IIUM Journal of Case Studies in Management: Vol. 17, No. 3, August 2026, pp.83-106
ISSN: 2810-2327 e-ISSN: 2710-7175
Received: 13 July 2026 Reviewed: 16 July 2026 Revised: 17 July 2026 Accepted: 19 July 2026

An enterprise with *Ta'abbudi* (Total Devotion to Allah) at Commanditaire Vennootschap Agung Grafika

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ABSTRACT
This teaching case presents the strategic journey of CV Agung Grafika, a medium-sized Indonesian enterprise in printing, publishing, and creative solutions, through the lens of *ta'abbudi* (total devotion to Allah) as the organisation's highest purpose. Rather than treating business as merely a commercial activity, the case positions enterprise as an act of continuous worship ('ibadah), where strategic decisions are directed towards attaining the pleasure of Allah (mardhatillah). Amid the post-pandemic recovery, digital disruption, and changing customer expectations, the organisation contemplates its transition to a knowledge-based, digitally integrated enterprise. Using organisational narratives, financial information, management deliberations, expert consultations, and dialogues with Islamic scholars and Pondok Kyai, the case demonstrates how leaders navigate uncertainty while remaining anchored in *ta'abbudi*. Organisational excellence is viewed not only through financial performance but also through *amanah* (trust), *ihsan* (excellence), shura (consultation), hikmah (wisdom), *tawakkul* (reliance upon Allah), and *maslahah* (public benefit). By 2026, management must choose between preserving its traditional printing business, transforming into a digital publishing enterprise, or becoming an integrated knowledge solutions provider. The case concludes with an open-ended strategic dilemma, inviting students to evaluate these alternatives by integrating strategic management, financial analysis, ethical reasoning, and an Islamic worldview, recognising that business decisions are ultimately acts of worship and accountable stewardship before Allah.

Keywords: *Ta'abudi* (total devotion); Digital Transformation; Knowledge Management; Organisational Renewal; Islamic Strategic Leadership

Introduction

Rather than treating business as merely a commercial activity, Commanditaire Vennootschap Agung Grafika positions itself of enterprise as an act of continuous worship ('ibadah), where strategic decisions are directed towards attaining the pleasure of Allah (mardhatillah). Commanditaire Vennootschap (CV) Agung Grafika is located in Kartasura, Sukoharjo, Central Java, Indonesia. CV Agung Grafika has quietly evolved from a modest local printing business into a respected enterprise in publishing, graphic design, and knowledge services. Founded by Dr Rakhmad Agung Hidayatullah and his partners, the company is built upon the philosophy of *ta'abbudi* (total devotion to Allah), viewing business not merely as a commercial endeavour but as an act of continuous worship ('ibadah) and a means of serving society for the pleasure of Allah (mardhatillah). Operating in an industry transformed by rapid digitalisation, social media, online publishing, and artificial intelligence, the company strives to respond to change while remaining steadfast to Islamic values.

Despite these disruptions, CV Agung Grafika has continued to grow by serving educational institutions, universities, schools, government agencies, NGOs, SMEs, researchers, authors, and community organisations throughout Indonesia. Its slogan, "Your Brilliant Publishing Partner," reflects a commitment not only to producing quality publications but also to generating beneficial knowledge ('ilm al-nafi') and creating *maslahah* (public benefit). Every publication is regarded as a trust (amanah) and an opportunity to contribute to education, intellectual development, and societal well-being.

By 2025, however, the company reached a strategic crossroads. Although traditional printing remained financially sustainable, management recognised that long-term resilience required adapting to digital publishing, online learning, e-books, artificial intelligence, and integrated communication services. Guided by the principles of *ta'abbudi*, *amanah, ihsan*, and *hikmah*, the leadership sought not merely to maximise profit but to ensure that strategic transformation remained aligned with Islamic ethical values and accountable stewardship (khilafah). The central question confronting management was therefore deeper than a business decision: How should CV Agung Grafika transform into an integrated knowledge, communication, and creative solutions enterprise while preserving its identity as a *ta'abbudi* organisation, where every strategic decision is ultimately an act of worship and service to Allah and humanity?

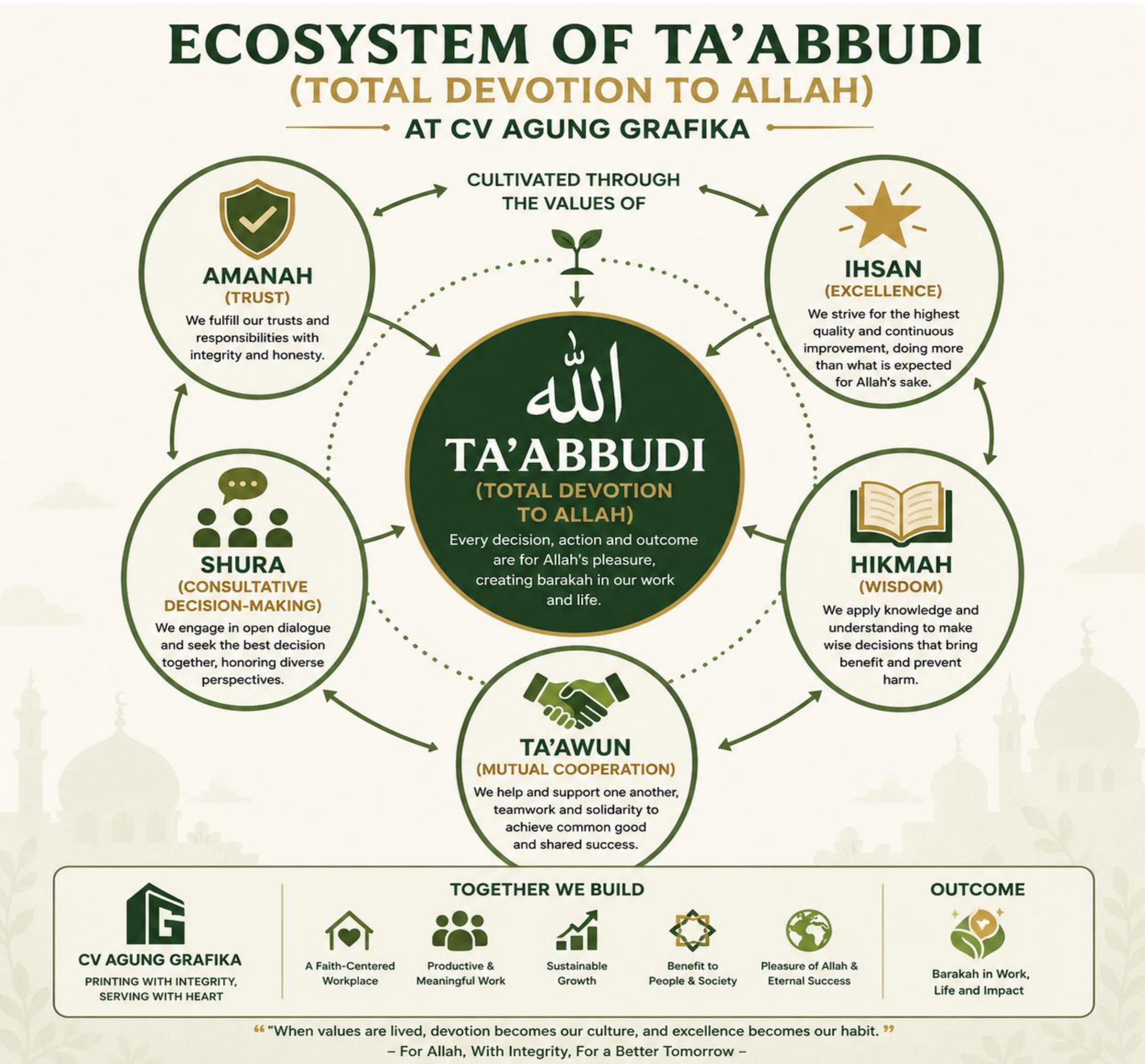
Company Background

CV Agung Grafika was established upon the founders' conviction that communication, knowledge dissemination, and creative design are enduring forms of service to humanity that transcend technological change. More fundamentally, the enterprise was founded on the principle of *ta'abbudi* (total devotion to Allah), where business is regarded as an act of continuous worship ('ibadah) and every organisational activity is intended to seek the pleasure of Allah (mardhatillah). The founders believed that producing and disseminating beneficial knowledge ('ilm al-nafi') is a form of *sadaqah jariyah* (continuous charity), provided it is undertaken with sincerity (ikhlas), honesty, and accountability. Consequently, commercial success was never viewed as an end in itself, but as a means to fulfil the responsibilities of *khilafah* (stewardship) by serving individuals, institutions, and society ethically and responsibly.

