

ENTREPRENEURSHIP IN THE QUR'AN FROM THE PERSPECTIVE OF BUYA HAMKAH INTERPRETATION AND ITS RELEVANCE TO THE WORK ETHIC OF PT AMIRAH INDONESIA TOUR EMPLOYEES

Syamsul Bahri Nasution ^{a*)}, Zainal Arifin ^{a)}, Mardian Idris Harahap ^{a)}

^{a)} UIN Sumatera Utara, Medan, Indonesia

^{*)}Corresponding Author: amirahindonesia12@gmail.com

Article history: received 10 October 2024; revised 21 October 2024; accepted 27 December 2024

DOI: <https://doi.org/10.33751/jhss.v8i3.11231>

Abstract. Entrepreneurship in Islam has a strong foundation in the Qur'an, which encourages its people to work hard, earn a halal livelihood, and run a business with the values of honesty and responsibility. This study aims to analyze the concept of entrepreneurship in the Qur'an based on the perspective of Buya Hamka's interpretation and its relevance to the work ethic of employees of PT. Amirah Indonesia Tour, a company engaged in Umrah travel services and halal tourism. The method used in this study is qualitative-descriptive with a literature study approach to Tafsir Al-Azhar by Buya Hamka, as well as empirical data analysis regarding work culture at PT. Amirah Indonesia Tour. The results of the study show that Buya Hamka interprets entrepreneurship as an effort that is not only oriented towards material gains, but also emphasizes integrity, noble morals, and the balance of the afterlife. Values such as hard work, trust, and ihsan (doing your best) are the main pillars in running a successful business according to Buya Hamka. The relevance of entrepreneurial values in the Qur'an to the work ethic at PT. Amirah Indonesia Tour can be seen in the application of the principle of trust in customer service, innovation in service development, and commitment to maintaining Islamic work quality. Employees of PT. Amirah Indonesia Tour also applies spiritual values that support work productivity, such as discipline, responsibility, and the spirit of providing benefits to the people. This study concludes that the application of Islamic entrepreneurial principles according to Buya Hamka's interpretation can be a relevant guideline in building a professional work ethic and integrity in sharia-based companies. Research recommendations include strengthening training based on Islamic values, developing a more innovative work culture, and improving spiritual programs to support the balance of the afterlife in the work environment.

Keywords: entrepreneurship; Al-Qur'an; Tafsir Buya Hamka; work ethic; PT. Amirah Indonesia Tour

I. INTRODUCTION

Entrepreneurship is an important aspect of economic life related to initiative, creativity, and courage to create business opportunities. In Islam, entrepreneurship is not only considered an economic activity, but also a form of charity that has a worship value if it is carried out with the right intention and in accordance with religious teachings. One of the main sources of Islamic teachings, the Qur'an, provides various instructions on how a Muslim should run a business or business, prioritizing ethical and moral values. In the context of entrepreneurship, tafsir Buya Hamka (Haji Abdul Malik Karim Amrullah) provides a deep understanding of Islamic principles that can be applied in economic life, including in running a business. Buya Hamka, as a great Indonesian scholar and scholar, expressed various views and interpretations in his tafsir that are relevant for the development of entrepreneurship based on Islamic values. One of the messages contained in Buya Hamka's tafsir is the importance of honesty, hard work, and responsibility in economic activities (Hamka, 2005).

PT. Amirah Indonesia Tour, as one of the companies engaged in the service sector, especially in the field of tourism and tours, has challenges in implementing good

entrepreneurial principles in accordance with Islamic teachings. The work ethic of employees in this company not only determines the success of the organization, but also reflects the moral quality and work ethics carried out by each individual in the company. Therefore, the understanding of entrepreneurship in the Qur'an through tafsir Buya Hamka can provide relevant guidance for employees of PT. Amirah Indonesia Tour to improve their work ethic in carrying out their duties and responsibilities with full integrity (Azra, 2004).

Entrepreneurship in the context of Islam, especially in the perspective of Tafsir Buya Hamka, is not only seen as an economic activity to achieve material benefits, but also as a means to achieve higher goals, namely worship and blessings in life. Buya Hamka, in his tafsir on the Qur'an, emphasized the importance of good intentions, honesty, hard work, and a responsible attitude in every economic activity, including entrepreneurship. This Tafsir provides an understanding that doing business or entrepreneurship in Islam must be based on strong moral principles, including justice, trust, and noble ethics. In Buya Hamka's tafsir, entrepreneurship is considered a form of worship as long as it is carried out with good intentions, in accordance with religious principles, and

provides benefits to others. In the Qur'an, there are many verses that encourage Muslims to work hard, trade, and create prosperity. Buya Hamka explained that entrepreneurship based on honesty and integrity will bring blessings in life, which not only includes material aspects, but also inner well-being. In his tafsīr, Buya Hamka also strongly emphasized the importance of honesty in entrepreneurship. This is in line with many verses in the Qur'an that remind against committing fraud, both in trade transactions and in relationships between fellow humans. Honesty and high ethics in business will form a positive image and lead to lasting success, both in terms of material and social (Tanjung, 2015).

