

INFLUENCE OF THE PRACTICAL WISDOM (*HIKMAH*) AND PIETY (*TAQWA*) ON SUSTAINING THE CHALLENGES OF POST COVID-19

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ABSTRACT

The practical wisdom (*hikmah*) is developed through education and experiences. The combination of the practical wisdom (*hikmah*) with piety (*taqwa*) enables sustainable decision and action. Both the practical wisdom (*hikmah*) and piety (*taqwa*) are available in every individual. When individuals with practical wisdom and piety are facing challenges and difficulties, they will easily face the situation with practical solutions and efforts. This study aims to explore the influence of the practical wisdom and piety (*taqwa*) in addressing the challenges emanating from the measures to curb COVID-19 pandemic. This study uses personal interviews with seven managers to solicit their practical wisdom on how the practical wisdom (*hikmah*) and piety (*taqwa*) can be applied in addressing the challenges resulting from the measures to curb COVID-19 pandemic. The informants suggested a combination of practical wisdom and piety through collective efforts involving many individuals and groups. The study recommends the creation of social solidarity among businesses to harmonise practical wisdom and piety (*taqwa*).

Key words: Practical wisdom, Piety, Taqwa, Post COVID-19

INTRODUCTION

The practical wisdom is deeply rooted in both education and experiences. Knowledge with experience contributes to practical skill (Vervaeke & Ferraro, 2013; Rooney, 2015; Grossmann, 2017). A practical wisdom (*hikmah*) emerges when the practical skill is combined with the experience of other individuals.

Managers use technical, human, and conceptual skills in organising work activities in organizations. In doing so, the managers incorporated six key elements into organising, namely work specialisation, departmentalisation, chain of command, span of control, orientation of decision making, and formalisation (Cousins, 2018; Fjeldstad & Snow, 2018; Bratton et al, 2020). Organizing work activities with the six key elements enables managers to assign work activities that can achieve organizational goals with efficiency and effectiveness.

The experience gained from the workplace is advantageous to an individual. However, each individual might have different wisdom. Wisdom (*hikmah*) is not only a function of knowledge, skill, attitude, and habit (Connor, 2019; Higgs, 2019; Sardar, 2020). It requires interaction between knowledge, skill, attitude, and habit of individuals from other industries.

The practical experience with others could result in practical wisdom (*hikmah*). There could be different degrees of practical wisdom (*hikmah*). The same situation goes to the piety (*taqwa*). A sense of piety denotes strong conviction in doing things with a very high purpose in life (Sarif, 2016, 2017, 2020; Javed, 2017; Mitrohardjono, Ramadhan & Miranti, 2020). Islamic way of life emphasizes gaining the Pleasure of Allah as a form of victory (*al-falah*) in the Hereafter. *Al-falah* denotes total victory, not merely success (*najah*) and attainment (*fawwz*).

Coronavirus disease 2019 (COVID-19) is a deadly illness due to severe acute respiratory syndrome caused by a novel coronavirus. The first outbreak was identified in Wuhan City, Hubei Province, China. COVID-19 causes illness in different ways, but the most common symptoms are fever, dry cough, and tiredness (Zhang, Hu & Ji, 2020; Lahiri & Sinha, 2021). It was declared as an outbreak by World Health Organization (WHO) in January 2020 and in March 2020 as global pandemic (Chakraborty & Maity, 2020; Zhang, Hu & Jim 2020). Some strict preventive measures have been recommended to curb the pandemic through physical distancing, wearing face masks and regular hand-wash. These preventive measures have resulted in social and economic disruption tiredness (Zhang, Hu & Ji, 2020; Lahiri & Sinha, 2021).

This study envisages that practical wisdom (*hikmah*) and piety (*taqwa*) could have influence on sustaining business activities while facing the challenges due to affirmative measures in curbing the global pandemic COVID-19. Thus, this study aims to explore the influence of practical wisdom and piety in sustaining the challenges of post-COVID-19.

