



THE APPLICATION OF ISLAMIC VALUES IN DECISION-MAKING AND ORGANIZATIONAL WORK CULTURE (A CASE STUDY IN THE PAPKIS DIVISION OF THE REGIONAL OFFICE OF THE MINISTRY OF RELIGIOUS AFFAIRS IN SOUTH KALIMANTAN PROVINCE)

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Abstrak: Penelitian ini secara mendalam dan komprehensif mengkaji dan menganalisis tentang pengintegrasian nilai-nilai dalam ajaran Islam yang berperan penting dalam cara pengambilan keputusan serta suasana kerja di organisasi yang bergerak di bidang Pendidikan Agama dan Pendidikan Keagamaan Islam (PAPKIS) di Kantor Wilayah Kementerian Agama Provinsi Kalimantan Selatan. Adapun yang melatarbelakangi penelitian ini yaitu pentingnya pengintegrasian prinsip-prinsip Islam, seperti musyawarah, amanah, keadilan, dan kewajiban dalam tata kelola organisasi pemerintahan, khususnya pada lembaga yang memiliki fungsi keagamaan. Tujuan dari studi ini adalah untuk memahami bagaimana nilai-nilai Islam diterapkan dalam proses pengambilan keputusan oleh para pemimpin dan dampaknya terhadap budaya kerja karyawan. Penelitian ini mengadopsi metode penelitian kualitatif deskriptif. Sumber data terdiri dari data utama yang dikumpulkan melalui observasi dan wawancara dengan kepala bidang, ketua tim, serta informan eksternal (mitra) di bidang PAPKIS Kanwil Kemenag Prov. Kalsel, dan sedangkan data sekundernya diperoleh melalui data-data dokumentasi berupa dokumen kebijakan, notulen rapat, dan standar operasional prosedur. Instrumen untuk mengumpulkan data mencakup panduan pengamatan, wawancara dan pencatatan dokumen. Metode untuk menganalisis data dilakukan dengan mengurangi data, menyajikan data, dan menarik kesimpulan. Temuan dari penelitian mengindikasikan bahwa prinsip-prinsip Islam telah dilaksanakan dengan konsisten dalam proses pengambilan keputusan dan budaya kerja, sehingga menciptakan suasana kerja yang profesional, harmonis, dan fokus pada pelayanan publik yang berintegritas..

Kata Kunci: Nilai-Nilai Islam; Pengambilan Keputusan; Budaya Kerja; Papkis

Abstract: This study provides an in-depth and comprehensive examination and analysis of the integration of Islamic values and their significant role in decision-making processes and the work environment within organizations engaged in Islamic Religious Education and Religious Education (PAPKIS) at the Regional Office of the Ministry of Religious Affairs in South Kalimantan Province. The rationale behind this study is the importance of integrating Islamic principles, such as consultation (musyawarah), trustworthiness (amanah), justice, and duty, into the governance of government organizations, particularly those with religious functions. The objective of this study is to understand how Islamic values are applied in the decision-making process by leaders and their impact on employee work culture. This study adopts a descriptive qualitative research method. Data sources consist of primary data collected through observation and interviews with division heads, team leaders, and external informants (partners) in the PAPKIS division of the Regional Office of the

Ministry of Religious Affairs of South Kalimantan Province, while secondary data was obtained through documentary data in the form of policy documents, meeting minutes, and standard operating procedures. The instruments for data collection included observation guides, interviews, and document review. Data analysis was conducted through data reduction, data presentation, and drawing conclusions. The findings of the study indicate that Islamic principles have been consistently applied in decision-making processes and workplace culture, thereby fostering a professional and harmonious work environment focused on public service with integrity.

Keywords: *Islamic Values; Decision-Making; Work Culture; Papkis.*

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INTRODUCTION

The Ministry of Religious Affairs is a government agency that plays a vital role in protecting and applying religious values in organizational management. As an institution directly involved in the religious life of the community, the Ministry of Religious Affairs is required not only to carry out administrative and bureaucratic functions but also to serve as a role model in integrating Islamic principles into all aspects of organizational management, including decision-making processes and the creation of a positive work environment. The PAPKIS Division at the Ministry of Religious Affairs Regional Office in South Kalimantan Province is a work unit with significant responsibilities, as it manages two strategic sectors simultaneously: Pesantren Education and Islamic Religious Education (PAI). Both sectors are directly linked to religious educational institutions that serve as the foundation for the moral and spiritual development of the community. Therefore, the application of Islamic values in the organizational conduct of the PAPKIS Division is not merely a normative requirement, but an imperative inherent in its institutional functions and mandate.

