

Business Sustainability Antecedents in Creative Industry: A Qualitative Research Study

Soegiarto Dwi^a, Rahmawati^b, Djuminah^c, Falikhatun^d, ^aEconomic and Business Faculty, Universitas Muria Kudus, Indonesia, ^{b,c,d}Economic and Business Faculty, Universitas Sebelas Maret Surakarta, Indonesia, Email: ^adwi.soegiarto71@gmail.com, ^brahmaw2005@yahoo.com, ^cuns.djuminah@yahoo.com, ^dfalie.feuns17@gmail.com

The purpose of this study is to examine the sustainability of businesses that are influenced by local Islamic-based cultural values in Muslim communities in Kudus City. Islamic-based local cultural values direct people's behaviour in doing business. The ethical value in Kudus society is called Gusjigang, which means 'GUS' which means good, 'JI' which means to recite, and 'GANG' which means to trade. Data sources were collected from in-depth interviews with informants, direct observation and FGD. Data validity testing uses triangulation and cross-check methods, intended to achieve the validity and reliability of the data collected. The methods used are qualitative with interpretative paradigms and phenomenological approaches. Sustainability features for the Gusjigang community are: firstly, donations, secondly *nguwongke uwong* (respect), thirdly obedience to the government, fourthly religious leadership, fifth thriving and simplicity, sixth religious, seventh family economy, eighth avoiding haram, ninth, religious tolerance and the tenth, independence.

Key words: *Gusjigang, Good, Recite Koran, Trade.*

Introduction

The context for the adoption of sustainability practices (Dunphy et al., 2003), at the level of valuing the application of the principles of corporate sustainability, occurs through changes in employee values and trust in more ethical and responsible values (Crane, 2000). At the underlying level, the application of corporate sustainability principles requires a change in core assumptions regarding human interdependence and ecological systems, (Purser, 1994). Various levels of corporate sustainability suggest aligning with different dimensions of organisational

culture, (Schein, 2004). Culture is observed (visible organisational structure, process, and behaviour), values adhered (strategy, goals, and philosophy), and underlying assumptions (unconscious beliefs and perceptions that form the main source of values and actions), Schein, (2004).

Sustainability influenced by local culture based on Islam is rarely studied. Akhtar (2017) examines SQ and Islamic culture in organisations as a potential solution to the problem of fraud. Sustainability in the view of Islam is work and blessed by God based on faith, knowledge, and charity to maintain social and natural sustainability. Sustainability is the result of social cooperation for the benefit of all mankind and preserving nature and social welfare. In creating value, profit does not entirely belong to the owner of capital – the owner of capital realises that the capital owned is entrusted by God. Capital is not permitted to exploit people and the environment. The results of work using capital must be returned to workers, the community and the environment in need.

Companies in the City of Kudus in dealing with its stakeholders, are heavily influenced by local wisdom. Ethical values in the local wisdom of the Kudus community are called Gusjigang which means; 'GUS' which means good, 'JI' which means to read the Koran, and 'GANG' which means to trade. This wisdom was handed down by Sunan Kudus, (Sayyid Ja'far Sadiq Azmatkhan (1400-1550M)) and inherited by ulemas and the Kudus community. The local culture encourages companies to adopt cultural values into company values, Wen (2003), Noel and Ren (2007), Brown (2007), Hauriasi and Devay (2009), Craig et. al. (2012), Nur et. al. (2015), Randa and Daromes (2014). These cultural values are contained in the company's code of ethics, which is the basis for dealing with stakeholders, Kustyadji (2014). Jones (1997) wrote an article aimed at improving the position of stakeholder theory as an integrated theme for the business and community fields. The history of local wisdom, which carries values in the 'Gusjigang' ethos and philosophy, is one of the characteristics, values, views that have been embedded, having a value of goodness and wisdom so that it is followed by the community in Kudus Regency itself.

This concept sets the direction and business guidelines for companies in Kudus City. This cultural view is very interesting because it includes elements of spirituality and logic in doing business, or business where spirituality is not currently considered, Linnenluecke et. al., (2010). Companies doing sustainable business must have a good business culture. The Gusjigang culture is very interesting because the company deals with its stakeholders, who have never been studied. So in-depth research needs to be done to understand how companies relate to their stakeholders through Gusjigang culture.