LITERATURE REVIEW

Definition of Wisdom (*hikmah*)

Wisdom refers to the ability to make trajectory by contextualizing reality with reasoning, whereas trajectory is the likelihood or prediction about the future context (Rooney, 2015; Grossmann, 2017; Cousins, 2018). The art and science in trajectory process require a cross sectional understanding about the future with the historical facts and existing findings (Yaman, 2008; Fjeldstad &

Snow, 2018; Cousins, 2018). Wisdom transcends knowledge, the latter being an outcome of synthesizing information and understanding.

Wisdom is acquired after going through various stages. It started with extracting data from the reality. Then the data is processed with some values to produce information. The information will be refined further through sharing, socialising and making sense to produce knowledge (Sternberg, 2020; Suddaby & Laasch, 2020). Wisdom emerges after the information is being subject to cross-sectional processes and engagement with many stakeholders, (Pirson, 2020; Kupisk, 2019). Wisdom emerges, not an outcome of a deliberate initiative (Glück, 2018; Camargo & Vázquez-Maguirre, 2021). Figure 1 summarises the evolutionary development of wisdom.

Figure 1: Evolutionary development of wisdom



Hikmah goes beyond conventional wisdom that is based on reality and various players. *Hikmah* involves revelation (*wahy*) and intuition (Vervaeke, & Ferraro, 2013; Sarif, 2016, 2017, 2020; Sardar, 2020). The process of getting *hikmah* is not structured and intended (Yaman, 2008; Ramadhan & Miranti, 2020). It is derived as intangible cognition and affection values.

Definition of Piety (*Taqwa*)

Piety (*taqwa*) is a state of full conscious with fear and at the same time with hope for ethical decisions and actions. The fear arises out of responsibility and accountability on the consequences from decisions and actions (Connor, 2019; Higgs, 2019). The punishment and penalty are produced out of the fear for not being responsible and accountable to the outcomes of the decisions and actions (Yaman, 2008; Ramadhan & Miranti, 2020). In the meantime, the hope is placed with the expectation of mercy and kindness (Sarif, 2016, 2017, 2020; Sardar, 2020). In a situation of uncertainty, one may use the best of talent and ability to make sound and ethical decisions and actions, but the consequences might be unfavourable.

The Practical Wisdom (*Hikmah*) and Piety (*Taqwa*)

Wisdom (*hikmah*) is a function of knowledge and context. Wisdom or reasoning is enhanced with situation. The meeting point between knowledge and wisdom lies with the enriched context (Rooney, 2015). Thus, wisdom is generated through the integration of intellectual, emotional, spirituality, and physicality embedded with context (Grossmann, 2017).

Organizing allows managers to arrange and coordinate work activities in organization with efficiency and effectiveness. The nature of work activities is related to organizational activities through various tasks (Bratton et al., 2020). The work activities are designed based on the practical wisdom (*hikmah*) (Cousins, 2018). Nevertheless, the design must consider the organizational objectives (Fjeldstad & Snow, 2018).

Wisdom goes beyond knowledge acquisition, sharing and transfer. It is embedded with the context of knowledge. According to Connor (2019), knowledge has various dimensions. More importantly, the practical knowledge incorporates the context (Higgs, 2019). Under uncertainty, wisdom could mediate in between ignorance and knowledge (Sardar, 2020).

Wisdom (*hikmah*) is a combination of self-expertise, reflection and reaction. The Berlin Wisdom Paradigm argued that wisdom refers to “expertise in the fundamental pragmatics of life” (Baltes & Staudinger, 2000). In addition, Baltes & Staudinger (2000) contended that wisdom is an expert knowledge system that resulted from interaction with the context. Indeed, it is a psychological reflection (Stange & Kunzmann, 2008). According to Stange & Kunzmann (2008), wisdom is a result of self-knowledge, which is an ability to know about one’s priorities, meaning of life, concerns, and expectations in life. It is also about how an individual’s ability to measure one’s self-regulation, self-relating, self-criticism, self-reflection, and self-recognition. The outcome of this personal wisdom gives one the competency of assessing one’s typical behaviour and attitude.

