

**Leading with Barakah: Building A Leadership & Decision-Making Framework for Sakeena Family**

**Ikhsanun Kamil Pratama\*, Pri Hermawan**

Institut Teknologi Bandung, Indonesia

Email: ikhsanun.kamil@gmail.com\*

**Keywords:**

Barakah-Based Business; Leadership Succession; Decision-Making Framework; Value-Based Leadership; Family Business.

**Abstract**

The Indonesian children’s book market experienced a significant decline during the pandemic, with industry valuation decreasing from IDR 16 trillion to IDR 1.3 trillion, while nearly 95 percent of publishers ceased operations, declining from 1,870 publishers to 107 by 2022. In contrast, Sakeena, a family business founded on Islamic spiritual values, experienced 600 percent growth during the same period. However, this growth has relied heavily on the founders’ endurance, intuition, and personal charisma. The organization lacks a formal structure capable of ensuring sustainability beyond the founders’ involvement, a condition identified in this study as a governance void. This situation raises the central question addressed by this study: how can a business institutionalize Barakah, an intangible Islamic spiritual concept, into an operational framework that can sustain the organization beyond its founders? Using a qualitative case study approach combined with action research, this study examined the symptoms of founder dependency within Sakeena and developed a framework to address this challenge. The research provides three main contributions. First, to preserve organizational value through succession, it developed the Value-Integrated Succession Concept, consisting of the Barakah Integrated Ownership System (BIOS), a Four-Room Governance Model adapted to clarify stewardship rights, and a Code of Conduct establishing enforceable behavioral standards. Second, to improve decision-making effectiveness, it developed a Value-Aligned Decision-Making System designed to transform leadership practices from reactive responses into more integrative approaches. Third, these components were integrated into the Barakah-Based Business Framework, a model that translates spiritual values into measurable business functions and performance indicators. Academically, this study contributes by integrating spirituality, succession, and decision-making into a unified framework for value-based enterprises, addressing an interdisciplinary research gap that has not been comprehensively examined in previous literature.

## INTRODUCTION

Organizations are increasingly seeking to integrate ethical, social, and spiritual values into their core operations (Agu et al., 2024; Bozkus, 2023; Collins, 2010; Currier et al., 2023; Turzo, 2025; Zuchroh, 2025). Value-based business models have emerged partly in response to the limitations of profit-maximization approaches, placing greater emphasis on long-term impact and the interests of diverse stakeholders. Alsayegh et al. (2020) demonstrated that business model innovation can generate shared value by simultaneously addressing economic, social, and environmental objectives, reflecting a broader transition from profit-centered models toward frameworks that consider societal well-being as compatible with competitive advantage (Costa, 2024; Essouid et al., 2026; Lee et al., 2025; Singh, 2026).

However, translating these values into practice remains challenging in volatile markets (Abuseta et al., 2025; Al-Tarawneh, 2024; Anning-Dorson et al., 2025; Gregory, 2026). In Indonesia's children's book industry, spiritual and ethical values should have served as sources of organizational resilience (Rafita & Juwita, 2025; Rofiqi et al., 2026; Yuwono et al., 2025). Nevertheless, preliminary research conducted by Sakeena in 2022 and 2023 found that the market, affected by the pandemic and declining reading interest, contracted from approximately IDR 16 trillion before the pandemic to IDR 1.3 trillion during the pandemic. Of the 1,870 registered publishers, only 107 remained active in 2022, indicating the limited resilience of the industry. The number of active publishers recovered partially in 2023, reaching 318. Within this declining market, many large publishers shifted their focus from value creation and content quality toward sales volume as a survival strategy; however, these conventional approaches were unable to prevent sales declines of approximately 70–80 percent after the pandemic.

Freudenreich et al. (2020) extended stakeholder theory by linking it with sustainable business model innovation, arguing that organizations must consider the interests of diverse stakeholders in their value creation processes. This perspective reflects a broader shift from shareholder-centered approaches toward sustainability-oriented stakeholder engagement. The increasing adoption of sustainability strategies and environmental, social, and governance (ESG) disclosures by corporations further demonstrates that ethical and social values are becoming increasingly integrated into contemporary business practices (Alsayegh et al., 2020).

Ibn Qayyim al-Jawziyya (1292–1350 CE) argued that genuine happiness and ethical conduct originate from a deep spiritual connection with God, a principle that remains relevant within contemporary Islamic business ethics. Although empirical studies such as Asutay et al. (2022) do not always explicitly examine this spiritual dimension, such foundations underpin efforts to integrate ethics and spirituality into organizational practices. Central to this perspective is the concept of Barakah, understood as the increase, continuity, and blessing of goodness, which encourages businesses to pursue moral and spiritual excellence alongside material success.

Positioning spirituality as a leadership principle rather than merely a peripheral value transforms the understanding of organizational success. Success is no longer measured solely through financial performance but also through social contribution, environmental responsibility, and spiritual alignment. While conventional business practices have traditionally treated these dimensions as separate concerns, sustainability literature increasingly recognizes their interconnection in ways that conventional managerial frameworks do not fully capture.

Despite growing interest in purpose-driven organizations, many businesses continue to experience difficulties in translating values into operational practices. Corduneanu et al. (2022) and Gast et al. (2020) found that organizations often articulate strong mission statements, yet these statements rarely influence daily operational behavior. This gap between organizational aspirations and practical implementation demonstrates that values may remain abstract without appropriate structures, measurement systems, and decision-making mechanisms to guide organizational actions.

This challenge is particularly evident in Barakah-based businesses such as Sakeena Publishing, which achieved 600 percent growth in a stagnant market largely through founder intuition and adaptive responses. Although this approach may support short-term growth, excessive reliance on individual intuition creates risks related to organizational sustainability, scalability, and succession because values remain embedded in individuals rather than institutional systems. Barakah-based leadership introduces additional complexity because decision-making must align not only with financial and social considerations but also with spiritual integrity rooted in Islamic ethics. Such alignment is difficult to achieve through reactive decision-making approaches.

