

SUNDANESE'S BUSINESS: A STUDY OF THEOLOGY IN SUNDANESE BUSINESS ETHICS

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Abstract

Business activities constitute modern management-oriented professional entrepreneurship act. This research gives evidence that business ethics is needed as guiding frame of every business policy. Moreover, the theological factor plays an important role in encouraging man to be successful in business. CV. Batu Gunung Padakasih (BGP) located in Cikancung Bandung, Tapin District, has represented the findings concerning relation between ethics and social business theology in the policy that may be regarded as causal relation in business success. The theological aspects come to the surface, but still needed depth tracking, especially on God's power before men. The efforts of praying and asking for blessing remain part of theological aspect integral to human performance. As for social theology emerged in the form of profit-sharing as much as 2.5% for the construction of social and religious institutions.

Kegiatan bisnis merupakan manajemen modern yang berorientasi profesional kewirausahaan tindakan. Penelitian ini memberikan bukti bahwa etika bisnis diperlukan sebagai pedoman kerangka setiap kebijakan bisnis. Terlebih lagi, faktor teologis memainkan peran penting dalam mendorong manusia untuk menjadi sukses dalam bisnis. CV. Batu Gunung Padakasih (BGP) yang terletak di Cikancung Bandung, Kabupaten Tapin, telah menunjukkan temuan yang signifikan mengenai hubungan antara etika dan teologi bisnis sosial dalam kebijakan yang dapat dianggap sebagai hubungan kausal dalam keberhasilan bisnis. Aspek teologis muncul ke permukaan, namun masih diperlukan pelacakan mendalam, terutama aspek kekuasaan Tuhan terhadap manusia. Upaya doa

dan meminta berkah kepada alim ulama tetap menjadi bagian teologi yang tidak terpisahkan dengan kinerja manusia. Adapun teologi sosial muncul dalam bentuk pembagian keuntungan perusahaan sebanyak 2,5 % untuk kepentingan pembangunan lembaga keagamaan dan lembaga sosial.

Keyword: *Entrepreneurship; Business Ethics; Theology of Social-Business*

Introduction

Bandung people as religious people have shown their vitality in the reflection of their formal activities. This can be seen through their religious dynamics, the intensity of which is quite strong in the midst of people. If the benchmark is the lively worship activities such as the formalistic prayers, the festive Ramadan, the many ta'lim assemblies or the number of Muslims who perform the Hajj pilgrimage every year, both in quality and quantity, of course there is no doubt about it. (Anshary dalam Sani, 2001: 6). But in the substantial dimension of theology that can penetrate into the soul of coherent activity whether it inherently accompanies the social perspective, as part of worship in another form, of course, it is still necessary to track it.

In the context of this research, which is a summary of the results of the author's research, specifically in the business ethics activities of Bandung entrepreneurs carried out in a number of large companies owned by Bandung people, it turns out that it still needs to be followed up more deeply. Theological insights that are owned as a treasure of religious belief according to temporary assumptions, have not been able to become a paradigm and ethos in bringing up comprehensive ethics at the level of business activities. Another issue is the assumption that professional business activities have no contextual connection to one's Islamic values. This means that one's business success cannot be stigmatized by anything outside the typical corridors associated with business management.

Business management is engaged by humans by utilizing environmental factors. Manusia sebagai pelaku memiliki andil yang sangat besar dalam kerusakan lingkungan yang terjadi. Problems in the field of conservation of biological natural resources and ecosystems occur in almost all regions of Indonesia. The social and cultural approach in seeking environmental sustainability has different characteristics in each region, it could be that one region with another has a very contrasting

approach. For example, the approach to urban society is through education that emphasizes real cause and effect, while the approach to rural areas is done by strengthening indigenous traditions. Traditions that are a form of cultural wealth of local communities have "pakem"(uniqueness) rules as guidelines in carrying out daily activities, "pakem"(uniqueness) is realized in daily activities into unwritten ethics carried out by the community. In law and theory, customary law communities are formally recognized, but in recent developments, indigenous Indonesians have refused to be categorized in this way, as customs is not only about law, but covers all aspects and levels of life. The so-called indigenous peoples are (1). Indigenous people (Malay language: native people); (2). Minorities; (3). People who are oppressed or marginalized because their identity is different from the dominant identity in a country. This research concerns the Sundanese community.