Wisdom needs a balance between self-interest and the common interest. The Sternberg’s Balance Theory of Wisdom postulated that one needs to have a balance of interests and work towards the common good (Sternberg, 2004). The understanding between one’s interest and the general public interest contributes to practical wisdom (Nusbaum & Schneider, 2020). Wisdom has been defined as *hikmah*. *Hikmah* is manifestation of cognitive, affective, behavioural drive by virtue of Islamic teachings (Sarif, 2016, 2017, 2020; Javed, 2017; Mitrohardjono, Ramadhan & Miranti, 2020). Thus, this study aims to explore the influence of practical wisdom (*hikmah*) and piety (*taqwa*) in addressing the challenges resulted from the measures to curb COVID-19 pandemic.

METHODOLOGY

This study uses personal interviews with seven managers to solicit their practical wisdom and perceived piety experience on how practical wisdom (*hikmah*) and piety (*taqwa*) address the challenges that arise from the measures to curb covid-19 pandemic. The informants are managers from different companies who participated in the study namely, Technical Company (TC), Education Social (ES), Bakery Company (BC), Food Manufacturing (FM), Hijab Shop (HS), Banana Chip (BC), and JB Bakery (JBB). These managers have been selected based on their participation in a strategic management consultation for small and medium enterprises

organized by a local business chamber in collaboration with a local university. The interview was conducted at their respective premises.

The informants were asked one question, "What are the consequences of COVID-19 measures on your business now and in the future?". The study used a note-taking approach. The transcribed notes were verified by the informants.

The study used thematic analysis for the interview transcripts. The study adapted systematic thematic analysis by Braun & Clarke (2019). There are six systematic steps. Step 1 is familiarization. At this step, the authors read each transcript to make sense of the contents. Step 2 is coding. Step 3 is generating themes. Step 4 is reviewing themes. Step 5 is defining and naming themes. Step 6 is writing up. According to Clarke, Braun & Hayfield (2015), the number of informants determines the scale of the research. This study is categorised as a small project with 5-10 informants.

At familiarization, the authors read each transcript several times to analytically understand the meanings. Then, at coding, the authors identified relevant features in relation to the research question, which is how practical wisdom (*hikmah*) and *taqwa* (piety) could influence companies in sustaining the challenges of post-covid-19. At this step also the study identified patterns in the data, that is, the pattern of the influence of practical wisdom (*hikmah*) as well as *taqwa* (piety) approaches.

At the generating theme stage, the authors searched for themes. The authors created several codes from the interview transcripts and mapped them for patterns. At reviewing the themes stage, the authors verified the generated themes with the entire data set to sense a good connection. Then, at the defining and naming themes, the authors summarized each theme to ensure that each theme contributes to the essence of the study. At the final step, the authors combined all of the themes.

The authors conducted triangulation through content analysis to ensure logical flow of the narrative. In the content analysis, the study followed a few steps. Step 1, the study selected the narratives and analysed them based on research questions. Step 2, the study defined the units and categories of analysis. Then, the study coded each narrative. Step 3, the study developed a set of rules for coding. At this step, the study involved two independent researchers to assure reliability and transparency in the coding. At Step 4, the independent coders coded the text according to the rules. Finally, the study analysed the results with all the codes and derived conclusions. This triangulation assured the thematic analysis answers research question of the study (Mayring, 2004; Flick, 2004; Schreier, 2012).

FINDINGS

This section presents the findings on seven informants. The feedback is based on one question asked to all informants, "What are the consequences of COVID-19 measures on your business now and in the future?" Based on the feedback given, the informants were asked to elaborate. The informants are managers from each of the companies that participated in the study, namely, Technical Company (TC), Education Social (ES), Bakery Company (BC), Food Manufacturing (FM), Hijab Shop (HS), Banana Chip (BC), and JB Bakery (JBB).