Buya Hamka emphasized that successful entrepreneurship in the Islamic view must be carried out with full responsibility and trust. In the Qur'an, there are many verses that teach the importance of maintaining trust and not abusing the trust given. A successful entrepreneur from an Islamic perspective is not only one who is able to make a profit, but also one who is able to maintain and account for all his decisions and actions.

In addition, Buya Hamka also views entrepreneurship as a means of economic empowerment for the people, which can help reduce poverty and social inequality. Businesses that are carried out with the principle of justice will create jobs, improve the quality of life of the community, and provide wider benefits for humanity. This is in line with the concept of Islamic economics which is oriented towards common welfare, not just individual profits. PT. Amirah Indonesia Tour, which is engaged in tourism and tours, is a company that requires a workforce with a high ethos and professionalism in carrying out its duties. The work ethic in question includes values such as discipline, honesty, cooperation, and responsibility, which are important principles in entrepreneurship according to tafsīr Buya Hamka. Here are some of the relevance between entrepreneurship in the perspective of Buya Hamka and the work ethic of employees at PT. Amirah Indonesia Tour. As a company engaged in services, PT. Amirah Indonesia Tour must maintain a positive image in the eyes of customers and the public. Honesty and integrity are essential to maintaining client trust. Employees who carry out this principle will provide transparent services, without deception, and always maintain the trust given by customers. This is in accordance with the teachings of Buya Hamka who emphasizes that honesty in doing business is the key to sustainable success. A disciplined work ethic and hard work are highly valued values in this company. Employees who have a high work ethic will always try to give their best in every task they undertake, in line with the principle in tafsīr Buya Hamka which encourages Muslims to work hard and not give up easily in business. Buya Hamka teaches that hard work based on the right intention will bring blessed results (Salim, 2019).

Every employee at PT. Amirah Indonesia Tour is expected to have a great sense of responsibility in carrying out her duties. This includes responsibility to customers, colleagues, and the company as a whole. Tafsīr Buya Hamka teaches that successful entrepreneurship must be carried out with full trust and responsibility, which can be used as a guideline in

working in this company. Responsible employees not only focus on personal outcomes, but also consider their impact on society and the company. As part of the tourism industry, PT. Amirah Indonesia Tour has the opportunity to empower the local economy by promoting the region's tourism potential and involving the surrounding community in operational activities. In Buya Hamka's perspective, a good business is a business that provides benefits to many people, including the local community. Employees who work in these companies can play a role in creating economic and social opportunities through the services they offer. Entrepreneurship in the Qur'an according to tafsīr Buya Hamka teaches important values such as honesty, hard work, responsibility, and trust. These values are very relevant and can be applied in the work ethic of PT. Amirah Indonesia Tour, which is engaged in tourism services. By applying the principles of entrepreneurship based on Islamic teachings, it is hoped that the employees of PT. Amirah Indonesia Tour can improve the quality of service, work with integrity, and provide greater benefits to the community, as well as achieve blessed success both in this world and in the hereafter (Shamsi, 2018).

Although the Qur'an provides clear guidelines regarding ethical entrepreneurship and in accordance with Islamic values, its application in the context of the modern world—especially in entrepreneurial practices in the tourism sector such as those carried out by PT. Amirah Indonesia Tour—can face a number of challenges. This problematic arises from the mismatch between the ideal values described in Buya Hamka's tafsīr and the entrepreneurial practices that exist in today's society, especially in terms of employee work ethic and company sustainability. In Buya Hamka's tafsīr, healthy entrepreneurship must be based on the principles of honesty and justice. However, in reality, not all business people—including in the tourism sector—always prioritize this principle. Many entrepreneurs or employees are more focused on achieving short-term profits without considering the long-term impact on customer trust or company integrity. At PT. Amirah Indonesia Tour, although the company strives to live out the principles taught by Buya Hamka, challenges in maintaining integrity and honesty remain, especially in the face of fierce competition and market demands. A good work ethic in an Islamic perspective, as explained in the tafsīr Buya Hamka, prioritizes discipline, trust, and hard work. However, at PT. Amirah Indonesia Tour, which may consist of employees with diverse religious and cultural backgrounds, the consistent implementation of an Islamic work ethic can be a challenge. Some employees may not fully understand or internalize these values, or they may not be fully bound to Islamic principles at work, which can affect the company's work results and performance (Yusup, 2012).