From its earliest years, the company offered printing, photocopying, publishing, graphic design, binding, and distribution services. As customer needs evolved, CV Agung Grafika progressively expanded into editorial services, publication management, educational materials development, branding solutions, digital content creation, and knowledge dissemination activities. Each service was conceptualised not merely as a commercial product but as an opportunity to facilitate learning, preserve knowledge, empower communities, and advance education and civilisation. Management consistently emphasised that every manuscript published, educational module produced, or creative design developed carried both professional responsibility and spiritual accountability before Allah.

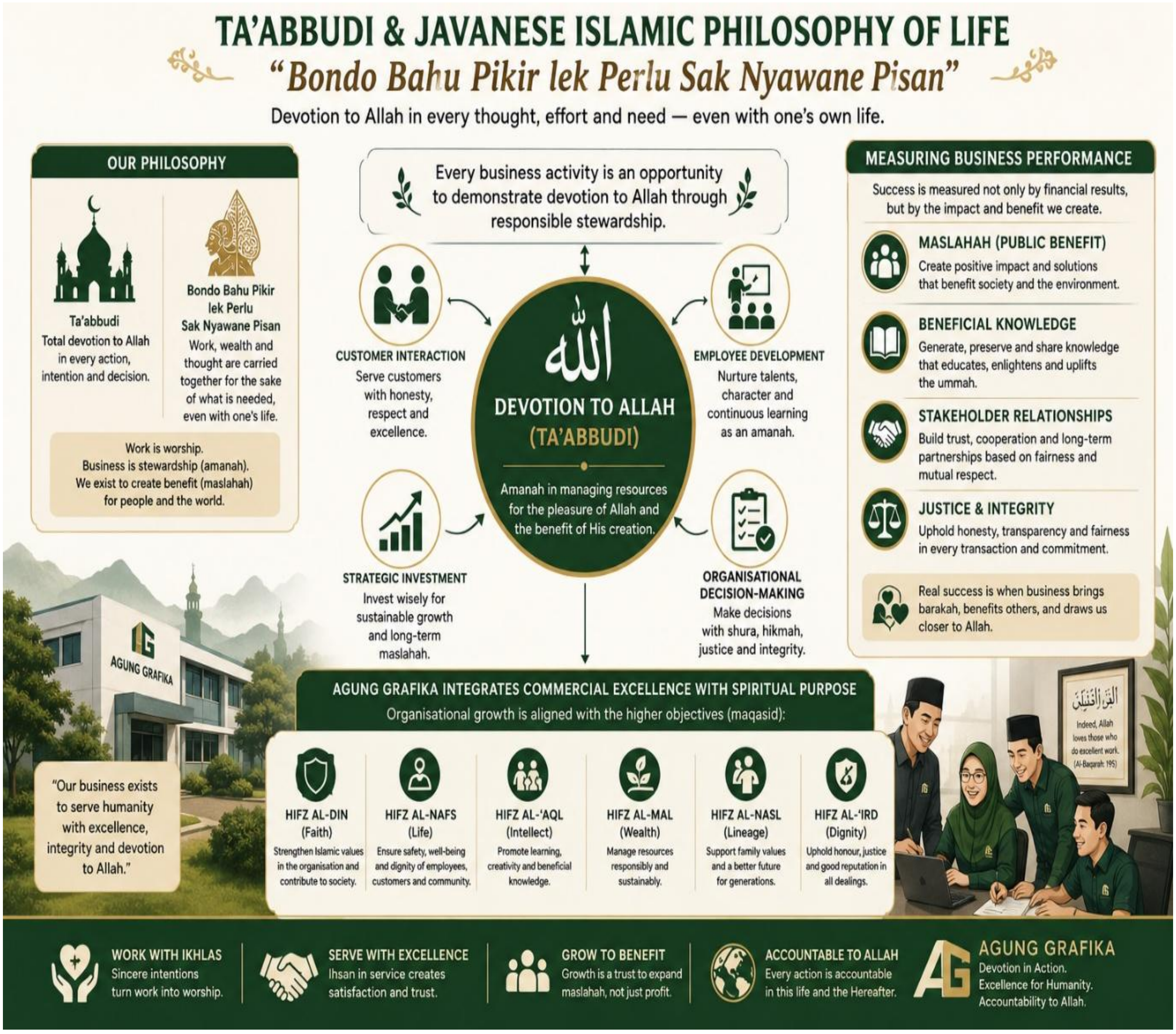
Unlike many small printing businesses that concentrated primarily on production efficiency and short-term profitability, CV Agung Grafika deliberately invested in long-term partnerships with educational institutions, universities, schools, government agencies, Islamic organisations, NGOs, researchers, authors, and community-based organisations. These relationships were cultivated through the values of *amanah* (trust), *ihsan* (excellence), *shura* (consultative decision-making), *hikmah* (wisdom), and *ta'awun* (mutual cooperation), reflecting the company's commitment to *ta'abbudi* in organisational practice. Management believed that genuine trust, consistent service quality, ethical conduct, and meaningful intellectual contribution would become far more sustainable sources of competitive advantage than price competition alone. Figure 1 illustrate the ecosystem of ta'abbudi at CV Agung Grafika.

Figure 1: Ecosystem of *Ta'abuddi* at CV Agung Grafika



Within this philosophy and a Islamic driven Javanese philosophy of life “Bondo Bahu Pikir lek Perlu Sak Nyawane Pisan”, business performance was measured not only by revenue growth or market share but also by the extent to which the organisation generated *maslahah* (public benefit), nurtured beneficial knowledge, strengthened stakeholder relationships, and upheld justice and integrity in every transaction. The founders regarded every customer interaction, employee development initiative, strategic investment, and organisational decision as an opportunity to demonstrate devotion to Allah through responsible stewardship. Consequently, Agung Grafika sought to integrate commercial excellence with spiritual purpose, ensuring that organisational growth remained aligned with the higher objectives (maqasid) of serving humanity while maintaining unwavering obedience and accountability to Allah. Figure 2 depicts the working philosophy of life at CV Agung Grafika.

Figure 2: *Ta’abudi* and Javanese Islamic Philosophy of Life



Industry Challenges

Between 2020 and 2025, Indonesia's printing and publishing industry underwent unprecedented disruption. Traditional demand for printed materials declined as organisations accelerated their adoption of digital communication technologies. Universities increasingly shifted towards online learning platforms and electronic educational resources, government agencies implemented paperless initiatives as part of national digital transformation programmes, and businesses redirected substantial portions of their marketing budgets towards digital advertising, social media engagement, and online content creation. These structural changes fundamentally reshaped customer expectations, requiring service providers to deliver faster, more integrated, and technology-enabled solutions.

For the leadership of Agung Grafika, however, these developments represented more than market disruptions; they were viewed through the lens of *ta'abbudi* (total devotion to Allah) as tests of faith, wisdom, and stewardship. Rather than responding solely through cost-cutting or aggressive competition, management regarded every strategic challenge as an opportunity to exercise tawakkul (reliance upon Allah), hikmah (wise judgement), shura (consultative decision-making), and amanah (trustworthy leadership). They believed that organisational resilience depended not only on technological adaptation but also on preserving sincerity (ikhlas), ethical conduct, and the commitment to producing beneficial knowledge ('ilm al-nafi') for society.

At the same time, competition intensified considerably. Small digital print shops emerged across nearly every district, online printing marketplaces enabled customers to compare prices instantly, international design platforms offered low-cost creative services, and artificial intelligence tools empowered individuals to produce logos, brochures, promotional materials, and digital content with minimal technical expertise. The traditional sources of competitive advantage through printing capacity, equipment, and production efficiency, in which were rapidly becoming commoditised. Management recognised that surviving in this environment required differentiation through intellectual capability, service excellence, trusted relationships, and value creation rather than competing on price alone.

Despite these external pressures, Agung Grafika remained financially resilient. Conventional printing services continued to contribute approximately 65 per cent of total revenue, while publishing, editorial, graphic design, and knowledge services accounted for the remaining 35 per cent. In 2025, the company generated approximately Rp4.8 billion in revenue with a net profit of Rp620 million. Nevertheless, management observed a gradual erosion of profit margins within the traditional printing segment due to escalating raw material costs, price competition, and narrowing customer loyalty. While the financial indicators remained positive, they also signalled that relying solely on conventional printing would not ensure long-term sustainability.