In recent years, the PAPKIS Division of the South Kalimantan Provincial Office of the Ministry of Religious Affairs has undergone significant transformation, both in terms of institutional regulations and the use of information technology. The shift in organizational structure from structural positions (Section Heads) to functional positions (Team Leaders) has implications for leadership styles and decision-making. The leadership model, which was originally hierarchical, is now required to shift toward a more collaborative and participatory approach. From an Islamic perspective, leadership is not merely understood as formal authority but also as a trust (*amanah*) that must be carried out by upholding the values of *shura* (consultation), *amanah* (accountability), and *‘adl* (justice). From an Islamic perspective, leadership is regarded as a trust and a great responsibility that must be accounted for not only to the community being led (*hablum minan nas*) but also before Allah SWT (*hablum minallah*). This concept is rooted in the belief that humans were created as Allah SWT’s vicegerents on earth, with the duty to manage, advance, and care for the earth in

accordance with Allah SWT's guidance, as well as to lead and guide others to worship Allah SWT and bring goodness to humanity. (Sulistiawati et al., 2025: 315–326).

However, this transformation process is not without its challenges. Based on transcripts of initial interviews, it was found that there are dynamics at play in decision-making, particularly when leaders must balance policies and regulations from the central government with the actual conditions on the ground. In addition, the massive digitization of services through various applications such as SIMBA, EMIS, Si-Tren, and SI-KAP demands significant changes in employees' work patterns and culture. The process of adapting to this technology, especially for senior staff, requires a leadership approach that is not merely technocratic but also humanistic and grounded in Islamic values, so that the changes do not erode the values of camaraderie, empathy, and workplace solidarity.

Interestingly, one of the initial findings in the PAPKIS Division of the Ministry of Religious Affairs Regional Office in South Kalimantan Province is the integration of Islamic values and local wisdom embodied in the principle of "Gawi Sabumi." This principle reflects a culture of cooperative and collegial teamwork, where every organizational issue is resolved collectively while upholding the spirit of togetherness. Regarding the upholding of this spirit of togetherness, this aligns with Kuntadi's view, in which he states that to achieve common goals, all members or individuals need to collaborate and support one another, rather than being selfish or indifferent to their surroundings. Every member must perform their duties well, and other members are also required to help colleagues who are facing difficulties. This is essential for fostering good cooperation among members (Kuntadi, 2024).

These values align with Islamic teachings, which emphasize the importance of mutual support (ta'awun) and a sense of brotherhood in communal life and within an organization. According to Albab et al., the values of brotherhood, mutual support, and maintaining harmony among people form the fundamental basis for creating a peaceful and balanced social order. (Putri et al., 2025: 349–369).

In light of this phenomenon, this study is crucial for further investigating how Islamic principles are applied in the decision-making process and how the internalization of these values shapes and influences the organizational work culture within the PAPKIS Division of the Regional Office of the Ministry of Religious Affairs in South Kalimantan Province.

METHOD

This study employs a descriptive qualitative method aimed at illustrating and exploring how Islamic principles are applied in the decision-making process and work culture within the PAPKIS Division of the Regional Office of the Ministry of Religious Affairs in South Kalimantan Province. This method was chosen because it can reveal the meaning, flow, and experiences of the individuals studied in a natural and context-appropriate manner (Niam et al., 2024).

Through this method, the researcher can gain comprehensive insights into how Islamic values are integrated into the decision-making process and how the incorporation of these values shapes and influences the work culture within the PAPKIS Division of the Ministry of Religious Affairs Regional Office in South Kalimantan Province.

RESULTS AND DISCUSSION

A. RESULTS

1. Observation Results

This observation was conducted to clearly understand the application of Islamic principles within the work environment, employee interactions, organizational culture, decision-making processes, and public service within the PAPKIS Division of the Regional Office of the Ministry of Religious Affairs of South Kalimantan Province. The results of the observation are presented in the following table.