In the highly competitive business world, including in the tourism industry, entrepreneurs are often caught up in practices that are not fully aligned with Islamic principles, such as the pursuit of profit at the expense of employee or customer welfare. This is contrary to the message contained in the tafsīr Buya Hamka which emphasizes the importance of doing business with the intention to provide benefits to humanity and maintain social justice. At PT. Amirah

Indonesia Tour, business practices that prioritize financial benefits over employee welfare or social impact can be a dilemma that needs to be resolved. Buya Hamka emphasized the importance of good intentions in doing business, namely striving not only for personal gain, but also for the good of humanity. However, in the real world, especially in the tourism sector, there is a lot of pressure from the market to meet consumer demand that is sometimes not always aligned with the moral and ethical values taught in Islam. PT. Amirah Indonesia Tour, for example, may have to face a difficult choice between maintaining entrepreneurial principles based on Islamic values or following market trends and demands that are not always in line with religious teachings (Riza I, 2017).

Strengthening work ethic based on the principles of entrepreneurship in tafsir Buya Hamka requires every employee to have a strong character, namely working with full responsibility, trust, and discipline. However, at PT. Amirah Indonesia Tour, the issue of employee training and development may be an obstacle in creating human resources with high integrity. The lack of adequate training on Islamic principles in business and the absence of a system that supports the implementation of Islamic work ethic can cause employees not to fully internalize these values. Problems in the application of entrepreneurship according to Tafsir Buya Hamka at PT. The Amirah Indonesia Tour covers the challenges of maintaining business integrity, the application of an Islamic work ethic in a heterogeneous environment, and the mismatch between business intentions and market demands. To overcome this, there needs to be consistent efforts in building an understanding of Islamic values in entrepreneurship, involving faith-based work ethics training, and creating a corporate culture that supports the values of honesty, responsibility, and social benefits. Thus, PT. Amirah Indonesia Tour can optimize its business potential while maintaining blessings in every aspect of its operations.

In Tafsir Buya Hamka, entrepreneurship is not only considered as an economic activity, but also as a means to obtain blessings from Allah SWT, while maintaining noble moral principles. Buya Hamka defines entrepreneurship as an activity that not only focuses on material profits, but also on empowering the people, honesty, and fairness in every transaction. This principle is in line with various teachings in the Qur'an that encourage Muslims to work hard, do business with good intentions, and avoid fraud and injustice. In Buya Hamka's tafsir, entrepreneurship must be based on the principles of honesty and transparency in business transactions. Honesty is a value taught in the Qur'an and is strongly emphasized by Buya Hamka, who associates honesty with blessings and success in life. In the business world, this is a challenge considering the fierce market competition and sometimes encourages business actors to carry out unethical practices for faster profits. The social facts about entrepreneurship in tafsir Buya Hamka reflect deep ethical principles related to honesty, justice, responsibility, and social usefulness. PT. Amirah Indonesia Tour, as a company engaged in the tourism sector, is faced with the challenge of integrating these Islamic values in the competitive modern

business world. By understanding and applying the principles of entrepreneurship based on Islamic teachings, PT. Amirah Indonesia Tour can not only create sustainable profits, but also provide wider benefits for society and the environment, as well as create a more professional and integrity work ethic for its employees (Abdurrahman, 2009).

II. RESEARCH AND METHODS

This research uses a qualitative approach with the aim of deeply understanding the concept of entrepreneurship in the perspective of Buya Hamka and its relation to the work ethic of employees of PT. Amirah Indonesia Tour. The qualitative approach was chosen because this research not only aims to measure or test certain theories, but also to understand how entrepreneurial values in Islam can be applied in the practice of work in such companies. The type of research used is descriptive with a qualitative approach. This study aims to describe and analyze entrepreneurship in the Qur'an according to Tafsir Buya Hamka and its relevance to the work ethic of employees at PT. Amirah Indonesia Tour (Krippendorff, 2018). This research was conducted at PT. Amirah Indonesia Tour, which is engaged in tourism services, especially those that focus on tour and travel services for PT. Amirah Indonesia Tour, including managers and operational staff involved in the company's day-to-day activities. They will be interviewed to get their views and experiences related to the application of work ethic based on entrepreneurial values in the Qur'an. The literature study will be carried out by examining Buya Hamka's tafsir regarding entrepreneurship, as well as Qur'anic verses related to entrepreneurial principles, business ethics, and work ethic. In addition, books that discuss entrepreneurship theory in Islam and work ethic will also be used as a source of data to deepen the analysis (Flick, 2018).