The novelty of this study lies in its integration of spiritual values (Barakah), family business succession, leadership cognition, and decision-making frameworks into a single operational model. Unlike previous studies that have examined these dimensions separately, this research develops the Barakah-Based Business Framework, which integrates governance architecture through the Barakah Integrated Ownership System (BIOS) and the Four-Room Governance Model, decision-making protocols through Green-Yellow-Red Lanes and the Value-Focused Thinking Memo, and performance measurement through the Barakah Scorecard. This integrated framework provides both theoretical and practical contributions to the field of value-based enterprise management.

Sakeena Publishing was established in 2017 in Bandung, Indonesia, operating under PT Barakah Keluarga Jannah and widely recognized as Sakeena Family. Founded by Ikhsanun Kamil Pratama and Foezi Citra Cuaca Elmart, the company avoids interest-based financing, prioritizes ethical content development, and incorporates social programs into its business model to cultivate children's love for Allah from an early age. The company has reached more than 600,000 parents across Indonesia and international markets. This achievement demonstrates the potential of value-driven

enterprises while also revealing a critical challenge: without structured leadership and decision-making frameworks, organizational sustainability remains highly dependent on the founders.

Sakeena faces leadership and decision-making challenges associated with succession and the need to institutionalize its Barakah values. This study addresses three main questions: How can Sakeena ensure the continuity and effective transfer of its Barakah values to future leaders during the succession process? What factors contribute to differences in decision-making quality between founder and non-founder members? How can Barakah values be translated into a leadership and decision-making approach that is both value-driven and operationally effective, enabling future leaders to manage daily operations, strategic decisions, and organizational culture without direct founder involvement?

Based on these research questions, this study has three objectives. First, it aims to formulate strategies for transferring and preserving Sakeena's Barakah values through succession, ensuring that future leaders become legitimate stewards of both ownership and spiritual responsibility. Second, it seeks to identify and analyze factors contributing to differences in decision-making quality between founder and non-founder members to establish position-specific requirements that strengthen leadership independence and decision-making capabilities. Third, it aims to develop a Barakah-Based Leadership and Decision-Making Framework that embeds Barakah values throughout organizational functions, ensuring cultural alignment and long-term sustainability beyond founder dependency.

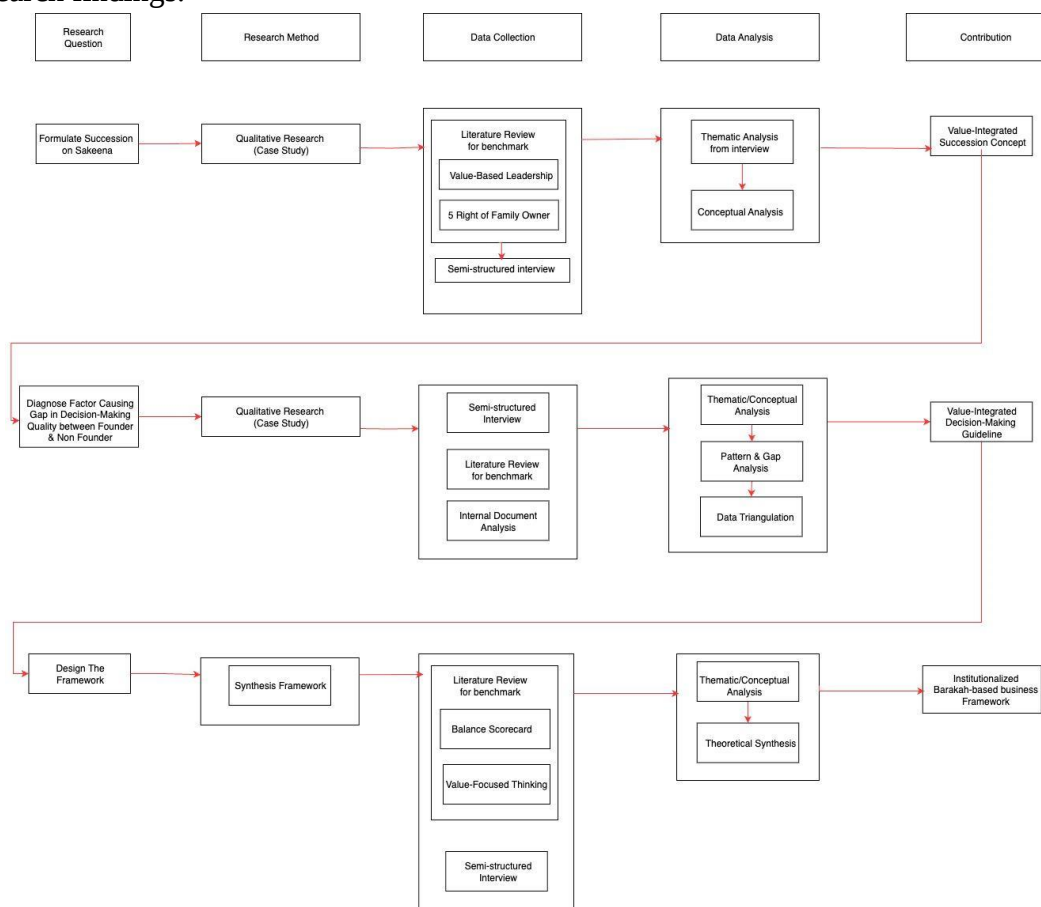
## **METHOD**

This study employed a qualitative case study approach combined with elements of action research, focusing on Sakeena as a value-based family business undergoing leadership succession preparation. The case study approach was used to examine leadership dynamics, decision-making processes, and the institutionalization of Barakah values within the organization, while the action research approach supported the development and refinement of practical solutions with key stakeholders. This research design was aligned with the objectives of the study, which aimed to explore leadership practices, decision-making patterns, and value institutionalization through contextual and interpretive analysis.