Technical Company (TC) is established by a group of technical graduates in providing consultancy services. They had some practical wisdom (*hikmah*) and experiences working in large companies. The primary reason for them to establish TC is to make more fortune in the business. After operating for a few years, TC has to face measures taken by the government to curb the global pandemic of covid-19. The situation is very challenging for them due to the tenure and experience in the business. TC Manager said:

"Our company is providing small jobs in terms of technical consultation to major energy companies. Our clients are giving us just small jobs continuously. Each job worth around RM20,000. We continue to provide a job based on the specification and the job is continuous yet we do not have any competitors. Our specialization is unique and always meet the requirements of our clients. Our earnings might be small compared to our salary when we worked with large companies. But our motivation is to contribute more to society. Our wisdom and our amal soleh could be our legacy. Life is too short, and yet to have to live eternally in the Hereafter."

Technical Company (TC) might be small and relatively new in the business, but the managers and the associates have vast experience from their previous employment. They will use a technical approach to address the implications of the affirmative measures to curb covid-19. TC Manager said:

"We are aware of the covid-19 situation and we have to follow the SOP. We have no problem continuing to deliver our services to our clients. We have fear, that is logical, because we have human beings, but we also have hope, because we have Allah, Who is always with us. With hidayah from Allah and His blessings, we will make an effort with our wisdom and experience to overcome all the challenges. Thus, from our meetings, we created our alternative strategies and plans in case our major clients decided to discontinue to provide the job for our company. We can provide small repairs to households who need our electrical services. We are ready to perform small jobs. I think delivering a small job is necessary even though in the covid-19 situation. We know the situation is not going to be affected by the covid-19. Our business situation is different from other technical businesses. We provide technical services in the electrical and electronics sector. We have no problem continuing our business in the COVID-19 situation. We are ready to face the long-term situation of covid-19. Our world cannot work without electrical supplies."

Education Social (ES) organisation is established by a group of youth as a non-government organisation with the primary objective of helping disadvantaged children in accessing quality education. ES has been more than a decade experience in the society. It has some experience in dealing with some economic and social challenges, but not COVID-19 measures imposed by the authority. Thus, ES is also not spared from the consequences of the measures to curb the spread of global pandemic COVID-19. ES Manager said:

“ES provides tuition to those unfortunate and disadvantaged children. We raise money from the public to provide the facilities at our learning centres. We provide both academic and Islamic Studies for the children. The teachers are our volunteers. They are full-time teachers at their respective schools. They are doing this on a voluntary basis. We do not pay them. They are doing this for kindness and social responsibility. More importantly, they can make charity in the form of sadaqah of amal soleh. However, we have a very challenging situation to raise funds to maintain our learning facilities. We are renting shop lots for us to provide the education services. Another challenge is to maintain our tutors among the volunteers. For short term people might be able to sacrifice their time. How to be permanent volunteers? It's not part-time job. It is not a casual time. But it is a permanent time. Yet it has no salary. No wages. No allowance. Not even be provided with meals. They brought to the class home-made meals or paid ordered meals delivered to the learning centres. In fact, some of our volunteers bring food from home to be shared with the children and also with other volunteers at the centre. When we talk about COVID-19 situation, it is not just our learning centres. Normal schools are also affected.”

Education Social (ES) organisation also argued that education is a basic need besides food, clothing and shelters. ES Manager contended:

“Our children have to learn from a distance or remote learning basis. If children from ordinary schools are having problems accessing online learning because they do not have computers, they do not have internet connection and they do not have smart phones then what do you expect our refugee students? The very hardcore poverty students also are not able to have access to all the devices and they are not even permitted to go to the shelters during the movement control order or the lockdown situation. How are we going to provide our services? We don't talk about the fund. People are having very challenging economic situations. Many people are jobless even to survive on simple bread as breakfast meals. What else to ask people to donate to our NGO? When people do not have enough money for themselves, they are not able to make donations. Our are renting facilities and we have to keep paying the rental. We might not be able to continue to pay the rental. When we do not have the money to pay for our rented facilities if covid-19 prolongs. We have to relocate to any places that are not on rental. Perhaps we have to use our volunteers' homes partially to store our devices and assets.”