Rahman and Shah (2015) show that spirituality has a positive relationship with Islam. In Islam, spirituality guides people to their lives meaningfully. Furthermore, spirituality is about self-

control, spiritual maturity, God's awareness and a close relationship with God that controls their inner thoughts and produces positive actions and human behaviour, (Badri, 2000). Furthermore, according to Al-Ghazali (1983), God's knowledge purifies the human soul and eliminates destructive actions. Spirituality or religion began to be referred to and conditioned the emergence of an era called post-secular critical thinking, (McPhail, 2011). The purpose of this study is to examine the antecedents of business continuity influenced by local Islamic-based cultural values in Muslim communities in Kudus City. Specifically, this study has the following research objectives:

1. To develop a conceptual model of the Sustainability antecedents.
2. To identify the factors that affect Sustainability with the Gusjigang Culture approach.
3. To verify the model in the creative industries using a qualitative approach with local wisdom in Kudus City.

Theoretical Basis

Acculturation of Local Culture and Society

Embedded Islamic ethics has four sources: (1) the Qur'an, which states the will of God; (2) Sunnah, practice based on the words (hadith) and the actions of the Prophet Muhammad and described by scholars; (3) Islamic Law (Ijma), which refers to the first two sources and is compacted by consensus from legal experts; and (4) Qiyas, analogy of the three-source mechanism, (Risk, 2014).

Gusjigang is an acculturation of local culture with coastal culture, which can harmonise aspects of modernity (rationality, pragmatism, and empiricism), religious aspects (sacred and transcendental), and ancestral aspects (charism, tradition, and exemplary figures). Risakotta et.al. (2002) states that all Indonesian people's culture is influenced by three phenomena, namely modernity, religion, and ancestral culture because there are no modern groups, religious groups or pure cultural groups.

'Good' has a meaning that means good morals. A good business concept means having ethics, and integrity has the role of being a polite businessman and is favoured in the business environment both in the business environment in which they apply their business and the business environment in general. This was exemplified by the Prophet Muhammad when doing business, so he got the title al-Amin which means Trust.

Reciting, in the context of religious recitation, means reading the holy verses of the Koran. As was first revealed by Rasulullah SAW namely Iqra 'command to read, this directly invites humanity, especially the people of the Prophet Muhammad to always learn, and study worldly

sciences so that humanity always understands all His Power and Greatness. Science as the basis of practice and faith.

An organisation needs to have good values because an organisation (company) is a collection of people within it who have been equipped with an understanding of the organisation. Therefore, a good learning process in an organisation must be conducted between one employee and another. Studying can be interpreted by studying science, namely providing understanding that can instil the value of learning about science, which is knowledge in trading activities and daily activities.

Trade (*tijarah*) plays an important role in Kudus society. For the Kudus people, trading is a form of worship because by trading they make horizontal relations (*habluminnas*) and because trading is one form of mutual assistance and help to others. Of course, by providing added value to the buying and selling activities both for traders who offer their merchandise, and for buyers (consumers), which is then called mutual help.

Business Sustainability

To examine the potential relationship between the cultural orientation of an organisation and the principles of corporate sustainability, we first review and explore the concept of corporate sustainability. And also, how to conceptualise corporate sustainability and share organisational culture in a variety of dimensions and provide a conceptual foundation for a more thorough analysis of related cultural changes. The concept of corporate sustainability comes from the broader concept of sustainability, which is formed through some political, community and academic influences from time to time, (Kidd, 1992). Companies must maintain and grow their economic, social and environmental capital base while actively contributing to sustainability in the political sphere. Three key elements of corporate sustainability can be identified: integrating the economic, ecological, and social aspects of the 'triple-bottom-line', (Gladwin et al., 1995).

During the 1980s, social problems became more prominent, including human rights, quality of life and poverty, especially in developing countries, (Sharma and Correa 2005). Public pressure is increasing for new approaches to environment and development, and for integrating environmental protection with developments that will ultimately lead to poverty alleviation.

