The Concept of Social Responsibility of Non-Profit Organisations, Based on Al Ma'un Theology

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The main purpose of the research is to investigate more deeply the social responsibility of Panti Asuhan Muhammadiyah (PAM), using a religious-spiritualist paradigm as a point of view. Although PAM is a religious-based non-profit organisation, previous studies more discuss education, psychological, social, and economics factors. There are no studies that have reviewed the value of social responsibility using spiritual methods. The analysis method uses "heart" as software to filter and analyse data according to Divine guidance. This study finds that faith and taqwa of the PAM administrator will use love and compassion in carrying out his duties. The attitude and actions of these administrators are driven by self-acceptance as khalifatullah for orphans who are ready to protect, educate, regulate and meet their needs. They believe that all activities are a form of worship to God. The findings can be used to deconstruct the concept of social responsibility that has been established, as an effort to increase human awareness of God. Incorporating altruistic values into the concept of corporate social responsibility will make this concept more holistic.

Key words: *Social Responsibility, Nonprofit Organisation, Spiritual Method.*

Introduction

Orphans, poverty and social organisations always have their own space to be studied, and some researchers conduct studies aimed at finding solutions to these problems (Littlefield, 2010). Reardon, et.al (2014) define orphans as children who have no parents (have died) or those who are not protected and cared for by their parents because of poverty, neglect or because their parents are serving a sentence (prison). These orphans are sent to welfare centres to be protected and given shelter to eat, live and provided with clothes as well as education. It is undeniable

that as a shelter for orphans, this organisation requires large funding and good management (Ishak, 2012).

Panti Asuhan Muhammadiyah (PAM) is a nonprofit organisation within a faith-based organisation (Lendriyono & Nulhaqim, 2016). Nonprofit organisations are generally defined as voluntary organisations or charities formed to help with social, religious or public service goals (Bottiglieri, Kroleski, & Conway, 2011). Deeper than just a media for understanding social services, the founder of Muhammadiyah, Kiyai Haji Ahmad Dahlan (KHAD) established the orphanage as a form of obedience to God's commands (QS. Al Ma'un. 107: 1-7) (Gunawan, 2018; Al-Hamdi, et al, 2019. p 34).

Research on the management of PAM has been carried out by several previous researchers such as research conducted by Sekarsari, Anthropology, & Airlangga (2017) talking about parenting children in orphanages; Sari, Oktavia, & Erningsih (2009) the role of institutions in education; Hidayat (2017) focusses on the minds of the orphans; Magdalena, Almutahar, & Abao, (2014) talk about strategies to build the independence of foster children after the orphanage. Research on orphans and poverty is published in reputable international journals, such as research on the influence of socioeconomic and emotional health (Hermenau, Eggert, Landolt, & Hecker, 2015; Pappin et al., 2015), the influence of psychological pressure (Hermenau et al., 2015), differences in psychological comfort between children who have parents and orphans (Panpanich, Brabin, Gonani, & Graham, 1999; Rau, 2018; Shelton, 2018; Weiser, 2016; Kawalec, Sagan, & Pilc, 2016; Pappin et al., 2015; Rodriguez-Monguio, Spargo, & Seoane-Vazquez, 2017). These studies use quantitative and qualitative data that is processed as a rule for processing data in general. The results of the study provide evidence and solutions on how to help solve the problems surrounding the care of orphans as well as the management of the orphanage.

This research has a different point of view from existing studies; first, the researcher investigates more deeply on the main motivations of board administrators in managing organisations. Second, the researcher includes the spiritual element in the form of spiritual data in addition to secondary data and primary data that are familiar used in scientific research in the realm of qualitative research (Cresswell & Creswell, 2018; Denzin & Lincoln, 2005). The researcher collects information according to the topic of study in the form of published literature, historical records of the organisation and news published in the organisation's magazine known as Khabar Sadiq (Sonhaji, 2017; Rusuli & Daud, 2015). Spiritual data is data that is captured by the researcher through "vibration of taste", sound vibration and body language during in-depth interviews and during group discussions and throughout this research (the research method will be discussed more deeply in the next sub-topic). Third is a research data-analysis method that uses the heart as software to filter and analyse data according to Divine guidance. The findings of this study have several different feels and can be used to

deconstruct the concept of social responsibility that has been established, as the purpose of research in this paradigm is to raise awareness of God in humans; so incorporating altruistic values into the concept of corporate social responsibility will make this concept more holistic.