Sundanese is a culture of people who live in the western region of the island of Java but over time has spread to various parts of the world. As an ethnic group, the Sundanese are the forerunners of civilization in Nusantara, starting with the establishment of the oldest kingdoms in Indonesia, namely the Salakanagara and Tarumanegara Kingdoms. In fact, according to Stephen Oppenheimer in his book entitled Sundaland, Tatar Sunda / Sunda Exposure (Sundaland) is the center of civilization in the world. From the beginning until now, Sundanese culture has been formed as one of the noble cultures in Indonesia. The meaning of the word Sunda is noble, meaning light, brilliant, white, or clean. The meaning of the word Sunda is not only displayed in appearance, but also deepened in the heart. Therefore, Sundanese people who are 'nyunda' need to have a noble heart as well. That is what needs to be understood if you love, as well as be proud of your Sundanese culture.

Local wisdom emerges as ethics in the Sundanese traditional society. Ethics as we generally understand it is a set of unwritten, agreed-upon rules that aim to make people do things or actions that are considered good, which people sometimes associate with norms.

Ethics comes from the Greek *ethos* in the plural form meaning customs and habits, which is based on the meaning of ethics used by Aristotle. The word ethics has a close relationship with the word moral which comes from the Latin *mores* (in the plural), so ethics

etymologically comes from *ethos* from Greek and *mores* from Latin which has the same meaning which is customary habits roughly ethics can be compared with morals.

The local wisdom that is formed intends to maintain ethics and morals for its people. Local wisdom is not a law, because the consequences are not handed over to humans, but the sanctions are obtained as a result of their actions, relying on irrational processes, sometimes the consequences also take the form of supernatural events.

Starting from that perspective, this research was conducted and this summary review takes some important elements of the findings regarding business ethics in a theological perspective. This research initially wanted to explore the topic of the business ethics of Bandung entrepreneurs in regional companies owned by Bandung people, focusing on the reflection of ethical values in business management behavior, but it was also necessary to develop other aspects of theology. However, due to time constraints, only one company, Batu Gunung Padakasih (BGP), located in Cikancung, Bandung Regency, was able to be presented.

From that point, there are two research objectives that arise, in order to find out about the description of business practices and influences of Bandung people in the study of Islamic culture or the scope of local wisdom; and to find out the implications of Islamic values as a theological reflection in business activities in relation to social worship.

Method:

The research method used is field research with a naturalistic pattern. The subjects of this research are Bandung people who have business activities that are managed both formally, legally and in the moderate category, which is focused on CV / PT. Batu Gunung Padakasih which is located in Cikancung Bandung Regency.

The research data consists of historical overview, company visions, human resources, facilities, capital and business development of Bandung people management. The data contains business ethics regarding honesty, fairness, trust and capital. The data on theological aspects include (1) Understanding the dynamics of life, fate and human luck; (2) Belief in God regarding luck and fate; (3) Justice for the equality of human life before God; (4) Self-potential, resources and

human abilities; (5) Human relationship with God and the universe; (6) God's power over human success.

the data was collected through direct and participant observation, in-depth non-structured interviews and documents. The working technique follows a snowballing pattern, which is by tracking data by rolling questions from one to another question from a few to multiple processes, and from small to large and continuous tracking gradually and continuously. Recording, categorization, check and recheck analysis, and the accuracy of describing the data so that it becomes valuable data is determined by the researcher. Nevertheless, objectivity remains a valuable virtue.

This research was analyzed through two stages of research, first the research was conducted in the pre-research and during the research, which in the research steps refers to formal subjects about the company's activities in a gradual, general and deductive manner. The general activities of the company are used as the object of research. The patterns of data findings in the field are presented more in deductive data, presented in conclusions. The data has really been clarified for the findings. The process of presentation is not as it is, but has undergone sterilization of understanding between a priori and apriori, and is presented in a continuous process of analysis.

Furthermore, in field research the author continues to track data simultaneously, accurately and carefully with Popper's probabilistic inductive research patterns with the techniques carried out by Moleong and Spradly. The analytical study used the techniques of large domain tabulation, taxonomy analysis, contrastive analysis, and cultural componential analysis. This method works to separate the inductive formal material data from the substantial data of the researcher's reasoning. Data reduction is carried out through instruments of in-depth observation, collective participation and non-structured interviews but open and touching deeply on the main data issues to be researched.

Inductive data is presented based on real expressions, actually and what is offered by the subject. From the data collected, it is classified as a whole according to the author's preference. The concluding data are presented in the essence of this research, especially those related to the three problem formulations above. After that, the descriptive data presentation as a whole.