Guided by the philosophy of *ta'abbudi*, management concluded that sustainable transformation should never be driven merely by the pursuit of higher profits or market expansion. Instead, strategic renewal had to preserve the organisation's identity as a servant of Allah and a steward of knowledge for society. Any future strategy, therefore, needs to balance technological innovation with ethical responsibility, commercial viability with *maslahah* (public benefit), and organisational growth with unwavering obedience to Allah. The management team consequently recognised that strategic transformation was not simply a business necessity but a form of responsible worship ('ibadah), where adapting to change while upholding Islamic values constituted an essential expression of *ta'abbudi* in organisational leadership.

Strategic Renewal

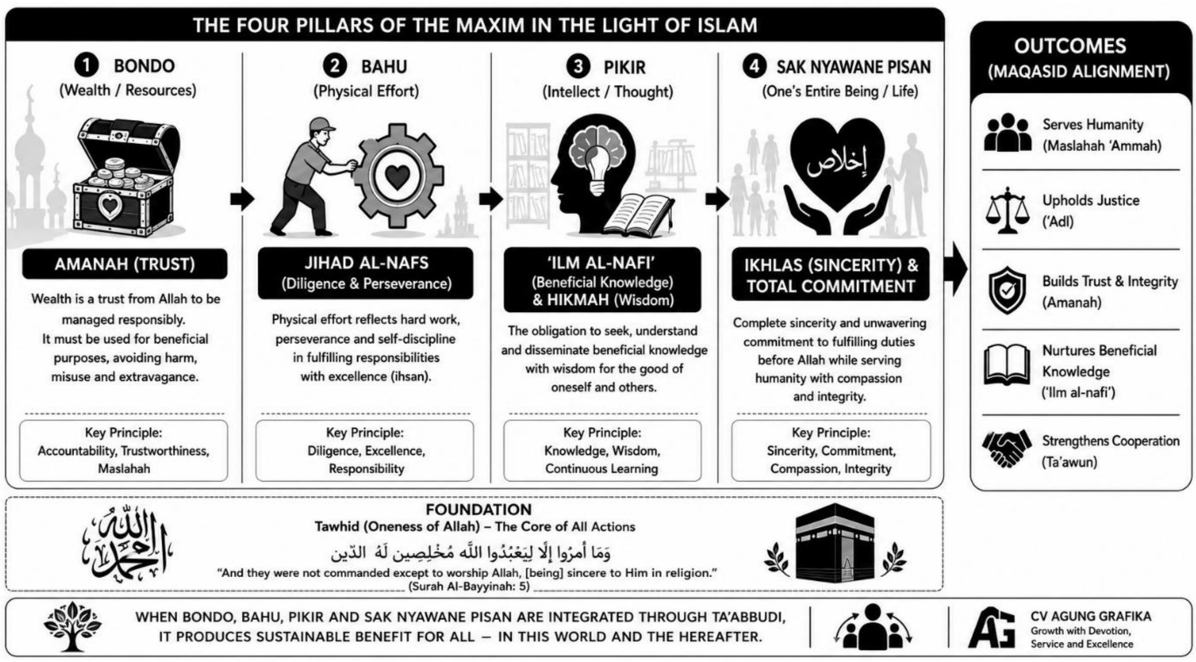
In 2024, Agung Grafika undertook a significant organisational transformation by revising its legal structure and expanding its formal business scope. The amended corporate framework authorised the company to engage not only in printing and publishing but also in information services, communication services, electronic publishing, multimedia production, educational content development, creative industries, digital knowledge management, and other knowledge-based services. While these changes reflected the realities of an increasingly digital economy, the management regarded them as far more than administrative or legal adjustments. They represented a conscious renewal of the organisation's *ta'abbudi* (total devotion to Allah) and *khidmah* (selfless service to Allah's creation), reaffirming that every organisational capability should ultimately serve the higher purpose of producing beneficial knowledge, empowering communities, and seeking the pleasure of Allah (mardhatillah).

The transformation was deeply influenced by a philosophy that had long shaped the founders' worldview—a Javanese maxim that remains alive among many Muslim Javanese:

"Bondo, Bahu, Pikir, lek Perlu Sak Nyawane Pisan."
"Offer your wealth, your strength, your intellect, and, if necessary, even your life in the service of a righteous cause."

For the leadership of Agung Grafika, this philosophy was not interpreted as blind sacrifice but as wholehearted commitment in the path of goodness. When viewed through the Islamic worldview, the maxim harmonises with the principles of *ta'abbudi*, *khidmah*, and *khilafah*. Wealth (bondo) is recognised as an amanah entrusted by Allah to be utilised for beneficial purposes. Physical effort (bahu) reflects diligence and perseverance (jihad al-nafs) in performing one's responsibilities with excellence. Intellect (pikir) represents the obligation to pursue and disseminate beneficial knowledge ('ilm al-nafi') with wisdom (hikmah). Finally, the willingness to dedicate one's entire being (sak nyawane pisan) symbolises complete sincerity (ikhlas) and unwavering commitment to fulfilling one's responsibilities before Allah, while serving humanity with compassion and integrity. Figure 3 visualises the philosophy of "Bondo Bahu Pikir lek Perlu Sak Nyawane Pisan."

Figure 3: The visual of philosophy of "Bondo Bahu Pikir lek Perlu Sak Nyawane Pisan."



Guided by this philosophy, management viewed the organisational transformation as an act of worship rather than merely a strategy for commercial expansion. Becoming a knowledge-based enterprise was understood as extending the company's *khidmah* beyond producing printed materials towards nurturing knowledge ecosystems, supporting educational excellence, strengthening research dissemination, and contributing to the intellectual development of society. Every innovation was therefore evaluated not only for its financial return but also for its potential to generate *maslahah* (public benefit) and lasting societal impact.

Accordingly, the company began investing in a comprehensive portfolio of knowledge and digital services, including:

- Digital publishing services;
- E-book development;
- Academic journal management and editorial support;
- Educational content production;
- Social media and digital communication design;
- Branding and strategic communication consulting;
- Research publication and scholarly dissemination services; and
- Knowledge management and institutional learning solutions.

Each initiative reflected the company's conviction that knowledge should be preserved, communicated, and shared responsibly as part of its devotion to Allah. Management frequently reminded employees that they were not simply producing books, journals, websites, or digital content; they were facilitating the spread of beneficial knowledge that could educate future generations, strengthen institutions, and contribute to the betterment of the ummah. In this sense, every publication completed, every manuscript edited, every educational resource developed, and every client served became an opportunity for continuous charity (sadaqah jariyah) and an expression of khidmah.

Realising this vision required substantial commitment and sacrifice. During 2025, Agung Grafika invested approximately Rp800 million in technology upgrades, employee capability development, professional training, software acquisition, cybersecurity enhancement, cloud infrastructure, and digital production systems. From a conventional business perspective, these expenditures significantly reduced short-term profitability and increased financial risk. However, management regarded these investments as fulfilling the spirit of "Bondo, Bahu, Pikir"—contributing organisational resources, human capability, and intellectual capital for a greater purpose. Rather than asking, "How much profit will this generate next year?", leadership repeatedly asked, "How will this investment enable us to serve Allah better by serving knowledge, education, and society?"

This philosophy also shaped the company's organisational culture. Employees were encouraged to see themselves not merely as workers but as custodians of knowledge, ambassadors of ethical communication, and servants of society. Performance evaluations increasingly incorporated professionalism, integrity, collaboration, continuous learning, and service orientation alongside conventional productivity measures. Decisions concerning technology adoption, client selection, product development, and organisational growth were discussed through shura (consultation), guided by hikmah, strengthened by *tawakkul*, and ultimately measured against the principles of *ta'abbudi* and *khidmah*.

Consequently, management believed that the substantial investments made during 2025 would create more than sustainable competitive advantages. They would strengthen Agung Grafika's capacity to fulfil its higher calling as a *ta'abbudi* enterprise—one that mobilises its wealth, effort, intellect, and organisational capabilities in sincere devotion to Allah while rendering meaningful service to humanity. In the spirit of "Bondo, Bahu, Pikir, lek Perlu Sak Nyawane Pisan," organisational transformation was not simply about remaining competitive in the digital era; it was about dedicating every available resource to advancing beneficial knowledge, empowering communities, and fulfilling the trust bestowed by Allah through unwavering *khidmah*.

Internal Issues

Organisational Structure
The company continues to be led by Dr. Rakhmad Agung Hidayatullah, Managing Partner and Director, whose leadership reflects not only entrepreneurial competence but also the philosophy of *ta'abbudi* (total devotion to Allah) and *khidmah* (selfless service to Allah through serving humanity). To him, leadership is neither a position of privilege nor authority; it is an amanah entrusted by Allah that demands accountability in this world and the Hereafter. His philosophy is deeply rooted in a Javanese maxim that has long guided generations of Muslim Javanese:

"Bondo, Bahu, Pikir, lek Perlu Sak Nyawane Pisan."
"Dedicate your wealth, your strength, your intellect, and, if necessary, even your life for a righteous cause."