The research participants consisted of internal stakeholders directly involved in leadership and decision-making processes at Sakeena, including founders, senior managers, potential successors, VP-level managers, supervisors, team members, and representatives from the Sakeena Rangers distributor network. Participants were selected using purposive sampling based on their roles, experiences, and relevance to the research objectives. The involvement of diverse stakeholder groups enabled the study to capture perspectives related to succession readiness, decision-making quality gaps, and the development of a Barakah-based leadership and decision-making framework.

Data were collected through semi-structured interviews, internal document analysis, and literature review. Interviews were conducted to explore participants' experiences and perspectives regarding leadership, succession, and decision-making processes. Document analysis was conducted using relevant organizational records, including sales data, organizational structures, and performance reports, to support empirical findings. The literature review examined relevant studies on family business succession, value-based leadership, decision-making theories, performance measurement frameworks, and Islamic concepts related to Barakah and Maqasid Sharia.

The data were analyzed using qualitative analysis techniques aligned with the research objectives. Thematic analysis was applied to interview data to identify recurring patterns related to succession, leadership cognition, and decision-making quality. The findings were further analyzed through conceptual, pattern, and gap analyses by connecting empirical results with relevant theoretical perspectives. The results were then synthesized with established frameworks, including the Five Rights of Family Owners, Kahneman's dual-process theory, Value-Focused Thinking, and the Balanced Scorecard, to develop an implementable Barakah-based leadership and decision-making framework. Triangulation of interview data, organizational documents, and literature sources was conducted to strengthen the credibility and consistency of the research findings.



**Figure 1. Research Methodology of this study**

Following the research design (Figure III.1), RQ1 (value succession concept) and RQ2 (value-aligned decision-making system) served as foundational components. The main contribution of this study was RQ3: the development of a holistic Barakah-Based Business Framework that institutionalized Barakah beyond founder dependency by integrating governance structure, leadership cognition, and performance alignment into a unified system.

## **RESULTS AND DISCUSSION**

### **Analysis**

This chapter presents the Barakah-Based Business Framework (RQ3) as the integrated solution to Sakeena's succession and decision-making challenges. The framework is built on two building blocks: RQ1 provides governance clarity ("who holds authority," through ownership and role differentiation), and RQ2 provides the decision-making operating system ("how leaders decide," through structured protocols and value-aligned reasoning). Combining these components creates a scalable system that does not depend on the founders and that institutionalizes Barakah across leadership, operations, and performance measurement.

#### **1. Analysis of Continuity and Transfer of Barakah Values (RQ1 Diagnosis)**

RQ1 examines how Barakah values are understood, practiced, and transferred within Sakeena, and how ready the organization is to sustain those values through leadership succession and reduced founder involvement. Interview findings show that Barakah is consistently understood as a moral-spiritual orientation that shapes how people work. That internalization, however, has not been built into the organization's systems.

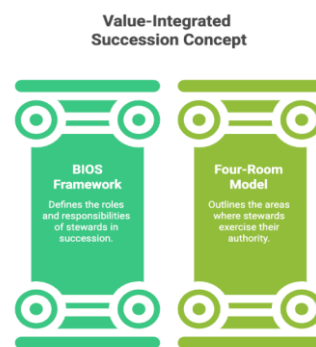
From a Value-Based Leadership perspective, Sakeena is strong in the moral and intentional dimension of leadership but weak in the institutional dimension, specifically in translating values into governance structures, routines, and control mechanisms. Seen through family business governance and the Five Rights of Family Owners, the core issue is not the absence of Barakah values but the lack of a governance architecture that codifies and operationalizes those values across generations. Role boundaries remain blurred, decision-making stays intuitive and person-centered, value communication lacks formal guidance, and leadership transfer mechanisms are undesigned. Barakah functions as a moral compass, not yet as an organizational navigation system.

RQ1's contribution to this research design, then, is a diagnostic foundation and a set of design requirements for building the Barakah-Based Leadership and Decision-Making Framework addressed in RQ3. Three requirements emerge: (1) clarity of governance and role boundaries, particularly regarding decision authority and accountability across ownership, board, and management levels; (2) operationalization of values, translating Barakah into observable behaviors, leadership practices, work standards, and decision principles; and (3) structured mechanisms for value transfer and succession readiness, including value-based onboarding, leadership coaching, and

documentation of guiding principles. These requirements make RQ1 not a standalone solution but essential input for the integrated framework proposed in RQ3.

Following the research design (Figure III.1), RQ1 addresses the governance foundation by clarifying "who may own," "where decisions belong," and "how members must behave." The Value-Integrated Succession Concept introduces three instruments: (1) the Barakah Integrated Ownership System (BIOS), to define stewardship roles; (2) the Four-Room Governance Model, to separate decision arenas; and (3) the Sakeena Code of Conduct (CoC), to set enforceable behavioral standards. These provide the structural clarity needed for RQ3, while RQ2 (next section) addresses the cognitive-decision dimension.

## 2. Value-Integrated Succession Concept (RQ1 Solution)

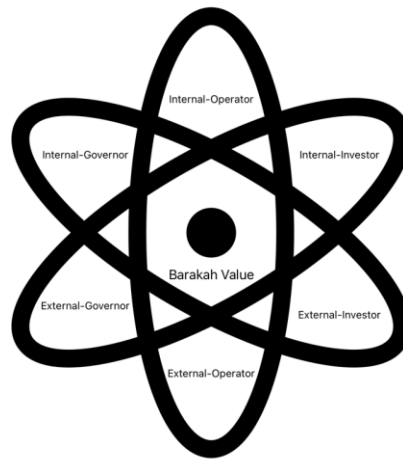


**Figure 2. Value-Integrated Succession Concept Architecture**

### 1) Barakah Integrated Ownership System (BIOS)

BIOS is an ownership framework for value-based family enterprises. It integrates ownership identity with Barakah-aligned values, unifies family assets into a single stewardship model, and differentiates ownership roles into three meritocratic functions (Governor, Operator, and Investor), each split into internal and external categories.

