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Research Paper

Spirituality, Organizational Commitment, and Resource Management for SDGs: Evidence from Smart Village Islamic Enterprises

Agus Supriyanto[a,1*], Iwan Fahri Cahyadi[a,2], Widi Savitri Andriasari[a,b,3], Rina Arsiyanti[c,4]

[a] Faculty of Islamic Economics and Business, Universitas Islam Negeri Sunan Kudus, Indonesia
[b] Doctoral School of Management and Business Administration, John Von Neumann University, Budapest, Hungary
[c] Program Penguatan Pemerintahan dan Pembangunan Desa, Kudus, Indonesia
[1] agussupriyanto@iainkudus.ac.id*, [2]iwanfahri@uinsuku.ac.id, [3] andriasavitri@gmail.com
[4] rarsiyanti2@gmail.com

*Corresponding author

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ABSTRACT

Despite the growing interest in Smart Villages, previous studies have paid limited attention to the role of spirituality in shaping business performance within Islamic organizations. This study aims to examine the influence of individual spirituality on organizational commitment, resource management, and business performance in Smart Village contexts. A quantitative design using Partial Least Squares Structural Equation Modelling (PLS-SEM) was employed, involving 135 respondents from Islamic organization-based enterprises in Kudus Regency, Indonesia. Data were collected through structured questionnaires using a five-point Likert scale and analyzed using SmartPLS 4 to assess measurement and structural models. The findings reveal that individual spirituality significantly enhances commitment to Islamic organizational networks, which in turn strengthens both tangible and intangible resource management. These resources partially mediate the relationship between organizational commitment and business performance. Tangible resources exhibit a stronger direct effect, while intangible resources contribute through trust, knowledge sharing, and social capital. The findings imply that integrating spirituality into organizational and resource management strategies can strengthen sustainable rural economic development within Smart Village ecosystems.

Introduction

The Smart Village concept has emerged as a strategic framework for advancing sustainable rural development and achieving the Village Sustainable Development Goals (SDGs), particularly by strengthening local economies and adaptive institutions. However, existing literature largely adopts a technology-centric perspective, focusing on digital infrastructure, innovation systems, and governance mechanisms while overlooking socio-cultural and spiritual dimensions that influence economic behaviour and resource mobilization (Endriyono et al., 2025; Sampetoding & Mahendrawathi, 2024). This narrow emphasis creates an incomplete understanding of how rural business performance can be sustainably enhanced. In practice, rural development is not solely determined by technological readiness but also by values, norms, and social interactions embedded within communities (Muhtar et al., 2023). The limited integration of these dimensions restricts the explanatory power of current Smart Village models. Therefore, a broader analytical perspective is required to capture the complex interplay between technology, culture, and spirituality in shaping economic outcomes within rural contexts.

The urgency of this study lies in the increasing recognition that rural economic sustainability cannot be achieved through technological advancement alone. Smart Village initiatives, such as those implemented in Kudus Regency, Central Java Indonesia, demonstrate the integration of local philosophical values like GUSJIGANG, which combines spirituality and entrepreneurship to strengthen economic resilience. GUSJIGANG is a local philosophical concept originating from Kudus, Indonesia, derived from three Javanese words: *gus* (good character or moral integrity), *ji* (reciting or studying the Qur'an), and *gang* (trading or entrepreneurship) (Asror et al., 2024). It reflects an integrated value system that emphasizes the balance between ethical conduct, religious devotion, and economic activity, serving as a cultural foundation for community-based business practices and social cohesion (Latif et al., 2023). This phenomenon indicates that spiritual values may serve as a strategic driver influencing organizational behaviour, commitment, and resource utilization. Nevertheless, despite the growing adoption of Smart Village frameworks, a critical gap persists in understanding how spirituality within Islamic organizations contributes to economic performance through organizational and resource-based mechanisms (Renukappa et al., 2024). Without addressing this dimension, development strategies risk being fragmented and less effective. Thus, investigating the role of spirituality is essential to provide a more holistic and context-sensitive understanding of rural economic development.

