigned to employees. This demonstrates appreciation for employee loyalty and self-development efforts. These findings also reflect the values of *Islamic Work Ethics* (IWE), especially in the aspects of commitment, responsibility, integrity, and motivation to continuously improve the quality of oneself at work (Usman et al., 2015) (Pratama & Khaidarmansyah, 2024).

3. A Human Resource Management Model based on Tauhid which is able to reflect the principles of justice, trustworthiness, and balance between spiritual development and the fulfillment of employee welfare rights.

a. The Principle of Justice (` *Adl*) in Evaluation and Compensation Practices

Justice in Islam does not always mean equality, but rather placing things in their proper place proportionally. This is evident in the flexibility of performance assessments, where the foundation implements justice by assessing teachers' *actual work* in the classroom, rather than administrative aspects. This is fair for teachers who are highly dedicated to teaching but weak in fulfilling the lesson plan (RPP) documents. Furthermore, justice is also implemented through a gradual compensation system . The salary system, linked to 7-10 years of service to achieve the minimum wage (UMK), educational level, and structural position, reflects the principle of fairness based on long-term contribution and loyalty. The foundation provides greater rewards to senior teachers as a token of appreciation for their service.

b. The Principle of Trust (*Amanah*) in Planning, Recruitment, and Retention

Amanah views positions and jobs as trusts from God that must be accounted for (*accountability*). This principle is evident in its morally-based recruitment process. The *Amanah* principle is also embodied in its commitment to preventing layoffs, adopting a family-like approach. The foundation does not dismiss employees easily. As long as employees demonstrate a willingness to learn and improve, the foundation is committed to continuing to mentor them through personal dialogue when performance declines.

c. The Principle of Balance (*Tawazun*) between Spiritual and Material Well-being

The HR model at the Adh -Dhuha Jember Foundation consciously strives to balance *spiritual* and *material needs* (material welfare), despite facing financial constraints as a non-governmental organization. This balance is evident in the correlation between halaqoh (Islamic gatherings) and performance, where the

foundation has successfully created an ecosystem that makes spiritual development (halaqoh and religious studies) a driving force for professional performance.

There's a balance when the power of faith is used to foster responsibility in daily work. The foundation also provides realistic welfare in line with current developments, recognizing that material well-being is a crucial factor in the sustainability of employees' lives.

It can be concluded that the Tawhid-Based Human Resources Model at the Adh -Dhuha Foundation in Jember is not rigid or solely focused on the afterlife. This model is spiritually pragmatic and ethical, placing Islamic Sharia as the legal and moral framework. However, in its operational areas, such as compensation policies and the implementation of government regulations, it remains flexible, gradual, and realistic in adapting to the challenges of the times and the institution's internal financial capabilities.

foundation for human resource management at the Adh -Dhuha Jember Foundation. Consistency of information was also found in the implementation of recruitment, coaching and development, performance appraisal, compensation, and employee retention. Interview data also corresponds to the results of observations and documentation obtained during the research. Spiritual development activities, Islamic work culture, and employee development programs conveyed by the informants can be found in practice in the field and are supported by relevant foundation documents.