Bandung People Business Practices

The business practices of Bandung people in the BGP (Batu Gunung Padakasih) company are modern, emphasizing professionalism, having a business vision and mission, implementing quality and advanced management. It is also supported by the management of large capital by partnering with other investors such as banks, and profit sharing based on national standards even above the minimum wage. Clear business legality such as having a notarial deed, NPWP, ID, HO (environmental permit) and mining power (KP) with assets of trillions of rupiah. However, traditional management assets are still visible, such as financial expenditures still going through the managing director, and delegation of authority directly from the top management.

The field of work in this company is quite a lot, in addition to the main work of foundation stone, it also expands its business in the field of providing cast or split stone materials, providing goods (raw materials) of fire wood, and backfill soil. The total number of employees reached over a hundred people.

Sundanese Culture and "Ki Sunda" Character

Sundanese culture which is rich in the character of "Ki Sunda" has philosophical wisdom values that are humane and universal, and of course still relevant to be used as a way of life in navigating life nowadays. Studying Sundanese culture means knowing, recognizing and understanding the history of the culture and civilization of the ancestors which includes the script, inscriptions, and manuscripts inherited as well as all the characters, customs that have developed so far.

The relationship between employer and employee is built on the same relationship between parents and their children. Older people set an example for the younger ones because their actions will be followed by their descendants. Adults in dealing with young people must be *panjang jeujeuhan*, meaning that they have broad judgment and understanding so that young people have *asak jeujeuhan*.

The employer advises the employee by pointing out the negatives of past mistakes using the words "*pamali*" (tabu). "*Pamali ulah ngadiukan nyiru bisi labuh dinu loba batur*" this advice was to forbid his men from sitting on the "*nyiru*" where the rice is cooled after cooking, because "*nyiru*" is not a place to sit. "*Labuh dinu loba batur*" its the result of bad illustration because not only falling hurts

but also could be an embarrassment if you fall in front of many people. “*Pamali ulah ulin wanci sareupna bisi dirawu kelong*” its means no more playing at that time because it's time for Muslims to pray Maghrib.

Life mottoes are expressed continuously with proverbs and translations that are straightforward and practical so that they become life guidance for anyone who understands them. Like a life motto expressed with proverb "*tata-titi-duduga-peryoga*". *Tata* means *tataman* (ants) who have many friends and always shake hands when they meet, even if they are in a hurry. *Titi* means *titinggi* (pangolin) which has many legs but when walking is well managed as a virtuous ruler who encourages his small people. *Duduga* means *munding* (buffalo) who always walks on the side and is never arrogant. *Peryoga* means *hap-hap* (laborer) who, out of caution, always checks first whether the tree is sturdy or not.

This is also the case when Sundanese people get married. During the marriage process (*ijab kobul*) and after the marriage process is filled with customs, all of which are the efforts of companies engaged in the economy at an important momentum in human life, that is before establishing a company or household as a sign of an adult life that must be independent and full of responsibility. These customs include:

a) Proposing

Proposing or *meminang* is the first visit of male parents to prospective in-laws either coming in person or by representative to *neundeun omong* (leave a speech) or keep a promise that they want their prospective in-laws' children to become their sons-in-law.

b) Seseurahan

The groom brings goods, clothes, money and even furniture that are handed over during or before the wedding. In the *seseurahan* ceremony, the groom-to-be is also handed over from the groom's family to the wife's family.

c) Ngeuyeuk seureuh

This tradition is practiced by the bride-to-be washing the soles of her parents' feet in order to get blessings from her marriage. *Ngeuyeuk*

seureuh means taking care of, working on or organizing betel nuts and connecting them together.

d) *Midodaren*

This tradition is practised by the bride-to-be to keep herself from leaving the house to prepare for the *midodaren* bridal night.

e) *Marriage contract*

The tradition of performing a marriage contract is regulated by the teachings of the religion they follow, because the majority of Sundanese people adhere to Islam, so the marriage contract ceremony is adjusted to the guidance of Islamic teachings.

f) *Sawer and buka pintu ceremony*

This tradition is practiced after the marriage contract is done and before the bride and groom enter the house, led by a *sawer* who sings verses in the form of advice for the bride and groom as provisions in establishing their household. *Buka pintu* ceremony is usually performed with *nincak endog* (stepping on an egg) by the groom as an initiation for him to join his wife's family. *Nincak endog* (stepping on an egg) implies to the bride and groom what they will experience after the marriage.

g) *Huap lingkungan ceremony*

This tradition is practiced by the two brides scrambling for *bakakak ayam* (roasted chicken) and then feeding each other as a sign that the two must work together in navigating the household ark.

h) *Numbas ceremony*

Is giving a gift to the bride for keeping her chastity until the wedding. If we look closely at what is being practiced in the wedding ritual, it is all about cultivating attitudes as the best character for people who have entered adulthood through marriage.