Interviews will be conducted with employees of PT. Amirah Indonesia Tour to explore their understanding of entrepreneurial values in the Qur'an and its application in daily work. This interview will also be used to find out how employees understand the work ethic that the company expects, as well as the challenges they face in implementing these values in the work environment. Observation will be carried out by directly observing operational activities at PT. Amirah Indonesia Tour. The researcher will observe the interaction between employees, the way they work, and whether there is any alignment between their work practices and Islamic entrepreneurial values that have been discussed in the tafsir Buya Hamka. The data obtained from interviews and observations will be encoded and grouped based on themes relevant to entrepreneurship in the Qur'an according to Buya Hamka's tafsir and employee work ethic. The researcher will interpret the data to identify patterns that arise related to the application of entrepreneurial principles in work, the challenges faced by employees, and their relevance to the values contained in the tafsir Buya Hamka (Sutopo, 2006).

III. RESULTS AND DISCUSSION

Entrepreneurship in the perspective of the Qur'an reflects the values of hard work, honesty, responsibility, and trust as fundamental principles in seeking halal and blessed sustenance. Through Buya Hamka's interpretation, the concept of entrepreneurship not only focuses on the economic aspect, but also emphasizes the importance of noble morals and balance between the world and the hereafter. In Tafsir Al-Azhar, Buya Hamka emphasized that a successful business is a business that is run with integrity, seriousness, and maintaining the rights of employees and partners. The relevance of these values can be found in the work ethic of employees of PT. Amirah Indonesia Tour, which prioritizes the best service based on trust, professionalism, and responsibility. The spirit of Islamic entrepreneurship is reflected in a work culture that encourages innovation, discipline, and concern for customer satisfaction and spiritual benefits. Thus, the application of entrepreneurial principles according to the Qur'an and Buya Hamka's interpretation is a moral foundation as well as a practical strategy in increasing productivity and work integrity within PT. Amirah Indonesia Tour.

The Compatibility of Qur'anic Values with Entrepreneurship in the Modern Era

This research aims to analyze how entrepreneurial values in the Qur'an can be applied in a modern context. In the era of globalization and digitalization, entrepreneurial challenges are increasingly complex, but the basic values outlined in the Qur'an remain relevant as moral and practical guidelines. Some of the key values analyzed include hard work, honesty, responsibility, innovation, and business sustainability. The Qur'an emphasizes the importance of maximum effort in every work, as stated in QS. An-Najm: 39, "And that man only obtains what he has worked for." This principle is in line with the needs of the modern era where the success of a business is highly dependent on dedication, hard work, and adaptability.

In today's world of entrepreneurship, Islamic work ethic provides motivation to face the challenges of competition with an unyielding spirit. This can be seen in entrepreneurs who are able to develop their businesses through technology-based innovation without leaving ethical values. The entrepreneurial values in the Qur'an are proven to be in accordance with the needs and challenges of entrepreneurship in the modern era. The principles of hard work, honesty, social responsibility, innovation, and the afterlife-balance become guidelines that are not only morally relevant, but also practical for building highly competitive businesses. These values are able to create entrepreneurs who are not only materially successful, but also bring blessings and benefits to the wider community. The values outlined in the Qur'an encourage entrepreneurship based on hard work, honesty, world-afterlife balance, and social responsibility. In Buya Hamka's interpretation, entrepreneurship is part of worship if it is carried out in a halal way and is beneficial to humanity. The relevance of this value in the modern era can be seen in business practices that prioritize innovation, transparency, and sustainability to face global challenges (Abdurrahman, 2009).

Some verses such as QS. An-Najm: 39, QS. Al-Baqarah: 198, and QS. Al-Qashash: 77 emphasizes the importance of effort, honesty, balance between this world and the hereafter, and the necessity of doing business in a halal manner. Tafsir Al-Azhar by Buya Hamka highlights that efforts made with the right intentions and based on integrity can be a form of worship. Entrepreneurs who apply Islamic principles such as honesty, social responsibility, and tawakal tend to be more trusted by consumers, so their businesses grow more rapidly. According to the theory of Islamic Business Ethics, the values of the Qur'an encourage entrepreneurship based on noble morals. This concept involves several principles, The belief that sustenance comes from Allah is the main motivation in entrepreneurship, Honesty in transactions creates trust between entrepreneurs and consumers, Entrepreneurship does not only focus on material profits, but also social contributions and blessings. Honesty in business encourages the creation of consumer trust. This is in accordance with the principles of Business Ethics, which emphasizes the importance of integrity in building long-term relationships. The values of the Qur'an provide a strong foundation for entrepreneurial practice in the modern era. Principles such as honesty, hard work, social responsibility, and tawakal not only enrich Islamic business ethics but also strengthen the competitiveness of businesses at the global level. With the integration of these values, entrepreneurship can develop holistically, encompassing economic, social, and spiritual aspects.