Table 4.1 Results of the Observation on the Application of Islamic Values in the PAPKIS Division

No	Indikator	Observation Findings	Description of Observation Results
1.	Islamic Work Environment	All indicators met	The work environment in the PAPKIS Division exhibits a strong Islamic atmosphere, characterized by posters and mottos reflecting Islamic values, a prayer room, and a culture of greetings and interactions among employees. Additionally, the orderly and tidy office conditions reflect the application of discipline and integrity in the workplace.
2.	Employee Interaction	All indicators met	Interactions among employees and between employees and the public are conducted in a polite, courteous, and communicative manner. Mutual respect, teamwork, and respect for leadership reflect the application of good character in the life of the organization..
3.	Work Culture	All indicators met	Work culture is demonstrated through punctuality, neat attire, a sense of responsibility toward tasks, and professionalism in completing work. Compliance with service SOPs also demonstrates employees' commitment to the principles of fairness and accountability..
4.	The Decision-Making Process	All indicators met	The decision-making process is conducted in a participatory manner through discussions and consultations between management and staff. This is evident in the existence of meeting records and minutes, as well as a work environment that is not authoritarian, thereby reflecting the Islamic value of shura.
5.	Community Service	All indicators met	Public services are provided in a friendly, efficient, and transparent manner, without creating unnecessary obstacles. In addition, the availability of support facilities such as the One-Stop Service Center (PTSP), a lactation room, a children's play area, and guest restrooms demonstrates a service approach that is both humane and equitable.

Based on observations conducted at the PAPKIS Division of the Ministry of

Religious Affairs Regional Office in South Kalimantan Province, it was found that the application of Islamic values has been tangibly realized in various aspects of the organization's life. The work environment reflects a strong Islamic atmosphere through the presence of religious-themed posters and mottos, prayer room facilities, and the practice of exchanging greetings and salutations among employees. The orderly and tidy condition of the workspace also reflects the values of discipline and responsibility as part of an Islamic work ethic. Furthermore, interactions among employees and with the public take place in a polite, courteous, and respectful manner, demonstrating the internalization of *akhlakul karimah* values in workplace relationships. The work culture in the PAPKIS Division is characterized by punctuality, professionalism, attention to detail, and adherence to standard operating procedures (SOPs), thereby supporting the delivery of fair and accountable services.

Decision-making processes are also conducted participatively through consultations between management and staff, reflecting the application of the principle of *shura* in Islam. In serving the public, staff demonstrate friendly, responsive, and clear behavior, and do not complicate processes, supported by the provision of adequate service facilities. Overall, the findings indicate that Islamic teachings are not only understood in theory but have also been applied in daily activities.

2. Interview Results

The following are the results of interviews conducted with the division head, team leaders, and external informants (partners) in the PAPKIS Division of the Regional Office of the Ministry of Religious Affairs in South Kalimantan Province. The interview results are presented in the table below.

Table 4.2 Interview Results from the PAPKIS Division of the Regional Office of the Ministry of Religious Affairs in South Kalimantan Province

No	Informant	Interview Focus	Summary of Responses	Explanation of Interview Results
1.	Head of the PAPKIS Division	Profile and Leadership Role	The PAPKIS Division oversees Islamic religious education and Islamic religious	The Head of the Division views PAPKIS as a strategic division that operates based on a team structure (Team Leader and members). This
			instruction through a team- based work system	system emphasizes coordination, the division of tasks according to responsibilities, and focused, organized work efficiency.

2.	Head of the PAPKIS Division	Application of Islamic Values	The values of consultation, trustworthiness, justice, and compliance with regulations serve as the primary guiding principles	Decision-making within the PAPKIS Division is based on regulations and Islamic values. Consultation is the primary approach, whether in closed-door meetings or cross-departmental meetings, ensuring that decisions are neither unilateral nor authoritarian.
3.	Head of the PAPKIS Division	Decision Making Mechanism	Decisions are made through the following chain of command: Division Head– Team Leader– Team Members	The decision-making mechanism is phased and participatory. The Division Head coordinates policies with the Team Leader, which are then translated into technical terms by the team members, thereby creating synergy between policy and implementation.
4.	Head of the PAPKIS Division	Organizational Work Culture	Employee behavior is adapting in response to policy changes and digitalization	Policy changes and technological advancements are driving a transformation in work culture. Employees are expected to adapt to digitalization, with roles assigned based on individual skills and personalities, ensuring that performance remains optimal.
5.	Head of the PAPKIS Division	Expectations and Recommendations	Improving human resource quality, teamwork, and technological skills	The Head of the Division hopes that employees will continue to improve their skills, both through continuing education and