The concept of sustainability became known at a global level through the Our Common Future report by the World Environment and Development Commission (WCED, 1990). Sustainability is related to environmental integrity and social equity, but also to companies and economic prosperity by sustainable development, which is defined as "development that meets

the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1990).

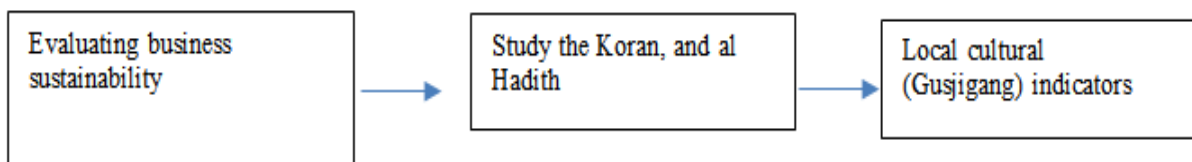
Based on the WCED definition, as well as on the influence of management strategies and literature, various definitions of sustainability emerge concerning organisations, also called sustainability as a company. These definitions vary in the degree to which they classify company sustainability as a primary ecological concern (Shrivastava, 1995). Some experts also use the term "corporate social responsibility" to describe the integration of social, environmental and economic care into cultural organisations, decision making, strategy and operations (Berger et al., 2007).

Some studies identify organisational internal factors, such as top management support, human resource management, environmental training, employee empowerment, teamwork and reward systems, important aspects of achieving company sustainability (Daily and Huang, 2001). Other researchers argue that further changes in employee value and underlying assumptions are needed for organisations to truly achieve company sustainability (Crane, 2000; Purser, 1994).

The context for the adoption of sustainability practices (Dunphy et al., 2003), at the level of value in the application of the principles of corporate sustainability, occurs through changes in employee values and trust in more ethical and responsible values (Crane, 2000). Various levels of corporate sustainability suggest aligning with different dimensions of organisational culture (Schein, 2004). Culture is observed (visible organisational structure, process, and behaviour), values adhered (strategy, goals, and philosophy), and underlying assumptions (unconscious beliefs and perceptions that form the main source of values and actions) (Schein, 2004).

Research Framework

Image 1. Research Framework



Source: Researcher

Research Methods

Types of Research

This type of research is qualitative using an interpretive paradigm. This study has interpreted the social phenomena in the Kudus City community, which encouraged the community to try to create value with an Islamic approach. The selection of case studies on Gusjigang culture was carried out in a purposive manner rather than as a symbol, namely local Muslim entrepreneurs. The selection of locations is in Kudus City, namely the Creative Industries that have Gusjigang culture in making strategic decisions.

Place and Time of Research

The research location is Kudus City, (Indonesia) as a city of trade and industry that has been developed since ancient times, wherein the heyday of kretek, in the 19th century, in Kudus City many cigarette factories were built. Gusjigang culture developed into a value in Kudus City that has influenced behaviour in various industries. This research was conducted in the creative industries in Kudus Regency. The time of research is 2018.

Research Subjects

The subjects of this study were creative industry entrepreneurs in the City of Kudus. Data sources were collected from in-depth interviews with informants, and direct observation. The subjects of qualitative research are creative industry entrepreneurs in Kudus City, namely as the following:

1. Mr. A, cultural and textile entrepreneurs in Kudus
2. Mr. B, a businessman in Kudus, owner of the Gusjigang Museum
3. Mr. C is a businessman and manager of the Menara Kudus Foundation
4. Pak D, an embroidery businessman in Padurenan, Kudus
5. Mrs. E, embroidery businessman in Padurenan, Kudus
6. Mr. F, a food entrepreneur in Kudus
7. Mr. G, a troso fabric businessman in Kudus
8. Pak H, scholars, historians, cultural and textile entrepreneurs in Kudus

Research Data and Sources

The research data are in the form of the following data: a) Primary data from interviews with entrepreneurs, historians and scholars, b) interviews to deepen the in-depth analysis of directors and managers who understand Gusjigang, the Koran and al-Hadith.