Transformation of Sundanese Culture in the Nation's Cultural Life

Companies engaged in natural resource management must be able to transform their culture through both corporate and other economic channels. Sundanese culture is not only taught through the concept of Sundanese language alone but more broadly than that. The employer must be *panjang jeujeuhan* in order to educate his employees who are *asak jeujeuhan*, in the scope of the educational process the culture of "*pamali*" (taboo) must be strengthened and does not need to be rationalized if it will result in the students' shallow understanding of the taboo culture.

Pepeling pupuh asmarandana for example that reads:

Eling-eling mangka eling Rumingkang dibumi alam Darma wawayangan bae Raga taya pangawasa Lamun kasar lampah Napsu nu matak kaduhung Badan nu katempuhan (Pepeling by Bratawijaya in Rosidi, 2009)

If we look closely, this *pupuh* has a very meaningful philosophical meaning of life that needs to be publicized openly and continuously. Economic experts must provide deep meaning for the younger generation in understanding the *pupuh*. That is part of the transformation of Sundanese local cultural wisdom in the economical character. The transformation of Sundanese culture in character economics can also be done by providing a straightforward translation / meaning and publishing it continuously towards all proverbs, *siloka*, life motto and Sundanese traditional ceremonial activities that accompany the formal life of the community so that the next generation has a broad understanding of the importance in developing and preserving Sundanese local cultural wisdom that will help develop the character of Sundanese people who are dynamic, religious and have the resilience of a dignified life in their time.

Theological Aspects

The reality on the field shows that H. Agus is a businessman who incorporates religious values in his business, such as providing special funds for social interests and the construction of places of worship (educational institutions such as *pesantren*). The budget provided is quite substantial, which amounts to hundreds of thousands of rupiah, even up to tens of millions of rupiah per month. Interestingly includes, specifically for the poor and teachers who serve in Islamic boarding schools or schools in Cikancung, given compensation by the BGP company.

H. Agus is one of those people who fully believes in human destiny, with effort and hard work. In addition, prayers and closeness to clerical figures are part of his efforts to get the "blessing" of success in business. The blessing was obtained by establishing strong and intense communication with clerical figures, including Fathul Ulum teacher H. Muhammad Ubuh Cikancung Hilir Cikancung. The phrase he often expressed was that fortune does not come down from the sky, but is obtained by working hard and struggling. His experience was expressed with the statements "When I pioneered this foundation stone, I often wandered to the top of the mountain. Not only during the day but at night even up to two o'clock at night he is still in the middle of the forest and on top of the mountain, to prove that to become rich like this, it is not a factor of inheritance or luck alone."

H. Agus said that besides working hard and praying to God, the help of others is needed, including relatives and anyone who can be worked with to build a business. The relationship with Allah is really well nurtured, through prayer and giving alms and paying zakat. Such things have been planned precisely before the success as it is today. After all, fate is also determined by many things related to humans and preserving nature. Just accepting nature as it is, creates a sense of self-optimism about what is being achieved. Ask for prayers from everyone, including the clerical figures. Allah Is Fair, sometimes giving big profits to people who have big capital and big risks. On the other hand, sometimes He gives small profits to those with small capital. This is what need to be understood by businessmen.

Interestingly, the opinion of informants; Encep and Hasanudin (interview February 5, 2016) that the BGP company is a large company that seem belongs to the community because the profits obtained in the meantime are distributed to the community for the use of building Islamic places of worship, Islamic schools, Islamic boarding schools and other social institutions. Especially in the month of Ramadan, tens of millions of rupiah more are designated as the shared company zakat, including to the asy-Syifa social and educational foundation, even every month each of the poor and orphans totaling more than 30 people get a financial compensation of Rp. 10,000 per person. Things like this have become a long habit, practiced by the BGP company. Social worship orientation is raised as part of formal and intensive company policy.

According to respondents, fortune is indeed obtained from God, but the hard work to get it is not easy. Therefore, it is natural that the company expresses its gratitude to God by spending 2.5% of the total fee from the sale of foundation stones to help religious institutions.