				technological training, and strengthen teamwork so that decision-making and service delivery become more effective and in line with Islamic principles.
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6.	PAPKIS Team Leader	Leadership Style	Consultative and Collaborative Leadership	The Team Leader notes that management consistently involves subordinates in technical decision-making. This demonstrates a participatory leadership style that values the technical expertise of staff.
7.	PAPKIS Team Leader	Involvement in Decision Making	Involved through closed-door meetings or open meetings as needed	The involvement of the Team Leader and members is handled flexibly based on the scale of the issue. This ensures that the decisions made can be implemented realistically and in accordance with on-the- ground conditions.
8.	PAPKIS Team Leader	Impact of Decisions	Workplace adjustments resulting from changes in nomenclature and digitization	Organizational decisions have led to changes in work patterns and employee behavior. However, these changes have been addressed through systematic adjustments and a clear division of roles, ensuring that work continuity is maintained.
9.	PAPKIS Team Leader	Islamic Work Ethics	Islamic values have become ingrained in our customs and culture	Islamic work ethics such as covering one's body, maintaining proper decorum, practicing honesty, and fostering cooperation, have become the standard that binds all employees, thereby

				preventing conflicts or resistance.
10.	External Stakeholders (Partners)	PAPKIS Services	Services are rated as good and continue to improve	Partners assess that PAPKIS services are functioning well, particularly in terms of communication and partnership, although adjustments to methods have been made due to budget constraints.
11.	External Stakeholders (Partners)	Policy Impact	The policy has had a positive impact on partner institutions	The benefits of PAPKIS programs and activities are directly felt by partners, particularly in Islamic boarding schools and religious education, as partners are actively involved in planning and implementation.
12.	External Stakeholders (Partners)	Recommendations for Improvement	Strengthening Partnerships and Professionalism	Partners recommend that cooperation continue to be strengthened and that partnership forums be maintained so that PAPKIS policies and programs can be communicated down to the lowest levels of religious educational institutions.

Based on interviews with the Head of the PAPKIS Division, the Team Leader, and external informants (partners from religious educational institutions), it was found that the integration of Islamic values—in leadership, decision-making, and work culture—within the PAPKIS Division of the South Kalimantan Provincial Office of the Ministry of Religious Affairs has been carried out systematically and consistently. The Head of the Division views that all policies and decisions are fundamentally based on regulations established by the central government; however, their implementation is still shaped by Islamic values such as consultation (shura), trustworthiness, justice, and a humanistic approach. The decision-making process is carried out through a tiered mechanism, starting with the Division Head, followed by coordination with the Team Leader, and then technically implemented by team members in accordance with their respective duties and functions. This pattern indicates that the leadership style applied is participatory rather than authoritarian.

Furthermore, the results of the interview with the Team Leader indicate that functional staff and the work team are actively involved in the decision-making process, particularly regarding technical aspects of program or activity implementation. This involvement takes place through closed-door meetings or meetings involving the entire team, depending on the scale and complexity of the issues at hand. Changes in policy, nomenclature, and advancements in digital technology have led to adjustments in work behavior among employees. However, these adjustments are viewed as part of organizational dynamics that must be addressed adaptively through role distribution, teamwork, and enhanced professionalism.

Islamic work values, such as discipline, courtesy, honesty, responsibility, and maintaining proper dress codes, have become ingrained habits and a part of the daily culture among employees, so their implementation does not encounter resistance

Meanwhile, interviews with external informants partners of the PAPKIS Division revealed that the services and partnership models established are considered to be functioning well and are generally improving. Partners reported experiencing transparency, in-depth communication, and active participation in various programs and activities, particularly those related to Islamic boarding schools and Islamic religious educational institutions. Although budget constraints have limited the frequency of in-person meetings, partnerships remain strong through the use of digital communication platforms such as WhatsApp groups and virtual meetings.