A food business known as Bakery Company (BC) is not spared also from the consequences of COVID-19. BC Manager said:

“Our bakery business started during lockdown of covid-19 somewhere in March 2020 sells desserts in our neighborhood People do not have money to buy desserts because they would buy staple foods instead, thus our business will not be sustainable as well. We might need to change to selling staple food like packed rice or home-made bread that is required by the society. The situation is very uncertain. We do not know what's going to happen in the near future. Our neighbors, who are used to buy from us do not have enough money for basic consumption. The population might be huge, but with small income they are not going to buy our desserts. This situation might require us to change our business; instead of just selling from our kitchen and to our neighbours, we might need to co-work and co-produce with our loyal customers in the form of collective business or we can call it a charitable business. We pool the money from the society and we bake together. And we share the cost and also the distribution of the food. This is what we call the collective business or social business.”

A manufacturing entity known as Food Manufacturing (FM) argued that COVID-19 has some impact on the business sector. FM Manager said:

“Our company is selling herbal paste like lemongrass, turmeric, garlic, and other spices locally grown and locally processed. This is a factory of herbal paste, we shouldn't have a problem because people need spices in food, in any kind of food prepared in our society but the main challenge is that we do not have big orders from hotels. They used to order in a big amount and even restaurants used to order in a big amount of herbal paste. We should work closely with the members of the society. Maybe we can make some social business with the society. We might not earn very much, but we can make a livelihood collectively.”

A clothing business is affected too. Hijab Shop (HS) is not spared by COVID-19. HS Manager said:

“Hijab is about modesty. No problem. Muslim women need to wear hijab. The challenge will be to produce from the fashionable hijab to a plain one. Just basic or plain hijab, but not much affected even though people are staying at home during the lockdown period people still need to make some movement to go shopping for the grocery; some 30% of the workforce require hijab. The situation of COVID-19 might be challenging. The short term necessitates us to produce plain hijab that is required by the Muslim women healthcare front liners in hospitals or medical centres. Instead of wearing fabric hijab, they might need to wear disposable hijab. Like the PPE in the short term. We continue with our customers for plain and fashionable. For charitable and social responsibility, we will go for the PPE hijab or disposable hijab. For the long term we also need to go and work with the charitable society or we are going to be like the charitable business.”

Banana Chip (BC) business is a home-based enterprise that is also affected by the measures of COVID-19. BC Manager said:

“We sell banana chips and tapioca chips. We are selling all kinds of chips from the local banana and tapioca. But at the same time we sell frozen "pau" and "karipap" and local cookies. This is just a small business and a kind of home kitchen. For the neighborhood business, this might be sustainable because of small volume. But it can be a collective business. We can work with the community to help it. People still consume healthy snacks during lockdown.”

COVID-19 measures impact on Home Decoration (HD) business. HD Manager said:

“We offer services and products for home decoration, home beauty, home furniture, home interior design - everything about home during this lockdown. People stay at home all times; the home should be in a good condition. There is almost no problem to continue the business as people are purchasing furniture and accessories for interior. People give us jobs to decorate their homes. People order home decors in the covid-19 situation. In the past, people didn't spend much time at home. They were busy with work and also traveling for work, picnic and involved in a lot of outdoor activities. Home is just like a place to sleep. But covid-19 requires people to stay at home - study, work from home and so forth, therefore they need to do a lot of things at home.”

JB Bakery (JBB) specialises in home-made and traditional cookies. As a food business operator, the authorities' COVID-19 measures produce some implications too. JBB Manager said:

“Our bakery is selling local cookies. As food operators, we should have no problem during COVID-19, but the only challenge is how to persuade people to buy healthy local cookies instead of just eating for survival.”