Previous studies on Smart Villages in Indonesia consistently emphasize that rural development is shaped by the interplay between technological advancement, social capital, and cultural context rather than technology alone. While digital adoption has been shown to accelerate rural transformation, its effectiveness depends on the presence of inclusive ecosystems characterized by active community participation, trust-based networks, and alignment with local cultural values (Jaelani & Hanim, 2021; Renukappa et al., 2024). This perspective highlights that technological infrastructure must be embedded within socially cohesive and culturally grounded environments to produce sustainable outcomes. Within this broader framework, spirituality has emerged as an important dimension influencing economic behaviour and organizational dynamics. Spiritual values strengthen entrepreneurial motivation, reinforce trust, and support the development of religion-based business networks that enhance resilience and cooperation (Pananjung et al., 2023; Ukil et

al., 2025). In the context of Islamic organizations, these values contribute to stronger social ties and collective action, enabling MSMEs to adapt and sustain their performance in dynamic environments (Grine et al., 2025; Singh & Awasthy, 2025). These studies suggest that sustainable rural development requires an integrated approach that combines technology, social capital, and spirituality.

From an international perspective, studies further confirm the importance of spirituality in shaping economic and organizational outcomes. Research in Bangladesh indicates that spiritual values enhance entrepreneurial motivation and strengthen religious business networks (Pananjung et al., 2023). Similarly, a study on Islamic entrepreneurship in Malaysia reveals that religious values positively influence entrepreneurial success by fostering strong and sustainable social relationships (Grine et al., 2015). In Turkey, empirical evidence from Islamic business associations shows that spirituality significantly strengthens members' commitment to organizational networks and increases their contributions, particularly when participation is perceived as part of spiritual practice (Kurt et al., 2020). Despite these insights, most global studies still treat spirituality as an isolated factor rather than integrating it within broader frameworks of resource management and business performance. Furthermore, cross-country research rarely connects spirituality with Smart Village development, leaving a conceptual gap in understanding how spiritual values interact with technological and organizational dimensions in rural economies.

Despite the growing body of literature, a significant research gap remains in explaining how spirituality, organizational commitment, and resource management interact to influence business performance within Smart Village contexts. Existing studies predominantly focus on technological aspects (Jaelani & Hanim, 2021; Muklason & Suryani, 2023; Renukappa et al., 2024), often neglecting the socio-cultural mechanisms that drive resource mobilization and economic behaviour. In particular, the role of spirituality within Islamic organizations and its integration with the Resource-Based View (RBV) has not been adequately explored. This study addresses this gap by conceptualizing spirituality as a strategic intangible resource that shapes organizational commitment and enhances both tangible and intangible resource management. By linking spiritual values with resource-based capabilities, this research introduces a novel integrative framework that combines cultural, organizational, and economic perspectives to better explain sustainable rural business performance.

In response to these gaps, this study aims to examine the relationships between individual spirituality, commitment to Islamic organizational networks, tangible and intangible resources, and business performance within Smart Villages in Kudus Regency. The research offers a unique contribution by integrating spirituality into the Resource-Based View framework and situating it within the Smart Village context. The inclusion of the GUSJIGANG philosophy provides a distinctive empirical setting that reflects the synergy between local culture, religion, and economic practices. This study contributes theoretically by extending RBV through the incorporation of spirituality as a strategic resource and empirically by providing evidence from Islamic organization-based enterprises. Practically, the findings offer valuable insights for policymakers, Islamic organizations, and rural entrepreneurs in designing integrated development strategies that align spiritual values, organizational commitment, and resource optimization to achieve sustainable economic growth and support the SDGs.