Instrument

Sampling technique is done by using purposive sampling techniques and data collection is done by observation, interview, and analysis of secondary data documentation where the instrument can be used to adjust/reposition the data collection with problems that have occurred and have been documented. Open questions were asked about their opinions on: (i) What is Gusjigang? (ii) What effect did Gusjigang have on Kudus society? (iii) How is the implementation of business sustainability in the company? (iv) How is the sustainability of the company influenced by Gusjigang? (v) How is Gusjigang applied in the company? (vi) How does the company relate to employees with the Gusjigang concept for business sustainability? (vii) How does the company relate to customers with the Gusjigang concept for business sustainability? (viii) How does the company relate to the community with the Gusjigang concept for business sustainability? (ix) How does the company relate to the supplier with the Gusjigang concept for business sustainability? (x) How do companies relate to the government with the Gusjigang concept for business sustainability?

Data was collected during an in-depth interview meetings with participants, each lasting between half an hour and two hours and spanning five months. In-depth interviews were conducted in a private and quiet location, such as in a conference room, or in the living room of the respondent's house.

Testing the validity of the data used the triangulation method, intended to achieve the validity and reliability of the data gathered. Data was analysed by textual analysis of research documents, namely al-Quran and al-Hadith about Gusjigang, and documents from interviews and observations.

Bias Minimisation Techniques

The technique of minimising data bias is carried out with a triangulation model based on content analysis results from FGD documentation and from the Koran and al-Hadith.

Research Results

Gusjigang moral, spiritual, intellectual plus Koran: *ngangsu kawruh kang nyawiji*, (learn and coalesce) intellectual: how companies deal with stakeholders through the Gusjigang Value Concept in business sustainability is as follows.

Donations

In our society, alms or donations are a charity that lightens the burden on others and saves us from the fires of hell. "Alms eliminating mistakes such as water extinguishes fire" (Hadith History At Tirmidzi). In the practice of charity, we need to do it sincerely because of God, not due to a reply in the name or just charity. For charity not to be in vain, Islam teaches its people to contribute and give alms in the meaning of 'alms'. Surat al-Baqarah verse 267: "O believers! Spend in God's way part of your good works and part of what we spend on the earth for you. And do not deliberately choose the bad from thereof then you are generous or you are giving alms, even though you will never take the bad if given to you, except by closing your eyes to him. And know, indeed Allah is Rich, always praiseworthy" (al-Quran Department of Religion, 2015: 45).

Sadaqah is to cleanse and purify (soul) and to be given away from possessions. Alms are not only material. For those who are unable or without wealth, God wants them to contribute effort and prayer. Efforts include volunteering, effort, ideas and endeavours, activities, actions to achieve, carry out and perfect something that is donated, and utilise those who are worthy to receive alms. According to our informants ... some of our profits always account for zakat mal and charity.

Nguwongke Uwong (Respect)

Rasulullah SAW said, which means: "It is not included in our class of anyone who does not respect the older people, loves the younger ones and knows the rights of our pious people" (Ahmad and Judge HR).

"It is enough that a person becomes evil that he insults his fellow Muslims" (HR. Muslim and Ahmad).

According to the informant, the Company "guides employees", namely employees as work partners.

Obey the Government's Rules

Among the main points of the belief in is to listen and obey the Muslim government in matters which are not immoral. Allah the Exalted said:

a. Surah an-Nisa` : 59 "O you who believe, obey Allah and obey His Messenger, and Ulil Amri among you" (Al-Quran Ministry of Religion, 2015: 59).

b. "Whoever obeys me truly he has obeyed God, and whoever is acting against me then he has acted to God. Whoever obeys a leader he has obeyed me, and anyone who acted to a leader then he has acted to me." (HR. Al-Bukhari no. 2737 and Muslim no. 3417).

According to the speaker, this Gusjigang Culture applies the principle of fair wages, not low wages, as a form of appreciation for partners.