Thus, the overall interview results indicate that leadership and decision-making within the PAPKIS Division have integrated Islamic values with principles of professionalism and public service, supported by solid internal and external collaboration.

3. Documentation Findings

Documentation was used to reinforce observational findings through written, visual, and official archival evidence related to policies, work culture, decision-making, and public service. The documentation findings are presented in the following table.

Table 4.3 Documentation Findings on the Application of Islamic Values in the PAPKIS Division

No	Indicator	Documents Found	Description of Documentation Results
1.	Policy and Regulatory Documents	Vision and mission of the Ministry of Religious Affairs, guidelines on Islamic values, service SOPs, meeting minutes	These policy documents demonstrate that Islamic values—such as integrity, sincerity, professionalism, justice, and consultation—have been incorporated into the regulations and operational guidelines of the PAPKIS Division.
2.	Decision Making Documents	Meeting minutes, records of decisions, organizational structure, management directives	This documentation demonstrates that the decision-making process is conducted in a systematic and documented manner, and incorporates moral and ethical considerations in accordance with Islamic values.

3.	Work Culture Materials	Posters on civil service values, work culture banners, documentation of religious activities, morning assemblies	An Islamic work culture is reinforced through visual media and routine activities, such as group prayers, Quran recitation, and morning assemblies, which aim to foster integrity and a sense of responsibility among employees.
4.	Public Service Documents	Banners against bribery, service information, documentation of service activities	Documentation of public services demonstrates a commitment to transparency, accountability, and services free from bribery..
5.	Workplace Photos	Photos of the workspace and meeting rooms	The neat layout of the office and meeting rooms, with their Islamic-inspired decor, creates a supportive work environment that facilitates the professional performance of duties.

Based on the documentation, evidence was obtained that supports the observational findings regarding the application of Islamic values in the PAPKIS Division of the Regional Office of the Ministry of Religious Affairs in South Kalimantan Province. Policy and regulatory documents, such as the Ministry of Religious Affairs' vision and mission, internal guidelines, and service SOPs, explicitly incorporate Islamic values such as integrity, sincerity, professionalism, justice, and accountability. Additionally, the presence of meeting minutes, meeting agendas, and decision records indicates that the decision-making process is conducted systematically and prioritizes the principle of consultation. Documentation of work culture, including posters on core civil servant values, work culture banners, and records of religious activities and morning assemblies, demonstrates ongoing efforts to cultivate the character of employees who are ethical and responsible.

In the aspect of public service, documentation of anti-graft banners, service information, and documentation of service activities reaffirm the institution's commitment to transparency and clean service. Photos of the work environment and meeting rooms also show a neat layout with an Islamic ambiance, thereby supporting the creation of a conducive work atmosphere. Thus, the documentation reinforces that the application of Islamic values in the PAPKIS sector has been formally integrated into the organization's policies, work culture, and service systems.

B. Discussion

1. Structural Foundations of the Organization

Based on an analysis of the results of interviews and observations at the PAPKIS Division of the Ministry Operational of Religious Affairs Regional Office in South Kalimantan Province, it can be seen that the operational and structural foundations

of the

organization are based on two theories: Classical Administration Theory (POAC) and Bureaucracy Theory (Max Weber).

a. Classical Administration Theory (POAC)

In the field of management, various theories have evolved alongside the progress of the times. Henry Fayol, in his publications, was a French industrial pioneer known as a pivotal figure in the development of classical management theory. He noted that in the application of management, there are 5 (five) functions, which are subsequently known by the acronym POAC. (Husain & Kartini, 2025: 320), (Yusuf et al., 2023), namely:

1) Planning

Planning involves steps to formulate an organization's goals and objectives and to create a "work plan" that outlines how to achieve those objectives. Planning also involves decision-making regarding the goals to be achieved, the steps to be taken to reach those goals or objectives, and who will carry them out (Jeka et al., 2024: 191). This planning is mentioned in the Qur'an in the following verses: Surah Al-Hasyr, verse 18; Surah Fathir, verse 11; Surah Al-Hadid, verse 22; Surah Al-Anfal, verse 60 (Basirun et al., 13–14).