For Dr. Rakhmad, this philosophy is inseparable from the Islamic concept of *ta'abbudi*. Wealth (bondo) is entrusted by Allah to benefit society; physical effort (bahu) reflects perseverance in fulfilling one's responsibilities; intellect (pikir) must be devoted to producing and disseminating beneficial knowledge; and the willingness to sacrifice one's whole being (sak nyawane pisan) symbolises complete sincerity (ikhlas) and unwavering commitment to Allah's cause. Consequently, every organisational decision is viewed not merely as a managerial responsibility but as an act of worship ('ibadah) and *khidmah*.

Rather than remaining confined to an executive office, Dr. Rakhmad spends much of his day walking through the design studio, printing floor, publishing section, editorial office, and administrative department. He greets employees personally, enquires about their families, thanks them for their efforts, and occasionally assists in solving technical problems. Employees often remark that he behaves less like a corporate executive and more like a senior colleague or teacher (guru). He believes that effective leadership begins with presence, humility, and genuine concern for people before processes.

Every morning begins with a short coordination meeting. Yet these meetings are not merely operational briefings; they begin with a short reflection (muhasabah), reminding everyone that work itself is worship when performed sincerely and ethically. Dr. Rakhmad often reminds the team:

"Today we are not merely printing books. We are helping knowledge reach people. We are facilitating education. Every page we print may become someone's source of learning, guidance, or even continuous charity (sadaqah jariyah). Therefore, let us perfect our work because Allah loves those who perform every task with ihsan."

Only after this reminder does the discussion move to production schedules, customer requests, project progress, and operational issues.

During one morning meeting, Dr. Rakhmad calmly asked,

"How is the university textbook project progressing? Are we still on schedule for delivery next week?"

The production supervisor replied confidently,

"The printing is nearly complete, Sir. We only need to finish binding and conduct the final quality inspection."

Turning towards the design team, Dr. Rakhmad continued,

"Please ensure the client reviews the final proof today. Spending one additional hour checking is far better than reprinting thousands of copies. Excellence (ihsan) begins before the printing machine starts."

His remarks reflected a culture where quality was not merely an operational standard but an expression of devotion to Allah. Mistakes were avoided not simply because they were costly but because fulfilling an amanah demanded precision, honesty, and responsibility.

The company employs twenty-five staff members working collaboratively across graphic design, commercial printing, publishing, editorial services, administration, marketing, and logistics. Although relatively modest in size, employees frequently describe themselves as "one family serving one mission." Their shared mission extends beyond satisfying customers; it is to generate beneficial knowledge, strengthen education, and contribute positively to society through *khidmah*. Every department therefore understands that its contribution supports not only organisational performance but also the wider public good (maslahah).

Designers transform ideas into meaningful visual communication that educates and inspires. Editorial staff ensure that knowledge is presented accurately and responsibly. Production personnel convert digital manuscripts into high-quality publications with meticulous attention to detail. Administrative officers facilitate smooth relationships with customers and suppliers through honesty and transparency. Marketing officers cultivate long-term partnerships based upon trust rather than transactional selling. Delivery personnel recognise that punctual delivery is itself part of fulfilling an amanah. Each function complements the others in a chain of service where every employee contributes to a collective act of worship.

Throughout the working day, communication flows naturally across departments.

A marketing officer calls the design studio.

"The client has requested a slight revision to the cover before printing begins."

The designer replies,

"We'll update the artwork immediately and send the revised proof within thirty minutes, insyaAllah."

Meanwhile, the production supervisor reminds the delivery coordinator,

"Please prepare tomorrow's delivery schedule. The graduation booklets and conference materials must arrive before 8.00 a.m. Those students have waited a long time for this milestone."

These seemingly routine conversations illustrate something deeper than operational efficiency. They demonstrate ta'awun (mutual cooperation), trust, responsiveness, and shared devotion to serving customers with excellence because every completed task is regarded as part of one's accountability before Allah.

As Agung Grafika continued to expand, however, its rapid growth gradually exposed structural challenges previously concealed by entrepreneurial flexibility. Increasing orders from schools, universities, government agencies, NGOs, researchers, and private organisations meant that employees frequently assumed responsibilities extending far beyond their original job descriptions.

Graphic designers no longer confined themselves to developing creative layouts. They regularly accompanied marketing officers to client presentations, explained technical production specifications, revised artwork during meetings, and occasionally assisted with branding consultations.

Editorial staff, besides proofreading manuscripts and coordinating publications, often supervised printing schedules, negotiated with paper suppliers, and monitored project deadlines.

Administrative personnel simultaneously managed quotations, invoicing, procurement, customer enquiries, project coordination, logistics documentation, and supplier communications.

Although everyone willingly embraced additional responsibilities in the spirit of *khidmah*, the growing workload eventually generated fatigue.

During one particularly demanding week, the pressure became visible.

A designer placed his laptop on the meeting table and sighed.

"Pak, I have three brochure designs to complete today, yet I also have to attend two client meetings this afternoon. I honestly cannot finish everything."

Before anyone could respond, the administration officer added,

"I'm preparing invoices, processing purchase orders, responding to customer complaints, and coordinating deliveries. Everyone says their task is the most urgent."

The production supervisor raised his voice.

"If the artwork is delayed, the printing machines cannot start. Every hour costs us money."

Silence filled the room.

One employee quietly whispered,

"Sometimes it feels as though no matter how sincerely we work; it is never enough."

Recognising the emotional tension, Dr. Rakhmad did not respond with authority or criticism. Instead, he gently smiled and said,

"My dear colleagues, before we discuss the problem, let us remember why we are here. Allah reminds us, 'Indeed, Allah is with the patient' (Qur'an 2:153). We are not competitors within this organisation. We are servants of Allah entrusted to serve knowledge and people together."

The atmosphere immediately softened.

He continued,

"Our Javanese elders taught us, 'Bondo, Bahu, Pikir, lek Perlu Sak Nyawane Pisan.' We dedicate our wealth, strength, intellect, and commitment for goodness. But Islam also teaches balance. Allah does not burden a soul beyond its capacity. Ta'abbudi does not mean exhausting people until they collapse; it means organising ourselves wisely so that our service (khidmah) remains sustainable."

He then quoted the saying of the Prophet ﷺ:

"The strong person is not the one who defeats others through anger, but the one who controls himself when angry."

Rather than identifying who was at fault, Dr. Rakhmad invited every department to explain its workload openly. Together they mapped overlapping responsibilities on a whiteboard, identified bottlenecks, prioritised urgent projects, and explored alternatives through shura (consultation). Gradually, the discussion transformed from frustration into constructive collaboration. Employees proposed appointing dedicated project coordinators, rotating responsibilities during peak periods, strengthening cross-training programmes, investing in digital workflow systems, and progressively establishing specialised departments while preserving teamwork.

Before closing the meeting, Dr. Rakhmad reminded everyone once more,

"Remember, our objective is not merely organisational growth. We are entrusted to preserve one another's dignity, health, family life, and sincerity. If organisational success causes us to lose compassion, justice, or brotherhood, then we have misunderstood both business and worship."

The meeting concluded with renewed optimism and a stronger sense of collective purpose. Management now faced a significant strategic decision. Should Agung Grafika preserve the highly flexible entrepreneurial structure that had fuelled its early success, or should it adopt a more specialised organisational structure capable of supporting sustainable growth while protecting employee well-being, organisational justice, and operational excellence?

For Dr. Rakhmad, however, the answer would never be determined solely by efficiency or profitability. It had to remain faithful to the principles of *ta'abbudi* and *khidmah*, ensuring that organisational growth continued to embody the spirit of "Bondo, Bahu, Pikir, lek Perlu Sak Nyawane Pisan"—mobilising every resource, every capability, every thought, and every sincere effort in wholehearted devotion to Allah through meaningful service to humanity.

