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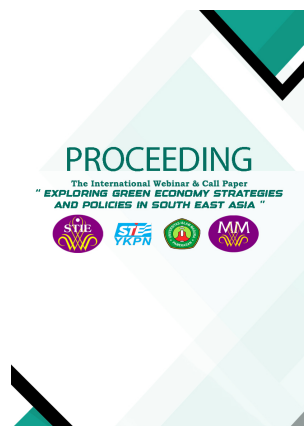CURRENT        ARCHIVES        EDITORIAL TEAM        CONTACT        ABOUT        LOGIN                              Q SEARCH

# Vol. 2 No. 1 (2023): Prosiding Seminar International dan Call Paper STIE Widya Wiwaha

**International Seminar & Call For Papers**
**"Exploring Green Economy Strategies And Policies In South East Asia "**

**ISSN 2986-0490**

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Publication Frequency

Publication fee

Plagiarism Checker

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**ISSN**

eISSN 2986-0490

ISSN 2986-0490

9  772986  049007

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# ISLAMIC SPIRITUAL PERSPECTIVE: CHANGE MANAGEMENT FOR MICRO, SMALL AND MEDIUM ENTERPRISES

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## ABSTRACT

Micro, Small, and Medium Enterprises (MSMEs) operating in Indonesia are confronted with significant challenges arising from the dynamic landscape, particularly in relation to technology advancements. Therefore, it is imperative for MSME players to implement Kubler-Ross change management. The employed research methodology entails the utilization of descriptive qualitative analysis. Based on empirical data, it is evident that certain actors within the MSME sector are currently experiencing states of ill-being, characterized by emotions such as shock, denial, frustration, and depression. In order to ensure their survival, players in the Micro, Small, and Medium Enterprises (MSMEs) have to undergo a transformation towards achieving well-being, namely through the process of integration, which necessitates the implementation of various strategies for change. However, considering the population of Indonesia, about 90 per cent of which is Muslim, change management in Islamic spiritual perspective is the most suitable to be utilized.

**Keywords:** change management, islamic spiritual, MSMEs

## INTRODUCTION

MSMEs complain about the lack of visitors, which is most likely caused by rapid technological changes. Changes in consumer behaviour include offline purchases, shifting towards online e-commerce, and currently social commerce (Kompas com, 2023; Winduaji, 2023). In addition, the Central Bureau of Statistics stated that the Indonesian economy in the second quarter grew by 5.17 percent and contributed 53.31 percent of household consumption, where household consumption is a reflection of people's purchasing power. This situation indicates an economic gap between the upper and lower middle classes. High levels of household consumption tend to be driven by the upper middle class, while the lower middle class tends to weaken (Kumparan Bisnis, 2023).

The decline in the purchasing patterns among those belonging to the lower middle class has had a significant impact on the viability and sustainability of Micro, Small, and Medium Enterprises (MSMEs). Based on preliminary observations conducted within the context of daily market activities and business operations in my local village, it can be asserted that a significant number of micro, small, and medium enterprises (MSMEs) frequently express grievances regarding the consistent rise in raw material prices. However, these MSMEs exhibit reluctance in adjusting their selling prices, as they harbor concerns over potential difficulties in attracting buyers. Furthermore, there is a significant surge in online transactions, and many express a sense of incapacity to adapt to this technological transformation.

Despite the challenges involved, it is imperative for Micro, Small, and Medium Enterprises (MSMEs) adapt to shifts in their external environment. Hence, it is imperative for MSMEs implement proficient and impactful change management strategies in order to ensure the continuity of their business operations and secure their long-term viability.

Based on the description above, the problem formulation of this study is that MSMEs in Indonesia have to carry out change management efficiently and effectively so that their business continues to survive. Based on the background above, the questions in this study are:

1. What change management model is most suitable for MSMEs in Indonesia?
2. What stage is the current condition of MSMEs in Indonesia?
3. What is the change strategy that should be carried out by MSMEs in Indonesia?

## LITERATURE REVIEW

### 2.1 Change Management

#### 2.1.1 The Benefits of Change Management

Implementing change management is crucial due to its various advantages, including: (1) precise evaluation of change outcomes; (2) improved levels of responsibility; (3) enhanced levels of trust; (4) minimizing resistance to change among employees; and (5) increased return on investment (Catapult, 2021; Kumarasinghe & Dilan, 2021). For the successful execution of change management in organizations, executives must prioritize the following aspects:  The factors influencing organizational change include the scale of change, the organization's capacity to implement change, the resistance of organizational members, the urgency to change, and the availability of resources (Catapult, 2021; Kumarasinghe & Dilan, 2021).