2) Organizing

This function involves managing the workforce, facilities, and organizational structure to ensure the plan is implemented as effectively as possible. (Husain & Kartini, 2025: 321). Organizing is the process of gathering all available resources and utilizing them to the fullest extent for predetermined objectives. In the organizing process, it is crucial to determine who is responsible for each task.

The role of a leader or manager is crucial in executing plans. In the organizing function, the organizational leader determines who is tasked with carrying out various activities in accordance with the established objectives (Jeka et al., 2024: 193). In this regard, the PAPKIS division at the Regional Office of the Ministry of Religious Affairs in South Kalimantan Province has demonstrated a systematic and well-planned work structure.

3) Actuating

Implementation refers to the process of executing programs and managing human resources so that they operate in accordance with the organization's objectives (Husain & Kartini, 2025: 321). Effective planning and organizing are essential, but if not followed by implementation, they will be in vain. This will lead to negative consequences and stagnation. Therefore, a strong work ethic, smart/intelligent work, and collaboration are required. All available human resources must be utilized to the fullest extent to achieve the organization's goals, tasks, and work plans. The execution of work must align with the established plans. Every human resource must fulfill their duties in accordance with their job descriptions. Human resources play a crucial role in achieving the organization's goals, tasks, and work plans (Jeka et al., 2024: 194). In this context, implementation in the PAPKIS field may involve the technical assignment of tasks (job descriptions) and the execution of SOPs/regulations in accordance with

established procedures.

4) Controlling

Monitoring is a step to determine the results achieved in relation to established standards, evaluate implementation, and determine when collective action needs to be taken. Therefore, this process ensures that implementation proceeds in accordance with expected standards (Jeka et al., 2024: 195). Monitoring is conducted to ensure that all steps proceed as

planned and achieve the objectives. If there are any discrepancies, evaluations and improvements will be carried out (Husain & Kartini, 2025: 321).

Control can be defined as the process of providing feedback and follow-up by comparing actual results with established plans, as well as making adjustments when deviations occur. This function encourages every educational institution to monitor key elements, such as adjustments to the physical environment, changes in methods or capabilities, and providing encouragement to organizational members so that objectives can be effectively achieved. With this control in place, existing shortcomings can be identified and immediately corrected. In this monitoring phase, this can actually impact future management planning processes, as monitoring involves conducting an assessment to identify weaknesses and errors that have occurred, so that they can be corrected in subsequent management processes (Jeka et al., 2024: 195).

b. The Theory of Bureaucracy (Max Weber)

According to Weber, the bureaucratic system is an ideal type of organization based on rules, legal certainty, hierarchy, and discipline, and emphasizes the importance of rationality and efficiency in its operations (Irfan et al., 2023: 26), (Primananda et al., 2021: 125–126). Literature Review Studies on bureaucracy have become a crucial foundation for understanding modern organizations and public governance, with Max Weber's contributions being the most prominent in developing its conceptual framework.

Weber defines bureaucracy as a form of organization that prioritizes rationality, efficiency, and legal certainty through hierarchical structures and clear rules (Irfan et al., 2023: 26–27). This theory is applied in the PAPKIS division of the Ministry of Religious Affairs Regional Office in South Kalimantan Province. This concept emphasizes that bureaucracy is a formal institution functioning as a social mechanism to achieve administrative and organizational efficiency in regulations, services, development, and community empowerment. Therefore, bureaucracy strives to maximize administrative efficiency by using neutral terminology to refer to the administrative aspects of the organization (Jeka et al., 2024: 65–66). The Weberian model of an ideal bureaucracy emphasizes hierarchy, role specialization, and a high level of competence among officials, aiming to achieve effectiveness and efficiency in the execution of governmental duties (Setiawan et al., 2022: 13–14), (Miswanto et al., 2019: 274).

However, Weber's concept of the ideal bureaucracy has not been without controversy, particularly when issues or “bureaucratic ills” arise in its implementation (Hulu et al., 2020: 29–37). These often manifest as rigidity, inefficiency, and indifference, leading to negative perceptions of bureaucracy, even though, at its core, bureaucracy is simply an organizational design that can function efficiently with proper

management (Ikhwan, 2013: 31). Max Weber argued that bureaucracy, as an ideal-type of organization, is the manifestation of the rationalization of collective activities aimed at creating a structured, impersonal public administration system based on written rules (Juliani, 2021: 40), (Nurhidayah et al., 2013: 138).

