

Islamic Work Ethics: Urgency and Evaluation of Its Curriculum in Indonesian High Schools

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ABSTRACT

Work activities in these recent periods are taking significant time from human life and giving the significant impact to the civilization, personal life, and the community. Issues occurred with the background of works, such as low motivation, depression, conflict of interest, discrimination, and family relationship issues. This research is aimed to answer the question how is the urgency of educating the Islamic work ethics in senior high school? And how is the teaching materials of Islamic work ethics for senior high school? Through library study, this research identified the significance of educating Islamic work ethic for students of senior high school. While, the available teaching materials of Islamic work ethics in senior high school, included in the Book of Islamic Religion Education, only covered the materials to promote hard works. Imam Ghazali explained the more fundamentals and adequate for educating Islamic work ethics, which covered 1) objectives and positions of work for human being; 2) types of works and its rank; 3) importance of knowledge for executing the works; 4) principles of fairness in works; 5) principles of Excellence in works. The formulation of teaching materials on Islamic work ethics can be applied by teachers of Islamic Religious Study and/or Teacher of Counselling and Advisory in their session for educating and nurturing the students of senior high schools.

INTRODUCTION

The five to six-day workweek standard and the 40-hour workweek phenomenon are modern human constructs that did not exist before the Industrial Revolution in Europe. Prior to that, human labor was tied to agricultural seasons, hunting periods, harvest times, and other specific occasions. Even in the early stages of the Industrial Revolution, workers were subjected to as many as 100 hours of labor per week. This number gradually decreased to approximately 40 hours per week, largely due to labor demonstrations advocating for humane working conditions (Suzman, 2020).

Data from 1870 to 2017 show a declining trend in annual working hours in developed countries (Giattino, 2020). However, in poor and developing nations, the number of working hours per year has increased and remains higher than in developed countries. In Indonesia, the average working time is 2,024 hours per year, or approximately 42 hours per week, with the highest workload observed among laborers, employees, and civil servants. Work activities have dominated a significant portion of modern Indonesian life (Yuwono, 2022).

However, literature reviews indicate that studies on work ethics education are predominantly focused on higher education. This is understandable, given that discussions on work ethics are rarely addressed at the high school level, where students are typically prepared for further education rather than immediate employment. This assumption requires further examination, considering the urgency of work ethics education at the secondary school level in Indonesia through both empirical and conceptual analysis.

Moreover, today's global workforce, including those in predominantly Muslim countries such as Indonesia, operates under the influence of Western worldviews. The Industrial Revolution and subsequent industrialization have shaped the definition, purpose, and types of work based on a secularized human experience, which is increasingly regarded as the global norm (Suzman, 2020). The Industrial Revolution and secularism were born from the same intellectual foundation. Consequently, as it progressed, the Industrial Revolution also promoted the secularization of thought and culture within industrial societies. This explains why the modern workplace is characterized by a "secular" mindset, even in societies with a Muslim majority, where the world of work is often disconnected from religious teachings.

Consequently, Islamic perspectives on work, which differ significantly from Western concepts due to their foundation in revelation and intuition alongside reason and sensory perception, have been largely overlooked. The secular nature of modern work concepts becomes evident when compared to Islamic principles, particularly in the purpose of work, the mechanisms of success, the definition of happiness, and other fundamental concepts.

Imam Ghazali formulated a comprehensive concept of work, including its objectives, types, and ethical guidelines, derived from Islamic teachings. His framework stands in contrast to Western perspectives on work, which many Muslims today have adopted. Thus, it is crucial to explore how Islam defines work ethics – referred to in Islamic tradition as "*Adab al-Kasbi*" – so that Muslims

do not merely conform to secular workplace norms, which may lead them further away from ethical excellence in their professional environments.

This study aims to address the following research questions: 1) What is the urgency of Islamic work ethics education at the secondary school level (Indonesia senior high schools - SMA/SMK)? And 2) What are the essential components of a work ethics curriculum for high school students? This research is expected to provide a foundational understanding for high school teachers and relevant stakeholders regarding the importance of work ethics education in secondary schools. Additionally, it seeks to offer a structured curriculum framework that can be utilized by educators and policymakers to enhance work ethics education at the high school level.

LITERATURE REVIEW

Previous studies have highlighted numerous problems related to work, spanning personal, family, social, and workplace dimensions. These issues include low motivation and performance; stress, depression, and other work-related mental health problems; work-family balance; corruption, conflicts of interest, and ethical dilemmas; workplace bullying and social discrimination; and industrial relations issues (Aleksynska et al., 2019).

Gallup conducted a study on workers in 160 countries worldwide, involving approximately 1,000 respondents per country. The findings revealed that 44% of employees experienced high levels of stress the previous day, 40% felt extremely worried, 23% felt very sad, and 21% felt very angry. This study clarifies that feelings of stress, worry, sadness, and anger may not be entirely caused by work itself; however, it is certain that these emotions occur in the workplace. From the same study, only 21% of workers worldwide reported feeling highly engaged and involved in their work, while only 33% felt that their overall life conditions were thriving. On average, this means that 57% of workers globally feel disengaged, unmotivated, and perceive their life conditions as stagnant in the workplace.