#### 2.1.2 Change Management Model

Various change models exist in the context of organizational change. There are four widely recognized models: Kurt Lewin, John P. Kotter, Prosci's ADKAR, and the Kubler-Ross Change Curve. These four paradigms lean towards radical transformation rather than incremental change.

##### 2.1.2.1 The Planned Approach of Organizational Change-Kut Lewin's Model

Kurt Lewin (1951) is widely recognized as the inventor of change management. Kurt Lewin is widely recognized as the pioneer in the field of social sciences who conducted the first systematic scientific research of change management. During the 1950s, 1960s, and 1970s, organizations typically underwent gradual and incremental changes. To effectively handle the changes that took place, it was optimal to

employ Kurt Lewin's change model (Burnes, B., 2004). Lewin's reasoning originated by his apprehension of social conflict. Lewin claimed that social conflict might be effectively handled via meticulous change planning and the acquisition of knowledge. Lewin also advocated for the significance of individuals' comprehension and favorable attitudes towards restructuring initiatives. Lewin's analysis encompassed four key components in the process of change: field theory, group dynamics, action research, and the three-step model of change. The early, field theory Lewin asserts that change or alteration need to be strengthened. Lewin additionally proposed that individual behavior is contingent upon group behavior, thereby necessitating the consideration of both people and groups. Lewin also stated that the organization is in a state of 'quasi stagnant equilibrium'.

Furthermore, the study of how individuals interact within a group Lewin posits the presence of group dynamics. The primary emphasis should be placed on altering this collective behavior. Hence, group norms, diverse positions within the group, modes of interaction, and the process of socialization can lead to imbalance and alteration. Furthermore, action research offers a comprehensive understanding of both field theory and group dynamics.

Field Theory examines the magnitude of collective behavior in comparison to individual behavior. Group dynamics seeks to comprehend the underlying reasons for the behavior of individuals within a group, as outlined in the Fourth Step Model. Lewin successfully synthesized field theory, group dynamics, and action research to formulate a framework consisting of three distinct stages in the process of change, which later became widely recognized as planned change.

The proposed modification can be implemented at the group, organizational, and social levels. The three stages encompassed in the process are unfreezing, transitioning or altering, and refreezing. Unfreezing refers to the cognitive recognition of the necessity for implementing alterations. Change is the process of implementing actions that enhance factors that promote change (driving forces) and actions that diminish factors that obstruct change (resistances). Refreezing refers to the process of restoring an organization to a new state of balance, known as a new dynamic equilibrium (Burnes, 2004; Kasali, 2005).

Furthermore, this paradigm has several advantages and disadvantages. The benefits of the Kurt Lewin change model encompass: (1) a straightforward and comprehensible transformation model; (2) emphasizes hierarchical decision-making  It is evident that this process can accelerate, specifically when individuals within the organization are compelled, and this compulsion gradually transforms into a cultural norm. (3) This approach assists managers in strategizing modifications (Burnes, 2004; Kasali, 2005; Hussain et al., 2018; Cummings et al., 2015; Rosdiana & Islami, 2022).

The Kurt Lewin Model is criticized for its simplicity and mechanistic nature. This can be observed through the sequential progression of three stages: (2) This model is more suited for organizations operating in a stable environment, allowing the change process to progress in a linear manner, despite the rising turbulence in the overall environment. (3) Lewin emphasizes the top-down aspect, while paying less consideration to the bottom-up aspect.  The top-down approach allows for speedier movement, but, organizational members often lack comprehension of the rationale behind organizational change and have little grasp of other facets. (4) The dynamic nature of the organizational environment hinders the identification, planning, and implementation of change agents. (5) This paradigm is appropriate for organizations that adopt gradual change, but less appropriate for organizations that adopt drastic or

transformative change (Burnes, 2004; Kasali, 2005; Hussain et al., 2018; Cummings et al., 2015; Rosdiana & Islami, 2022).

**2.1.2.2 The Emergent Approach to Organizational Chang-Kotter's Model of Change**

Kotter's model outlines eight distinct stages in the process of change: (1) Establishing a sense of urgency, (2) Creating a guiding coalition, (3) Formulating a vision and strategy, (4) Communicating the change vision, (5) Empowering organizational members to drive change, (6) Generating short-term successes, (7) Consolidating gains and fostering further change, and (8) Embedding new approaches into the organizational culture (Mulyadi, 2005; Gupta, 2011; Wheeler & Holmes, 2017; Pawar & Charak, 2017; Hussain et al., 2016; Chowdhury & Shil, 2022). Kotter's change process consists of eight steps, which can be categorized into three main stages: the triggering stage, the uncertainty stage, the transformation stage, and the routinization stage.