The BIOS architecture is visualized as an atom model. Barakah Value sits at the nucleus, the organizational center of gravity, while six ownership roles orbit around it symmetrically, balancing control rights (governors), operational rights (operators), and economic rights (investors). Each role follows a distinct orbital path to prevent role confusion while staying bound to the same center. An imbalance in one orbit destabilizes the whole system, the same way an atom collapses when its nucleus fails.



**Figure 3. BIOS Model of Sakeena's Ownership**

BIOS is an ownership framework for value-based family enterprises that:

1. anchors ownership identity in Barakah-aligned values,
2. integrates family assets into a unified stewardship model, and
3. differentiates ownership roles into three meritocratic functions (Governor, Operator, and Investor).

Sakeena's succession needs to be aligned and institutionally safeguarded, rather than inherited by default.

The BIOS architecture is visually represented by an atom model, where:

- a. Barakah Value sits at the nucleus (the core),
- b. and six ownership roles orbit symmetrically around it:
  - 1) Internal-Governor
  - 2) Internal-Operator
  - 3) Internal-Investor
  - 4) External-Governor
  - 5) External-Operator
  - 6) External-Investor

BIOS is visualized as an atom model to communicate Barakah as the core reference point and differentiated ownership roles as structured authority paths. The model is a conceptual aid; its main contribution is the governance clarity it gives to the RQ3 framework.

1. Centrality of Barakah (The Core / Nucleus): Barakah is the organizational center of gravity that all ownership roles revolve around, protect, and sustain. The system collapses without it, the way an atom destabilizes when its nucleus fails.
2. Orbiting Ownership Roles (Integration Without Confusion): The orbits represent functional differentiation without identity fragmentation: each ownership type follows a distinct path to prevent role confusion while staying anchored to the same Barakah center.
3. Stability Through Balanced Forces (Governance Equilibrium): The atom's symmetry symbolizes the necessary equilibrium between control rights (governors),

operational rights (operators), and economic rights (investors), where disruption in any orbit destabilizes the entire governance system.

A disruption in one orbit distorts the entire atom, mirroring how governance imbalance destabilizes succession. The atom metaphor is not simply illustrative; it mirrors the theoretical logic behind BIOS.

### **The Three Core Pillars of BIOS**

1. **Barakah-Centric Identity:** Ownership requires demonstrated value congruence and commitment through mandatory Value Apprenticeship. This confirms spiritual and managerial maturity before anyone assumes control, and it resolves succession risk by favoring merit over biology.
2. **Integrated Asset Strategy:** Family assets are consolidated under a unified Family Holding Company. This prevents operational paralysis due to fractionalization and enables economies of scale and continuity in the societal impact (*ziyādatul khayr*) central to Barakah.
3. **Ownership Segmentation:** A meritocratic three-role system separates control rights (Governors, who hold veto power), operational rights (Operators, who handle day-to-day execution), and economic rights (Investors, who receive dividends only). This prevents power concentration and keeps each function in the hands of whoever is most qualified for it.

This structural segmentation directly resolves the "ambiguity of authority" identified in the diagnosis. By separating economic rights (dividends) from control rights (veto/decision), BIOS ensures that family members can enjoy financial benefits as Investors without holding the power to disrupt operations or compromise values, unless they also qualify as Governors or Operators.

In short, BIOS acts as the "static constitution" that defines who holds which stewardship role. But the aim of this research isn't governance design alone; it's embedding Barakah into leadership, decision-making, and performance systems, as RQ3 sets out to do.

### **3. Sakeena Four-Room Governance Model**

With the governance structure clarified in RQ1 (who holds authority, and where decisions belong), the next building block addresses how those authorized leaders should actually make decisions. RQ2 introduces the Value-Aligned Decision-Making System to make Barakah operational in managerial routines and reduce founder dependency at the cognitive level.

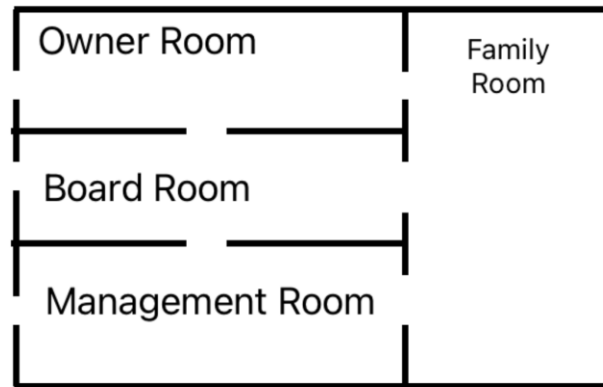
RQ2's contribution is a Value-Aligned Decision System that makes Barakah "operational" at the decision level, starting with decision rights and escalation boundaries. The Sakeena Four-Room Governance Model builds on Baron and Lachenauer's family-business governance framework, with modifications that reflect Sakeena's Barakah-based philosophy. The model gives the structural clarity needed to separate family relationships from ownership responsibilities, governance functions, and managerial decision-making, and keeps value continuity, strategic direction, and operational execution within clearly defined domains.

The Four-Room configuration consists of the Family Room, the Owner Room, the Board Room, and the Management Room. Each room is a distinct decision arena with its own access boundaries and role expectations. Sakeena's adaptation opens access slots in the Owner, Board, and Management rooms, letting external individuals participate as long as they meet BIOS-defined competency and value-alignment requirements, not just family members. At this stage, the model mainly functions as a structural container; RQ3 later embeds Barakah-based decision-making routines and performance alignment across the four rooms.