Ethical and Theological Dimensions of Business Behavior

The study to explore the issue of the results of this research is directed to the ethical and theological dimensions of business behavior. But before getting to that, of course, a set of reflective understanding of a person in a psychological paradigm is needed. Bandung people, or in the case of this research, Bandung entrepreneurs, can be temporarily categorized as Muslims with various values in their personalities. Value, according to Edward and Renes, is conceptualized as something valuable that has a connotation of goodness (in Edward, 1972: 4-5). What is expressed as value in the broad context necessarily entails "an assessment of worth." (Barry, 1984: 4). Referring to this idea, value exists in a person's soul which pragmatically has valuable potential and can be reflected as a manifestation of understandings that are in contact with beliefs, strength of soul and noble values. This value either comes from religion, culture or customs that are embedded in the soul and then passed on in the form of empirical behavior.

Values can synergize with various other elements, in this context, values are assimilated into other forms. In Islam, the teachings are passed on as values. This value is transformed into formulas such as theology, fiqh and morals. Theological values can only be religiously constructed in a normative form. When the embodiment of theological reflection comes to the surface, it forms an axiom of discourse that appears to imply symbols of behavioral existence. The existence of this behavior is manifested in the context of ethics. These values can temporarily be seen in a special figure, the figure of H. Agus himself. Meanwhile, others act as an extension of the leadership's policies within the company.

The ethics outlined in the inclusion of behavior is used as a frame for contemporary studies of the discourse of Muslim activities that are more relevant, namely on the issue of business ethics. In the literature review, the discussion of business ethics, especially in West Java, Bandung, is still insufficient. There are some previous studies such as that of Zurkani Jahja

in the context of the work ethic of the Banjar people with Asy'ariyah Theology, this discussion is limited and very simplistic (Jahja, 1988: 23-31). Alfani Daud, has done research on Islam and the Banjar people, but does not discuss the business aspects of behavior. The dissertation research only revealed Banjar culture in its anthropological dimension, especially the elements of culture in temporary social constructs (Daud, 1997). In the findings of this study, Asy'arism in behavior is not identical to the dominant ideology that is communally embraced by many people. There is a kind of interpretation of the efforts of fate more anthropocentric than theocentric.

Business ethics is actually a paradigm-transformative part of the dynamic ethos of a person who fights for the fate of life, which in the terms of Calvinist Protestant theology fights for the fate of being chosen (which counts as chosen), and fulfills the paths to become chosen money through the selection of economic success (Miller et al., 1934: 34-36). A term quoted from Weber as the work ethic of Calvinist economic activity. The work ethic designs normative existence into ethical values or ethics that synergize with business.

The author tries to reconstruct the theory based on the literature review on business ethics, by taking a theological formulation as a determination of sorting the data findings to harmonize with the religious views of the Bandung people who are mostly follow the Ash'arism belief. This means that the findings in the field in this research are transformed into theological studies. From the reality on the surface, H. Agus as the owner of the company and as its pioneer, cannot be compared communally with Bandung people who share Asy'aristic views.

Business ethics is the latest discourse in contemporary discussions, because it is related to various normative dimensions. Meanwhile, the multidimensional crisis in the nation's economic life is also strongly suspected to be the result of eliminating ethics in the life of entrepreneurship. The claim is not exaggerated. The emergence of conglomeration, business practices that are full of KKN, labels for big businessmen as black conglomerates, coloring national issues during the reform period.

Business ethics according to Frederick "business ethics is the application of general ethical rules to business behavior" (Frederick et al, 1988: 52). Business ethics should be inclusive in the practice of business behavior that is considered as the game rules, so that it becomes a reflection of overall policy in business decision making. Within several

multi-international companies, the issue of business ethics is a contentious one. Indeed, large companies such as Mc Donald's, which have expanded to foreign countries, always emphasize the importance of business ethics in their publicity. As reported by Soderberg (1986) that aspects of increasing consumer trust, developing the meaning of business transparency, and even emphasizing aspects of service are key trends in their success in opening a global network.

The most important aspect of business ethics is the significance of honesty, personality and moral reliability as key private acts of a person becoming a business market master broker. Ethics as the moral foundation of privacy in action is considered to be the principle towards the spirit of fortune (Jarden & MacCall, 1989: 3-7).