Theoretical Foundation

From the perspective of the Resource-Based View (RBV), business performance within the Smart Village ecosystem is strongly influenced by the effective management of both tangible and intangible resources. Tangible resources include infrastructure, information technology, and other physical assets, whereas intangible resources encompass local knowledge, social capital, and innovation capabilities. The RBV framework posits that sustainable competitive advantage is achieved when resources that are valuable, rare, inimitable, and non-substitutable (VRIN) are strategically organized into value-creating capabilities (Westhead et al., 2001). In this context, intellectual capital, comprising human, structural, and relational capital, has been empirically shown to contribute positively to organizational performance and innovation outcomes (Cambra-Fierro & Pérez, 2022). Furthermore, the Smart Village approach integrates information and communication technology (ICT), citizen participation, and the management of local assets as key drivers to reduce development disparities and enhance rural economic performance (García Fernández & Peek, 2023).

Smart Village and Business Performance

The Smart Village ecosystem evolves through a series of interconnected stages, ranging from foundational preconditions to developmental outcomes. These stages include the provision of digital infrastructure, regulatory strengthening, human resource capacity building, the implementation of digital public services, and the development of Village Information Systems (SID). Such integrated implementation accelerates service delivery, enhances transparency, and promotes active citizen participation. As a result, villages become more self-reliant, inclusive, and innovative, supported by local economies that are both digitally and socially literate (Hartono et al., 2025; Raldianingrat & Fitria, 2021; Suprapti et al., 2025; Susilowati et al., 2025). Within this context, business performance reflects an organization's capacity to manage resources efficiently, adapt to dynamic market conditions, and balance financial and non-financial outcomes, including profitability, sales growth, market share, customer satisfaction, and competitive positioning. Moreover, frameworks such as Environmental, Social, and Governance (ESG) and the Sustainability Balanced Scorecard emphasize the need to align economic performance with broader social and environmental responsibilities (Hartono et al., 2025; Raldianingrat & Fitria, 2021; Suprapti et al., 2025; Susilowati et al., 2025).

Individual Spirituality and Commitment of Islamic Organizations

This form of spirituality encompasses values such as integrity, ethical conduct, and respect for individuals, extending beyond formal religious practices. It fosters a supportive organizational environment that enhances employees' emotional and psychological well-being, which in turn contributes to higher levels of productivity and organizational effectiveness (Ashmos & Duchon, 2000; Burack, 1999). The growing importance of workplace spirituality has attracted increasing attention from corporate leaders, organizational members, and change agents, as it shapes both individual attitudes and collective organizational behaviour (Kurt et al., 2020). In this context, spirituality is closely linked to organizational learning, which plays a critical role in enabling firms to adapt and

respond to dynamic environments, including the process of internationalization. Organizations with strong learning capabilities are better positioned to adjust their strategies, foster innovation, and sustain competitiveness in global markets. Consequently, firms that develop effective learning mechanisms tend to achieve superior performance outcomes. Therefore, organizations must prioritize the development of organizational learning systems that support continuous adaptation and innovation in an increasingly complex business environment (Kurt et al., 2020).

Tangible and Intangible Resources

Tangible resources refer to physical assets that can be directly observed, measured, and quantified within an organization. These include buildings, machinery, equipment, vehicles, infrastructure, and technological tools used to support business operations (Khumalo & Mchunu, 2026). In the context of Smart Villages, tangible resources also encompass digital infrastructure, production facilities, and logistical systems that enable the efficient delivery of goods and services (Endriyono et al., 2025). Such resources form the operational backbone of an organization, allowing it to execute core activities, maintain productivity, and respond to market demands effectively. The availability and proper utilization of tangible resources significantly enhance operational efficiency, reduce costs, and improve service quality. Moreover, tangible assets provide a visible and measurable basis for scaling business activities and expanding market reach. When managed strategically, these resources contribute to the development of competitive advantage by enabling firms to optimize production processes and improve performance outcomes. As emphasized in prior research, the effective management of physical and technological assets is essential for sustaining organizational growth and competitiveness, particularly in resource-constrained rural environments (Kurt et al., 2020).