1. **Family Room (the emotional and relational space):** For family members only, regardless of ownership status. It maintains harmony (Silaturahmi) and passes on values (Tarbiyah) through informal gatherings where business discussion is off-limits, functioning as a character incubator for potential future owners.
  2. **Owner Room (the domain of stewardship and long-term direction):** Occupied by BIOS-defined shareholders and governors, with open slots for external investors. This forum sets the Owner's Mandate and produces the Owner's Constitution, defining risk profile, expected returns, and the non-negotiable Barakah values that stand as supreme law for the Board and Management.
  3. **Board Room (the domain of wisdom, oversight, and value assurance):** Houses a three-tier governance body: the Board of Directors for strategic planning, the Board of Advisors for expert perspectives, and the Board of Barakah Guardians for Islamic scholarship and ethical integrity. It provides multi-perspective oversight, evaluates proposals, and maintains Barakah alignment, with open slots for qualified internal and external experts.
  4. **Management Room (the domain of execution and decision application):** Made up of VPs, managers, and supervisors, with open slots for external professionals. This room executes approved strategies through day-to-day decisions using Decision Protocols, showing a cognitive shift toward absorbing outside professional expertise without diluting the spiritual core, maintained through BIOS adherence.
- 4. Sakeena Code of Conduct (CoC)**

While BIOS defines who may lead and own, and the Four-Room Model defines where decisions belong, the Sakeena Code of Conduct defines how members must behave to protect the integrity of the organization's Barakah-centered identity. Built on Islamic ethical principles and Maqasid al-Shariah, the CoC sets three escalating layers of accountability. Red-Line Violations carry zero tolerance and immediate dismissal, covering breaches such as financial fraud, moral misconduct, or divisive behavior that damages organizational trust. Major Violations are addressed through formal warnings up to termination, covering conflicts of interest such as unmerited nepotism, competing side businesses, or breaches of confidentiality. Behavioral Standards are reinforced through coaching rather than punishment, covering everyday conduct such as avoiding blame-shifting, maintaining professional boundaries, and staying open to learning.

In short, BIOS defines who the stewards are, the Four-Room Model defines where they exercise authority, and the Code of Conduct defines how they must behave. Together, these three instruments form the complete Value-Integrated Succession Concept. With governance clarity from RQ1 and the decision engine from RQ2, the next section synthesizes both building blocks into RQ3.



**Figure 4. The 4 Room Model of Sakeena's Governance**

## 5. Value-Aligned Decision-Making System

RQ2 asks: How can Barakah be translated into a repeatable, organization-wide decision system, so decision quality does not depend on founder intuition but is embedded in managerial routines and governance boundaries?

This section responds to the "institutional vacuum" diagnosis: values are lived individually, yet not consistently translated into formal decision routines, delegation logic, and documented reasoning. That gap creates over-reliance on founder presence and leaves decision boundaries unclear.

### a. Core Design Logic

RQ2 contributes a Value-Aligned Decision System that makes Barakah "operational" at the decision level by combining three things: (1) decision rights and escalation boundaries aligned with governance arenas (Owner, Board, Management), so authority is not blurred; (2) a lane-based decision classification that standardizes how decisions are handled depending on value criticality and risk; and (3) a structured decision reasoning tool to document judgment, trade-offs, and value implications. This tool builds learning and consistency across leaders.

In short, RQ2 turns Barakah from a moral compass into a decision operating system: managers can decide with clarity instead of relying on personality.

### b. Key Components

#### 1) Decision Protocol: Green–Yellow–Red Lanes

Decisions are classified into three lanes to prevent confusion and reduce unnecessary founder escalation:

- a) Green Lane (Operational/Low-risk): Routine execution decisions handled by Management with standard accountability.

- b) Yellow Lane (Strategic/Medium-risk): Decisions requiring multi-option analysis and cross-functional input; must be documented and reviewed in a structured manner.
- c) Red Lane (Value-critical/High-risk): Decisions that may affect Barakah integrity, mission drift, ethical boundaries, or major irreversible risk; require formal review within the governance structure (Board-level oversight and/or Barakah Guardian review).

## 2) Sakeena Decision Memo (VFT)

To avoid intuitive, undocumented reasoning, major decisions (Yellow/Red) use the Sakeena Decision Memo, which operationalizes Value-Focused Thinking (Keeney, 1996): starting from values rather than from ready-made alternatives. The memo follows four steps: Context, the situation and why it calls for a decision; Values, the Barakah and HEART principles at stake; Alternatives, at least two or three options generated rather than settled on by default; and Recommendation, the chosen option together with a Barakah check explaining why it best preserves Barakah while still meeting performance objectives. The memo is mandatory for Yellow-Lane decisions and is the only acceptable basis for bringing options to the CEO or Board Room.

## 3) Decision Style Roadmap (Cognitive Upgrade Path)

RQ2 lays out a behavioral and cognitive trajectory for leaders: Decisive → Flexible → Integrative → Visionary. Leaders move, over time, from fast single-solution thinking toward multi-perspective integration grounded in values, governance boundaries, and long-term consequences. This builds leadership maturity and reduces dependence on founder arbitration.

### c. Output of RQ2

Once adopted, RQ2 produces: (1) consistent decision quality across VP/SPV layers through a shared classification and reasoning format; (2) reduced founder dependency, because escalation is rule-based, not person-based; (3) Barakah traceability, because value considerations are explicitly written into the decision record; and (4) governance compatibility, because Red Lane decisions are structurally routed to the proper oversight arena.

With governance clarity from RQ1 (who holds authority, where decisions belong) and the decision engine from RQ2 (how leaders decide with value alignment), the next section synthesizes both building blocks into RQ3: the Barakah-Based Business Framework, a system that institutionalizes Barakah across organizational functions, performance measurement, and leadership routines.