The Journey of Puzzle Arrangement: Al-Ma'un in the History of Muhammadiyah

After faith, the love roots...
After the action that will strengthen, without all action is just silence...
(Reflection)

Reading the early history of the Muhammadiyah movement carefully, it will be clear how this movement cared so much for the oppressed, the *dhu'afa,* and who in social discourse are better known as the proletariat. More simply said, the birth of Muhammadiyah was motivated by concerns over humanity issues. By using theological doctrines, Muhammadiyah was born to solve these humanity problems. Historical testimony states that the verses that became critical studies of the early generation of Muhammadiyah are verses on education (QS. Al-Alaq (96): 1-5), health (QS As-Syuara (26): 80) and treatment of orphans (Surah Al-Ma'un (107): 1-7), all of which are verses of humanity (Khaidir, 2006. p. 67-70).

When KHAD taught a number of verses about the importance of science, as well as the care for the poor and orphans, he explains that these verses do not stop at merely theoretical understanding, but lead humans to practice in real action. This is the basis for the birth of AUM's education, health and social work in the body of Muhammadiyah, as well as crowning KHAD as a figure of man of action (Mulkhan, 2010 p.29-45). Starting from the interpretation (*tajdid*) about verses that contain instruments of ritual and solving the real problems of human life (action), a theological modern organisation was formed (Nashir, 2010. p.296). The results of the contemplation and interpretation of surah al-Ma'un conducted by KHAD are not found in the classical interpretation. Surah al-Ma'un's interpretation as a reference to the action of empowering the oppressed is based on pragmatic and humanist considerations (Mulkhan, 2005 p. 63).

The main inspiration flowed because "to feel" that God was talking to him in the form of instructions to love, to care, to protect the lives of orphans to become better and more independent. Surah al-Ma'un explains that it is considered to be a denial of the religion of those who neglect the orphans and the poor. As an affirmation of this verse, a person's religiosity is said to be true and authentic if it has been implemented in charity, which is an embodiment of caring for orphans and the poor. Al-Ma'un's theology offers a view of sin and evil as "social and historical facts" which are the reflections of the absence of love in human relations with other humans, and in human relations with God. According to al-Ma'un's theology, sin demands radical liberation and ultimately political liberation. From this perspective, the power structure

that creates injustice and socio-economic inequality is at the core of crime on earth (Shihab, 2008. p. 54-55).

Mustafa al-Maraghi interpreted that the denial of God or the denial of religion can come from those who diligently pray, but riya': the sign of riya' is the igorance to the fate of the orphans and the proletariat. As a result, groups that are alienated by the unjust system fail to fulfil their basic needs, unable to develop and actualise themselves. Surah Al-Takatsur, which was descended before al-Ma'un, is understood by al-Maraghi as God's critique of capitalistic behaviour and elitism (Mulkhan, 2010. p.22).

Starting this discussion, the researcher wants to emphasise the point of view (paradigm) in this research; this research is in the realm of the religious-spiritualist paradigm that is the paradigm that carries the truth based on the truth of God's revelation. The statement has a theological basis, which states that God is everywhere, and includes anything (Surah al-Hadid: 57: 3). There is not a single moment when He is not available, so the universe and our presence are always in His presence. He encompasses the universe, He encompasses ourselves – ourselves and the universe is within Him. Based on this awareness the religious-spiritualist paradigm positions its point of view.

Ontologically, when we are doing research in the area of organisational social responsibility or about other sciences, then in fact according to this spiritualist view, we are studying His laws that are scattered within the social environment and the universe or in other words, we are studying the words. Consequently, when we understand the words of our faith, our faith is getting stronger, with strong faith as a researcher; the researcher will give birth to monotheistic knowledge (including knowledge/ concepts of organisational social responsibility). Tauhid knowledge will guide the highest deeds. The act of monotheism will further strengthen our faith; the faith that is stronger will produce knowledge that is increasingly strong in monotheism, and knowledge that is increasingly strong in monotheism will lead to increasingly monotheistic actions, and so on. This is called the spiral of faith-science-charity that can lead humans to God Triyuwono in Kamayanti, (2016b. P. Xx).