The informants argued that organizations are mostly leveraged on the practical reasoning in generating decisions and implementing actions. The practical reasoning emphasizes on transactions, profitability, and bottom line. There is lack of faith, loyalty, commitment and charity. TC argued that practical reasoning refers to the specialisation of services provided to the customers. While delivering the services, TC obtained practical wisdom (*hikmah*) through interaction and experience with many stakeholders, including spiritual routines. Likewise, ES has been active in crowd-funding activities for many years, but still need kind donors. The practical wisdom (*hikmah*) at ES emerged from the transaction and interactions. Unlike TC and ES, BC is just a small bakery but has been able to reap practical wisdom (*hikmah*) through its operations and the employees and stakeholders. It seems that for-profit entities like FM, HS, BC, HD and JBB had similar transactional experience as practical reasoning and interaction with stakeholders as the source for their practical wisdom (*hikmah*). The feedback from the informants that reflect practical reasoning and practical wisdom (*hikmah*) is summarised in Table 1.

Table 1: Summary of feedback from informants

Organization	Practical reasoning	Practical wisdom
Technical Company (TC)	<i>“Our specialization is unique and always meets the requirements of our clients. Our earnings might be small compared to our salary when we worked with large companies.”</i>	<i>“With hidayah from Allah and His blessings, we will make an effort with our wisdom and experience to overcome all the challenges. Thus, from our meetings, we created our alternative strategies and plans in case our major clients decided to discontinue the job for our company. We can provide small repairs to households who need our electrical services.”</i>
Education Social (ES)	<i>“We raise money from the public to provide the facilities at our learning centres. We provide both academic and Islamic Studies for the children.”</i>	<i>“They are doing this on a voluntary basis. We do not pay them. They are doing this for kindness and social responsibility. More importantly, they can make charity in the form of sadaqah of amal soleh.”</i>
Bakery Company (BC)	<i>“We might need to change to selling staple food like packed rice or home-made bread that is required by the society. The situation is very uncertain.”</i>	<i>“we might need to co-work and co-produce with our loyal customers in the form of collective business or we can call it as a charitable business.”</i>
Food Manufacturing (FM)	<i>“This is a factory of herbal paste, we shouldn't have problem because people need spices in food, in any kind of food prepared in our society.”</i>	<i>“We might not earn very much, but we can make a livelihood collectively.”</i>
Hijab Shop (HS)	<i>“The situation of COVID-19 might be challenging. The short term necessitates us to produce plain hijab that is required by the Muslim women healthcare front liners in hospitals or medical centres.”</i>	<i>“For charitable and social responsibility, we will go for the PPE hijab or disposable hijab.”</i>
Banana Chip (BC)	<i>“This is just a small business and a kind of home kitchen. For the neighbourhood business, this might be sustainable because of small volume.”</i>	<i>“But it can be a collective business. We can work with the community to help it. People still consume healthy snacks during lockdown.”</i>

Home Decoration (HD)	<i>“People stay at home all times; the home should be in a good condition. There is almost no problem to continue the business as people are purchasing furniture and accessories for interior. People give us jobs to decorate their homes.”</i>	<i>“Home is just like just sleeping place. But COVID-19 requires people to stay at home study, work from home.”</i>
JB Bakery (JBB)	<i>“Our bakery is selling local cookies. As food operators, we should have no problem during COVID-19.”</i>	<i>“...but the only challenge is how to persuade people to buy healthy local cookies instead of just eating for survival.”</i>

DISCUSSION

The practical wisdom of for-profit organizations is related to the reasoning and practical experience. For example, TC Manager argued that *“realize that the COVID-19 situation and we have to follow the SOP. Therefore, we have no problem continuing to deliver our services to our clients.”* Likewise, a home decoration business like HD has some challenges with the pandemic, but it does not stop it from making use of all resources and wisdom to continue the business when HD contended that *“people stay at home all the time, the home should be in a good situation almost no problem to continue the business as people are purchasing furniture and accessories for interior. HS as a hijab selling business also said that “the situation of COVID-19 might be challenging. The short term might be producing this plain hijab that required by the front liners in hospitals or medical centres that involved Muslim women healthcare workers.”*