## 6. Barakah-Based Business Framework (RQ3 - Main Contribution)

RQ3 synthesizes the governance structure (RQ1) and decision operating system (RQ2) into one framework that institutionalizes Barakah beyond founder dependency. The Barakah-Based Business Framework integrates three core dimensions: (1) governance architecture defining authority boundaries and stewardship roles, (2)

decision-making protocols enabling value-aligned cognition across leadership layers, and (3) performance measurement capturing both ethical and operational outcomes through Maqasid-oriented indicators.

#### **The Framework Integration:**

- a. From RQ1: BIOS and The Four-Room Model provide the structural foundation, clarifying "who decides what" and "where decisions belong," preventing role confusion and protecting value continuity during succession.
- b. From RQ2: Decision Protocol (Green-Yellow-Red Lanes), VFT Memo, and the Cognitive Roadmap provide the operational mechanism. Together, they standardize "how leaders think and decide," reducing intuitive randomness and enabling traceable value reasoning.
- c. Performance Architecture: Barakah Scorecard translates spiritual-ethical values into measurable indicators across organizational functions. It keeps the organization accountable and prevents mission drift as the organization scales.

The framework's structure follows the Qur'anic metaphor of Syajaratun Ṭayyibah, the Good Tree, from Surah Ibrahim 24–25: a good word is like a good tree, its roots firmly grounded, its branches reaching toward the sky, and its fruits appearing continuously by the permission of Allah. Mapped onto the organization, the soil is governance and ownership identity, meaning BIOS, the Four-Room Model, and the Code of Conduct; the roots are the spiritual and ethical foundations; the trunk is the leadership and decision-making system that carries those foundations into Marketing, HR, Finance, and Operations; and the fruits are the Barakah-oriented success metrics captured in the Maqasid categories. A tree cannot bear fruit before its roots and soil are in place, which is why the framework builds governance and cognition first and measures results through the Scorecard last.

#### **Implementation Plan and Justification**

This implementation plan applies to the entire Barakah-Based Business Framework (RQ3), not just individual components. The phases show how governance activation (RQ1 components), cognitive upgrade (RQ2 components), and performance integration work together, sequentially and concurrently, over 12 months.

##### **1. Implementation Phases**

##### **Phase 1: Foundational Governance Activation (Week 1–Week 4) + Legalization Track (Month 1–Month 6)**

**Objective:** To formally establish the foundational governance architecture that codifies organizational identity, ownership philosophy, decision boundaries, and behavioral expectations through both internal activation and legal formalization.

##### **Key Activities:**

- a. Internal Activation (Week 1–4): Draft and ratify BIOS, confirm Four-Room Governance Model, form interim Board of Barakah Guardians, and communicate "Barakah-Based Organization 1.0"

- b. Legal Drafting (Month 1–3): Finalize Family Constitution and translate governance concepts into UU PT-compliant mechanisms through AD/ART amendments with Golden Shares and veto clauses
- c. Legal Formalization (Month 4–6): Submit notarial documents for AHU/Kemenkumham approval, socialize legal roles to leadership, and adjust internal handbooks

**Output:** A governance design that is both spiritually anchored and legally enforceable, immediately guiding leadership behavior while ensuring long-term institutional sustainability.

#### **Phase 2: Leadership Cognitive Upgrade & Organizational Re-Alignment (Month 1–Month 4)**

**Objective:** To transform the decision-making capacity of SPV and VP roles by embedding value-aligned cognition, structured reasoning, and Barakah-conscious decision processes.

##### **Key Activities:**

- a. Train VPs and SPVs on Barakah-Based Business Framework and Decision-Making Protocol (Green-Yellow-Red Lanes)
- b. Conduct supervised practice of Sakeena Decision Memo (VFT) and training on Decision Style Roadmap (Decisive → Flexible → Integrative → Visionary)
- c. Facilitate re-alignment workshops introducing organizational cadence, role boundaries, and escalation rules

**Output:** A leadership team capable of making structured, balanced, multi-option decisions grounded in Barakah intention and institutional governance.

#### **Phase 3: System Institutionalization & Documentation (Month 3–Month 7)**

**Objective:** To translate cognitive and governance upgrades into formal, documented, and repeatable organizational systems that enable consistency and reduce founder dependence.

##### **Key Activities:**

- a. Develop BPMN for major functions (Marketing, HR, Finance, Operations) derived from Barakah-Based Business Framework
- b. Create or revise SOPs, Work Instructions, and Decision Protocol Handbook aligned with Barakah foundations
- c. Develop Governance Playbook 1.0 and standardize organizational cadence (weekly, monthly, quarterly reviews)

**Output:** A coherent set of documented processes that enable organizational consistency and reduce dependence on founder intuition.

#### **Phase 4: Barakah Scorecard, Monitoring, and Improvement (Month 6–Month 12)**

**Objective:** To establish a multi-dimensional performance architecture that reflects Barakah values through Maqasid-oriented categories and organization-wide measurement.

### Key Activities:

- Develop Barakah Scorecard v1.0 with Maqasid-oriented indicators capturing ethical and operational dimensions
- Pilot scorecard implementation across selected business areas with monthly monitoring
- Adjust indicators based on observations and consolidate Organizational Learning Report for framework refinement

**Output:** A sustainable performance mechanism that tracks both ethical and operational progress, ensuring accountability, learning, and long-term coherence.