In Indonesia, only 24% of workers reported feeling highly engaged and involved in their work while also perceiving their life conditions as thriving. Meanwhile, 46% of Indonesian workers admitted to feeling worried, 20% reported experiencing stress, 23% expressed feelings of anger, and 31% admitted to feeling sad. These data indicate that despite dedicating significant resources and attention to their professional lives, many Indonesian workers experience a lack of enthusiasm, disengagement, diminished well-being, stress, sadness, and frustration in their workplaces.

A study conducted by the International Labour Organization (ILO) involving 1,173 worker respondents across various provinces in Indonesia revealed that 852 respondents (70.93%) reported having experienced some form of harassment or violence in the workplace. These incidents included being touched, kissed, or hugged without consent; bullying; receiving inappropriate winks or sexual messages; being yelled at, insulted, or mocked; being hit, kicked, or slapped; and being subjected to defamation. Workers then also engage in unethical business practices, violate workplace codes of ethics, and cause harm either to others or to their own companies. This reality presents an irony, as

individuals dedicate their best resources to their professional lives, yet some ultimately use them to commit corruption, fraud, or actions that disadvantage others.

Academic attention to the subject of work activities can contribute to society by providing strategies to mitigate work-related problems, ultimately improving quality of life. Given the extensive time commitment that modern work demands from human life, it is necessary to reassess and implement improvements to ensure that work serves as a meaningful activity that contributes to civilization holistically.

Work ethics are considered a crucial solution for fostering better work environments and practices. Work ethics are believed to enhance human resource quality in terms of competency, intellect, and cultural development. Employees who possess a strong understanding of work ethics tend to be more efficient and goal-oriented (Kapur, 2020). A hallmark of excellent individuals is their ethical behavior. Many companies have faced bankruptcy and failure due to their inability to instill sound ethical practices within their workforce. Work ethics have been proven to enhance organizational performance (Nizam et al., 2016) and increase employee job satisfaction (Sapada et al., 2017).

Education on work ethics has become an essential discussion point, as ethical knowledge stems from formal education and training. Studies on ethics education at the higher education level suggest that in the field of accounting, ethics should be taught before students enter the professional workforce (Jackling et al. in Amelia, 2019). The ethical judgment of accountants is significantly influenced by the ethics education they receive (Ghazali in Amelia, 2019). Ethics education in MBA programs helps students recognize and resolve ethical dilemmas in the workplace (Romious, 2016). Educators in Hong Kong's hospitality sector have emphasized the need to incorporate ethics education in the curriculum to improve students' individual development and ethical standards in the industry (Yeung, 2004).

Several studies indicate varying degrees of significance regarding the impact of ethics education in higher education on ethical decision-making in the workplace, particularly when compared to ethical standardization efforts implemented by companies and organizations. Nevertheless, ethics education at the university level has been found to have a positive influence on ethical workplace behavior.

METHODOLOGY

The research is conducted using the Literature Study Method, with a Content Analysis and Descriptive Analysis Approach. This study identifies empirical data as well as previous research to evaluate the urgency of Islamic work ethics education at the Senior High School (SMA) and Vocational High School (SMK) levels.

Subsequently, this research examines the curriculum and Islamic Religious Education textbooks for Senior High Schools (SMA) and Vocational High Schools (SMK) to evaluate the presence of Islamic work ethics materials within them in order to identify their strengths and weaknesses.

Furthermore, this study analyzes the formulation of Islamic work ethics in the works of Imam Ghazali, which can serve as an important reference for the analysis and development of Islamic work ethics learning materials at the Senior High School (SMA) and Vocational High School (SMK) levels.

RESEARCH RESULT AND DISCUSSION

The Urgency of Islamic Work Ethics Education at the Senior High School Level

Data from Indonesia's Central Bureau of Statistics (BPS, 2022) indicates that 36% of workers in Indonesia, amounting to 22.7 million people, have Senior High School (SMA) or Vocational High School (SMK) as their highest level of education. Workers with senior high school educational backgrounds constitute the largest portion of the total workforce in Indonesia. Additionally, Yuwono (2022) data shows that the labor force with a senior high school educational background reaches 45.1 million people, or 31% of the total 144 million people in Indonesia's labor force. These figures highlight the significant proportion of senior high school graduates within the workforce and labor force population in Indonesia.

Furthermore, data on average working hours in Indonesia (Yuwono, 2022) reveals that senior high school graduates work longer hours compared to graduates of other educational levels, including university graduates. Most of them are full-time workers, rather than part-time employees, and many even work beyond normal working hours in critical labor sectors. Additionally, 91% of senior high school graduates work as laborers, employees, or staff members, meaning they are employed by others—whether in institutions, offices, companies, or organizations—on a permanent basis while receiving salaries or wages.

Education Level	Labor Force (People)	Worker (People)	Working Hours (Hours)
No School	2.235.126	278.787	35
Not graduate from Elementary	17.628.724	4.575.876	30
Elementary School	34.856.573	11.797.176	41
Junior High School	26.035.583	9.996.966	42
Senior High School	26.969.435	12.835.003	43
Vocational High School	18.082.030	9.823.486	45
Diploma	3.863.110	2.489.368	40
University	14.343.467	10.428.862	36
Total	144.014.048	62.225.524	41

Source: processed from Yuwono (2022)

Graduates of Senior High Schools (SMA) and Vocational High Schools (SMK), in large numbers, have entered the workforce, whether by choice, necessity, or compulsion. This reality underscores the importance of equipping high school students with fundamental knowledge of work ethics that they will need after graduation, even though some may choose to pursue higher education instead.