Stages 1, 2, and 3 are categorized as the initiating stages. The stages 4, 5, and 6 are categorized as the uncertainty stage. Stage 7 is categorized as the metamorphosis phase. Stage 8 is categorized as the routinization stage according to multiple sources (Mulyadi, 2005; Davidson, 2010; Wheeler & Holmes, 2017; Pawar & Charak, 2017; Hussain et al., 2016; Chowdhury & Shil, 2022). Although Kotter's model of change is considered more comprehensive than Kurt Lewin's, it does possess several limitations. Kotter's model is highly regarded for its ease of implementation, minimal shortcomings, and is widely recognized as the most appropriate and superior model for organizational growth. Regarding the drawbacks, it is essential to execute all eight steps of the change process accurately. If any level fails to achieve success, it becomes challenging to progress to the subsequent step. The explanation can be found in the table labeled as Table 1 below.

**Table 1. Eight stages in Kotlers's Model of Change**

| Stages | Succeed | Failure |
|---|---|---|
| 1. | Establishing a sense of urgency<br>- Identifying the crisis, the causes of the crisis and the opportunities presented by the crisis.<br>- - By understanding the importance of change, members of the organisation are expected to want to change. | Inability to Establish A Sense of Urgency<br>- Without motivation, members of the organisation have no desire to change. |
| 2. | Creating the guiding coalition<br>- Leaders must have positional power, expertise, credibility and leadership skills. | Failing to create the guiding coalition<br>- If the leader does not have one or more of the four requirements of positional power, expertise, credibility and leadership ability, then the change process is not successful. |
| 3 | Formulating a vision and strategy<br>- Formulate a clear vision and develop a strategy to achieve the vision. | Inability to formulate vision and strategy<br>- If you are unable to formulate a clear vision, then strategy development is ineffective. |
| 4 | Communicating the change vision | Inability to communicate the change vision<br>- Communicating to members of the organisation in an inappropriate |

| | | |
|---|---|---|
| | - Communicating the new vision and the strategies that need to be developed to achieve the vision. | way will lead to an ineffective change process. |
| 5 | Empowering organisation members for broad based action<br>- Develop a system of change, encouraging organisational members to take risks and develop innovations. | Inability to empower organisational members to bring about change (Not empowering employees for broad based action)<br>- Organisations need to develop organisational designs, compensation systems, performance appraisal systems etc. that support the empowerment of organisational members. |
| 6 | Generating short term wins<br>- Planning, implementing improvements, evaluating and developing rewards for improvements. | Inability to generate short term wins<br>- There are active and passive members of the organisation. Generating short term wins is active. While hoping for wins is passive.<br>- Passive members of the organisation can hinder the change process. |
| 7 | Consolidating gains and producing more change can be affirmed as a new paradigm for the organisation.<br>- Short-term wins or improvements can be affirmed as new values for the organisation. | Consolidating gains and producing more change too soon can lead to resistance from organisation members.<br>- Establishing a new paradigm or value system too soon can lead to resistance from members of the organisation. |
| 8 | Embedding successful changes into the organisation's culture (anchoring new approaches in the culture).<br>- Establishing new core beliefs and new core values, which tend to change or improve old beliefs and values. | Inability to embed successfully realised changes into the organisational culture (Not anchoring new approaches in the culture)<br>- Changes in the behaviour of organisational members that occur tend to undermine existing beliefs and values. This can increase the resistance of organisational members to change. |

## 2.1.2.3 Prosci's ADKAR Change Management Model

The Prosci ADKAR change paradigm consists of five stages: awareness, desire, knowledge, ability, and reinforcement. Initially, leaders cultivate an understanding of the concept of awareness in order to facilitate change, effectively conveying the imperative nature of change. Secondly, it is imperative that employees possess a strong inclination and courage to actively engage in the process of change. Furthermore, knowledge assumes the role of a guiding authority, overseeing and elucidating the process of transformation to those under its command. Furthermore, the leader demonstrates proficiency by offering a range of resources, both tangible and intangible, to subordinates, so ensuring the seamless execution of

changes. Furthermore, reinforcement is implemented by the leader through the provision of rewards to subordinates, in order to ensure the long-term continuity of the change.

The key benefit of Prosci's ADKAR change model lies in its straightforward and efficient implementation, which follows a bottom-up approach. The ADKAR model differs from the two aforementioned approaches by using a bottom-up approach. The ADKAR model's limitation lies in the difficulty of establishing awareness for change, which necessitates a considerable amount of time to achieve success.