Intangible resources, in contrast, refer to non-physical assets that, although not directly observable, play a crucial role in determining organizational success and long-term competitiveness. These resources include knowledge, skills, organizational culture, reputation, trust, social networks, and innovation capabilities (Lambardo, 2026). In Smart Village ecosystems, intangible resources are particularly important because they facilitate collaboration, knowledge sharing, and adaptive learning among community members and organizations (Solga et al., 2026). Unlike tangible assets, intangible resources are often difficult to imitate, making them a key source of sustainable competitive advantage. Their value lies in their ability to enhance organizational flexibility, foster innovation, and strengthen relationships with stakeholders. Furthermore, the effectiveness of intangible resources is closely linked to organizational learning processes, which enable firms to continuously adapt to changing environments and improve their strategic capabilities. As noted by Hsu and Pereira (2008), organizations that invest in learning and knowledge development are better positioned to leverage international opportunities and achieve superior performance. Therefore, intangible resources serve as a critical driver of both resilience and innovation in dynamic and competitive business contexts.

Hypotheses Development

Spirituality plays a crucial role in strengthening social ties within business networks by transforming formal or weak relationships into deeper, trust-based connections

characterized by emotional closeness, mutual support, and shared values. Within Islamic organizational contexts, spirituality is not merely a personal belief system but a guiding force that shapes behaviour, interaction, and commitment among members. Individuals who perceive their participation in organizational networks as part of their spiritual practice tend to develop stronger attachments, higher levels of engagement, and a greater willingness to contribute to collective goals. This dynamic fosters the development of intangible resources such as trust, reputation, and social cohesion, which reinforce the stability and effectiveness of the network (Kurt et al., 2020). In this sense, spirituality acts as a social and moral mechanism that enhances relational quality and encourages sustained participation in organizational activities, ultimately strengthening the overall network structure.

Within the broader Smart Village discourse, existing studies have predominantly emphasized technological implementation, often overlooking the role of spiritual and socio-cultural factors in shaping organizational behaviour (Jaelani & Hanim, 2021). However, emerging research highlights that spiritual values significantly influence entrepreneurial motivation, social interaction, and the formation of resilient business networks (Grine et al., 2015; Pananjung et al., 2023). From a behavioural perspective, spirituality fosters a sense of responsibility, loyalty, and alignment with collective goals, which strengthens individuals' commitment to organizational networks (Alshehri et al., 2021; Kamil et al., 2011; Sani & Ekowati, 2022). This commitment is not only reflected in emotional attachment but also in active participation and resource contribution within the organization. Consequently, spirituality can be understood as a foundational driver that reinforces commitment and enhances collaboration in faith-based networks. Based on this theoretical and empirical reasoning, the following hypothesis is proposed:

H_1: Individual spirituality has a significant influence on commitment to networking within Islamic organizations.

High levels of member commitment within an organization or business network are reflected not only in emotional attachment and loyalty to shared goals but also in concrete contributions that sustain and strengthen organizational operations. Committed members are more willing to allocate tangible resources such as financial capital, infrastructure, and physical assets to support collective activities. These contributions are essential for maintaining operational continuity, enhancing productivity, and enabling organizations to expand their capabilities in increasingly competitive environments. In this regard, commitment functions as both a social and economic binding force that promotes collaboration and resource mobilization. Strong commitment encourages proactive behaviour among members, leading to more efficient utilization and allocation of physical resources that support growth and innovation. As depicted in prior research, organizations with highly committed members are better positioned to leverage tangible assets to improve performance and competitiveness (Musara & Razafiarivony, 2024).