For Vocational High School (SMK) graduates, the expectation is that they will acquire specific skills and subsequently enter the workforce after completing their education. In contrast, Senior High School (SMA) graduates are generally expected to continue to higher education. However, field data shows that 12.8 million senior high school graduates have already entered the workforce, exceeding the number of Vocational High School graduates in employment. This finding indicates that discussions on work ethics are not only crucial for Vocational High School students but also for senior high school students.

This analysis is further supported by the views and policies of Effendy (2019), Indonesia's Minister of National Education, who emphasized that senior high school students should also be equipped with vocational or entrepreneurial skills, along with character-strengthening education, similar to the training provided to Vocational High School students. This approach is necessary because not all senior high school students will continue to higher education. These educational initiatives are designed to build their preparedness and confidence in the workforce.

Several schools have also implemented life skills-based curricula, designed to provide fundamental skills for Senior High School (SMA) students who do not continue to higher education, thereby helping them integrate more effectively into society and the workforce. This life skills enrichment can be adapted to the conditions and potential of the region where the school is located (Subijanto, 2007). Given the various perspectives on the importance of life skills-based education at the high school level, the concept of Work Ethics finds its justification as an essential component of the learning materials for senior high school students.

The education of work ethics is not only important for students who will immediately enter the workforce after graduating from senior high school, serving as a practical ethical guide, but it is also valuable for those intending to pursue higher education. Understanding the dynamics of the working world influences students' academic major selection at the university level. Research by Aswin et al. (2016) found that the better an senior high school student's perception of the working world, the better their career planning. Shinta et al. (2021) discovered that choosing a major in health sciences at the university level was influenced, among other factors, by strong job opportunities. Wulandari (2013) found that senior high school students prioritize job opportunities when selecting their major, alongside personal interest, hobbies, and academic performance. Additionally, many senior high school students experience confusion in choosing a major, leading some to select one at random out of curiosity.

These various studies highlight the importance of workplace-related knowledge in shaping senior high school students' decision-making processes when selecting their university major. Therefore, work ethics education can play a crucial role in equipping students with the knowledge, understanding, and guidance necessary to make informed academic choices, particularly in relation to their perceived or understood concept of the working world.

In the Islamic intellectual tradition, Imam Ghazali, in his *Ihya' Ulumiddin*, begins his discourse on knowledge by first discussing types of occupations. According to Ghazali, the highest aspiration of humankind is eternal happiness, and the greatest of all matters is that which serves as a means to attain this eternal happiness. He asserts that this means can only be achieved through knowledge and action, and action, in turn, cannot be realized without knowledge of how to perform it. Therefore, knowledge is considered the most fundamental requirement for attaining eternal happiness.

Furthermore, Ghazali explains that if knowledge is of the highest importance, then humans must prioritize which knowledge to pursue in order to attain happiness, or which knowledge offers the greatest benefit. This prioritization can be determined by examining human actions, occupations, or endeavors in managing worldly affairs, as the purpose of human creation encompasses both religious and worldly dimensions. The most beneficial knowledge for human well-being and worldly affairs should thus take precedence in learning. Ghazali's discussion on knowledge begins with an exploration of occupations, indicating that knowledge is inherently linked to purpose, action, endeavor, or work that must be undertaken after knowledge is acquired.

Looking at the curriculum of Islamic pesantren (boarding schools) in Indonesia over the past few decades, topics related to Work Ethics can often be found in Fiqh (Islamic jurisprudence) and Akhlak (ethics/morality) courses. Referring to Bruinessen (1990), who identified books used by students in pesantren at the junior high school level (Tsanawiyyah) and senior high school level (Aliyyah), it is evident that Islamic Work Ethics materials have been introduced and taught at both levels.

Contents	Tsanawiyyah	Aliyyah
Fiqh	Taqrib Safinah Sullamut Taufiq Mabadi Fiqhiyyah Fiqh Wadih	Fathul Qarib Fathul Mu'in Minhajuth Thalibin Fathul Wahab Mahali
Akhlak	Akhlak lil Banin Bidayatul Hidayah Maraqi Ubudiyyah	Risalatul Mu'awanah Hidayatul Adzkiya Ihya Ulumiddin

The Sullam al-Tawfiq, a fundamental ethics and fiqh textbook at the Tsanawiyyah (junior high school) level in pesantren, has already introduced basic principles of trade and commerce, as has the Taqrib. At the Aliyyah (senior high school) level, materials related to Islamic business jurisprudence are extensively taught in major classical texts such as *Fath al-Qarib* and *Fath al-Mu'in*. Additionally, Islamic Work Ethics is further emphasized in ethics and morality studies within pesantren, referencing texts such as *Bidayat al-Hidayah* at the Tsanawiyyah level and *Ihya' Ulumiddin* at the Aliyyah level.