Agreeing with the statement above raises one question, if we are always in the "body" of God and the entire expanse of knowledge is His words, then how is it that science does not recognise it? The answer is located in one's "awareness". This awareness will be a light for someone to recognise an object clearly. Discussions about awareness, enlightenment and religion in accounting studies have been conducted by Tinker & Tinker, (2006); Nasr et al., (2009); Case & Chavez, (2017) Rafiki & Wahab, (2014). Universitas Brawijaya has been developing multiparadigm accounting since 2000 by using a positivist paradigm, an interpretivist paradigm, a critical paradigm and a postmodernist paradigm. Then in 2008, the spiritualist paradigm and the religionist paradigm were born; the last one born in 2016 was given the name

Divine paradigm. The sequence shows the hierarchy from the outer to the deepest paradigm according to the level of human consciousness. Based on this sequence, the researcher can find out where she is as a researcher and as a whole human being. The birth of these paradigms was triggered by the deadlock of the development of modern science after the enlightenment century which "forced" researchers to reflect more deeply on research problems (to understand this paradigm please read Triyuwono, 2015a.p.25, 2015b, 2016a, 2016b; Kamayanti, 2016b; 2015; 2016a: 34, 2016b: xx, 2017).

The paradigm hierarchy mentioned above should ideally be realised in that these paradigms are stations that need to be visited and felt by the researcher, especially for researchers who are oriented to understanding their own nature and the nature of God. An understanding of the nature of self is also very important. Usually a rigid mind stems from self-understanding that humans are machines that produce modernism; then again modernism created a machine-minded human (Kamayanti, 2016b.p.10). Whereas Triyuwono (2016a) said that in the paradigm of spiritualism, human nature is a spiritual being who experiences physical life as an embodiment of God, having a physical, mental and spiritual body. Whereas the knowledge in this view is a ration of God's knowledge which is rational, rational-super rational and super rational.

Based on this view, the researcher calls this research method by the name of the spiritual method. This method is inspired by the journey of Sufis who live their lives by relying on "hearts". The explanation of this method has been written by several people both explicitly and implicitly such as Arslan (2014); (Rafiki & Wahab, 2014); Bijan (2018); Nur (2012); Rustom (2008). However, as a method formulated by itself, the researcher will convey the requirements and steps undertaken as the important aspects of this method, namely 1), Intention. The thing that has to be straightened is intention; the intention of conducting this research is to worship God, so that whatever is done is in the umbrella of physical, mental and spiritual purity. 2), Faith. This research is a reflection of the love of the researcher towards science and religion that are believed. 3). Zikir, Doa, Tafakur and Tahanuts as basic needs that function to be on the frequency of God. 4). Data. Extract information to enrich the stock of knowledge from informants and the research environment. 5). Filtering information by optimising the function of the heart with the guidance of the Divine Spirit. 6). The analysis process is done by prioritising aqal and heart that are always maintained.

Four key informants determined in this study are Mr. Dasuki as the head of PAM, Mr. Zaenal and Mrs. Aisiyah are caregivers and Mr. Zainur as Guidance and person in charge of the Productive Economic Unit (UEP-PAM). The fourth is the PAM core management, who has devoted himself for more than 20 years and one additional informant, Mr Harier, is a staff member of the PAM administration section.

Kartanegara, (2006. p. 10) says that a spiritual walker relies on information that comes from the heart and carries out His orders without having to question (just do it). In these conditions, the researcher refers to these as signals coming from the "true self". If there is confusion in the mind that needs to be dealt with, just observe the confusion while still carrying out the commands of the heart. This research captures information from interviews by relying on physical ear catches on the words of all informants, physical eye catches on body language, energy catch on sound vibration and heart catch on taste. Existing data are processed as submitted. Operationally, the steps to be taken are as follows:

1. Purify and maintain purity. To be close to the Most Holy, then we must adjust this main condition. Purification by birth is done by cleaning oneself and performing ablution, purifying the heart by multiplying ishtigfar and doing repentance.
2. Build and maintain awareness with love and spiritual energy. A spiritualist surrounds himself with the energy of love; to explore this, read the story of spiritualists like Darr, (2018); Reza, (2013).
3. Communicate with God in a silent way to listen to his instructions.