**Table 1. The Implementation Schedule**

| Activity / Month                                          | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|-----------------------------------------------------------|---|---|---|---|---|---|---|---|---|----|----|----|
| <b>PHASE 1 — Governance Activation &amp; Legalization</b> |   |   |   |   |   |   |   |   |   |    |    |    |
| Internal Activation (Week 1–4)                            | ■ |   |   |   |   |   |   |   |   |    |    |    |
| Legal Drafting (Month 1–3)                                | ■ | ■ | ■ |   |   |   |   |   |   |    |    |    |
| Legal Formalization (Month 4–6)                           |   |   |   | ■ | ■ | ■ |   |   |   |    |    |    |
| <b>PHASE 2 — Leadership Cognitive Upgrade (Month 1–4)</b> |   |   |   |   |   |   |   |   |   |    |    |    |
| Framework Training                                        |   | ■ |   |   |   |   |   |   |   |    |    |    |
| Decision Competency Development                           |   | ■ | ■ | ■ |   |   |   |   |   |    |    |    |
| Role Re-alignment                                         |   |   | ■ | ■ |   |   |   |   |   |    |    |    |
| <b>PHASE 3 — System Institutionalization (Month 3–7)</b>  |   |   |   |   |   |   |   |   |   |    |    |    |
| Process Documentation                                     |   |   | ■ | ■ | ■ |   |   |   |   |    |    |    |
| Operational Standards                                     |   |   |   | ■ | ■ | ■ |   |   |   |    |    |    |
| Governance Infrastructure                                 |   |   |   |   | ■ | ■ | ■ |   |   |    |    |    |
| <b>PHASE 4 — Barakah Scorecard (Month 6–12)</b>           |   |   |   |   |   |   |   |   |   |    |    |    |
| Scorecard Development                                     |   |   |   |   |   | ■ | ■ |   |   |    |    |    |
| Implementation & Testing                                  |   |   |   |   |   |   | ■ | ■ | ■ |    |    |    |
| Learning & Refinement                                     |   |   |   |   |   |   |   |   | ■ | ■  | ■  | ■  |

## 2. Roles and Responsibilities

- a. **Founder/CEO:** Ratify governance architecture, serve as interim Barakah Guardian, oversee cognitive transformation, and lead scorecard evaluation.
- b. **Co-Founder/COO:** Co-lead governance activation, supervise system documentation development, and ensure operational-Barakah alignment.
- c. **VPs:** Participate in cognitive upgrade training, lead divisional process documentation, and enforce decision protocols.
- d. **SPVs:** Practice structured decision-making, implement new operational standards, and ensure value-aligned consistency.
- e. **Board of Barakah Guardians:** Review Red Lane decisions, conduct Barakah audits, and safeguard HEART and Maqasid boundaries.

## 3. Risk Mitigation and Sustainability Mechanisms

The sustainability of the Barakah-Based Business Framework depends on the organization's ability to anticipate governance, cognitive, operational, and legal risks that may arise during implementation. The table below summarizes the primary risks, their likelihood and impact, and the mitigation strategies required to safeguard both operational continuity and Barakah integrity.

**Table 2. Risk and Mitigation Strategy**

| <b>Risk</b>                                                                                   | <b>Likelihood</b> | <b>Impact</b> | <b>Mitigation Strategy</b>                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------|-------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Resistance to new governance norms</b>                                                     | Medium            | High          | Structured socialization, clarity of role boundaries, regular dialogue sessions, and transparent communication regarding rationale and expected benefits.                    |
| <b>Cognitive overload among VP/SPV during Phase 2</b>                                         | Medium            | Medium        | Phased learning approach, coaching support from founders, simplified decision tools (Decision Memo), and peer-learning sessions.                                             |
| <b>Over-dependence on founders persists despite new governance system</b>                     | Medium            | High          | Strict enforcement of Decision Protocol (Green-Yellow-Red Lanes), role discipline from founders, and formal delegation through governance playbook.                          |
| <b>Legal ambiguity in translating BIOS &amp; Guardian roles into Indonesian corporate law</b> | Medium            | High          | Early engagement with notary, use of legally recognized mechanisms (Special Veto Clause, Golden Shares, Independent Commissioners), and staged AD/ART amendments.            |
| <b>Guardian Room overreach or "Toxic Guardian" behavior</b>                                   | Low–Medium        | Very High     | Anti-Toxic safeguards: (1) 3-year term limits, (2) strictly limited veto scope to Red-Lane issues, (3) removal clause for misconduct, (4) operational non-interference rule. |
| <b>Scorecard misalignment</b>                                                                 | Medium            | Medium        | Pilot testing for 2-3 months,                                                                                                                                                |

|                                                       |      |        |                                                                                                                                                                             |
|-------------------------------------------------------|------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>with actual Barakah objectives</b>                 |      |        | refinement cycles, and incorporation of feedback from Guardian Room and management team.                                                                                    |
| <b>Documentation and implementation inconsistency</b> | High | Medium | Divide tasks into short sprints, provide templates and technical assistance, central governance monitoring, harmonized BPMN/SOP templates, and weekly progress checkpoints. |

#### 4. Justification for the Implementation Sequence

The four-phase sequence follows a logical progression. Foundational governance activation comes first, providing structural clarity and legitimacy. Cognitive transformation follows, so leadership changes how it thinks before institutional systems get built. Documentation and systemization come next, embedding Barakah-rooted cognition into organizational processes. Performance integration through the scorecard comes last, to sustain the changes and prevent regression to founder dependency. This sequence reflects a pragmatic, context-aware approach suited to a medium-sized, founder-led, faith-driven enterprise moving toward institutional maturity.

#### CONCLUSION

This study concludes that Barakah values can be systematically institutionalized within Sakeena’s leadership and decision-making processes by strengthening governance structures, leadership cognitive mechanisms, and integrated value architectures. The primary challenge faced by Sakeena does not originate from the spiritual foundation of the business but from an institutional gap at the governance level, which contributes to intuitive and unstructured decision-making processes and excessive dependence on the founders. The findings indicate that transitioning toward reflective and value-aligned leadership requires mechanisms that shape decision-making processes, including structured decision protocols and value assessment frameworks embedded into daily organizational practices. Barakah can be operationalized sustainably only through a comprehensive framework that integrates governance, spiritual foundations, leadership cognition, and performance management systems. In this context, Barakah is no longer merely a normative concept but becomes an organizational system that is structured, operationalized, and evaluated to support sustainability and succession readiness within a value-based family business.