By adopting the tiered curriculum structure of pesantren, this study finds that Islamic Work Ethics education is not premature for Senior High School (SMA) and Vocational High School (SMK) students. On the contrary, Islamic Work Ethics should be introduced at this stage since a significant proportion of senior high school graduates enter the workforce immediately after high school. Moreover, some students require proper guidance in selecting their university major, which ultimately shapes their career trajectory after graduation.

Learning Materials on Work Ethics in Senior High Schools

The term ethics is derived from the Greek word "ethos," which conveys meanings such as dwelling place, pasture, customs, character, emotions, or way of thinking. Conceptually, ethics is sometimes referred to as a discipline that teaches what is good and bad, right and wrong. It is also defined as a set of values or norms that guide society. Ethics is commonly understood as an assessment of behavior in terms of good and bad, as well as an analysis of real-life situations from the perspective of right and wrong (Sihotang, 2020).

Meanwhile, Work Ethics is defined as the application of ethics in the workplace (Diwan, 2019). It is also sometimes described as a set of principles based on hard work and diligence (Black in Diwan, 2019). Additionally, Work Ethics is viewed as a set of values emphasizing the importance of working hard, as well as a belief in the moral benefits of work and its role in shaping character (Diwan, 2019).

Work ethics is typically formulated around core principles, including kindness, doing good, fairness, self-respect, honesty, responsibility, integrity, and determination (Sihotang, 2020). Diwan (2019) further outlines the key elements of work ethics, which include: Honesty, Integrity, Fairness, Transparency, Respect for Others, Reliability, Initiative, Dedication, Responsibility, Legal Compliance, Competence, Professionalism, Humility.

The difference between work ethics and general ethics lies in their scope of implementation and the specific ethical dilemmas that arise in the workplace. For instance, honesty is a universal value applicable in all societies. However, in work ethics, honesty is taught in a more specific manner, illustrating workplace scenarios where employees must act truthfully, such as accurately reporting working hours, acknowledging achievements honestly, and respecting the work of others. Similarly, fairness in the workplace can manifest in practices such as avoiding discrimination, providing accurate employee evaluations, and ensuring objective assessments when hiring or promoting employees.

Beyond differences in application, work ethics also encompasses values that are unique to the professional environment, such as competence and legal compliance. In Competence, employees are expected to master their jobs, which includes continuous learning and training, making competence a distinct aspect of work ethics. In Legal Compliance, employees must prioritize adherence to laws over economic motives, an ethical dilemma rarely encountered outside the workplace.

The concept of work ethics has been extensively developed within companies and organizations. Organizations define and explain work ethics as a

practical guide for employees to behave and work ethically. An analysis of company codes of ethics in Indonesia reveals similar definitions and common components of work ethics across different organizations. (See Table xx).

No	Component	Definition
1.	Commitment	Work Ethics is reflected in a commitment to delivering the best performance, prioritizing the interests of the company, and carrying out tasks professionally and responsibly.
2.	Confidentiality	Work Ethics in the form of maintaining the confidentiality of data and information within and/or owned by the company.
3.	Protection of Company Assets	Work Ethics in the form of a commitment to safeguarding and protecting company assets.
4.	Safety, Security, and Health	Work Ethics in the form of upholding values and implementing safety, security, and health standards for individuals within the company and the surrounding community.
5.	Conflict of Interest	Work Ethics in the form of avoiding personal interests in professional duties.
6.	Reporting	Work Ethics in the form of consistently providing factual and accurate internal and external reports.
7.	Anti-Corruption	Work Ethics in the form of avoiding all forms of corruption.
8.	Fairness	Work Ethics in the form of avoiding discrimination, bias, and favoritism toward specific political or religious groups.

Source: Processed from the Code of Ethics of several publicly listed companies in Indonesia.

The identification conducted in this study on the learning materials of the Islamic Religious Education subject at the Senior High School (SMA) and Vocational High School (SMK) levels has found several discussions related to Islamic Work Ethics, as follows:

Topics	Explanations	Class
Work Motivation	<ul style="list-style-type: none"> Working hard to meet life's necessities is more beloved to Allah SWT than relying on assistance from others. 	Class X Class XII

Topics	Explanations	Class
	<ul style="list-style-type: none"> • Purpose of Work: Attaining the pleasure of Allah SWT, rejecting wrongdoing, engaging in social charity, and providing for one's family. • Muslims are required to work hard to contribute to the development of civilization. 	
Hard Work / Work Ethic	<ul style="list-style-type: none"> • Performing work sincerely for the sake of Allah SWT. • Students must strive to compete diligently, with a strong work ethic, to achieve excellence. • Completing tasks promptly and avoiding procrastination. • Carrying out work through collaboration and teamwork. 	Class X
	<ul style="list-style-type: none"> • Understanding faith in qadha and qadar leads a person to work hard. • Understanding qadha and qadar also fosters an attitude of optimism and reliance on Allah (tawakkul). 	Class XII
	<p>Four principles of work ethic:</p> <ul style="list-style-type: none"> • Working in a lawful (halal) manner. • Working to avoid being a burden on others. • Working to provide for one's family. • Working to help those around you. 	Class XII
Responsibility	Being aware of and fulfilling one's responsibilities.	Class XII
Preaching Through Muslim Exemplary Conduct	<ul style="list-style-type: none"> • Working in a lawful (halal) manner with a strong work ethic. • Being a disciplined, honest, and trustworthy employee. 	Class IX
Knowledge	<ul style="list-style-type: none"> • Enthusiasm for acquiring knowledge. • Developing one's potential, interests, and talents. 	Class IX Class XII
Honesty	<ul style="list-style-type: none"> • In trade, one must not deceive, falsify, or betray, even when dealing with non-Muslims. • Working in accordance with the assigned targets. • In trade, one must not increase or decrease the measurement or weight. 	Class XII

Source: Processed from the Islamic Religious Education and Character Development Books for Grades X, XI, and XII, published by the Ministry of Education of the Republic of Indonesia.