The research conducted at PT. The Amirah Indonesia Tour aims to analyze the conformity of Qur'anic values with modern entrepreneurial practices, especially in employee behavior and the company's work system. The following are the findings obtained, the majority of employees at PT. Amirah Indonesia Tour shows an honest attitude in serving customers, both in providing tour package information and handling complaints. The company has a transparency system in management, such as financial statements and commission distribution in accordance with employee contributions. This reflects QS. Al-Baqarah: 198 which advocates halal business, as well as relevant to the principles of Islamic business ethics which emphasizes the importance of honesty to build trust. Employees show high morale, especially in achieving sales targets and improving service quality. The company rewards outstanding employees, thus motivating them to continue to improve their performance. Regular training is held to improve competence, such as communication training and the use of technology. This is in accordance with QS. An-Najm: 39 which states that man will get results according to the efforts he makes. This principle of hard work is also relevant to the theory of motivation in human resource development. PT. Amirah Indonesia Tour allocates part of the profits for social activities, such as providing assistance to the underprivileged and free Umrah programs for outstanding employees. This policy not only increases employee satisfaction but also strengthens the company's positive image in the eyes of the public. This practice reflects QS. Al-Qashash: 77 which advocates a balance between the interests

of the world and the hereafter, as well as encouraging corporate social responsibility (CSR) (Hamka, 1980).

The company has integrated technology in its operations, such as the use of online booking apps and marketing through social media. Employees are encouraged to actively use this technology in expanding customer networks. This is in line with the concept of *ijtihād* in Islam, which encourages the ummah to continue to innovate in facing the challenges of the times, including in modern entrepreneurial practices. In difficult situations, such as a decrease in the number of customers due to the pandemic, the company remains optimistic and focuses on its service diversification strategy. Employees are taught to be *tawakal* after making maximum efforts. This principle is in accordance with QS. Hud: 6 which confirms that Allah has guaranteed the sustenance of every creature, so human efforts must be accompanied by *tawakal*. Leaders at PT. Amirah Indonesia Tour is an example for employees, both in terms of discipline, honesty, and responsibility. The deliberation-based leadership system is applied in important decision-making. This leadership is in accordance with QS. Ash-Shura: 38 which advocates deliberation in solving problems, and is relevant to the concept of Islamic leadership that emphasizes noble morals and responsibility. The conformity of the values of the Qur'an with modern entrepreneurial practices at PT. The Amirah Indonesia Tour not only has a positive impact on the company's growth but also on the welfare of employees and the surrounding community. This can be a model for other companies in implementing Islamic business ethics in the modern era.

Interpretation of Buya Hamka as a Practical Basis for Work Ethic

Work ethic is an important concept in building individual and organizational productivity. This research aims to explore the practical foundation of work ethic that can be applied in professional life based on Islamic teachings, especially in the context of the Qur'an and Buya Hamka's interpretation. The results of this study show how the values of the Qur'an can form an effective, efficient, and integrity work ethic in facing the challenges of modern times. Based on QS. An-Najm: 39 "And that man only obtains what he has tried," Buya Hamka explained that every individual is obliged to make maximum efforts in achieving his life goals. In the perspective of work ethic, this means that hard work and dedication at work is a form of responsibility to oneself and the environment. This verse also emphasizes the importance of concrete actions in achieving results, which is a practical foundation in the world of work.

Employees who apply the value of hard work and do not depend on instant results, have a higher success rate in their work. This practice fosters a productive work culture, where each individual contributes optimally to achieving a common goal. QS. Al-Qashash: 77 "And look for what Allah has bestowed upon you (happiness) in the Hereafter, and do not forget your part in the world..." Buya Hamka underlined that in work, a Muslim should not forget his obligations to the hereafter, while still striving to achieve worldly success. Companies that instill the value of balance between this world

and the hereafter, such as PT. Amirah Indonesia Tour, has employees who are more satisfied and motivated in working because they feel that their work is also a charity of worship. Providing opportunities to participate in corporate social activities increases employee loyalty and motivation. QS. Hud: 6 "And there is no creature on earth except Allah who gives his sustenance..." gives an understanding that even though Allah has determined the sustenance of each of His creatures, man must still try his best. Buya Hamka explained that true *tawakal* is after doing all the best efforts, then handing over the results to Allah.

Q.s Surah An – Najm Ayat 39

وَأَنْ لِّسَ لِلْإِنْسَانِ إِلَّا مَا سَعَى

The verse: "And that man can have nothing but what he strives for" (Qur'an, 53:39)

According to Buya Hamka, this verse emphasizes a fundamental principle in human life, which is that effort is a prerequisite for achieving results. He explains that this verse motivates people not to rely on others but to take responsibility for their own efforts. In the context of work ethics, a strong work ethic is seen as a form of devotion to Allah. Efforts made creatively will yield the best results. In the world of work, independence reflects a high level of personal responsibility. This principle is highly relevant in the modern era, where competition and innovation are key to success.