Human Resource Challenges

The emergence of digital technologies created new competency requirements that extended far beyond Agung Grafika's traditional expertise in commercial printing and publishing. Customers increasingly expected integrated services combining graphic design, digital publishing, social media content, online catalogues, e-books, QR code integration, variable data printing, cloud-based collaboration, and shorter production cycles. Conventional printing skills alone were no longer sufficient to remain competitive. For Agung Grafika, however, these developments were viewed not merely as market disruptions but as an opportunity to fulfil its philosophy of *ta'abbudi* (total devotion to Allah). Management believed that technological advancement was a *wasilah* (means) entrusted by Allah to enhance the dissemination of beneficial knowledge ('ilm al-nafi') and strengthen *khidmah* (service) to educational institutions, businesses, and society. Consequently, acquiring new competencies was regarded as an act of continuous worship ('ibadah), where learning, innovation, and professional excellence became expressions of gratitude for the knowledge Allah had bestowed.

During one management meeting, Dr. Rakhmad Agung Hidayatullah observed, "Ten years ago, clients mainly asked for brochures, books, and banners. Today, they want both printed materials and digital content delivered almost simultaneously." The Marketing Manager nodded in agreement. "Several clients have asked whether we can manage their digital campaigns together with printed promotional materials. Unfortunately, we have had to decline some opportunities because we lack the necessary expertise." A senior designer then admitted, "I am comfortable with graphic design, but I have never managed social media analytics or interactive digital publications. I realise I need new skills if we are to move forward."

Dr. Rakhmad paused before responding. Looking around the room, he gently reminded the team, "Seeking knowledge has never been optional for Muslims. Every new skill that enables us to serve people better is part of our devotion to Allah. We are not learning digital technologies merely to increase profits; we are learning so that our service (khidmah) becomes more beneficial, our work more excellent (ihsan), and our trust (amanah) better fulfilled." His words transformed the discussion from one of anxiety into one of purpose. Technological change was no longer viewed as an external threat but as a strategic and spiritual responsibility requiring continuous learning, organisational renewal, and sincere intention (niyyah).

Rather than making immediate decisions based solely on internal opinions, Dr. Rakhmad sought guidance through the principles of shura (consultation) and hikmah (wisdom). He met lecturers from nearby universities specialising in digital business, information systems, entrepreneurship, and creative industries, together with long-time friends from the printing sector, representatives from local business chambers, and leaders of industry associations. For him, consultation was not simply a management technique but an expression of *ta'abbudi,* recognising that wisdom often emerges through collective reflection guided by humility and openness to learning.

During one roundtable discussion, a university academic remarked, "Digitalisation should not be viewed as replacing your printing business. Instead, it should complement your existing strengths and create integrated value for customers." An experienced printing entrepreneur added, "Many printing companies failed because they waited too long to adapt. Invest in your people before investing heavily in new machines." A representative from the business chamber commented, "Your company already enjoys credibility and loyal customers. Build on that trust by gradually developing digital capabilities, collaborating with technology partners, and participating in industry training programmes."

Reflecting on these perspectives, one of Dr. Rakhmad's close friends quietly reminded the group, "Technology changes rapidly, but sound judgement, integrity, and relationships remain lasting competitive advantages." Dr. Rakhmad smiled and replied, "Technology may improve efficiency, but only people guided by *amanah*, *ikhlas*, and *ta'abbudi* can transform technology into barakah. Machines process information; they cannot replace wisdom, compassion, sincerity, or moral responsibility." The room fell silent as everyone recognised that the organisation's future depended not merely on acquiring digital capabilities but on preserving the ethical and spiritual foundations upon which those capabilities would be used.

The discussions ultimately convinced management that digital transformation was far more than purchasing sophisticated software or modern equipment. It required developing human capital, strengthening strategic partnerships, nurturing a culture of lifelong learning, and managing organisational change in a measured and sustainable manner. More importantly, it required ensuring that every technological innovation remained an expression of *ta'abbudi* (total devotion to Allah) and *khidmah* to humanity. Management concluded that digital transformation would only be meaningful if it strengthened the company's ability to produce beneficial knowledge, uphold amanah, embody ihsan, and create lasting *maslahah* (public benefit). In this way, embracing technology became not merely a strategy for organisational survival but a continuation of Agung Grafika's mission to worship Allah through knowledge, service, and ethical excellence.

Although discussions on digital transformation generated optimism, they also brought an uncomfortable reality to light. Traditional printing skills continued to underpin the company's reputation and revenue. Most customers are still dependent on high-quality textbooks, annual reports, examination papers, graduation books, corporate profiles, packaging, banners, and promotional materials.

However, market expectations had changed significantly. Increasingly, clients requested complete communication solutions rather than printed products alone. A university client asked, "Can you produce our conference proceedings, prepare short promotional videos, manage our social media announcements, and create QR codes linking readers to online resources?"

Another customer from a government agency added, "We still need printed reports, but our leadership also wants an interactive digital version that can be viewed on mobile devices."

After the meeting, the production manager remarked with concern, "Our printing presses are still running efficiently, but some of our customers are now judging us by services we have never offered before." One of the senior machine operators, who had spent more than twenty years in the industry, quietly reflected, "I know every sound these machines make, but I do not know how artificial intelligence fits into our business. Have my skills become outdated?" His question resonated deeply with everyone in the room.

Instead of rushing into expensive investments or abandoning their traditional strengths, Dr. Rakhmad continued seeking guidance from experienced practitioners who had successfully navigated similar transitions. He invited several retired printing executives, senior publishers, digital entrepreneurs, and respected consultants for an informal discussion. One veteran printer smiled and said, "Young people often think digital replaces printing. In reality, digital expands the ecosystem. Books still matter, but books now live together with videos, websites, podcasts, and social media." Another consultant cautioned, "Do not buy technology simply because it is fashionable. Buy technology that solves your customers' problems and strengthens your existing capabilities." A digital marketing specialist added, "Your designers already understand storytelling through print. Teach them how to tell the same story through short videos, social media campaigns, interactive publications, AI-assisted design tools, and knowledge management platforms. Their creative thinking remains valuable; only the medium has changed." The conversation gradually shifted from fear of disruption to confidence in continuous learning and strategic adaptation.

Still, Dr. Rakhmad felt that the challenge was not merely technological but also philosophical and ethical. He therefore visited a respected Pondok Kyai, whom he had known for many years, to seek a broader perspective. After listening patiently, the Kyai smiled gently and said, "Technology is neither your enemy nor your saviour. It is merely a tool (wasilah). What determines its blessing (barakah) is the intention (niyyah) and the manner in which it is used."

Dr. Rakhmad asked, "Kyai, many of my employees fear that artificial intelligence may replace their work. How should I respond?" The Kyai replied, "Allah has always opened new doors of sustenance for those who continue seeking knowledge. Encourage them to learn rather than fear change. A believer does not compete against machines; a believer competes in sincerity, wisdom, trustworthiness, and service. Machines may process information faster, but they cannot replace amanah, compassion, sound judgement, or moral responsibility." The Kyai paused before continuing, "Remember the wisdom, 'Tie your camel, then place your trust in Allah.' Invest in learning, prepare your people, plan carefully, and then place your reliance upon Allah. Tawakkul is not abandoning effort; it is perfecting effort while recognising that the outcome belongs to Him."

These reflections gradually shaped the company's strategic direction. Rather than abandoning traditional printing, management decided to fine-tune and reposition it within an integrated communication ecosystem. High-quality printing would remain a core competency, but it would be complemented by new capabilities in digital content creation, video editing, social media campaign management, interactive publications, AI-assisted design, and organisational knowledge management. Employees would receive structured training, younger staff would mentor senior colleagues in digital tools, while experienced practitioners would continue sharing their craftsmanship, customer relations, and production wisdom. Management came to realise that sustainable competitiveness would not arise from choosing between traditional printing and digital technology, but from harmonising both under a culture of continuous learning, ethical leadership, and service excellence. In this way, the company sought to preserve the legacy of its printing heritage while embracing innovation that remained anchored in amanah, ihsan, hikmah (wisdom), and the pursuit of long-term maslahah (public benefit).

Another concern is the recruitment and retention of employees. Recruiting and retaining employees with advanced digital capabilities soon became one of the most pressing strategic concerns facing the company. The labour market had changed dramatically. Talented graduates in graphic design, digital marketing, artificial intelligence, multimedia production, knowledge management, and software development were increasingly attracted to technology companies, digital agencies, and fast-growing start-ups that offered higher salaries, flexible working arrangements, stock options, rapid career progression, and highly creative work environments. CV Agung Grafika, despite its strong reputation in the printing and publishing industry, found itself competing in an entirely different talent marketplace. During one monthly management meeting, the Human Resource Manager presented recent recruitment statistics. "Out of twelve candidates we interviewed over the past four months, only two accepted our offer," she explained. "The others chose technology firms in Jakarta, Bandung, and Yogyakarta." The Finance Manager immediately responded, "Can we realistically compete with their salaries?" The room became noticeably quiet. The Marketing Manager then added, "Our customers are requesting digital campaigns, AI-assisted content, and interactive publications. Without people who possess these competencies, we may gradually lose our existing customers."