From the identification above, the Islamic Religious Education (PAI) materials place greater emphasis on encouraging a strong work ethic while covering only a limited scope of other dimensions of work ethics, such as honesty, responsibility, and knowledge development. However, many other dimensions and applications of work ethics need to be introduced to Senior High

School (SMA) students, as work ethics is not solely about work ethic (etos kerja), and work ethic alone does not fully represent the broader concept of work ethics. These work ethics materials are also not presented as a comprehensive and structured discussion on Islamic work ethics; rather, references to work ethics are mostly examples accompanying discussions on primary topics. The Islamic work ethics materials at the senior high school level are considered insufficient for students, particularly in helping them plan further education, prepare for future careers, or develop independence after completing high school.

The introduction to the professional world for senior high school students can also be identified within the Guidance and Counseling (BK) program. BK is an educational institution's initiative, facilitated by teachers or counselors, aimed at supporting students' personal development to help them achieve independence in life. One of the functions of BK includes guiding students in selecting education, employment, and career paths. The term "guidance" in school counseling refers to assisting students in planning their education, job, and career choices in alignment with their abilities, interests, talents, skills, and personality (Mendikbud, 2014).

Work-related materials at the Senior High School (SMA) and Vocational High School (SMK) levels are considered insufficient for students, particularly in planning their further education, future careers, or preparing for independent life after graduation. This study aims to elaborate on the concept of Islamic Work Ethics as formulated by Imam Ghazali in several of his works. Imam Ghazali's framework of Islamic Work Ethics presents comprehensive, clear, and adequate content that serves as a fundamental guideline for individuals in career planning and workplace readiness.

Exploration of Work Ethics in Islam According to Imam Ghazali

The study of Imam Ghazali's works reveals a comprehensive and multidimensional discussion on work ethics (adab bekerja) from various perspectives. This demonstrates Imam Ghazali's vast intellectual capacity in explaining knowledge for the Muslim community. Furthermore, since all of Imam Ghazali's analyses are based on Islamic teachings, his discussions reflect Islam's extensive capability in addressing the challenges of human life across different eras.

This study examines and categorizes Imam Ghazali's discourse on Islamic Work Ethics (Adab Bekerja Islam) into several major frameworks, namely:

a) The Status of Work in Islam

Imam Ghazali's perspective on the status of work is deeply connected to his view of the afterlife, in which human beings will receive rewards or punishments based on their deeds in the world. According to him, the world serves as a field and a place of preparation for the hereafter. This preparation is not limited to ritual worship but also includes material and worldly provisions, as he states that religion cannot function properly without an orderly worldly system.

According to Ghazali, there are three types of people in their view of work: 1) Those who become preoccupied with work and forget the hereafter. 2) Those who abandon worldly affairs to focus solely on the hereafter. 3) Those who

engage in work as a means to attain the hereafter. The third type is considered the most just in viewing worldly life. This principle forms the foundation of Ghazali's broader perspective that the world is a phase of preparation for the afterlife.

Ghazali approaches the significance of work from a positive perspective, emphasizing that work is essential for human beings because it can lead them to either destruction or happiness in the hereafter, depending on how they position and utilize their work. Through this lens, Ghazali places work in its most just and balanced position.

To support his conclusion on the importance of work, Ghazali cites evidence from the Qur'an, the Hadith of the Prophet (SAW), and the opinions of early scholars regarding the virtues of working. In his book *Adab al-Kasb wa al-Ma'ash*, a chapter in *Ihya' Ulumiddin*, Ghazali presents: Five verses from the Qur'an, Thirteen Hadiths of the Prophet (SAW), and Thirteen sayings or narrations from the Companions and Tabi'in.

Among the many Hadiths, one of the most notable is the Prophet Muhammad's (SAW) statement that Allah SWT loves believers who engage in work. Ghazali also cites Umar ibn al-Khattab's (RA) statement, warning against ceasing one's efforts to seek sustenance while merely praying for provision, as "the sky will not rain gold and silver."

However, there are also Hadiths that, in their literal wording, seem to oppose work and the pursuit of wealth. One such Hadith states that the Prophet Muhammad (SAW) was not sent with revelation to accumulate wealth or engage in trade, but rather to purify himself by praising his Lord, prostrating, and worshipping until death comes.