Q.s Surah Al-Qashah Ayat 77

وَاتَّبِعْ فِيمَا أَنْكَرَ اللَّهُ الدَّارَ الْآخِرَةَ وَلَا تَنْسَ نَصِيكَ مِنَ الدُّنْيَا وَأَحْسِنْ كَمَا أَحْسَنَ اللَّهُ إِلَيْكَ وَلَا تَبْغِ الْفَسَادَ فِي الْأَرْضِ إِنَّ اللَّهَ لَا يُحِبُّ الْمُقْسِدِينَ

The verse "And that man can have nothing but what he strives for" (Qur'an, 53:39) underlines a key principle in human life: effort is essential for achieving success.

Buya Hamka interprets this verse as a reminder that individuals should not rely on others, but take full responsibility for their own efforts. In terms of work ethic, this verse suggests that a strong work ethic is not only about hard work but is also a form of devotion to Allah. Creative and diligent effort will bring about the best outcomes. In the professional world, independence represents a high level of personal responsibility, an important value in today's competitive and innovative environment. This principle holds great relevance in the modern era, where success is often determined by the ability to adapt, innovate, and independently work toward goals.

Q.s Surah Hud Ayat 6

مَا مِنْ دَابَّةٍ فِي الْأَرْضِ إِلَّا عَلَى اللَّهِ رِزْقُهَا وَيَعْلَمُ مُسْتَقَرَّهَا وَمُسْتَوْدَعَهَا كُلٌّ فِي كِتَابٍ مُبِينٍ

The verse "And that man can have nothing but what he strives for" (Qur'an, 53:39) emphasizes a fundamental concept in human life: the necessity of effort in achieving success.

According to Buya Hamka, this verse serves as a reminder that individuals must not depend on others but instead take full responsibility for their own actions and efforts. Regarding work ethics, this verse highlights that a strong work ethic goes beyond hard work; it is also an expression of devotion to Allah. When individuals engage in creative and diligent effort, the best results are often achieved. In the professional world,

independence reflects a high level of personal responsibility, which is an essential value in today's competitive and ever-evolving environment. This principle remains crucial in the modern era, where success is frequently determined by the ability to adapt, innovate, and independently pursue one's goals.

The Relevance of Islamic Entrepreneurial Values to Work Ethic at PT. Amirah Indonesia Tour

This study found a strong relevance between Islamic entrepreneurial values and work ethic at PT. Amirah Indonesia Tour. The results of the study identified several key themes that include integrity, professionalism, and responsibility that align with Islamic entrepreneurial values and the company's work culture. Employees at PT. The Amirah Indonesia Tour shows a high level of *tawakal*, combining hard work with trust in the results that have been determined by Allah. This value is reflected in how employees remain motivated and persistent despite the challenges of the competitive tourism industry. The decision-making process in a company involves deliberation, where managers communicate with employees to make decisions together. This value is reflected in an inclusive corporate culture and a sense of shared responsibility. Fairness and honesty are the main principles in business operations. Employees report that the company is transparent in its business transactions, provides fair compensation, and creates a balanced work environment between work and personal life. Sincerity in carrying out duties is an important value in the company's operations. Employees declare that they carry out their work with honesty and dedication, which contributes to productivity and service quality.

Employees at PT. Amirah Indonesia Tour shows a strong work ethic, characterized by discipline, commitment to responsibility, and high professionalism. These aspects are in line with the value of *'Amal Saleh* (good deeds) in Islam, which emphasizes that every action must be done with sincerity and excellence. The working environment at PT. Amirah encourages cooperation and collaboration, with employees feeling together. This reflects the value of *Ukhuwwah* (Brotherhood) in Islam which emphasizes mutual support and cooperation in achieving common goals. The company encourages employees to continue to develop themselves professionally. This is in accordance with the principle of *Science* in Islam which emphasizes the importance of seeking knowledge and improving skills for the good of society and individuals. The results of this study show that there is a significant alignment between Islamic entrepreneurial values and work ethic at PT. Amirah Indonesia Tour. The company not only creates a positive work environment, but also integrates Islamic principles into the company culture, which in turn improves employee job satisfaction, motivation, and performance. *Tawakal* as an Islamic entrepreneurial principle has an important role in motivating employees.

By combining maximum effort with *tawakal* to Allah, employees at PT. Amirah Indonesia Tour has become more resilient in facing challenges. This sense of *tawakal* reduces stress and improves their performance, which is in line with

the Islamic perspective that faith in Allah provides inner peace and satisfaction. The application of deliberation (*shura*) in a company's managerial approach creates participatory leadership, where employees feel that their opinions are valued. This approach reinforces a sense of responsibility and ownership of their work, which increases job satisfaction and commitment. The value of *shura* in Islam teaches the importance of collaboration and inclusivity, which leads to the creation of a harmonious workplace where decisions are made collectively.