Religious Leadership, Spiritual

Research on the importance of spirituality in the workplace and related leadership, Fry (2003). Attitude is a conclusion from the chain of habits and experiences in the past. That is why a person who wants to develop his leadership potential will always cultivate a variety of positive habits to build responsibility, fortitude, patience, and how to look at others with love. A positive attitude is the spirit of a leader. From this attitude, extraordinary optimism grew.

Economical and Simple

The Messenger of Allāh as an example and role model has provided many examples in simplicity, both in words and in deeds. In speaking, he always uses simple words, sometimes he is silent, not speaking except of very useful things. Even if he speaks he always uses words that bring to light the welfare of others, not those that show his strengths.

One of the causes of the success of the Prophet Muhammad in leading humanity is because of his devotion, especially in living a simple lifestyle with sincerity in carrying out his mission; he was not afraid of falling in dignity in front of the people because of its simplicity, but instead the people felt reluctant and respectful of its simplicity.

As revealed in the interview with informants that: "In the Gusjigang community, the easiest to see is that many people smoke the Djarum brand (the packaging, expensive), but the contents are cheap cigarettes. Very simple and economical but the person has a savings of 10 years pilgrimage to Mecca. The pilgrimage to Mecca is the main purpose. Many people buy cars with credit, but when they cannot afford to pay, the car instalments are withdrawn by the dealer, but it is different when it is time for Hajj – they should be able to go on the pilgrimage to Mecca".

The practice of simple living in our religion has been written in the Koran Surat al-Furqon, 63: "And the servants of God the Most Merciful (are) those who walk on the earth humbly and when ignorant people greet them, they say the words (which contain) salvation" (al-Quran Department of Religion, 2015: 365). Likewise, al-Qur'an's instructs us so that we are simple in using the assets given by Allah in the QS. al-A'raf: 31: "O son of Adam, wear your beautiful clothes in each (entry into) the mosque to eat and drink, and don't overdo it. Surely Allah does not like overrated people (al-Quran Department of Religion, 2015: 154).



Islam teaches a middle attitude in everything that is neither excessive nor stingy nor too strict. Excessive attitude is the attitude of life that can damage lives, wealth and society, while the miser is the attitude of life that can hoard, monopolise and leave property idle. Both of these extreme patterns of consumption have close to redundant properties. The Word of Allah in Surah al-Furqan 67: "And those who, when they spend (wealth), are not excessive, nor are they miserly, and are (the expenditure) in the midst of such" (al Qur'an Ministry of Religion, 2015: 365), Surat Al-Isra ': 26-27 "And do not spend (your wealth) wastefully. Surely the wasters are devoted brothers and devils are very disbelievers to their Rabb "(al-Quran Ministry of Religion, 2015: 284). In Islam, greed is considered a threat to social and economic justice. The Prophet Muhammad in his struggle against the Mecca elite consistently and tirelessly criticised their greed. Generosity is a virtue in Islam (Aldulaimi, 2016).

Religious Spiritual

According to Webster's dictionary (1963), the word spirit comes from the Latin noun "Spiritus" which means breath (the breath); the verb "Spirare" means to breathe. Seeing the origin of the word, to live is to breathe, and to have a breath means to have a spirit. Being spiritual means having more ties to things that are spiritual or psychological than things that are physical or material. Spirituality is an essential part of one's overall health and wellbeing.

Spiritual in a broad sense is something related to spirit; something spiritual has eternal truth that is related to the purpose of human life, often compared to something worldly, and while there may be a belief in supernatural powers as in religion, retains an emphasis towards personal experience. Spiritual can be an experiment of life that is perceived as higher, more complex or more integrated with one's view of life, and more than sensory matters. One aspect of being spiritual is having a sense of direction, which continuously enhances one's wisdom and willpower, attains a closer relationship with God and the universe and removes the illusion of false ideas originating from the sense organs, feelings, and mind.

According to the informant, the Gusjigang people recite the Koran at least 1 juz, their employees listen, then open a shop, 30 minutes before the call to prayer to the mosque, then return. Gusjigang's behaviour itself is not visible but such behaviour is still being carried out. Spirituality is about self-control, spiritual maturity, God's awareness and a close relationship with God that controls their inner thoughts and produces positive actions and human behaviour (Badri, 2000). Rahman and Shah (2015) show that spirituality has a positive relationship with Islam. In Islam, spirituality guides people to live their lives meaningfully.