Imam Ghazali reconciles these seemingly contradictory Hadiths through a unified interpretation. According to him, engaging in trade (or work) becomes blameworthy when a person seeks wealth beyond what is sufficient, hoarding and accumulating it rather than using it for charity or other forms of goodness. On the other hand, trade or work is highly virtuous when a person earns a livelihood to meet their needs and sustain their family, preventing them from falling into poverty and resorting to begging. Furthermore, any surplus wealth obtained should be directed toward charitable acts and other forms of goodness.

Nevertheless, in accordance with the principles of prioritization that he frequently discusses, Imam Ghazali also acknowledges that for certain individuals, fulfilling their religious or public duties holds greater virtue than engaging in trade or work. These individuals include: 1) Scholars of religious knowledge who are devoted to educating society, such as muftis, exegetes (*mufassir*), Hadith scholars (*muhaddith*), and others of similar roles. 2) Those engaged in public service, such as sultans, judges, witnesses, and other officials responsible for societal welfare.

This view aligns with the practice of the Companions of the Prophet (SAW), who allocated a salary from the Bayt al-Mal (public treasury) to Abu Bakr (RA) to cover his needs when he was fully occupied with his responsibilities as the Caliph of the Muslim Ummah. For individuals tasked with public service or societal benefit, their contribution to the public good is deemed superior to

engaging in personal work, particularly if what they receive from others—whether in the form of charity or zakat—is sufficient to meet their needs. In fact, Ghazali argues that accepting such support is a duty and is preferable to engaging in trade or work, as doing so would diminish the time and attention they can dedicate to benefiting society.

However, if the support received from others is insufficient to meet one's basic needs, forcing an individual to resort to begging, Imam Ghazali asserts that avoiding the act of begging takes precedence, as begging is considered disgraceful. Nonetheless, a person engaged in public service must carefully assess their personal and family circumstances, as well as the extent of their societal contribution, before making a decision between working for a livelihood or continuing their service to the community. This self-evaluation is crucial in determining the most appropriate course of action.

b) Types of Work and Their Levels of Virtue

Imam Ghazali's discussion on the types of work and their levels of virtue is presented in his introduction to the hierarchy of the superiority of knowledge. According to him, the purpose of human life is summarized in both religious and worldly interests. Religion cannot function properly without an orderly worldly system. The world itself serves as a field of action for preparing for the afterlife, acting as a means through which humans attain divine objectives.

Furthermore, Ghazali asserts that the world will not achieve order and benefit unless through the actions and labor of humankind. There is a fundamental obligation for humans to work properly, so that worldly affairs remain organized, thereby allowing the world to serve as an instrument for upholding religion.

The further explains that the virtue of different fields of knowledge is determined by the virtue of the work they are needed for or that a person will engage in. Similarly, the virtue of different types of work is determined by specific criteria, which will be outlined in the following discussion.

Imam Ghazali classifies types of work into three main categories. The first category consists of fundamental occupations, without which the world cannot function. These include agriculture, which fulfills the need for food; weaving, which meets the need for clothing; construction, which provides shelter; and politics, which ensures the governance and stability of society. The second category comprises occupations that support and facilitate fundamental work. This includes industries such as iron and steel production, which supply tools and raw materials essential for agriculture, housing, and the overall development of society. The third category consists of occupations that refine, enhance, or beautify the outcomes of fundamental work. Examples include bakers, who improve food products, and tailors, who refine and craft clothing.

Imam Ghazali further explains that the most virtuous and noble among the three categories is the first category—fundamental occupations. Within this category, the highest-ranking occupation is political leadership and societal governance, which involves the gathering, organization, and improvement of human society. According to Ghazali, the work of political leadership and

societal reform holds the highest status because it is responsible for guiding people toward the right path and protecting them from destruction in both this world and the hereafter.

Imam Ghazali further divides political work aimed at societal reform into several groups. The first group consists of the political reform undertaken by the Prophets and Messengers, who rectify human conditions both externally and internally. The second group includes political reform carried out by caliphs, sultans, or kings, who primarily improve the external affairs of society but do not directly address the inner, spiritual aspects. The third group is the political reform led by scholars (ulama), who focus on moral improvement and the establishment of laws, which are then understood and implemented by the relevant members of society. The fourth group comprises preachers (da'i) and religious speakers, who work to improve moral values at a more general and foundational level.

Ghazali asserts that after the political leadership of the Prophets and Messengers, the political reform carried out by scholars and preachers holds the highest status. This is because their political role is to teach society how to purify their souls from destructive and reprehensible traits, guiding them toward virtuous character and true happiness. According to Ghazali, all forms of political reform carried out by scholars and preachers ultimately fall under the category of educating and guiding humanity.

Imam Ghazali also formulates three key criteria for determining and comparing the virtue of different types of work. The first criterion is natural human intuition, which allows people to recognize the superiority of one type of work over another. For example, human instinct acknowledges that intellectual sciences, such as mathematics, are superior to language studies, because mathematics is learned through rational reasoning, whereas language is acquired through hearing and imitation. The second criterion is the extent of public benefit derived from a particular occupation. For instance, agriculture is considered more virtuous than jewelry making, as agricultural products provide essential sustenance to a broader segment of society, whereas jewelry serves a more limited function. The third criterion is the nature of the materials involved in the work. For example, a jeweler's profession is considered more virtuous than leather tanning, because the former works with gold, a noble material, while the latter deals with animal hides, which come from carcasses.

c) The Importance of Knowledge in Performing Work

According to Imam Ghazali, if a person engages in trade, they are obligated to first acquire knowledge of commercial transactions (mu'amalah) to prevent themselves from engaging in corrupt or unlawful trade practices. If they encounter uncertainty regarding the validity of a transaction, they should pause and consult experts before proceeding. If they fail to acquire at least the basic knowledge of mu'amalah before entering trade, they will not know when to stop and seek guidance. For this reason, Ghazali considers knowledge a fundamental prerequisite for work, making it a key component of Islamic work ethics (adab bekerja).