## 2.1.2.4 Kubler-Ross Change Curve

The Kubler-Ross model elucidates the emotional responses exhibited by both individuals and societies. The emotional reaction process consists of seven stages: shock, denial, frustration, depression, exploration, acceptance, and integration or acceptance (Indeed, 2023). Shock refers to a state of extreme surprise and minimal information, accompanied with apprehension of a decline in sales. Denial is the psychological state in which individuals strongly resist any change or deviation from the current status quo or habitual behavior. Frustration characterized by individuals experiencing anxiety and exhibiting a tendency to attribute fault to others. Depression is a condition characterized by feelings of sadness, distress, uncertainty, anxiety, and other forms of emotional distress. The exploration involves individuals initially acknowledging the current problem and subsequently implementing diverse corrective measures. Acceptance, where individuals experience enhanced well-being. Productivity rises, and other favorable behaviors manifest. Integration refers to the process of transitioning to a new and established state of normalcy.

The advantages of the Kubler-Ross model include a focus on individual experiences during the process of change. However, its weakness lies in being overly theoretical, as the actual changes might vary greatly depending on the psychological and non-psychological conditions of the individual.

## METHOD, DATA, AND ANALYSIS

This study employ a qualitative descriptive analysis to answer research question. This study employ integrating of change management theory and Islamic Spiritual theory, particularly in its application to facilitating change in Micro, Small, and Medium Enterprises (MSMEs) in Indonesia.

## RESULT AND DISCUSSION

### 4.1 Change Management Model Appropriate for Micro, Small, and Medium Enterprises (MSMEs)

In light of the remarkable transformations in the business landscape, it is imperative for MSMEs to undertake substantial modifications by implementing change management in order to operate with optimal efficiency and effectiveness. According to the theoretical study mentioned earlier, it is evident that the Kubler-Ross change management paradigm is highly appropriate for MSMEs.

The justifications for this choice are: Primarily, this model emphasizes human emotional responses, whereas alternative change management models possess greater intricacy and are better suited for medium enterprises and big enterprises. Furthermore, emotional responses has strong influence on an individual's

attitudes and behavior. This is corroborated by the findings of earlier studies, psychological factors has greater influence than non-psychological factors (Pocinho et al., 2022; Tonis et al., 2023).

## 4.2 Stages in Change Management for MSME Actors in Indonesia

The Kubler-Ross change management model consists of four stages, each characterized by specific states and reactions. In stage 1, the state is the status quo, and the reaction is shock and denial. In stage 2, the state is disruption, and the reaction is frustration (anger) and depression (fear). In stage 3, the state is exploration, and the reaction is acceptance. Finally, in stage 4, the state is rebuilding, and the reaction is commitment or integration (Jalagat, 2018). Individuals in Stages 1 and 2 typically experience heightened emotions and a sense of discomfort. To progress, individuals have to adapt the situation by rationality and strive for a state of well-being. They have to be open to change and actively work towards establishing a new and improved normal state.

Empirical evidence indicates that over 80 percent of Micro, Small, and Medium Enterprises (MSMEs) express dissatisfaction with the escalating costs of raw materials. However, these businesses refrain from increasing prices due to apprehensions about potential sales decline. Over 70% of MSMEs exhibit a deficiency in comprehension and expertise regarding technical advancements, as well as a lack of insight regarding shifts in consumer behavior.

The aforementioned information provides evidence of MSMEs experiencing stages of distress, including astonishment, denial, frustration, and even sadness (stage 1 and stage 2). If this circumstance persists or do not change, the MSMEs will become insolvent. In order to survive in business world, MSMEs have to undertake to improve their conditions, ultimately leading to the integration stage.

## 4.3 Suggested Change Management for MSMEs

**The preferred change strategy is: MSMEs should possess Human Quotient**

Owners, leaders, and members of MSMEs should possess five types of human quotients (Ushuluddin et al., 2021 & Ahmed et al., 2016). These include: (1) Intellectual Quotient, which refers to the ability to think, reason, and use logic; (2) Emotional Quotient, which encompasses self-awareness, perseverance, enthusiasm, self-motivation, empathy, and social skills; (3) Adversity Quotient, which refers to the ability to face and overcome adverse situation; (4) Spiritual Quotient, which involves responding to problems wisely based on moral values; and (5) Physical Quotient, which entails maintaining physical fitness and vitality in daily life (Kharisma, 2018). The level of the five human quotients have to be elevated, at minimum, moderate.