Results and Discussion: Delve into the Thoughts, Beliefs and Feeling of the PAM's Administrators

Laa Hawla wa Laa Quwwata Illa Billah, I began the discussion with that sentence, because my four key informants believe in this sentence as a form of complete resignation. Forms of understanding that bear real action are explained by Mr. Zainur, as one of the board administrators with very academic sentences (because he is a lecturer at UT):
Here, PAM carries out its social responsibilities by not only wanting to do good to others, but because PAM (caretakers) realise that what is done is because of being obedient to God ... so that administrators carry out their duties and obligations as a form of obedience to God, we are sincere and happy ...

Hearing Mr. Zainur's statement with a physical ear and feeling in my heart, I accepted it in the same way as *laa haulaa wa laa quwwata illa billah* and this is a reflection of Mr. Zainur's belief in God's provisions. Obedience to God's commands is a reflection of the light of faith in one's heart. The light of faith guides a person to act according to God's will, (Chodjim, 2014. 46). Mr. Zainur's statement reminds me of some researches in the realm of accounting that conducts studies of actions carried out based on revelation instructions, such as for example research conducted by Firdaus, (2012); Sari, et al (2015); Tumiwa, (2015); Triyuwono, (2015).

Mr. Zainal and his wife, Aisiyah were the deputy couple of the children of the orphanage who served as caretakers. Their journey in joining PAM was very interesting to explain, along with their story:

Before I became involved in this PAM I was a civil servant, and was a member of Muhammadiyah Regional Leadership in several cities where I once lived (because of his nomadic duties). When I moved here (Malang) I began to frequently visit homes. There is pleasure and sadness when I mingle with children. That feeling led me to understand the purpose of QS 107, which is also a surah that inspired Kyai Dahlan so that Muhammadiyah was born as a large organisation to this day. I am seriously studying this surah al Ma'un through Indonesian and Arabic interpretations. In the middle of my studying each word, I felt the acceptance (*rasane ma deg*) that I cannot tell; the clear feeling of that feeling led me to pay more attention to the orphanage and I knew what I could give to this orphanage. After all these years I divided myself between the duties of the country and the orphanage, I finally decided to accelerate retirement and devote myself entirely to the orphanage ...

The story of Mr. Zaenal's journey is a decision-making process based on a belief that is deeply rooted in his heart. From the story above, my heart again shows that one's faith in God's revelation that is received wholeheartedly will guide every action. The decision is a form of acceptance, submission and obedience to God. Continuing the story of her husband, Mrs. Aisyiyah also told the following story:

... after my husband decided to retire early from his job 23 years ago, we decided to devote our entire lives to PAM. Being a mother and father to the children here is a special opportunity that God gives; I am very happy to live in this home. If calculated mathematically we will not be able to send our own children to school, but my husband always reminds us that there is a life set up. If we surrender to Him, the Regulator, then everything will be good. If Allah is pleased with our decision to take care of the children in this PAM, then God will determine the best path for our children. Alhamdulillah, in the present my children are all married and their lives are also good. On the other hand, we also remain at this PAM being mothers and fathers to the children here.

In this 'silence' the couple's story shook my heart, giving me complete confidence that to be involved in orphanage activities and to take responsibility one must have complete faith in God. From the story I heard at that time and paying attention to the facial expressions and eyes of both of them when I told stories, I was able to draw small conclusions that confirmed my understanding that PAM could survived until now because in it there are people who are fully involved in managing it. This belief leads the couple to surrender the path of destiny to their biological children to the Supreme Regulator (God) and to put the PAM children in the best possible position in their daily activities. Placing PAM children in an honourable position, being served, protected and given a strengthening of faith, are provisions for survival in social life which is a task that is carried out and accepted as a caregiver and caretaker of the PAM.