The discussion quickly evolved into a lively debate. One senior production manager expressed concern. "Why should we spend heavily on recruiting digital specialists when our printing orders still generate most of our income? We should strengthen what we already do well." Across the table, a younger project coordinator respectfully disagreed. "Sir, our customers are not abandoning printing. They are asking us to integrate printing with digital communication. If we wait until our revenues decline, it may already be too late." Another manager raised a different concern. "Even if we recruit talented digital professionals, how long will they remain with us before another company offers them a higher salary?" The Human Resource Manager sighed before replying, "Retention is becoming as difficult as recruitment. Young professionals today seek not only financial rewards but also meaningful work, opportunities for learning, supportive leadership, and organisational culture." The debate reflected two contrasting realities. One perspective emphasised financial prudence and operational stability, while another recognised that strategic investment in people had become unavoidable for long-term competitiveness.

To obtain broader perspectives, Dr. Rakhmad organised a strategic dialogue involving university academics, experienced entrepreneurs, representatives from the Chamber of Commerce, leaders of the Indonesian Printing Association, and several successful founders of digital enterprises. A professor specialising in organisational behaviour commented thoughtfully, "Technology itself is not your competitive advantage. Your people are. Machines become obsolete every few years, but organisations that continuously develop their people remain resilient."

A seasoned printing entrepreneur who had survived several technological transitions added, "Every generation believes the next technology will destroy the previous industry. Yet books continue to be printed, packaging continues to grow, and premium printing remains valuable.

The real challenge is integrating old competencies with new capabilities." Meanwhile, a young founder of a successful digital agency smiled and remarked, "Your company possesses something many start-ups lack of credibility, long-term customer relationships, and trust. We have technology, but we still struggle to build customer confidence. Perhaps the future lies in collaboration rather than competition."

Representatives from the local business chamber encouraged the company to explore internships with universities, industrial attachments, collaborative innovation projects, government-supported upskilling programmes, and partnerships with technology firms instead of attempting to develop every capability internally.

The financial implications, however, could not be ignored. During the annual budgeting workshop, the Finance Manager projected a series of figures on the meeting room screen. "Our current annual investment in employee development is approximately Rp120 million. Based on projected competency requirements, we estimate this amount may need to increase to more than Rp300 million annually over the next three years." Several managers exchanged worried glances. One board member immediately questioned, "Can our cash flow support such an increase?" Another added, "Training does not guarantee employees will stay. We might invest heavily only to see them resign within a year." The HR Manager calmly responded, "That possibility certainly exists. However, the greater risk is failing to invest at all and finding ourselves without the capabilities needed to serve future customers." Dr. Rakhmad quietly listened to every argument before writing two short questions on the whiteboard: 'What is the cost of training?' and beneath it, 'What is the cost of not training?' The second question remained unanswered for several moments, prompting everyone to reflect beyond immediate financial calculations.

Dr Rakhmad is a person to always seeking guidance beyond conventional management thinking. Thus, Dr. Rakhmad once again visited the respected Pondok Kyai who had previously advised him on technological transformation. After listening attentively to the dilemma, the Kyai smiled gently and asked, "When you educate your children, do you ask whether they will certainly remain with you forever?" Dr. Rakhmad shook his head. The Kyai continued, "Knowledge is an *amanah*. We educate because it is the right thing to do, not because we own the people we educate." Dr. Rakhmad then asked, "But Kyai, what if we spend hundreds of millions of rupiah training our employees, and they eventually leave?" The Kyai responded with quiet wisdom, "Perhaps some will leave. Yet ask another question: what if you do not educate them, they remain, and your organisation slowly declines because no one grows? Islam encourages planning, excellence, and continuous learning. The Prophet ﷺ encouraged seeking knowledge from the cradle to the grave. *Tawakkul* is not avoiding investment because of uncertainty; *tawakkul* means making the best decision with wisdom, consultation (shura), careful planning, and then entrusting the outcome to Allah."

Returning from the visit, Dr. Rakhmad convened another management retreat. This time, the atmosphere was noticeably calmer and more reflective. Rather than viewing training solely as an operational expense, management began to consider it as a long-term strategic investment in organisational capability, innovation, and resilience. They agreed that employee development should extend beyond technical competencies to include ethical leadership, customer empathy, problem-solving, collaboration, knowledge sharing, and Islamic values and lifelong learning. Instead of attempting to imitate technology companies, CV Agung Grafika would develop its own distinctive value proposition that combining traditional craftsmanship, digital innovation, knowledge management, and Islamic ethical leadership. The management recognised that embracing digital transformation did not require abandoning its heritage or compromising its values. Rather, it demanded courage to adapt, humility to continue learning, wisdom to collaborate with others, and steadfast commitment to ensuring that technological progress remained a means of creating sustainable benefit (maslahah) for employees, customers, society, and future generations.

Financial Situation
Like many companies in Indonesia's printing and publishing industry, CV Agung Grafika experienced one of the most challenging periods in its history during the COVID-19 pandemic. Restrictions on physical activities, cancellation of conferences, postponement of school programmes, and declining corporate promotional spending significantly reduced demand for commercial printing services. Many long-standing customers delayed projects indefinitely, while government agencies redirected budgets towards emergency health expenditures. Although management implemented strict cost controls, the company prioritised retaining its experienced workforce, believing that rebuilding organisational knowledge after the pandemic would be considerably more expensive than surviving temporary financial losses.

During the first management meeting of 2020 after several major customer cancellations, the atmosphere was unusually sombre. "Our monthly orders have fallen by almost half," reported the Marketing Manager while displaying sales reports on the projector. The Finance Manager quietly added, "If this continues for another six months, we will have to reconsider every expenditure." The Production Manager looked around the room before saying, "Should we reduce our workforce?" Everyone turned towards Dr. Rakhmad Agung Hidayatullah.

After several moments of silence, he replied calmly, "Machines can be purchased again. Customers can return. But if we lose our experienced people, we lose twenty years of organisational knowledge. Let us survive together rather than allowing some to survive while others lose their livelihoods."

His decision reflected both strategic judgement and compassion. Working hours were adjusted, unnecessary expenditures postponed, and managers voluntarily accepted temporary reductions in allowances. Employees rotated responsibilities to maintain operational efficiency while continuing to serve loyal customers.

The situation remained difficult throughout 2021. Although schools gradually reopened and economic activities resumed, customers remained cautious with spending. Profitability improved only marginally, but management viewed 2021 as a year of rebuilding confidence rather than pursuing aggressive expansion.

During a strategic review meeting, the Finance Manager commented, "We survived, but survival alone cannot become our long-term strategy." A senior marketing executive responded, "Our customers are beginning to return, but their expectations have changed. They no longer ask only for printed materials."

Dr. Rakhmad nodded thoughtfully. "Then perhaps the market is not shrinking," he said. "Perhaps it is transforming." That simple observation became the turning point for the company.

Beginning in 2022, universities resumed academic activities, corporations restarted marketing campaigns, and government agencies revived procurement projects. More importantly, customers increasingly requested integrated communication services that combined printed publications with digital media. Rather than resisting change, CV Agung Grafika gradually expanded its capabilities while leveraging its long-established reputation for reliability.

Revenue continued to improve throughout 2023 and accelerated further during 2024. New customers entered through referrals, while existing clients awarded larger integrated projects involving publication management, digital content preparation, and multimedia communication. Although operating expenses increased because of technology investments and employee development programmes, management viewed these expenditures as strategic investments rather than unavoidable costs.

During the annual strategic retreat in late 2024, the Finance Manager presented encouraging financial results. "Our revenue has almost returned to the trajectory we projected before the pandemic." The Human Resource Manager smiled. "And despite everything we've been through, most of our experienced employees are still with us." One senior production supervisor added, "They stayed because management stood by them when business was at its worst." Dr. Rakhmad reflected quietly before responding, "Alhamdulillah. We survived not because we were the strongest company, but because we trusted one another. Now the real challenge begins—not recovery, but sustainable growth."

The Board then reviewed the projected 2025 financial statements. The Finance Manager summarised the figures. "Revenue is projected to reach Rp4.8 billion. Gross profit is estimated at Rp1.75 billion, while EBIT is expected to reach Rp750 million. After interest and taxes, projected net profit stands at approximately Rp620 million."

The room responded with cautious optimism. The Marketing Manager remarked, "Five years ago we were discussing survival. Today we are discussing expansion." The HR Manager added, "But expansion also means greater responsibility. Customers expect digital expertise, our employees expect career development, and competitors are moving faster than ever."