According to Daniel Goleman, emotional quotient has stronger influence (80 percent) than intellectual intelligence (20 percent) in achieving success (Ramadhani, 2022). Some characteristics of individuals with low emotional quotient include: tendency to blame others, reluctance to express feelings, self-righteousness, excessive rational analysis, frequently saying things that are not true about their feelings to maintain self-image or please others, poor listening skills, exaggerating or minimizing perceived experiences, insensitivity to others' feelings, difficulty accepting personal mistakes and apologizing, pessimism, difficulty adapting to environmental changes, lack of harmony with others, and satisfaction derived from insulting others. Based on the description, MSMEs must avoid engaging in such behavior (Faiz, 2023).

Daniel Goleman identified five essential components of emotional quotient: self-awareness, self-control, motivation, empathy, and social skills (Amrozi, 2019). Self-awareness refers to the ability to recognize oneself, while self-control involves managing one's negative traits. Motivation entails taking action based on personal needs or desires. Empathy is the capacity to understand and relate to others, and social skills encompass being sociable and adapt at forming connections.

The aforementioned information above, it is imperative that emotional quotients is the most important of the five types of Human Quotient Theory. Furthermore, MSMEs will undertake improving their condition, in focusing on emotional quotient.

## The first, MSMEs Should Use Stress Management

Linden (2012), Elkin (2013), Hales & Hakes (2016), and Chen (2019) propose that stress management encompasses a range of approaches and programs designed to assist individuals in effectively dealing with stress. Stress management focus on analyzing stressors and making proactive choices to reduce individual's stress (Wardhana, 2021). Mack (2017), Davis (2019), Gobin (2019), and Shores (2021) propose that stress management can be achieved by: (1) understanding of individual's stress, (2) identifying the root cause of stress, and (3) implementing stress management techniques (Wardhana, 2021). Appropriate stress management measures for MSMEs encompass:

   a. Perception Based Strategies
   Perception-based tactics encompass techniques such as positive thinking and affirmations. Initially, it is crucial for MSMEs adopt a mindset of positive thinking in response to significant environmental changes. This entails transforming negative perspectives into positive perspectives. MSMEs should maintain an optimistic outlook regarding their ability to handle the situation.
   Affirmation refers to the practice of MSMEs repeatedly making phrases. This affirmations will stimulate new thinking and behavior. For instance: "I must make successful" etc. This process will make a strong sense of confidence in their ability to overcome any challenges (Rochmawati, 2015).

   b. Coping Strategies: How to be Patient
   To cultivate patience, MSMEs have to exercise self-control to face the unfavorable changes in their surroundings. Self-control will avoid feelings of depression, anger, and other negative emotions (Rochmawati, 2015).

   c. Self-Confident and Self-Esteem
   To cultivate self-confidence, MSMEs have to develop the ability to adapt the significant environmental changes by finding and implementing diverse strategies. MSMs have to enhance self-esteem by evaluating personal accomplishments in relation to the ideal self (Keliat, 1999) (Rochmawati, 2015).

## The Second, MSMEs should apply Law of Attraction

The Law of Attraction is a philosophical principle asserting that positive thoughts and beliefs held by individuals will manifest favorable outcomes in their life. In contrast, if individuals have pessimistic beliefs, they will encounter unfavorable in life (Jurianto, 2023; Nurdin, 2012). Jurianto (2023) outlines several methods for implementing the law of attraction in one's life. These include: (1) Cultivating a strong sense of gratitude, (2) Engaging in visualization exercises to manifest life goals, (3) Adopting a positive

outlook in both favorable and unfavorable situations, (4) Developing strategies to minimize negative thinking patterns, (5) Practicing positive affirmations as a form of self-empowerment, (6) Reframing negative events in a more optimistic light, and (7) Maintaining a journal to organize and assess one's mindset, (8) Developing in self inspiring, (9) Cultivating sincerity when facing undesired outcomes, and (10) Refraining of excessive self-criticism.

According to the above description, persons need to transition from stages 1 and 2 which represent ill-being, to stages 3 and 4 which represent well-being, by effectively managing their emotional quotient. Nevertheless, the Human Quotient Theory is incomplete, because this theory do not include the existence of God. The individuals are spiritual human, which ignoring of the existence of God, the individuals feel incomplete.

While individuals possess a spiritual nature, the presence of God is intertwined in every aspect and circumstance. Given that approximately 87.02 percent of the Indonesian population adheres to Islam (Rizaty, 2023), it is more suitable to employ the Islamic spiritual dimension to address this exceptional transformation. This is corroborated by the finding of research about Islamic Spirituality has a strong impact on individual behavior (Fares and Bin Noordin, 2016 and Ubale and Abdullah, 2015). According to Priyastiwi et al. (2020), ethical management has positive correlation towards enhancing of decision-making capabilities.