Family Economy

Treasure in Islam is one's trust and property. The authority to use it is closely related to the ability (competence) and propriety (integrity) in managing assets or within the term of prudential principle. Islamic principles teach that "As good as the righteous property (good) is managed by people who have good personalities (trustworthy and professional)." Rasulullah Sallallahu 'Alayhi wa Sallam praised someone who consumed the results of his efforts (HR. Bukhari). Rasulullah Sallallahu 'Alayhi wa Sallam said: "Verily, Allah is good and only accepts the fine." (HR. Muslim).

The economic basis of the Gusjigang family is very strong. One example of the Nitisumito clove factory, Nitisumito is an indigenous native who was able to load a large kretek factory. Songo guardian era, according to Islamic history, was not only spread by the Caliph Uthman. At that time 22,000 Chinese Arab traders came and went from Persi to Canton to trade. Sunan Kudus is the largest rice trader, supplying rice to Jepara and Demak, even though Kudus does not have large rice fields. Rice from Pantura is controlled and then sent to Demak. Kudus controls the teak forest concession, Jipang Panolan. Aryo Penangsang was defended because of his teak wood assets. This teak is used to make gebyok, a traditional Kudus house full of exquisite carvings.

According to the informant, Mbah Kyai Ma'roef (a famous ulama) before becoming a preacher, worked as a cloth cutter. The fundamentals are family economic fundamentals. When the crisis survives, the Gusjigang people. Akhtar's research (2017) shows that Islamic spirituality maximises social and economic performance, which will help in the future for organisational sustainability.

Avoiding Haram

The financial management of an Islamic family must be based on the principle of the belief that the determinant and provider of fortune is God, with the effort he intends to meet the needs of families to worship with solemnity, so has a commitment and priority in halal income that brings blessings and avoids illicit income which brings disaster. Rasulullah said: "Whoever seeks from the unlawful one then presents it, then he has no merit and permanent sin on it" (HR. Muslim). According to PNPM Credit narrators in the Menara Kudus area, it does not work, because with funds or interest, it is haram. Gusjigang is materialistic but his religion is very strong – they refuse usury. Work is a way of life, but it doesn't have to be in any particular way. Islam forbids Muslims from producing unclean and corrupt money, such as dishonest trading, embezzlement, gambling, speculation, and bribery (Aldulaimi, 2016).

Religious Tolerance

Tolerance is a term derived from English tolerance, then this word is popularised in Indonesian to be tolerant. Tolerance means the attitude of allowing grace; in Arabic, it is usually said *ikhtimaltasaaamukh* which means the attitude of allowing grace. Islam is a religion that emphasises peace and harmony; work ethics must be assimilated in human nature (Aldulaimi, 2016).

In terms of the problem of tolerance among religious communities, it has also been explained in the Koran and al-Hadith, both of which are life guidelines for all Muslims in which there are clear teachings about the way of life in society. The words of God in other verses of the Koran that describe tolerance among religious people include:

1. In the Qur'an Surat al-Baqarah (2) verse 256, meaning: "There is no compulsion in (adhering to) religion (Islam); it is clear (the difference) between the right path and the wrong path. who reneges on Tagut and believes in Allah, then truly, he has held (firmly) on a very strong rope that will never break. Allah is Hearing, All-Knowing" (al-Quran Department of Religion, 2015: 42).
2. Another word of God that discusses tolerance among religious people is in Sura Al-An'am (6) verse 108, which means: "And do not curse the worship of those whom they worship besides Allah because they will curse God by exceeding the limits so; we make every people consider their work well, then to God where they return, then He preaches to them what they used to do" (Al-Quran Ministry of Religion, 2015: 141).