The above review gives a clear picture that *laa haulaa wa laa quwwata illa billah* is a picture of self-confidence (faith and *taqwa*), which is the power to do the best for the development of PAM. In the religious view, the command of God is a command contained in all the scriptures; in the Islamic version it is the command of Allah contained in the Qur'an and Al Hadith. Awareness or faith makes the board sincere in carrying out their role as administrators, so that God puts happiness into their hearts.

Faith and good deeds in the Qur'an are always expressed in one package. It means, faith means nothing without proof of pious deeds and pious deeds cannot be established without being based on faith. Unfortunately, many people reduce the meaning of pious deeds in terms of personal piety, even more narrowly in the form of religious rituals. In fact, in substance, this religious ritual is only an identity and not the pious deeds themselves (Khaidir, 2006.p.54-57).

The Qur'an states that humans are always at a disadvantage, unless they believe and do good deeds[1]. Faith and pious deeds will become a form of taqwa. Taqwa in the sense of Chodjim (2014. p. 39) is the closeness of humans with their God. The Qur'an does not provide a detailed definition of *taqwa*. The Al-Qur'an only gives the characteristics that the righteous people are those who have Divine attributes that are fond of forgiving and doing justice[2], patience[3], honesty[4] – people who always call for good deeds and leave munkar deeds[5].

KHAD reflects his faith in QS 107 by understanding, realising, accepting and acting. Therefore, the form of faith is to carry out orders by identifying appropriate activities as a form of implementation of faith (pious deeds) and avoiding the prohibition, Mulawarman, (2007); Arsam, (2010); Asmaria & Basic, (2013); Christian, (2013). This is in line with my understanding that *laa haulaa wa laa quwwata illa billah* is a form of recognition, understanding, awareness and acceptance of someone to an order. KHA Dahlan's faith is "transmitted" perfectly to his students. This form of acceptance resulted in concrete actions to do something beneficial for the orphans, the dhuafa and the mustadafin by establishing orphanages, building hospitals and building schools as a reflection of faith that demands concrete responsibilities, (Sa'diah, 2015 and Hidayat, 2017). The explanation above is very different from the results of research conducted by Count (2010) in the same type of organisation. Count (2010) found that non-profit organisations in Norway use their bargaining position to influence government policy. These non-profit organisations use their power to direct government policies to put pressure on oil companies in the country in relation to the implementation of CSR, which will have a material impact on the organisation. Research Count

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[1] QS Al 'Ahsr (103:1-3)
[2] QS al-Baqarah (2:237) dan al-Maidah (5:8)
[3] QS al-baqarah (2:153) dan al-Anfal (8:66)
[4] QS al-Tawbah (9:119)
[5] Qs Ali Imran (3:104)

(2010) is a follow-up to the research conducted by Berlin, (2005); Leedy, (2009), with the same topic and research impact.

There are two different realities from the same type of organisation. One side describes the form of personal ego sacrifice and survival in surrender, on the other hand utilising the power possessed to get something so that the organisation will survive. Chodjim, (2014: 91-109) describes clearly humans who live in submission based on faith and piety called qanitin. Qanitin is a plural form of qanit derived from the word qanata, which means obedient, resigned, obeying God or humble. A qanitin is a person who has the ability to combine policies in himself.

The Qur'an gives a description of a qanit in QS al-Nahl (16:120) with the following translation: indeed, Abraham is a person who combines all virtues in himself, always obeying the will of Allah and avoiding all that is false. In addition, he is not among those who obey other than Allah.

A qanit, or the one who always does qunut, is a person who is obedient to his God. That is, with obedience or modesty, Ibrahim AS combined all the virtues that exist in Islam and the faith to shape daily behaviour. In accordance with its origin, one of the meanings of Islam is submission (submissiveness), so a qanit is always resigned to God's will. On the other hand, faith means being trustworthy, providing security and not ambiguous. Therefore, the surrender of a qanit is physically and mentally so that his life provides a sense of security for the life around him. Someone who has reached strata qanit – his life is always qunut (surrendered to God continuously). Like a tree, faith always bears good deeds that can always be enjoyed by the creatures around it, both living and non-living; Capra, (1997) called it a network of life.