Dr. Rakhmad concluded the meeting with a reminder that balanced commercial ambition with Islamic values. "These numbers are a blessing from Allah, but they are also a trust (amanah). Profit is not our final destination. It enables us to strengthen our employees, serve our customers better, contribute to society, and ensure the company remains beneficial for future generations. Growth without values is temporary. Growth with Islamic values and continuous learning is what gives the organisation lasting barakah."

Financial Performance

Item (Rupiah)	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Revenue	2,450,000,000	2,850,000,000	3,450,000,000	3,950,000,000	4,350,000,000	4,800,000,000
Cost of Services	1,760,000,000	2,020,000,000	2,380,000,000	2,720,000,000	2,930,000,000	3,050,000,000
Gross Profit	690,000,000	830,000,000	1,070,000,000	1,230,000,000	1,420,000,000	1,750,000,000
Operating Expenses	620,000,000	700,000,000	790,000,000	860,000,000	930,000,000	1,000,000,000
EBIT	70,000,000	130,000,000	280,000,000	370,000,000	490,000,000	750,000,000
Interest Expense	45,000,000	45,000,000	48,000,000	50,000,000	50,000,000	50,000,000
Profit Before Tax	25,000,000	85,000,000	232,000,000	320,000,000	440,000,000	700,000,000
Tax Expense	5,000,000	15,000,000	35,000,000	50,000,000	65,000,000	80,000,000
Net Profit	20,000,000	70,000,000	197,000,000	270,000,000	375,000,000	620,000,000

Management's financial projections presented both optimism and uncertainty. Based on the company's historical performance and the gradual recovery experienced between 2020 and 2025, the Board estimated that maintaining its existing business model—primarily centred on commercial printing, publishing, and conventional design services—could reasonably sustain annual revenue growth of approximately five percent. Such growth would preserve financial stability, provide sufficient cash flow to replace equipment gradually, maintain employee welfare, and continue serving loyal customers. Nevertheless, management recognised that a five-percent trajectory might merely preserve the company's current position while competitors advanced more rapidly through digital innovation. During the annual strategic planning retreat, the Finance Manager presented two scenarios on the projector screen. "Under the conservative scenario," he explained, "we continue improving operational efficiency and strengthen our existing printing business. Financially, this is relatively safe and manageable." The Marketing Manager then interjected, "But under this approach, are we truly growing, or are we simply delaying a more difficult decision?" The room fell into thoughtful silence as the implications became increasingly apparent.

The discussion became more animated when the Head of Information Technology presented a second scenario. "If we successfully integrate digital publishing, AI-assisted design, multimedia production, knowledge management solutions, and strategic digital marketing," she explained, "our modelling suggests annual growth could potentially reach between twelve and fifteen percent over the next five years." The Finance Manager cautiously added, "Those projections are attractive, but they also assume successful implementation, effective change management, and substantial investment in technology and human capital." A senior production manager, who had worked in the company since its establishment, raised a practical concern. "What if we invest heavily, yet customers do not respond as expected? Or what if our trained employees leave for technology companies?" Another manager replied, "If we refuse to invest because of uncertainty, competitors may gradually capture our market while we remain comfortable with today's success." The debate reflected a classic strategic dilemma: whether to protect current profitability through incremental improvement or pursue transformational growth despite significantly higher levels of uncertainty and risk.

Recognising that financial projections alone could not answer these questions, Dr. Rakhmad Agung Hidayatullah decided to seek wider counsel. He organised a series of consultations involving Islamic finance scholars, professors of strategic management, wealth management practitioners, Shariah advisors, successful Muslim entrepreneurs, accountants, investment specialists, and experienced members of the Indonesian Chamber of Commerce. During one discussion, an Islamic finance professor observed, "Financial performance should never be evaluated solely by the size of revenue or net profit. Sustainable wealth in Islam includes resilience, trustworthiness, productive human capital, customer confidence, social contribution, and responsible stewardship." An experienced Muslim investment advisor added, "Many businesses mistakenly maximise short-term profit while neglecting capability development. Human capital should be viewed as a productive asset rather than merely an operating expense." A senior accountant then projected the company's financial trend from 2020 to 2025 onto a large screen. Pointing to the gradual recovery after the pandemic, he remarked, "These figures tell a story beyond accounting. Revenue increased from Rp2.45 billion in 2020 to an estimated Rp4.8 billion in 2025. Net profit rose from only Rp20 million during the survival stage to approximately Rp620 million today. The company has demonstrated resilience. The next question is whether this financial strength should be preserved conservatively or invested strategically."

Still seeking deeper wisdom, Dr. Rakhmad travelled to visit several respected Pondok Kyai known for their understanding of Islamic economics, entrepreneurship, and spiritual development. Rather than presenting spreadsheets immediately, he first narrated the company's journey—from surviving the pandemic to embracing digital transformation and confronting intense competition for talent. One elderly Kyai listened attentively before asking a simple question. "When Allah entrusted this business to you, what was your intention?" Dr. Rakhmad answered quietly, "To provide halal livelihoods, serve society through knowledge and education, and sustain the organisation for future generations." The Kyai smiled and responded, "Then never allow financial projections alone to become your compass. Wealth (*mal*) is among Allah's trusts (*amanah*). It is a means for worship (*'ibadah*), not an object of worship." Another Kyai added thoughtfully, "Growth itself is neither Islamic nor un-Islamic. The question is how that growth is pursued, how wealth is acquired, how employees are treated, and how the benefits are shared. A company that grows while neglecting justice, honesty, and compassion may become larger but not necessarily more blessed."

The discussion then turned towards the relationship between financial performance and *ubudiyyah* (servitude to Allah) and *ta'abbudi* (acts performed in sincere obedience to Allah). One younger Kyai explained, "Business decisions are often viewed as worldly matters, while worship is confined to the mosque. Islam does not recognise such separation. Planning, budgeting, investing, innovating, paying salaries fairly, honouring contracts, preserving the environment, and educating employees can all become acts of worship when performed with sincere intention and in accordance with the guidance of Allah." Dr. Rakhmad then asked, "Should we pursue the higher-growth scenario if it requires significantly greater investment and uncertainty?" The Kyai paused before replying, "The Prophet ﷺ tied his camel before trusting Allah. Likewise, management should conduct due diligence, consult experts (*shura*), assess risks carefully, strengthen capabilities, and only then place complete reliance upon Allah (*tawakkul*). Avoiding effort is not *tawakkul*. Reckless expansion without wisdom is also not *tawakkul*. Islam encourages balanced excellence."

Upon returning to the company, Dr. Rakhmad convened a final strategic dialogue with the Board and senior managers. He summarised the various perspectives gathered from academics, financial experts, entrepreneurs, and the Kyai. "Everyone agrees on one point," he began. "Our financial statements reflect more than profit. They reflect trust earned from customers, sacrifices made by employees during the pandemic, and Allah's blessings upon our organisation." Looking at the financial table once again, he continued, "Maintaining current operations may reasonably generate around five percent annual growth. Digital transformation may potentially increase annual growth to twelve to fifteen percent. Yet our real strategic question is not simply which option produces higher returns. The real question is whether we possess the people, knowledge, leadership, culture, and ethical discipline required to manage such growth responsibly." He concluded with a reminder that resonated throughout the meeting: "In Islam, excellence (*ihsan*) requires continuous improvement, while moderation (*wasatiyyah*) requires sound judgement. We should neither fear progress nor pursue growth for its own sake. Instead, we should seek growth that strengthens our *amanah*, deepens our *ubudiyyah*, fulfils our *ta'abbudi* to Allah, creates sustainable *maslahah* for society, and leaves behind an organisation that benefits generations to come."

The Smile that No One Understood

By early 2026, the conversations that had unfolded over the previous two years gradually converged into one unavoidable strategic question. The financial recovery after the pandemic had exceeded management's initial expectations. Revenue had increased steadily from Rp2.45 billion in 2020 to an estimated Rp4.8 billion in 2025. Net profit had grown from only Rp20 million during the survival year to approximately Rp620 million five years later. Employee morale had recovered, customers had returned, and the company's reputation remained intact. Yet, paradoxically, the stronger the financial performance became, the more complicated the strategic decisions appeared. Success no longer depended on surviving another year; it depended on deciding what kind of company CV Agung Grafika wished to become over the next decade.

One Monday morning, the Board of Directors gathered in the company's meeting room. The projector displayed a single title: "Strategic Direction 2026–2030."