Unlike non-profit organizations like ES, ES Manager said, *“People are having very challenging economic situations. Many people are jobless even to survive on simple bread as breakfast meals are also a very challenging time. What else to ask people to donate to our NGO? When people are not having enough money for themselves, they are not able to make donations.”* There is significant difference in using of wisdom between for-profit and nonprofit organizations (Bryson, 2021). While the former, like Technical Company (TC), Home Decoration (HD) and Hijab Shop (HS) are emphasising greatly on shareholders’ well-being, non-profit organization like ES emphasises on overall well-being of the people, both the volunteers and the disadvantaged group (Grant & McGhee, 2021). In fact, the wisdom is virtuously driven (Bachmann, Habisch & Dierksmeier, 2018; Kupisk, 2019; Mayfield, Mayfield, & Walker, 2020).

Humanistic wisdom exists in any type of organization. While for-profit organizations are skewed on profitability objectives, they do not totally ignore the humanistic aspect of wisdom. For example, Bakery Company (BC) has been working with the customers to face the pandemic situation when BC Manager said, *“this situation might require us to change our business plan instead of just selling from our kitchen and to our neighbours, we might need to co-work and co-produce with our loyal customers in the form of collective business or we can call it as a charitable business.”* Hijab Shop (HS) has similar humanistic concern when HS Manager said, *“The short term might be producing this plain hijab that required by the front liners in hospitals or medical centres that involved Muslim women healthcare workers.”* According to Bachmann, Sasse & Habisch (2018), business or for-profit organizations are guided by the humanistic approach in business wisdom. This is apparent when the for-profit organizations subscribed to the responsible decisions and actions (Pirson, 2020; Suddaby & Laasch, 2020).

The emphasis for profit and sole interest of shareholders may temp all types of organizations to put less emphasis on ethics and virtue. The missing virtue in organizations may be retrieved through social responsibility agenda (Bachmann, 2019; Carroll et al, 2020). The wisdom about human value has been emphasised due to the humanistic value in decision making (Kupisk, 2019; Camargo & Vázquez-Maguirre, 2021)

The practical wisdom from this study can be obtained from reasoning and practical experience, overall well-being of the people, and interest of shareholders. The practical wisdom may be common in common situations, but it can be uncommon in unprecedented situations of global pandemic covid-19. Practical wisdom may be gained from reasoning and intellectual capability, but without the *hikmah*, there will be serious lacking of humanistic virtue (Shihab, 2016).

SIGNIFICANT CONTRIBUTION

This study shows practical wisdom in organizations can be created through transaction and interaction with various stakeholders. Therefore, organizations should manage the stakeholders through various interaction activities like town-hall, meeting and other communities of practice.

CONCLUSION

The study discovered that practical wisdom emerges from formal and informal cognitive, affective and behavioural education and experiences in COVID-19 situations. In the contexts of formal organizations, the combination of practical wisdom with piety (*taqwa*) is embedded in the transactional routines, systematic decisions and actions. However, in informal contexts, practical wisdom and piety (*taqwa*) are embodied in individual cognition, affection (feeling) and behaviour. The nature of informal context of practical wisdom is tacit in nature into sharing, observation, and socialisation. It occurs in everyday working situations, unintentional, spontaneous such as conversations, discussion, and encouragement. Since practical wisdom and *taqwa* (piety) are available in formal and informal contexts, the contexts become volatile, uncertain, complex and ambiguous. Practical wisdom has been used to react to the immediate consequences of the restricted movement due to pandemic COVID-19, and the companies used

taqwa (piety) through religious methods of individual ritual. The combination of practical wisdom and *taqwa* (piety) sustain the companies to face the situation with practical solutions and efforts. The informants suggested that for combination of practical wisdom and *taqwa* (piety) through collective efforts with many individuals and groups. The study recommended for social solidarity among businesses to combine practical wisdom and piety (*taqwa*).

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