After the caregiver is finished with himself, then the foundation of faith and *taqwa* will form a person who has good character (*akhlakul karimah*). The establishment of the morality of karma cannot be separated from the role model that becomes the example. In PAM, the closest role models to foster children are caregivers and then PAM administrators and staff. These three groups reflect to the foster children in acting, so that the *naiwatu* (intention) of these three groups is the most crucial thing in PAM children. Some of the results of my interview below show that the commitment of the management and staff are based on love, service and reciprocity as a basis for intentions in determining his choice to join PAM.

The formation of *akhlakul karimah* is very closely related to educational goals. Law Number 20 of 2003 Article 3 of the National Education System explains very beautifully that the purpose of education in Indonesia is to "develop the potential of students to become people of faith and to fear God Almighty, have good morality, be healthy, have knowledge, be competent, creative, independent, and become citizens who are democratic and responsible. "The mandate

of the law for educational institutions such as PAM is interpreted as a genuine effort to shape children by using programmed education and coaching facilities that are carried out consistently. Hence, a caregiver or an educator can choose the method that is considered appropriate. In terms of education methods, the experts mention there are 6 (six) ways namely: exemplary methods, habituation methods, methods of giving advice, motivational and intimidation methods, persuasion methods and counselling methods (Silahuddin, 2016 and Silfana, 2017).

Khalifatullah fil Ardh: *The Main Role of Caregivers, Managers and Employees of the Orphanage*

This role is understanding that the responsibilities carried out by the management of the orphanage are the forms of responsibility that requires them to optimise all their abilities so that the life of the orphanage continues to survive. The concept of *khalifatullah* can be found in the Qur'an surah Al-An'am 165, which is in essence that God created humans as rulers on earth and were tasked with prospering the earth. In this concept, humans as the *khalifahtullah* (representative) of God on earth gain strategic authority, so that humans can utilise their brain's ability to think creatively for the prosperity of the earth.

The concept of *khalifatullah* in accounting studies can be found in the following writings, such as; Khodijah, (2018) explained the concept of COSO and the philosophy of *khalifatullah* in detecting and preventing fraud; Mulawarman, et al (2007) who extracted the values of *Abd'Allah* with the values of *khalifatullah* to produce a statement of syariah value added which derived from the values inherent in the khalifatullah fil ard, namely the value of creativity; still continuing with the study of Mulawarman, (2009) about the value of *khalifatullah,* which is used to detect the dimensions of accountability in terms of creativity bestowed by God; while Triyuwono, (2001), who saw from a different perspective that *khalifatullah* is a form of the mandate metaphor; this view boils down to the QS. al-An'am 165; Khairuddin et al (2013) see that humans as "substitutes for God" are responsible for carrying out God's laws on earth.

I see and feel that the values of *khalifatullah* are in PAM. I have explained in the previous sub-chapter that administrators, caregivers and PAM staff are special people who have sincerity, truth, and love based on faith in God's revelation. In accepting his role, Mr. Dasuki (head of PAM) said that:

…as the father of all the children here, I accept the task of God to protect, preserve, and direct them to become more independent. Everything we do has big goals so that their lives will be better in the future...

Pak Dasuki's brief statement in the courtyard of the mosque after the midday prayer connected me to an understanding that jumped into the Qur'anic interpretations relating to *khalifatullah*

like QS. al-Nahl: 43; al-Baqarah: 3, Ali Imran: 187 and al-An'am: 51, which states that humans are creatures that can be educated and are educating, QS al-Tahrim: 6, guard and maintain from everything that can cause danger and misery, so life happiness is achieved on earth (QS. al-Maidah: 16). The statement, besides opening through my memories of Qur'anic interpretations, also added to my beliefs about the tasks that God entrusted to humans.

Observing Pak Dasuki's body language – that already looks old but his enthusiasm and conviction are clearly reflected in his eyes – convinced me that his words coming out were a reflection of his faith. The task of protecting, caring, nurturing, loving, showing compassion, anticipating early on the possibility for a miserable life are understood by PAM's management and caregivers. The understanding is then elaborated in the form of curriculum and the creativity of the board to produce and manage existing funds.