Islamic Spirituality encompasses two primary dimensions: the vertical dimension, which pertains to the human relationship with God, and the horizontal dimension, which encompasses the human relationship with oneself, fellow humans, and nature (Agustiawan, 2013; Ahmad & Khan, 2016; Wikaningtyas et al., 2023). The objectives of Islamic spirituality encompass achieving tranquility, enhancing the efficacy of worship, deepening faith and devotion, refining moral character, and attaining salvation in the hereafter (Agustiawan, 2013; Wikaningtyas et al., 2023). Through the application of Islamic Spirituality, individuals will feel tranquility. Feeling of tranquility will drive to adapt more swiftly to change.

The principles of Islamic Management Theory are supported by the following: (1) Islam serves as a comprehensive guide for all aspects of life; (2) Islamic Principles are derived from the Al-Qur'an and Hadith; (3) Management practices are implemented in accordance with religious guidelines; and (4) The effectiveness of any activity is determined by the alignment between Islamic principles and management theory (Habib Rana & Shaukat Malik, 2016; Wikaningtyas et al., 2023). This is corroborated by the findings of prior research. According to Ubale & Abdullah (2015), the utilization of Islamic Spirituality is inversely associated with immoral and deviant conduct. Moeni et al. (2016) proposed that the implementation of Islamic Spirituality has strong correlation on individual's well-being.

The Qur'an serves as the sacred scripture of the Islamic faith. Hadith refer to the utterances, deeds, rulings, and endorsements of Prophet Muhammad, serving as the bedrock of Islamic jurisprudence (Nugraha, 2021). Individuals are constrained by the boundaries established by God. Hence, individuals do not poss unrestricted autonomy to undertake activities in accordance with their desires. Hadith functions as an elucidation of the Qur'an, facilitating individuals' comprehension and implementation of all of God's instructions.

Comply with the instructions of the Muhammad Prophet is synonymous with comply with the will of God. Several texts from the Qur'an and Hadith that corroborate this assertion include: (1) Oh, you who have faith! Comply with the commands of Allah and follow the guidance of the Rosul (Muhammad) and

the Ulil Amri (those in positions of authority) within your community (QS. An-Nisa: 59) (Indonesia, 2019); (2) Whomever follows and complies with the teachings and guidance of the Messenger (Muhammad Prophet), has really obeyed Allah (QS. An-Nisa: 80) (Ridho & Tahmid, 2001; Indonesia, 2019), (3) "If you have a disagreement about something, consult the Qur'an and the teachings of the Prophet (As-Sunnah) to find guidance." (An-Nisa: 59) (Indonesia, 2019); (4) "Those who comply with my commands (Muhammad Prophet's commands) will gain access to Paradise, while those who do not comply my commands (Muhammad Prophet's commands) unequivocally rejecting entry into Paradise." (HR Bukhari); (5) "The faith of individuals are not considered complete if they have not a strong inclination to adhere to the teachings that I (Muhammad Prophet) have presented." (HR Hasan) (Al-Hasan, 2019).

Additionally, several verses from the Qur'an and Hadith emphasize the significance of implementing Islamic Spirituality in every acitivies. For instance: (1) "Each individual is accountable for their actions" (QS. Al-Mudatstsir: 38); (2) "Indeed, hearing, sight, and the heart, all will be subject to scrutiny" (QS. Al-Isra: 36) (Indonesia, 2019); (3) "Every person is a leader, and every leader will be requested of responsibility of his led." (HR. Bukhari & HR. Muslim) (Syafiq, 2022).

MSMEs have to prioritize the incorporation of Islamic Spirituality in every stage of conducting in change management. One of the verses from the Qur'an and Hadith that emphasizes the significance of personal transformation is as follows: (1) "We shall indeed test you with a modicum of fear, hunger, scarcity of wealth, loss of lives, and fruits." And inform the patient individuals, who, when faced with adversity, utter the words "Inna lillahi wainna ialihi raajiun."(QS. Al-Baqoroh: 155-166); (2) "Allah does not alter the destiny of a community until they make changes inside themselves (QS. Ar-Rad: 11); (3) "Indeed after adversity be followed ease (QS. Al-Insyirah: 5-6); (4) "one adversity is imposible to defeat two conveniences" (HR Al-Hasan) (Tuasikal, 2010).

Moreover, this study show the difference of Human Quotient and Human Quotient in Islamic Perspective. The first, within the Human Quotient, each of types of Human Quotient exists independently. Whereas, in Human Quotient in Islamic Spiritual Perspective, Islamic Spiritual is interconnected and inseparable in each of human quotient. Islamic Spiritual can strengthen or weaken for each types of human quotient. The second, in Human Quotient, each of the five types of Human Quotient primarily emphasize the horizontal dimension, which proves advantageous for personal growth. However, in Human Quotient in Islamic Spiritual Perspective, each of the types of Human Quotient must be grounded in both the vertical dimension and horizontal dimension. Put simply, individuals must strive to follow Allah's directives and avoid Allah's prohibitions (taqwa) in all their actions. The third, in Human Quotient, the most important of the types of Human Quotient to reach personal achievement is emotional quotient. However, in Human Quotient in Islamic Spiritual Perspective, the most important of the types of Human Quotient to reach personal achievement is islamic spiritual quotient.