In his book *Adab al-Kasb wa al-Ma'ash*, Ghazali explains several fundamental contracts in Islamic commercial law, including sale and purchase (jual beli), usury (riba), order-based contracts (akad pesanan), leasing (sewa-menyewa), partnerships (perkongasian), and profit-sharing (bagi laba). His detailed discussion in this book is part of his effort to educate readers on essential mu'amalah knowledge, which Muslims should learn before engaging in commerce.

Furthermore, in line with the characteristic approach of *Ihya' Ulumiddin*, Ghazali's explanation of mu'amalah (trade and commerce) is deeply infused with ethical values and adab, demonstrating that fiqh is not merely a legal discipline but also a means of cultivating moral integrity in business practices.

Among the topics discussed by Imam Ghazali regarding sale and purchase contracts are the conditions for those involved in trade, including discussions on transactions with minors, the insane, slaves, and the blind. He also examines the conditions for objects being traded, covering issues such as the permissibility of selling impure items, goods with no benefit, and the necessity of transparency in disclosing product information. Additionally, he discusses various forms of sale contracts.

Beyond these specifics, Ghazali establishes a fundamental principle regarding the obligation of seeking knowledge, as outlined in his classification of *fardhu 'ain* (individual obligation) and *fardhu kifayah* (communal obligation) sciences. He asserts that learning is obligatory for a person to fulfill their religious and professional duties properly. For instance, a male upon reaching puberty must learn the rulings of prayer before performing his first obligatory prayer, learn about fasting before his first Ramadan, learn about zakat when he becomes obligated to pay it, and, ultimately, learn the fiqh of trade before engaging in business to earn a livelihood. This knowledge is essential to ensure that religious obligations are fulfilled correctly, preventing both personal and societal harm caused by ignorance in financial and ethical matters.

d) Justice in Work

Imam Ghazali defines justice as one of the fundamental ethical principles in work and trade. Justice, in this sense, refers to the effort to avoid causing difficulties or harm to others while earning a livelihood. The opposite of justice is injustice (zulm), which manifests in forms such as coercion, deception, fraud, and dishonesty. Injustice can either harm society at large or affect specific individuals. Injustice that harms society as a whole includes hoarding essential goods and circulating counterfeit money. Meanwhile, injustice that affects individuals includes cheating and fraud in business transactions.

According to Ghazali, ensuring justice and avoiding injustice in trade involves the following principles: 1) Refraining from excessive praise of products that could mislead buyers. 2) Disclosing any defects or flaws in the goods being sold rather than concealing them. 3) Ensuring accurate weights and measurements in sales transactions. 4) Avoiding lies or misrepresentations regarding the quality or nature of the products. By adhering to these ethical

standards, a trader or worker ensures fairness in economic activities, preventing both individual harm and broader societal injustice.

e) The Attitude of Ihsan (Excellence) in Work

Ghazali considers justice in trade as a fundamental obligation that must be fulfilled. In his illustration of commercial activities, justice ensures the return of the principal capital, while injustice results in loss. To obtain profit, which is revenue exceeding the principal capital, a trader must apply an attitude beyond justice, namely Ihsan or excellence in their work. Ihsan refers to providing or performing actions that bring greater benefit to others. Ihsan is not obligatory, but if practiced, it brings virtue and honor to the one who upholds it.

Forms of Ihsan in general commercial activities may include avoiding excessive profit to assist buyers and prevent unjust transactions, being willing to sell at a loss for a nobler purpose, such as selling at a lower price to the poor, treating debtors with kindness, speaking gently, and granting leniency to those facing difficulties in repayment, fulfilling debt obligations with noble character, such as paying on time or even earlier, and accepting the return of goods from buyers who are dissatisfied due to defects or other acceptable reasons.

Formulation of Islamic Work Ethics Material for Senior High School (SMA/SMK) and Its Agendas

With the exposition of Islamic Work Ethics according to Al-Ghazali and the identification of work ethics materials in the Islamic Religious Education (PAI) textbooks for senior high school, published by the Ministry of Education, a comparison can be made as follows:

Comparison Aspects	Discourses in PAI Books	Discourses by Al-Ghazali
Presentation	Islamic Work Ethics is presented as examples within chapters discussing broader topics, such as Qada' and Qadar, Islam as a Mercy, Islamic Preaching (Dakwah), and the Love for Science and Technology (IPTEK), among others.	Islamic Work Ethics is presented in a structured manner within a dedicated discussion on Adab Bekerja (Work Ethics).