Beyond physical contributions, organizational commitment also plays a critical role in facilitating the development and flow of intangible resources, including knowledge, trust, social relationships, and reputation. In faith-based networks, commitment extends beyond formal obligations to encompass moral and spiritual bonds that motivate active participation and knowledge sharing. Such commitment fosters a collaborative environment in which members willingly exchange experiences and expertise, thereby

enhancing the network's collective capacity to address business challenges. It also strengthens interpersonal trust and reinforces a positive organizational reputation, both of which are essential for sustaining long-term cooperation and value creation (Singh et al., 2023). Empirical evidence further suggests that affective commitment, supported by trust, significantly increases knowledge-sharing behaviour within organizations (Ng, 2023), while intangible support mechanisms such as psychological well-being and professional development contribute more strongly to reinforcing commitment than material support alone (Wang, 2022). Therefore, commitment to networking within Islamic organizations is expected to significantly influence both tangible and intangible resource development. Based on this reasoning, the following hypotheses are proposed:

H_{2a}: Commitment to networking within Islamic organizations has a significant influence on tangible resources.

H_{2b}: Commitment to networking within Islamic organizations has a significant influence on intangible resources.

Tangible resources play a fundamental role in enhancing business performance by providing the physical and financial foundation necessary for organizational operations. Assets such as equipment, infrastructure, and capital enable firms to operate efficiently, improve productivity, and deliver goods and services effectively. When these resources are managed strategically, they contribute directly to improved financial outcomes and overall organizational performance (Pérez Estébanez & Sevillano Martín, 2025). Empirical evidence indicates that the effective utilization of physical and financial assets, including production facilities and technological infrastructure, significantly influences firm performance and competitiveness (Solga et al., 2026). Moreover, the strategic deployment of tangible resources supports innovation, operational scalability, and market expansion. At a broader level, the efficient management of such resources also contributes to economic development by enhancing productivity and competitiveness across sectors (Musara & Razafiarivony, 2024). Therefore, the optimal use of tangible resources is expected to positively influence business performance.

In addition to physical assets, intangible resources are increasingly recognized as critical drivers of organizational performance and long-term competitiveness. These resources include knowledge, skills, social networks, reputation, and dynamic capabilities, all of which contribute to a firm's ability to adapt, innovate, and sustain competitive advantage. The effective management of intangible assets enables organizations to build strong relationships with stakeholders, enhance trust, and improve both economic and social outcomes (Helfat & Peteraf, 2003). Unlike tangible resources, intangible assets are difficult to imitate, making them a more sustainable source of competitive advantage. Empirical findings further demonstrate that intangible resources can exert a stronger influence on business success than tangible assets, particularly in small and medium enterprises (Jancenelle, 2021). This points out the strategic importance of knowledge-based and relational assets in driving organizational growth and resilience. Accordingly, intangible resources are expected to have a significant positive impact on business performance.

Organizational commitment is another critical factor that influences business performance by shaping members' attitudes, motivation, and engagement within the organization. High levels of commitment foster loyalty, strengthen collaboration, and

enhance collective efforts toward achieving organizational goals. In the context of Islamic organizations, commitment is not only organizational but also rooted in shared values and spiritual principles, which further reinforce cohesion and responsibility among members. Such commitment enhances internal synergy, improves coordination, and increases overall productivity. Empirical evidence suggests that organizational commitment, particularly when supported by value-based work environments, positively affects both employee performance and organizational outcomes (Farid et al., 2017). Within faith-based networks, commitment also encourages sustained participation and resource contribution, thereby supporting long-term organizational success. Therefore, commitment to Islamic organizations is expected to significantly influence business performance. Overall, three hypotheses are formulated:

H_{3a}: Tangible resources have a significant influence on business performance.
H_{3b}: Intangible resources have a significant influence on business performance.
H_{3c}: Commitment to Islamic organizations has a significant influence on business performance.