Furthermore, the study explain the difference of change strategies and change strategies in Islamic Perspective. The first, MSMEs have high intellectual quotient. Intellectual quotient focus on the ability of logic. This level primarily emphasizes the horizontal dimension, which is advantageous to one's own self. Whereas, in Intellectual Quotient in Islamic Perspective emphasize on the ability of thinking in giving benefit for self-person, other person, fellow human, and natural in the world and benefit in hereafter.

Supporting of several verses of the Qur'an and Hadith as follows: (1) "Therefore, Allah elucidates his verses (his laws) to facilitate your comprehension of them." (QS. Al-Baqarah: 242) (Indonesia in 2019);

(2) "Individuals were observed engaging in the act of remembering Allah while in various positions - standing, sitting, or lying down. During this act, they contemplated the creation of the heavens and the earth, expressing their belief that this creation was not without purpose. They praised Allah and sought protection from the torment of hell." (QS. Ali Imran: 191) (Indonesia, 2019); (3) "Have they not pondered over the Qur'an? Without divine intervention, numerous inconsistencies would have been discovered in it. The verse (QS. An-Nisa: 82) (Indonesia, 2019); (4) Individual's Intelligent Quotient is someone who possesses self-control and engages in acts of charity with the intention of benefiting their hereafter. (HR At-Tirmidzi) (Puryanto, 2023).

The second, MSMEs adopt a mindset of optimism (Martin Seligman Cherry, 2023) and use affirmations (Sherman & Cohen, 2006), along with demonstrating patience (Bellamy, 2004). This level primarily emphasizes the horizontal dimension, which is advantageous to one's own self. Whereas, in Islamic spiritual perspective, these strategies should be grounded in both the vertical and horizontal dimensions.

Supporting of one of verses of the Qur'an and Hadith as follows: "Allah mandates the practice of patience and prayer as a means of assistance. By engaging in these prayers, individuals might effectively deter themselves from committing several abhorrent and illicit deeds (QS 2:45) (Indonesia, 2019).

The third, MSMEs apply the Law of Attraction (Byrne, 2008). This law focuses more on the horizontal dimension, which is beneficial to oneself. Whereas, in the Islamic spiritual perspective, it focuses on the vertical and horizontal dimensions. According to Faiz (Abdillah, 2022), the steps of the Law of Attraction in Islamic Spiritual Perspective are: (1) praying and asking Allah what individuals want; (2) believing and having the determination that what individuals want will happen; (3) preparing yourself to receive success as requested; (4) visualizing in the mind; (5) being grateful for what individuals have; and (6) planning the steps taken and trying to attract what individuals want.

Several verses of the Qur'an and Hadith affirm the significance of the Law of Attraction. For instance: (1) "Whoever performs even the tiniest amount of good will witness its effects." Anyone who commits a wicked act, no matter how small, will face the consequences of their actions (QS. Az-Zalzalah : 7-8) (Indonesia, 2019); (2) "And your Lord said: "Pray to Me, and I will give you." Indeed, those who display excessive pride and refuse to acknowledge and worship Me will be admitted to the inferno, experiencing a profound sense of degradation (QS. Al-Mu'min: 60) (Indonesia, 2019), (3) "My perception of myself relies on the opinion of a subordinate." I am in his company, provided that he recollects my existence. If he recalls my existence, then I reciprocate by recalling his existence. If he recognizes me among a group of people, then I will recognize him among a superior group of people. If he approaches within an inch, then I shall approach him by a cubit. If he approaches me within a distance of one cubit, I shall approach him within a distance of one-tenth. If he approaches me on foot, I will approach him at a faster pace."( HR Bukhari) (Daily Basis, 2023).