The Change in the Institution's Management

At first, I imagined that the orphanage was a place or house that invoked a feeling of apprehension (based on previous experiences). Thus, this pitiful appearance will bring a lot of sympathy that will flow to the coffers that belong to the managers of the orphanage, so that it has become a common view and understanding when entering the orphanage area we will be confronted by slums, sternness, and chaos. The apprehensive appearance is deliberately maintained in such a way that the donors feel sorry for the existing conditions.

Bareng PAM has also experienced this type of management in the early days, but along with the change of management, professional management replaced the management of the "pitiful face". Shifting this paradigm is not something easy, as explained by Mr. Dasuki in an opportunity to discuss with him:

... finding a better form of PAM management is not an easy matter. We thought about it for a long time, "fighting" in a meeting room with all the arguments that we believe to be true happens every time. However, because of his intention for the good of PAM, we always lower our personal egos and accept the most logical opinion, certainly not apart from a strong foundation of faith. Until the peak of our search, we agreed to manage this PAM with a more professional management and to leave ways that caused compassion from donors ...

This paradigm shifting also affects the method of handling children, providing enough provisions to navigate the post-institution life that is the focus of our attention. The focus on the *after* inspires us to be more creative in opening up potential business places, so that children can get involved directly in managing these places of business outside of school hours.

This paradigm shifting, initially feared to reduce public sympathy, turned out wrong and what happened was the opposite. That concern arises from the thought that when people see the institution is increasingly empowered then the sense of compassion and sympathy will be reduced, which certainly will affect the lack of home income. However, what was feared did not happen. The community saw a positive change that occurred in the management of the orphanage; this increased their confidence to participate actively. Pak Dasuki as the leader of the PAM as the holder of the leadership relay after Mr. Zainur said:

... but what we were worried about turned out to be wrong ... the more professionally we managed the orphanage, with proper housing, food that met nutritional standards and good facilities and infrastructure, and turned out to invite donors to entrust their Shadaqoh, infaq and zakat to PAM. They are satisfied with the development of PAM and increasingly believe that what is entrusted to PAM is beneficial for children.

Pak Dasuki's statement was supported by several results of research conducted by researchers in their respective fields, that the more professional the management of an organisation, the more the public trust will increase and this will have a good impact on organisational development (Da'wah & Communication, 2010; Doyle, Heslop, Ramirez, Cray, & Armenakyan, 2012; Rashid, Abdeljawad, Manisah Ngalim, & Kabir Hassan, 2013).

Conclusion

The concept of social responsibility cannot be separated from faith, values, social culture, history, ideology and spirituality (Burchell, Clubb, & Hopwood, 1985; Gambling & Karim, 1986; Kamla, Gallhofer, & Haslam, Kamla, 2015; Tinker, 2006) that started the responsibility happened, and the concept was included. As a result of long observations, documentation and togetherness with PAM children, I can conclude that in terms of worship and religious knowledge the management and caregivers have tried their best and have implemented based on quality assurance guidelines set by PAM. Although there is no perfect job as it is, but what has been done by the caregivers aimed at forming morality is a serious effort.

This study found the values of social responsibility, namely self-acceptance that God's revelation in surah al Ma'un is a mandatory order to live by taqwa. This full acceptance fosters love, affection and sincerity and places the foster children in the best possible position. Faith in this command guides the attitude and behaviour of the orphanage leaders to be fair to administrators, caregivers and staff who play a full role in the life of the PAM. The form of acceptance of the task as khalifatullah is reflected in every act of protecting, fulfilling and directing foster children so that they can live better in the future. To agree on the path established by God in the position of caretaker, caretakers and staff display an effort to hold fast to the "rope" of the religion of God (Qur'an 3: 103). To sum up, organisational social

responsibility is a form of responsibility carried out by the khalifatullah on the basis of faith and taqwa, which give birth to love and affection that is sincere and reflected in the actions of looking after, protecting, fulfilling, educating and fostering foster children as a form of worship to Allah is practised by PAM.

This research is not a positivist study that usually tests empirical data, but non-positivist research that is in the realm of religious-spiritualist research. The results of this study can be followed up by subsequent researchers to build a concept of social responsibility based on religious theology, so that in the future a more holistic and altruistic concept can be formed. Alternatively, the values in this study can be used as indicators to be tested through empirical testing as befits testing in the positivist research.

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