Tangible resources can function as a critical mediating mechanism linking commitment to Islamic organizational networks with business performance outcomes. Strong organizational commitment encourages members to actively contribute and allocate physical and financial resources, such as capital, infrastructure, and operational facilities, which directly support business activities. This commitment-driven resource mobilization ensures that organizations are able to optimize the use of tangible assets to enhance productivity and operational efficiency. As highlighted in prior research, commitment within Islamic business networks significantly influences how resources are allocated and utilized to support economic activities (Kurt et al., 2020). Furthermore, effective resource allocation resulting from strong organizational commitment has been shown to improve performance outcomes by aligning available assets with strategic objectives (Toromade & Chiekezie, 2024). In this context, tangible resources serve as a key pathway through which commitment is translated into measurable organizational performance. Therefore, the mediating role of tangible resources is expected to strengthen the relationship between commitment and business performance.

In addition to physical assets, intangible resources also play a significant mediating role in translating organizational commitment into improved business performance. Commitment to value-based organizational networks, particularly those grounded in religious principles, fosters the development of intangible assets such as trust, integrity, social cohesion, and reputation. These elements contribute to the creation of a supportive organizational culture that enhances collaboration, strengthens relationships with stakeholders, and promotes knowledge sharing. The effective utilization of such intangible resources generates synergistic effects that are essential for sustaining competitive advantage and long-term performance (Opolot et al., 2024). Moreover, research on Islamic organizations and rural economies demonstrates that religious-based networks contribute to local economic development by strengthening social capital and supporting entrepreneurial activities within communities (Hsu & Pereira, 2008). Although previous studies have primarily focused on social and developmental outcomes, the integration of intangible resources into performance models highlights their strategic importance in

business contexts. Thus, intangible resources are expected to mediate the relationship between commitment to Islamic organizational networks and business performance.
H4: Tangible resources mediate the relationship between commitment to networking within Islamic organizations and business performance.
H5: Intangible resources mediate the relationship between commitment to networking within Islamic organizations and business performance.

Based on the theoretical arguments and empirical evidence discussed, this study proposes an integrated conceptual framework that explains how individual spirituality influences business performance through organizational commitment and resource management. Specifically, commitment to Islamic organizations is positioned as a central mechanism that facilitates the mobilization of both tangible and intangible resources, which in turn drive performance outcomes. The framework also captures the direct and indirect relationships among variables, including the mediating roles of resources in translating commitment into measurable performance. This conceptual model provides a comprehensive representation of the interaction between spiritual, organizational, and resource-based dimensions within the Smart Village context. The proposed relationships and hypotheses are illustrated in Figure 1.