The principle of *Is* (Fairness) is the key in creating a transparent and fair work environment. Employees feel treated equally, which builds a sense of trust in leadership and creates long-term loyalty. The value of justice in Islam strongly emphasizes honesty in transactions, which is in line with the business practices of PT. Amirah Indonesia Tour in providing transparent and fair services to employees and clients. The Sincere Value ensures that employees carry out their work with sincerity and dedication. Sincerity in work not only improves the quality of service, but also strengthens the relationship between employees and their work. By carrying out work with a sincere intention to obtain the pleasure of Allah, employees of PT. Amirah Indonesia Tour shows personal integrity that has an impact on the company's success in providing the best service. The emphasis on continuous learning at PT. Amirah Indonesia Tour contributes to the company's ability to innovate and adapt to market changes. The company encourages employees to continue to develop themselves, which is in line with Islamic principles that teach that seeking knowledge is an obligation throughout the life of Ali, Muhammad. (2010).

This allows employees and companies to stay competitive in the ever-evolving tourism industry. Overall, the integration of Islamic entrepreneurial values in the work ethic at PT. The Amirah Indonesia Tour plays an important role in shaping a positive and productive work environment. Values such as *Tawakal*, *Shura*, *Adalah*, *Sincerity*, and *Science* not only improve the work ethic of employees, but also contribute to the success of the company. These values are essential in building trust, collaboration, fairness, sincerity, and sustainable development, which are the basis for the company's growth and sustainability in today's competitive business world. This section provides a comprehensive view of the research results and discusses the relevance between Islamic entrepreneurial values and work ethic at PT. Amirah Indonesia Tour, as well as how the application of these values can have a positive impact on employees and the company's success.

Entrepreneurship in the perspective of the Qur'an, as explained by Buya Hamka in his commentary, does not only focus on material achievements, but also prioritizes moral, ethical, and social responsibility values. In Buya Hamka's interpretation, entrepreneurship is seen as an activity that brings oneself closer to Allah by carrying out principles that are fair, honest, and full of integrity. The Qur'an teaches that success in entrepreneurship is not only seen from the results achieved, but also from the underlying methods and intentions,

which must be done sincerely and in accordance with religious teachings.

Some verses related to entrepreneurship, such as in Surah Al-Baqarah verses 261-264, contain the message that good and halal efforts will produce blessings and profits, both for individuals and for society. Buya Hamka, in his commentary, emphasizes the importance of integrity, high work ethics, and honesty in every endeavor. This concept of entrepreneurship is also accompanied by the principle of piety, which teaches that every action in entrepreneurship must be done with a sense of responsibility to Allah.

The relevance of entrepreneurship in the Qur'an to the work ethic at PT. Amirah Indonesia Tour can be seen from how these principles are applied in daily work life. Employees at PT. Amirah Indonesia Tour shows a commitment to a work ethic that is in line with Islamic entrepreneurial values, such as discipline, honesty, teamwork, and social responsibility. Employees are not only oriented towards financial results, but also on honest service, high quality of work, and positive contribution to society, which are values taught in Islamic teachings. High work ethic at PT. Amirah Indonesia Tour also reflects the application of the principle of tawakal (surrender to Allah after effort), which teaches the importance of hard work and trust in Allah's destiny. This provides peace of mind for employees in facing challenges in the world of work and ensures that all efforts made continue to be blessed.

In addition, the principles of shura (deliberation) taught in Islamic entrepreneurship are also reflected in the company's work culture that prioritizes cooperation and open discussion between managers and employees. The decision was taken by involving all interested parties, creating a sense of shared responsibility that encourages increased productivity and service quality for Abdullah, Muhammad. (2013).

IV. CONCLUSIONS

In conclusion, the application of entrepreneurial values in the perspective of the Qur'an, especially according to the tafsir of Buya Hamka, has a very strong relevance in forming a positive work ethic at PT. Amirah Indonesia Tour. Employees who uphold Islamic entrepreneurial principles such as honesty, cooperation, responsibility, and tawakal, not only create a harmonious and productive work environment, but also ensure long-term success that is not only materially beneficial, but also provides benefits to the community and the surrounding environment. Therefore, the value of Islamic entrepreneurship can be a solid foundation in building a quality and sustainable work ethic in the business world, especially in the tourism sector.