2. Analysis of Employee Behavioral Dynamics and Performance

This study delves deeply into the correlation between employee behavioral dynamics and performance, specifically within the PAPKIS Division of the Ministry of Religious Affairs Regional Office in South Kalimantan Province. Through the lens of McClelland's Motivation Theory, which focuses on the needs for Achievement, Affiliation, and Power, this analysis not only highlights the extent to which principles of ethics and trustworthiness shape

the work environment but also how employees' internal motivation is influenced by the integration of these spiritual values.

a. McClelland's Motivation Theory

This theory centers on the concepts of the need for achievement (nAch), the need for affiliation (nAff), and the need for power (nPow), providing a comprehensive foundation for understanding individuals' internal drives in organizational and social contexts (Alkautsar, 2024). This theory emphasizes that these needs are not hierarchical like in Maslow's theory; rather, the dominance of a particular need can vary among individuals and is influenced by life experiences and culture. This approach also examines how these needs influence individual behavior, particularly in goal-setting and performance (Andjarwati, 2015: 50).

Unlike Maslow or Alderfer, who focus on the fulfillment of existing needs, McClelland's theory places greater emphasis on the development or creation of these needs through experience and the environment (Acquah, 2021: 26–27). One of the main pillars of this theory is the need for achievement (nAch), which, according to McClelland, is an intrinsic motivator that drives individuals to achieve standards of excellence, overcome challenges, and attain personal success. Individuals with a high need for achievement tend to take calculated risks, set challenging yet realistic goals, and seek feedback to continuously improve their performance (Gulo, 2020: 39).

McClelland argued that a strong need for achievement—or the desire to excel in competitive situations—is directly correlated with an individual's level of motivation in performing their tasks (Damanik, 2020: 53). He categorized this motivation theory into three categories: the need for achievement, the need for relatedness, and the need for power, which explains why individuals with a high need for achievement are more likely to take responsibility for solving problems and setting challenging goals (Damanik, 2020: 51).

3. The Principle of Good Governance

Good Governance is an idea related to how state power, economic, and social resources are managed for societal development, carried out in an accountable, transparent, participatory, and equitable manner. Good Governance is not merely about a good government, but also about how the government interacts with the private sector and civil society in decision-making and policy implementation (Weiss, 2000: 795-814).

In the context of Islamic religious institutions such as the PAPKIS (Islamic Religious Education) Division, the application of good governance is not merely administrative and technocratic but is also grounded in a strong normative-religious foundation (Mayasari et al., 2023: 86-87) rooted in Islamic teachings.

4. The Application of Islamic Values in Leadership Decision Making

Based on research findings at the PAPKIS Division of the Ministry of Religious Affairs Regional Office in South Kalimantan Province, the application of Islamic values in decision-making is not merely a formality associated with a religious institution, but has become the very essence of the organization's operations.

a. Internalization of the Value of Shura (Consultation)

Research findings indicate that the leadership style in the PAPKIS Division strongly emphasizes the principle of shura or consultation. Leaders do not position themselves as sole authorities but rather as coordinators. Both strategic and technical decisions—such as the implementation of programs at Islamic boarding schools or the management of Islamic Education (PAI)—are made through collective, collegial discussions. This aligns with

Islamic principles that teach that all matters should be decided through consultation to achieve the common good and minimize subjective errors.

b. The Values of Trustworthiness and Justice ('Adl)

Leadership decisions are also grounded in the value of trustworthiness. Leaders understand that decisions made must be accountable, both administratively to the state and morally to Allah SWT. In the division of tasks, the value of justice is applied through the proportional distribution of workloads to the Team Leaders (Katim). Although positions are now functional in nature, leaders ensure that every team member clearly understands their tasks according to their respective capabilities, so that there is no imbalance in contributions organization.