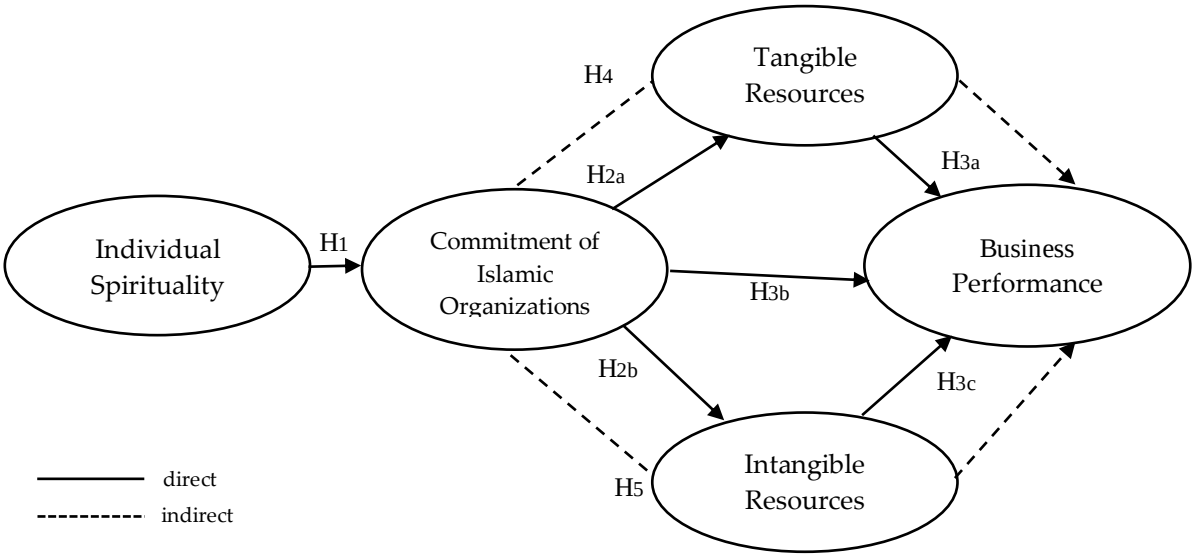

Figure 1. Research Model

Method

Research Design and Participants

This study employed a quantitative research design using Structural Equation Modeling (SEM) based on Partial Least Squares (PLS) to examine the relationships among variables within the Smart Village context. The study involved 135 respondents selected through purposive sampling. The selection criteria required participants to be active members of Islamic organizations and directly involved in village-based economic activities, such as MSME actors, cooperative members, or managers of village-owned

enterprises (BUMDes). This sampling technique ensured that the respondents possessed relevant experience in both organizational participation and local economic practices. PLS-SEM was selected because it was suitable for exploratory research, capable of handling complex models with multiple latent constructs, and robust for relatively small sample sizes. In addition, PLS-SEM did not require strict assumptions of data normality, making it appropriate for the characteristics and objectives of this study. The purposive sampling technique was applied to ensure alignment between respondents' characteristics and the research objectives (Hair Jr et al., 2017).

Instrument and Data Collection

Data were collected using a structured questionnaire consisting of indicators measuring individual spirituality, commitment to Islamic organizations, tangible resources, intangible resources, and business performance. All items were measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The questionnaire was distributed to respondents across Smart Village communities in Kudus Regency who met the predetermined selection criteria. Prior to the main survey, the instrument was reviewed to ensure clarity, relevance, and consistency of the measurement items with the research constructs. The use of structured questionnaires enabled the researchers to systematically capture respondents' perceptions and experiences regarding spirituality, organizational commitment, resource management, and business performance within Islamic organization-based enterprises.

Variable Measurement

Table 1 presents measurement of the research variables. Individual spirituality reflects the extent to which individuals feel emotionally and spiritually connected to their Islamic organizations, perceive their work as aligned with personal values, demonstrate concern for the community, and support the organization's collective mission. This construct was measured using nine items adapted from Ashmos and Duchon (2000) and Milliman et al. (2003), with minor linguistic refinements to enhance clarity and ensure consistent interpretation by respondents. Commitment to Islamic Organizational Networking was measured using four items adapted from Hsu and Pereira (2008) and Yeoh (2004). Tangible resources were assessed using three items adapted from Elfring and Hulsink (2003) and Westhead et al. (2001), while intangible resources were measured using six items adapted from Hsu and Pereira (2008) and Yeoh (2004). Business performance was measured using five items adapted from Nummela et al. (2004).

Table 1. Variable Measurement

No.	Variable	Measurement Items
1	Individual Spirituality	a. My spirit is inspired by the work I do through the Islamic organization I am involved in. b. What I do in the Islamic organization I belong to is always connected to what I consider important in life. c. I see a connection between the work I do in the Islamic organization and the greater social good for my community.