CONCLUSION

1. The value of Tawhid is positioned as the primary foundation in Human Resource Management at the Adh -Dhuha Foundation in Jember. The value of Tawhid is understood as a theological belief, but it is also used as a basis for policy formulation, the formation of organizational culture, and the implementation of daily mandate activities. Human resource management is directed to be in accordance with Islamic law through various forms of worship, strengthening of manners, and Islamic guidance. Work is seen not only as a professional activity but also as a form of worship and a mandate that must be accounted for to Allah SWT. Values
2. The implementation of Tauhid values in HRM practices is carried out across all primary functions of Islamic Human Resource Management (IHRM). The implementation of Tauhid values is evident in every IHRM function carried out by the foundation. In the HR planning function, program development is carried out in a visionary manner while remaining based on sharia and the principle of tawakkal. In the recruitment and selection function, aspects of morality and Islamic commitment are the main considerations in addition to technical competence. In the training and development function, the foundation integrates professional competence improvement with spiritual guidance through halaqah (groups of worship), studies, and the habit of worship. In the performance assessment function, evaluations not only focus on administrative achievements, but also pay attention to actual work results, responsibilities, and daily behavior in accordance with Islamic values. In the compensation function, the foundation strives to apply the principle of justice in stages according to the institution's capabilities while still considering the length of service, education level, and the mandate carried. In the retention and career development function, the foundation prioritizes a coaching approach, loyalty, and appreciation for employee dedication and competency improvement. These findings indicate that the values of Tauhid have been integrated into HR practices operationally, although some aspects still require improvement to be more in line with the principles of justice and professionalism.
3. The Tawhid-based HR model found in this study is the Integrative Model of Tawhid in *Islamic Human Resource Management based on Development and Loyalty* (*The Integrative Model of Tawhid in Islamic Human Resource Management Based on Coaching and Loyalty*). This model is an HR model that integrates spiritual values and organizational needs in stages based on the principles of justice (` adl), trustworthiness, and balance (tawazun). HR input in this model not only considers technical

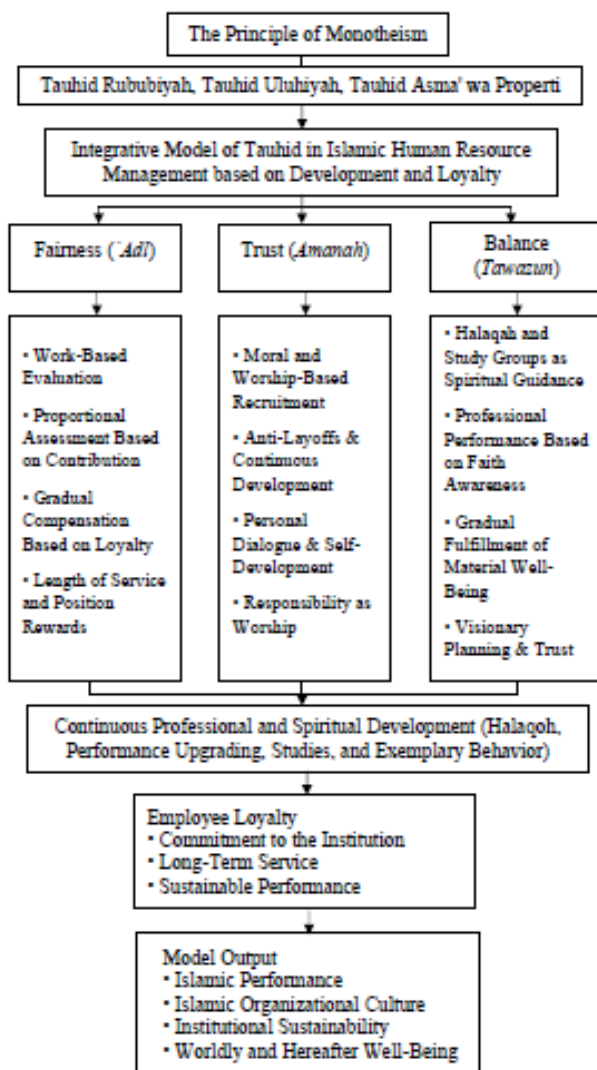


Figure 2. The Tawhid-Based Human Resources Model Offered

Data Validity and Confirmation

The research findings have been analyzed by comparing information obtained from the Foundation Chairperson, Head of Human Resources, Head of Education Unit, and employees. The validation results show that all informants provided consistent and aligned information regarding the value of Tauhid as the

competence, but also personality, character, morals, and spirituality. HR management is carried out through continuous religious development and the implementation of rules based on Islamic values. The expected output is the formation of human resources that are professional, loyal, have integrity, and have an orientation towards blessings and benefits.

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