According to informants, cigarette companies and confections, what did Gusjigang do that they survived? One of the impacts of Gusjigang is tolerance. Real examples that are different are Djarum and Sukun (Nasrani). Djarum every Friday Pon always does cabbage (commemoration of the death of Sunan Kudus) – from time immemorial since the days of his mother Budi Hartono. There are also many small factories, which have twin eastern houses. The businessman feels he must be Manakhiban, remembering Sunan Kudus; they are not followers of Islam, but always do cabbage. Those who are Christian, those who are Khonghuchu must respect Muslim employees. They are in Kudus and there is Gusjigang.

Independence

Rasulullah S.A.W. said: "Undoubtedly, if some one of you all took his ropes to tie and then he came on the mountain, then he came back to his country with a stick of firewood on his back, then sells it, then in that way God holds his face ie., fulfilled his needs, then such a thing is better for him than begging for something from people, whether they like to give it or reject it" (Bukhari History).

Being independent means not hanging on to other people: people can be said to be independent if they can support themselves and those close to them (their children and wife). Related to independent living, Islam strongly encourages its adherents to always live independently in meeting economic needs. People are required to work by using all their abilities, such as energy, intellect, and services, to meet their daily needs.

In the business world, the Prophet every morning looked to the market to see his condition, as well as existing commodities, and transactions carried out by a group of people at that time. We know some verses that are assembled by buying and selling, weighing goods, trading after completing prayers. Abu Bakar has a spice shop (bazaar), while Umar is a man who rarely goes home in the morning because he has to work in the market to meet his household needs, while Usman is a professional and generous businessman. Ali, although poor, he is a hard worker, he is famous for his storehouse of religious knowledge, but the material is not as much as his three friends have. Characteristics of the friends, they are very generous towards the poor, fukoro 'and the other two'.

According to the interviewees, the Gusjigang family applied economic fundamentals and economic independence in their respective families. But what is there settled, but not felt? Gusjigang knows no restrictions on becoming workers. From ancient times there have been people working, the spirit of work ethic and gus. The Quran commands involvement and commitment to work and prohibits unethical work behaviour such as begging, laziness, wasting time and involvement in unproductive activities (Ali and Ali, 2007).

Conclusions

Although it is not reflected in the policies taken, the interpretation implies that the company in the City of Kudus has a cultural value of Gusjigang because it has become the philosophy of life of the Kudus people. The research findings show that the company has a Gusjigang culture which is indirectly reflected in the policies taken that influence the sustainability of the business.

Characteristics of business sustainability in the Gusjigang community are: firstly, donations, secondly, *nguwongke uwong* (respect), thirdly, obedience to the government, fourthly, religious leadership, fifth, thriving and simplicity, sixth, religious-spiritual, seventh, family economy, eighth, avoiding haram, ninth, religious tolerance, and tenth, independence.

Table 1: Sustainability themes with a local cultural approach (Gusjigang)

Economy	Social	Environment	Governance
1. Economical, Simple 2. Family economy 3. Independence 4. Nguwongke Uwong 5. Avoiding Haram	1. Religious leadership 2. Spiritual and religious 3. Religious Tolerance	1. Donations	1. Obey the government rules

Source: Researcher

Gusjigang culture brings the company's business progress, which is increasing. The value used in trading is cultural preservation. It is clear that for the adoption of sustainability practices (Dunphy et al., 2003), at the level of value the application of the principles of corporate sustainability occurs through changes in employee values and trust in more ethical and more responsible values (Crane, 2000).

Suggestions

Business sustainability with an Islamic approach must be further defined in literature and industry. Future research must interpret and further develop a causal relationship regarding business sustainability with a local cultural approach. In this study, data was collected from 9 employees in the creative industries in Kudus, but with such a small sample and the use of purposive sampling this meant that the findings could not be generalised. Additional information about the impact of Business Sustainability with an Islamic approach can be obtained through large-scale surveys. Also, only factors related to the Sustainability of businesses with an Islamic approach in one location were examined. Although Business Sustainability is prevalent in modern organisations in the West, researchers must explore the concept of the Sustainability of Business in Eastern cultures. This will be a new idea for many Asian organisations and employees in the creative industries. Organisations in Asia can learn from the experience of Western companies implementing Business Sustainability. Future research must address a work environment that supports business sustainability in the creative industries.



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