Being honest and trustworthy is not an accident or something that automatically happens. The process experiences a long empirical power in appreciation and experience. What is termed as religious expression in religious experience involves a deep understanding of one's religious consciousness, which comes to the surface as an implementation of life sourced from belief in the supreme and becomes the deepest part of the soul (Johnson, 1959): 162-163). From here, the theologizing behavior without a long, simultaneous and sustainable process is certainly very risky if it is able to appear instantly. It can emerge in the construction of possibilities that only occur not based on contemplation of precipitation that is attached and crosses the boundaries of faith enlightenment.

Ethics and theology combine into a frame, ethics as the embodiment of theological aspects, while theology is the essential substance of the business action paradigm. In other words, when ethics are discussed in business behavior activities, what shapes the reflection of action is a set of basic religious beliefs. For example, a firm belief in the principle of honesty, the principle of openness and mutual respect, the principle of trustworthiness in business partnerships and the principle of justice in profit distribution. Justice towards the distribution of profits is what is used as an indicator in revealing the existence of justice in the company.

It is known that the theological construction of the majority of Bandung people if not said to be almost one hundred percent Asy'ariyah (Sanusiah). But in a broad context, the implications of this theology vary. There can be bias and transformative meanings when the area of understanding

is collaborated in ritual activities, formal worship activities, and socio-political activities. It turned out to be true that the accumulation of business practices was not fully imbued with Asy'ariism, let alone the connotations directed towards work ethic. H. Agus in upholding the work ethic in running his company.

Islamic economic theories while this is built based on normative studies, still unable to touch and answer the dynamics of Muslim development in the field of business economics. Although it does not deny the contribution of thinkers such as H. Anang Abdulkohar, and other figures, but in the meantime, the theoretical construction of business ethics or business activities in the corridors of Islam, still feels weak at the practical level. This is where contextual transformative tracking is needed as an additional treasure of reality.

Theological insights in business ethics are needed to examine how deep and strong the implications are, because after all, the collective activities of life cannot be separated from the aspects of belief and faith in one's life whether as a devout Muslim or not. The understanding of destiny, fate and the freedom to choose a successful life or not actually depends on the underlying faith and beliefs. In classical discussions, Mu'tazilah, which is very anthropocentric, characterized the behavior of life. Conversely, Jabariyah, which is very theocentric, is also the same. When observed from the perspective of the totality of business activities, there is a tendency to deny the theocentric understanding in human beliefs and actions. Humans themselves do and are responsible for their actions, so business behavior both in form and essence is created by humans, not by God (Syahrastani, 1951: 87-89).

Such belief is assumed to be the belief of a dynamic Muslim man, who wants to pursue the advantage and fortune of life, not a man who is resigned to fate and waits for sustenance from God alone. Based on that, a business man is a man who takes into account the fate that he is always fighting for, not merely predetermined by God. This is applied sociologically by sharing part of the company's profits for the construction of places of worship and religious educational institutions. Sharing profits is a temporary indicator that the social practice of business is considered as part of fulfilling the demands of people who do need social attention and care by a business person.

The individual figure of H. Entoh has not yet understood the true meanings of *Asy'ariah*, only based on his expressions that the excellence of fate is largely determined by one's persistence, not solely determined by God. The more tangible theological meaning is still not considered to be highlighted based on deep understanding. Nonetheless, a strong belief and trust in God that aids success is not necessarily born, if it is not fought for by the dominant potential of the self in every step of endeavor, especially in business. The centralization of the fortune and fate of life is still strongly held as an independent effort. God only gives sustenance that is earned through hard work, not necessarily earned by waiting for sustenance to come from the sky.

Conclusion

The business practices of Bandung people in the BGP company are modern, emphasizing professionalism, having a business vision and mission, implementing quality and advanced management. However, traditional management assets are still visible, such as financial expenditures still going through the managing director, and delegation of authority directly from the top management.

The theological aspect comes to the surface, but in-depth tracking is still needed, especially the aspect of God's power over humans. Although in terms of fate, it is entirely determined by humans, including the profits achieved as business success. However, the effort to pray and ask for blessings to the clerics remains an integral part of theology with human performance. Good relations with people and nature are considered as part of business orientation.

Social theology comes to the surface in the form of sharing 2.5% of the company's fee (profit) for the development of religious and social institutions.

Recommendation

There are several recommendations proposed, namely: that this research still needs in-depth tracking in the field, especially the theological aspect, and the social theological aspect needs to be more focused. There needs to be a theoretical conceptualization of the peculiarities of the business ethics of the Bandung people at large, which concerns the society as a business community. Therefore,

in the next step, more meaningful, in-depth and substantial research is needed, to obtain a specific framework of Sundanese business ethics.

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