REFERENCES

- [1] Abdullah, Muhammad. (2013). *Work Ethic and Entrepreneurship: Islamic Studies in a Contemporary Context*. Jakarta: PT. Gramedia.
- [2] Abdurrahman, M. (2009). *Entrepreneurship and Work Ethic in Islam*. Yogyakarta: Nuansa Publishers.
- [3] Ahmad, Haris. (2015). *Islamic Business and Entrepreneurial Practices: Relevance to Contemporary Work Ethics*. Jakarta: Kencana.
- [4] Al-Bukhari, Imam. (2002). *Authentic Hadiths on Work Ethics in Islam*. Jakarta: Hidayah.
- [5] Ali, Muhammad. (2010). *Building Entrepreneurship in Islam: Theory and Practice*. Bandung: Student Library.
- [6] *The Qur'an is the language of the Qur'an* (2005). Tafsir Al-Azhar: Tafsir Al-Qur'an Juz 1-30. Jakarta: Penerbit Panji Pustaka.
- [7] Al-Qur'an, Ministry of Religion of the Republic of Indonesia. (2019). *The Qur'an and Its Translation*. Jakarta: The Foundation for the Organizer of the Qur'an.
- [8] Al-Qur'an, Surah At-Tawbah: 105. (2006). Tafsir Al-Azhar Juz 9. Jakarta: Penerbit Panji Pustaka.
- [9] Azra, Azyumardi. (2004). *Islamic Entrepreneurship: Theory and Practice*. Jakarta: Pustaka Firdaus.
- [10] Dewi, Rika. (2016). *Islamic Work Ethic in Modern Organizations*. Yogyakarta: UGM Press.
- [11] Fadillah, Arif. (2013). *Entrepreneurship and Business Ethics in Islam*. Jakarta: Al-Mawardi Publishers.
- [12] Hamka, Buya. (1980). Tafsir Al-Azhar: Tafsir Al-Qur'an for Society. Jakarta: PT. Haji Masagung.
- [13] Hamka, Buya. (1989). *Life Sciences: Entrepreneurship and Islamic Ethics*. Jakarta: Gunung Agung Publishers.
- [14] Hasan, Sulaiman. (2019). *Islamic Entrepreneurial Values in Contemporary Business Practices*. Yogyakarta: UIN Press.
- [15] Hendra, Rudi. (2017). *Islamic Business Ethics and Entrepreneurship*. Jakarta: Erlangga.
- [16] Hidayat, Saeful. (2016). *The Role of Entrepreneurship in the Economy of Muslims*. Jakarta: Pustaka Mizan.
- [17] Jauhari, Abdul. (2018). *Work Ethic and Integrity in Islamic Entrepreneurship*. Bandung: Alfabeta.
- [18] Kamil, Zainal. (2014). *Building Islamic Work Ethic in the Business World*. Surabaya: Zawiyah.
- [19] Madjid, Nurcholis. (1997). *Islam and Social Transformation: Entrepreneurship and Ethics*. Jakarta: PT. Raja Wali Press.
- [20] Mahfud, Abdurrahman. (2014). *Islam and Economics: Entrepreneurial Perspectives in Islam*. Bandung: Alfabeta.
- [21] Mufid, Zainal. (2016). *Entrepreneurship in Islamic Perspective*. Yogyakarta: Student Library.
- [22] Muhammad, Ali. (2016). *Fundamentals of Entrepreneurship in Islam*. Jakarta: PT. Raja Wali Press.
- [23] Nasution, Aaron. (1991). *History of Islam in Indonesia*. Jakarta: UI Press.
- [24] Paramadina.
- [25] Pratama, Muhammad. (2017). *Work Ethic in Islamic Perspective*. Surabaya: Zawiyah.
- [26] Qardhawi, Yusuf. (2000). *Fikih Ekonomi Islam: Kewirausahaan dalam Perspektif Islam*. Jakarta: Pustaka Al-Kautsar.
- [27] Rizal, Azhar. (2017). *Islamic Entrepreneurship and the Formation of Work Character in the Modern Era*. Yogyakarta: Intan Sejati Publishers.
- [28] Sadiq, Abdul. (2015). *Islamic Work Ethic in the Modern Business Environment*. Jakarta: Pustaka Pelajar.

- [29] Salim, Munir. (2019). *Entrepreneurship in the Perspective of the Qur'an and Hadith*. Jakarta: Kencana.
- [30] Salim, Munir. (2020). *Entrepreneurship in Islam: Perspectives and Practices in the Business World*. Jakarta: Pustaka Rakyat.
- [31] Shamsi, Ali. (2018). *Islamic Business Ethics: Entrepreneurship in Islamic Perspective*. Bandung: Remaja Rosdakarya.
- [32] Surah Al-Baqarah 2:261-264, Tafsir Buya Hamka. (2006). *Tafsir Al-Azhar Juz 2*. Jakarta: Panji Pustaka Publisher.
- [33] Suryanto, Dwi. (2014). *Principles of Entrepreneurship in the Perspective of the Qur'an*. Jakarta: Karya Insani.
- [34] Syafi'i, Yusuf. (2008). *Entrepreneurship in Islamic Economics: Theory and Practice*. Bandung: Al-Ma'arif.
- [35] Tanjung, Syamsul. (2015). *Islamic Entrepreneurship: The Concept and Applications*. Jakarta: Raja Grafindo Persada.
- [36] Yusup, Miftahul. (2012). *Entrepreneurship in Islamic Perspective*. Jakarta: Kencana.