The various descriptions above can be described as follows:

Table 2. The Difference of Human Quotient and Human Quotient in Islamic Spiritual Perspective

| NO | Human Quotient | Islamic Spiritual: Human Quotient |
|---|---|---|
| 1. | *Spiritual quotient*<br>The ability to respond to every problem wisely based on moral values | Islamic Spiritual Quotient |

| | | |
|---|---|---|
| | Vertical Dimension: -<br>Horizontal Dimension: beneficial to oneself. | The ability to respond to every problem wisely based on taqwa, namely carrying out God's commands and avoiding God's prohibitions.<br>Vertical Dimension:<br>peace of mind, improved quality of worship, improved quality of faith and piety, improved quality of morals, and salvation in the hereafter.<br><br>Horizontal Dimension:<br>benefit oneself, fellow human, animal, and natural |
| 2. | Intellectual quotient:<br>intelligence of mind, reasoning, logic<br>Vertical Dimension: -<br>Horizontal Dimension: Beneficial to oneself | Islamic Spiritual: Intellectual quotient intelligence, reasoning, and logic based on taqwa, namely carrying out God's commands and avoiding God's prohibitions.<br><br>Vertical Dimension:<br>peace of mind, improved quality of worship, improved quality of faith and piety, improved quality of morals, and salvation in the hereafter.<br>Horizontal Dimension:<br>benefit oneself, fellow human, animal, and natural |
| 3. | *Emotional quotient:*<br>self-awareness, perseverance, passion, self-motivation, empathy, and social skills<br>Vertical Dimension:<br>Horizontal Dimension: Self-beneficial | *Islamic Spiritual:*Emotional Quotient<br>self-awareness, perseverance, enthusiasm, self-motivation, empathy, and social skills based on sincerity and carrying out Allah's commands and avoiding Allah's prohibitions.<br><br>Vertical Dimension:<br>Peace of mind, improved quality of worship, improved quality of faith and piety, improved quality of morals, and salvation in the hereafter<br>Horizontal Dimension:<br>benefit oneself, fellow human, animal, and natural |
| 4. | *Adversity quotient:*<br>ingenuity in the face of adversity<br>Vertical Dimension:<br>Horizontal Dimension: Beneficial to oneself | *Islamic Spiritual: Adversity quotient*<br>intelligence to face difficulties based on sincerity, carrying out Allah's commands, and avoiding Allah's prohibitions.<br><br>Vertical Dimension:<br>peace of mind, improved quality of worship, improved quality of faith and piety, improved quality of morals, and salvation in this world and the next.<br><br>Horizontal Dimension: |

| | | benefit oneself, fellow human, animal, and natural |
|---|---|---|
| 5. | *Physical quotient:* the ability to maintain physical fitness so that individuals appear to be always fit and fresh in living life<br>Vertical Dimension:<br>Horizontal Dimension: Beneficial to oneself | *Islamic Spiritual: Physical quotient*<br>The ability to maintain physicality so that individuals appear to be always fit and fresh in living life based on sincerity, carrying out Allah's commands, and avoiding Allah's prohibitions<br><br>Vertical Dimension:<br>Peace of mind, improved quality of worship, improved quality of faith and piety, improved quality of morals, and salvation in the hereafter<br><br>Horizontal Dimension:<br>benefit oneself, fellow human, animal, and natural |

## CONCLUSION

According to the aforementioned description, the findings of this study might be summarized as follows: The first, The Kubler-Ross model of change management is highly applicable to MSMEs in Indonesia. The second, the condition of MSMEs in Indonesia at stage 1 and stage 2, which include feelings of shock, denial, frustration, and depression. The third, MSMEs should familiarize using of the Kubler-Ross model of change management and endeavor to implement change strategies by an Islamic spiritual lens. Humans possess a spiritual nature, which enables them to experience a sense of completeness and wholeness. Implementing of Islamic Spirituality, MSMEs will increase of feel composure to face the changes and react to all types of change by patience and thankfulness towards Allah SWT. Patience and gratitude serve as the fundamental elements for genuine achievement in one's life.

## IMPLICATION/LIMITATION AND SUGGESTIONS

The study focuses on MSMEs in Indonesia. Further research should examine the MSMEs in various regions of Indonesia, including provinces, cities, and districts. Furthermore, investigate MSMEs in other countries.

This study specifically examines the Kubler-Ross management model, which places greater emphasis on the emotional dimensions of persons, among the other methods of change management. Hence, forthcoming research should explore alternative change management frameworks.

This study enhances the advancement of change management among MSMEs, particularly in the context of Kubler-Ross change management. The study also presents a novelty approach addressing Change Management in Islamic Spiritual Perspective.

This study is beneficial for the advancement of MSMEs in their endeavor to alleviate distress. Therefore, MSMEs adopt change management strategies rooted in Islamic spirituality to cultivate a mindset

characterized by patience and sincerity when confronting change. This approach entails a steadfast commitment to ongoing improvement in order to achieve excellence (continuous improvement mindset). By cultivating a tranquil and genuine demeanor, MSMEs can enhance their speed and proficiency in executing tasks with more effectiveness and productivity.

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