#### REFERENCES

Abuseta, H., Iyiola, K., & Aljuhmani, H. Y. (2025). Digital technologies and business model innovation in turbulent markets: Unlocking the power of agility and absorptive capacity. *Sustainability*, 17(12), 5296.

Agu, E. E., Iyelolu, T. V., Idemudia, C., & Ijomah, T. I. (2024). Exploring the relationship between sustainable business practices and increased brand loyalty. *International Journal of Management & Entrepreneurship Research*, 6(8), 2463–2475.

- Alsayegh, M. F., Rahman, R. A., & Homayoun, S. (2020). Corporate economic, environmental, and social sustainability performance transformation through ESG disclosure. *Sustainability* (Switzerland), 12(9). <https://doi.org/10.3390/su12093910>
- Al-Tarawneh, A. (2024). Language's influence on foreign exchange market dynamics: exploring the translation effect. In *Frontiers of Human Centricity in the Artificial Intelligence-Driven Society 5.0* (pp. 887–896). Springer.
- Anning-Dorson, T., Baba, F., Zulu, M., & Acheampong, G. (2025). Data-driven dynamic capabilities in emerging markets: A grounded theory approach to digital transformation in african retail banking. *International Journal of Information Management*, 84, 102914.
- Asutay, M., Buana, G. K., & Avdukic, A. (2022). The Impact of Islamic Spirituality on Job Satisfaction and Organisational Commitment: Exploring Mediation and Moderation Impact. *Journal of Business Ethics*, 181(4), 913–932. <https://doi.org/10.1007/s10551-021-04940-y>
- Baron, Joshua., & Lachenauer, Robert. (2021). Harvard Business Review family business handbook : how to build and sustain a successful, enduring enterprise. Harvard Business Review Press.
- Bozkus, K. (2023). Organizational culture change and technology: Navigating the digital transformation. In *Organizational Culture-Cultural Change and Technology*. IntechOpen.
- Collins, D. (2010). Designing ethical organizations for spiritual growth and superior performance: An organization systems approach. *Journal of Management, Spirituality & Religion*, 7(2), 95–117.
- Corduneanu, R., Vasudeva, P., Minton, K., & Chaudhary, Z. (2022). Mind the purpose gap. <https://www.deloitte.com/us/en/insights/topics/business-strategy-growth/mind-the-purpose-gap.html>
- Costa, A. (2024). *Navigating the twin transition: digital transformation and sustainability in low-tech industries: a small and medium-sized companies' perspective*.
- Currier, J. M., Fox, J., Vieten, C., Pearce, M., & Oxhandler, H. K. (2023). Enhancing competencies for the ethical integration of religion and spirituality in psychological services. *Psychological Services*, 20(1), 40.
- Essouid, W., Bouillass, G., Trébucq, S., Loubet, P., & Sonnemann, G. (2026). Time Driven Activity-Based Costing and Social Life Cycle Assessment: An Integrated Framework for Social Sustainability Accounting. *Corporate Social Responsibility and Environmental Management*.
- Freudenreich, B., Lüdeke-Freund, F., & Schaltegger, S. (2020). A Stakeholder Theory Perspective on Business Models: Value Creation for Sustainability. *Journal of Business Ethics*, 166(1), 3–18. <https://doi.org/10.1007/s10551-019-04112-z>
- Gast, A., Illanes, P., Probst, N., Schaninger, B., & Simpson, B. (2020). Purpose: Shifting from why to how. <https://www.mckinsey.com/capabilities/people-and-organizational-performance/our-insights/purpose-shifting-from-why-to-how>
- Gregory, J. (2026). *The xVA Challenge: A Valuation Adjustment Framework for Modern Derivatives Markets*. John Wiley & Sons.
- Keeney, R. L. (1996). EUROPEAN JOURNAL OF OPERATIONAL Value-focused thinking: Identifying decision opportunities and creating alternatives. In *European Journal of Operational Research* (Vol. 92).

- Lee, E. J. H., Rindfleisch, A., & Kopalle, P. K. (2025). Innovation in the sharing economy: Examining Uber's transformation. *Journal of Product Innovation Management*, 42(5), 822–849.
- Rafita, M., & Juwita, R. P. (2025). Developing a local wisdom-based e-book to instill moral values in kindergarten children. *Journal of Islamic Education Students (JIES)*, 5(1), 236–251.
- Rofiqi, Amiruddin, Yarun, A., Zainuddin, Firdaus, M., Sugianto, H., & Bahri, R. (2026). Religious minority resilience in contemporary Indonesia: Sikh communities' adaptive strategies in a contested religious landscape. *Politics, Religion & Ideology*, 1–39.
- Singh, P. L. (2026). Can integrated due diligence frameworks leverage intellectual capital to bridge circular supply chains and industry 5.0 for sustainable value creation? *Journal of Intellectual Capital*, 1–24.
- Turzo, T. (2025). Corporate social responsibility and spirituality: Emerging paradigms and a future research agenda. *Journal of Sustainable Business*, 10(1), 19.
- Yuwono, A., Zustiyanoro, D., Widodo, Widagdo, S., & Rokhim, M. N. (2025). The resilience of traditional communities in the modern era: A case study of kentrung art in Java, Indonesia. *Cogent Arts & Humanities*, 12(1), 2469464.
- Zuchroh, I. (2025). The Corporate Mystic: Integrating Spiritual Values in Modern Management for Enhanced Leadership Effectiveness and Organizational Sustainability. *JIMU: Jurnal Ilmiah Multidisipliner*, 4(01).