Beneath it appeared three alternatives. The Finance Manager broke the silence. "We have modelled three realistic strategic options. None of them is perfect." The Human Resource Manager nodded. "Each requires different people." The Production Manager added, "And each requires us to sacrifice something."

Everyone looked towards Dr. Rakhmad Agung Hidayatullah, expecting him to introduce the preferred option. Instead, he simply smiled. No one understood why.

Alternative One: Printing Excellence Strategy. The Operations Director began. "Our first option is to remain focused on what we already do exceptionally well." He pointed towards the first proposal. Printing Excellence Strategy. Investment Required:
Rp300 million

"We modernise selected equipment, improve production efficiency, strengthen quality control, shorten delivery time, and deepen relationships with our existing customers." The senior machine supervisor immediately supported the proposal. "This business was built upon printing excellence." Another production manager added, "We understand this business better than anyone else." The Finance Manager agreed. "It requires the lowest investment, carries the lowest financial risk, and preserves stable cash flow."

Several board members nodded approvingly. "But..." interrupted the Marketing Manager. The room became quiet. "Our customers are changing faster than our machines." She continued, "Every month they ask for digital campaigns, online learning materials, AI-generated illustrations, interactive publications, podcasts and knowledge portals." "If we continue selling only printing..." she paused, "...are we protecting our strength—or protecting our comfort?" Nobody answered immediately.

Alternative Two: Digital Publishing Strategy. The discussion moved to the second proposal. The Head of Digital Innovation stood before the screen. "This option transforms us into one of Indonesia's leading academic publishing and educational content providers." Investment Required: Rp1.2 billion. "We would combine publishing, digital textbooks, e-learning resources, educational videos, AI-assisted editing and digital knowledge platforms." The Marketing Manager smiled. "This is where the market is heading." A younger manager enthusiastically added, "Our university clients have been asking for exactly these services." However, the Human Resource Manager raised a serious concern. "Where shall we find the people?" She displayed labour market statistics. "The same graduates we need are being recruited by multinational technology firms, digital agencies and venture-backed start-ups."
Another manager added, "Even if we recruit them..."

"...how do we retain them?"

Silence returned. The Finance Manager quietly observed, "We may be able to finance technology." "But can we finance talent?" Again everyone turned towards Dr. Rakhmad. He was still smiling.

Alternative Three: Integrated Knowledge Solutions Strategy. The final proposal appeared. The room immediately recognised that it represented the most ambitious vision. Integrated Knowledge Solutions Strategy. Investment Required:Rp2 billion

The proposal envisioned an integrated ecosystem that combined commercial printing, academic publishing, branding consultancy, communication strategy, multimedia production, AI-assisted design, digital transformation advisory, organisational learning, and knowledge management services.

The Strategic Planning Manager explained, "We would no longer compete as merely a printing company." "We become a knowledge company." One director leaned forward. "This would significantly deepen relationships with universities, corporations, government agencies and educational institutions." The Marketing Manager added, "Instead of selling printed products, we solve organisational knowledge problems." A representative from the Chamber of Commerce, who had been invited as an external adviser, commented, "That is where value creation is moving."

An experienced entrepreneur agreed. "Margins become higher because customers buy expertise instead of commodities." Yet almost immediately the concerns surfaced. The Finance Manager calculated aloud. "Rp2 billion represents our largest strategic investment in company history." The Operations Director asked, "What if implementation fails?" The Human Resource Manager followed. "What if we cannot recruit enough specialists?" The Production Manager added, "What if our existing employees feel left behind?" Another senior employee asked quietly, "What if we become neither an excellent printing company nor an excellent digital company?" The room suddenly felt heavier than before.

Voices Beyond the Company. The Board revisited the advice gathered during months of consultation. One strategic management professor had remarked, "Strategy is not choosing what looks most attractive. Strategy is choosing what your organisation is capable of becoming." An Islamic finance scholar had earlier reminded them, "Growth should strengthen stewardship (amanah), not merely expand assets." A successful digital entrepreneur had cautioned, "Technology can be purchased." He smiled before continuing, "Organisational culture cannot." One retired printing executive observed, "Never abandon the capability that built your reputation." Another immediately replied, "But never worship yesterday's success."

Even the Kyai's words resurfaced in everyone's minds. "Do not ask only whether Allah will bless your business." He had paused before continuing. "Ask whether your business decisions are worthy of Allah's blessings." The debate continues. Hours passed. Flipcharts filled the walls. Financial projections. Risk matrices. Capability assessments. Talent shortages. Cash-flow scenarios. Digital roadmaps. Knowledge management frameworks. ESG initiatives. Islamic governance principles.

No proposal appeared completely satisfactory. One manager finally spoke. "Perhaps there is no perfect decision." Another responded, "Perhaps waiting is safer." Immediately another director disagreed. "Waiting is also a decision." The Human Resource Manager quietly added, "And sometimes the most expensive one." The room laughed softly. Even the tension eased for a moment.

The Smile. Throughout the discussion, Dr. Rakhmad said remarkably little. He listened. He wrote occasional notes. He asked questions. He thanked every speaker. But whenever debate became increasingly intense, he smiled. Not a smile of certainty. Not a smile of dismissal. Rather, a calm smile that seemed strangely at peace amid uncertainty. Finally, one of the youngest managers could no longer contain his curiosity.

"Pak Rakhmad..."

Everyone turned. "...forgive me for asking." "You have been smiling since this morning." "We have debated for almost six hours." "Some of us are worried." "Some are excited." "Some are afraid." "But you continue smiling."

He hesitated. "Have you already decided?" The room fell completely silent. Everyone waited. Dr. Rakhmad looked around the table. He slowly closed his notebook. He smiled once again. But he did not answer. Instead, he simply asked, "What kind of organisation has Allah entrusted us to build?"

No one spoke. Some looked at the financial projections. Some looked at the three strategic alternatives. Some remembered the advice from the professors. Others recalled the Kyai's reminder that business itself could become an act of 'ubudiyyah when pursued with sincerity, excellence, wisdom and justice. Outside the meeting room, the printing machines continued operating. Designers continued revising customer artwork. Marketing officers continued meeting clients. Delivery trucks continued leaving the warehouse. Business continued.

Inside the room, however, the real decision had only just begun. Whether the company should preserve its heritage, embrace digital transformation, or create an entirely new knowledge ecosystem remained unresolved. And perhaps, everyone thought as they quietly left the room, that mysterious smile was never intended to reveal the answer. Perhaps it was inviting them to ask a better question.

Discussion Questions

1. From the perspective of *ta'abbudi* (total devotion to Allah), what are the major strengths and weaknesses of CV Agung Grafika? How do its organisational capabilities, ethical values, leadership, and culture support or constrain its mission of serving Allah through knowledge dissemination and khidmah (service to humanity)?

2. What opportunities and threats exist within Indonesia's printing, publishing, digital communication, and creative industries? How should Agung Grafika respond to technological disruption while ensuring that innovation remains aligned with the principles of *amanah, ihsan, maslahah*, and *ta'abbudi*?

3. Which strategic alternative should management pursue—remaining a traditional printing company, transforming into a digital publishing enterprise, or becoming an integrated knowledge and creative solutions provider? Evaluate each option from strategic, financial, ethical, and *ta'abbudi* perspectives.

4. How can Agung Grafika achieve sustainable profitability while remaining faithful to its higher calling of producing beneficial knowledge ('ilm al-nafi'), serving society (khidmah), and seeking the pleasure of Allah (mardhatillah)? Discuss how commercial success and spiritual accountability can reinforce rather than contradict one another.

5. What strategic initiatives should Agung Grafika implement between 2026 and 2028 to strengthen organisational resilience, digital capability, human capital, knowledge management, and ethical leadership? How can these initiatives reflect the Muslim Javanese philosophy of "Bondo, Bahu, Pikir, lek Perlu Sak Nyawane Pisan" as an expression of wholehearted commitment to organisational excellence and service?

6. How can the philosophy of *ta'abbudi* be integrated with Al-Farabi's concept of the Virtuous Organisation, Al-Faruqi's integration of knowledge and action, and the Islamic concepts of *khilafah, amanah, shura, hikmah, tawakkul*, and *khidmah* to guide the long-term development of Agung Grafika as an ethically driven knowledge enterprise?

7. If you were appointed as a strategic consultant, develop a comprehensive three-year strategic transformation plan (2026–2028) for CV Agung Grafika. Your recommendations should integrate strategic management, financial sustainability, digital transformation, human capital development, knowledge management, Islamic ethical leadership, and the philosophy of *ta'abbudi,* ensuring that organisational growth remains an act of worship through meaningful service to humanity.