5. The Impact of Decision Making on Behavioral and Work Culture Changes in Digital Transformation

The leadership's decision to undertake a large-scale migration to digital systems (such as the Simba, EMIS, Si-Tren, and Sikap applications) has been the primary catalyst for changes in work behavior within the PAPKIS Division

a. Behavioral Changes: From Manual to Digital

The decision to digitize services has forced employees to step out of their comfort zones. Based on interview results, there has been a significant shift in behavior, with employees now required to be more meticulous, faster, and data-driven. The work culture, which was once manual, has now transformed into a transparent work culture. This digitization indirectly fosters the value of honesty, as the application systems minimize data manipulation.

b. Intergenerational Adaptation and Collaboration

One of the interesting impacts of leadership decisions regarding technology is the emergence of a learning organization culture. There is a digital skills gap between senior and junior employees, but this is addressed through leadership policies that encourage mentoring and guidance. Younger employees assist their seniors in operating

applications. This behavior of mutual assistance is a positive outcome of leadership decisions that are not punitive but rather guiding (Islamic paternalism).

6. The Role of Local Wisdom “Gawi Sabumi” in Supporting an Islamic Work Culture

This study found that the strength of the work culture in the PAPKIS sector lies in the integration of religious values and the local wisdom of South Kalimantan, namely “Gawi Sabumi.”

a. Gawi Sabumi as a Manifestation of Ta’awun

The philosophy of “Gawi Sabumi” (working together) is a tangible manifestation of the concept of ta’awun (mutual assistance) in Islam. In practice, although each employee has clearly defined primary duties and functions based on their job titles, they do not hesitate to assist colleagues in other teams. When one team has a major initiative, staff from other teams voluntarily join in to help ensure the success of the activity.

b. Maintaining Organizational Solidarity and Harmony

This local wisdom serves as the “glue” that maintains organizational cohesion amidst changes in organizational structure (from Section Head to Team Leader). “Gawi Sabumi” prevents the emergence of workplace individualism. The leadership of the PAPKIS Division

has successfully upheld this value as a pillar of Islamic work culture, thereby fostering a family-like yet professional work environment. This demonstrates that organizational behavior within the PAPKIS Division is deeply influenced by the cultural background of the Banjar community, characterized by religiosity and mutual cooperation.

Overall, this study concludes that decision-making based on Islamic values (Shura and Amanah) provides employees with a sense of security and trust. This trust serves as the foundation for employees’ willingness to change and adapt to digital technology. This transformation is reinforced by the Gawi Sabumi culture, which ensures that organizational changes are not perceived as an individual burden but rather as a collective responsibility. Thus, the alignment between Islamic leadership, digital policies, and local wisdom has fostered a resilient and adaptive work culture within the PAPKIS Division of the Ministry of Religious Affairs Regional Office in South Kalimantan Province.

CONCLUSION

Based on the results of observations, interviews, and documentation conducted at the PAPKIS Division of the Regional Office of the Ministry of Religious Affairs in South Kalimantan Province, it can be concluded that the application of Islamic principles in decision-making processes and work culture has been implemented effectively and consistently. Islamic principles such as consultation, trust, openness, responsibility, and justice are not merely normative guidelines but are also reflected in the daily work practices of employees as well as in leadership mechanisms and public service delivery.

The results of observations and interviews indicate that the implementation of these Islamic values tangibly strengthens the principles of good governance, particularly

regarding accountability and transparency. Every decision made is not only administratively accountable but also morally and ethically so, in line with the values of amanah and sidq. The decision-making process is conducted through consultation involving leaders and employees in accordance with their respective roles and responsibilities, ensuring that the resulting decisions are participatory and objective.

Leadership within the PAPKIS sector exhibits a tendency toward transformational leadership, where leaders are able to motivate employees to perform at their best and prioritize the organization's interests. This aligns with McClelland's Need for Achievement theory, which, within the context of Islamic values, is reflected in the spirit of fastabiqul khairat. The developing Islamic work culture also fosters a work environment characterized by discipline, professionalism, and harmony.

Nevertheless, to optimize administrative effectiveness in accordance with the POAC principles (Planning, Organizing, Actuating, and Controlling), further strengthening is needed in formalizing work processes. Refining SOPs and ensuring clear written workflows are essential to avoid potential excessive discretion and to strengthen bureaucratic professionalism. Thus, a rational bureaucratic structure, as proposed by Max Weber, can coexist with Islamic spiritual values in realizing an effective and integrity-driven organization.

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