Materials	It focuses more on enhancing work ethic (etos kerja) and responsibility.	The Islamic Work Ethics material in Imam Ghazali's thought can be formulated as follows: <ul style="list-style-type: none">• The Status of Work• Types of Work and Their Relative Significance• The Importance of Knowledge Before Working• Justice (Adil) in Work• Excellence (Ihsan) in Work
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The concept of Islamic Work Ethics in Imam Ghazali's thought is not of a technical nature but rather focuses on the fundamental foundations that support other work ethics practices. This study formulates the Islamic Work Ethics learning material in Imam Ghazali's thought into five key foundations: understanding the purpose and status of "work" for human beings, understanding the types of work and their levels of virtue, understanding the importance of knowledge in performing work, understanding the principle of justice in work, and understanding the principle of Ihsan (excellence) in work.

The Islamic Work Ethics learning material above will be more adequate in equipping senior high school students, whether for career planning, further studies, or preparation for those who intend to enter the workforce immediately after graduation. The material on the purpose and status of "work" for human beings and the types of work and their levels of virtue will be highly beneficial for students in evaluating their educational plans after high school and determining the most suitable field of study in higher education. This material will provide a strong foundation while also instilling an Islamic worldview in Muslim senior high school students regarding their choice of academic discipline.

The material on the importance of knowledge in performing work will equip students with an understanding of the necessity for continuous learning to acquire the competencies required for their future jobs. This is closely related to their motivation to study and achieve academic excellence before entering the workforce, as well as their commitment to developing competence once they start working. Meanwhile, the material on justice (adil) and excellence (ihsan) will provide a fundamental basis for two essential components of Islamic work ethics practices.

A structured educational and instructional agenda for Islamic Work Ethics in senior high school in Indonesia is highly necessary to be discussed and formulated within the context of the modern world, but with an Islamic worldview-based approach, as practiced by earlier generations of Muslims who successfully fulfilled their roles.

Islamic Work Ethics must be addressed with a foundation in the Islamic worldview, as demonstrated by the Islamic Work Ethics materials derived from Imam Al-Ghazali's thought. This approach provides a strong foundation for future workers or professionals in carrying out their jobs or careers, rather than merely recognizing or memorizing ethical codes or organizational values such as integrity, agility, transparency, confidentiality, and similar concepts.

This formulation of Islamic Work Ethics learning material can also be utilized by Islamic Religious Education (PAI) teachers and/or Guidance and Counseling (BK) teachers in their sessions to educate and guide senior high school students. The introduction to the professional world for senior high school students can also be identified within the Guidance and Counseling (BK) program. BK is an educational institution's initiative, facilitated by teachers or counselors, aimed at supporting students' personal development to help them achieve independence in life. One of the functions of BK includes guiding students in selecting education, employment, and career paths. The term "guidance" in school counseling refers to assisting students in planning their education, job, and career choices in alignment with their abilities, interests, talents, skills, and personality.

CONCLUSIONS AND RECOMMENDATIONS

This study concludes that Islamic Work Ethics education at the Senior High School (SMA) and Vocational High School (SMK) level is essential. This conclusion is derived from analysis and findings, which indicate that the largest portion of the workforce in Indonesia consists of senior high school graduates, that students' perception and understanding of the working world significantly influence their choice of university major, and that Islamic Work Ethics has already been taught at the Aliyyah level in Islamic boarding schools (pesantren).

Given these considerations, this study finds that the current Islamic Work Ethics learning materials in senior high school are insufficient, as the PAI (Islamic Religious Education) curriculum primarily focuses on promoting a strong work ethic (etos kerja). These existing materials do not adequately support career planning, further education, or workforce preparation. Meanwhile, Ghazali presents Islamic Work Ethics comprehensively, covering the purpose and status of "work" for human beings, types of work and their levels of virtue, the importance of knowledge in performing work, the principle of justice in work, and the principle of Ihsan (excellence) in work.

The formulation of Islamic Work Ethics learning materials based on Imam Ghazali's perspective can provide a more fundamental and robust foundation for senior high school students. It does not merely encourage a strong work ethic but also clarifies the purpose of work, identifies priority occupations, distinguishes permissible and impermissible jobs, and promotes positive workplace attitudes, all of which are crucial for career planning, further studies, and workforce readiness.

PAI and BK teachers can enhance their knowledge by utilizing the formulated Islamic Work Ethics materials presented in this paper to provide fundamental knowledge and ethical foundations for their students. This

knowledge can be integrated into classroom learning activities as well as applied in counseling sessions conducted by teachers to guide their students.

ADVANCED RESEARCH

Future research can explore the integration of Islamic Work Ethics into interdisciplinary curricula, examining its impact on students' long-term career trajectories, entrepreneurial aspirations, and ethical decision-making in professional environments. A comparative analysis between students exposed to Islamic Work Ethics education and those who receive conventional career guidance could provide empirical insights into its effectiveness in shaping work attitudes and career choices. Additionally, investigating the adaptability of Ghazali's framework in diverse socio-economic contexts, including urban and rural schools, could offer a nuanced understanding of its applicability. Further studies could also explore the role of digital learning tools in enhancing the accessibility and engagement of Islamic Work Ethics education, ensuring that students receive a comprehensive, contextually relevant foundation for ethical workforce participation.

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