No.	Variable	Measurement Items
		d. I feel positive about the values upheld by the Islamic organization I am part of. e. The Islamic organization I belong to cares about the poor in my community. f. The Islamic organization I belong to cares about all its members. g. Members of the Islamic organization I am involved in have a sense of moral obligation. h. I feel connected to the goals of the Islamic organization I belong to. i. I feel connected to the mission of the Islamic organization I belong to.
2	Commitment to Islamic Organizational Networking	a. I am highly committed to the Islamic organizational network that I am part of. b. In running my business, I intend to maintain my involvement in the Islamic organizational network indefinitely. c. I feel a strong sense of ownership toward the Islamic organizational network that I belong to. d. I care about the long-term success of the Islamic organizational network that I am involved in.
3	Tangible Resources	a. The Islamic organization I am affiliated with has distribution channels that reach wider markets. b. The Islamic organization I belong to provides logistical support (such as delivery services). c. The Islamic organization I am involved in provides support in the form of raw materials, machinery, equipment, and other physical resources.
4	Intangible Resources	a. I learn from the Islamic organizational network I am involved in about how to enter new markets in operations. b. I am able to identify potential customers more broadly through the Islamic organizational network I belong to. c. The Islamic organizational network I am part of gives me confidence in managing risks. d. I learn about targeting different market segments through the Islamic organizational network I am involved in. e. I learn how to manage business partners through the Islamic organizational network I belong to. f. I learn how to track customer needs and market trends through the Islamic organizational network I participate in.
5	Business Performance	a. I have achieved the sales turnover targets I set over the past five years. b. I have increased the number of customers and entered new markets over the past five years. c. I have achieved my operational growth objectives over the past five years. d. I have met the profitability goals established over the past five years. e. Overall, I am satisfied with my business success over the past five years.

Sources: Ashmos and Duchon (2000); Elfring and Hulsink (2003); Hsu and Pereira (2008); Milliman et al. (2003); Nummela et al. (2004); Westhead et al. (2001); Yeoh (2004)

Prior to the main data collection, the instrument was pre-tested with a small group of respondents to ensure clarity, relevance, and content validity. Feedback from the pre-test was used to refine wording and improve the comprehensibility of several items. This

process helped ensure that the measurement instrument was reliable and suitable for capturing the constructs under investigation.

Data Analysis

Data analysis was conducted using descriptive statistics and PLS analysis with SmartPLS version 4. Descriptive statistics were used to present respondents' demographic profiles, including age, business experience, and length of affiliation with Islamic organizations. Furthermore, PLS-SEM analysis was employed to examine the relationships among latent variables without requiring data normality assumptions (Hair et al., 2017). The measurement model (outer model) was evaluated through convergent and discriminant validity tests using outer loadings, the Fornell–Larcker criterion, cross-loadings, and the HTMT ratio, while reliability was assessed using Composite Reliability and Cronbach's Alpha. The structural model (inner model) was then analyzed by examining coefficients of determination (R^2), predictive relevance (Q^2), effect size (F^2), and path coefficients. Overall model fit was evaluated using the SRMR criterion with a threshold value below 0.08 (Chin, 1998). Finally, hypothesis testing was performed using the bootstrapping procedure at a 5% significance level by comparing the t-statistic values with the critical t-table value of 1.96 (Hair et al., 2017).

Results

Respondent Profile

The study involved 135 respondents from 45 villages across nine districts in Kudus Regency, Central Java, Indonesia, selected through purposive sampling based on their active roles in digital governance, MSME development, and village innovation initiatives. Table 2 depicts the demographic data of the respondents. The distribution of two to five respondents per village reflects varying levels of digital readiness and infrastructure access.

Table 2. Demographic Data of the Respondents

Category	Sub-category	Frequency	Percentage (%)
Age	Under 20 years	–	–
	20–29 years	26	19.26
	30–39 years	43	31.85
	40–49 years	37	27.41
	Over 49 years	21	15.55
Business Experience	Less than 3 years	32	23.7
	3–5 years	56	41.48
	More than 6 years	47	34.82
Length of Affiliation with Islamic Organization	Less than 3 years	–	–
	3–5 years	50	37.04
	More than 6 years	85	62.96

Source: SmartPLS version 4 (2025)

The demographic profile indicates that most respondents are in productive age groups, particularly those aged 30–39 and 40–49, supported by younger participants who contribute

to digital innovation and older individuals who play strategic decision-making roles. In terms of business experience, the sample represents a balanced composition of established and emerging entrepreneurs, suggesting both stability and innovation capacity within village economies. Most respondents have long-term affiliations with Islamic organizations, indicating strong organizational commitment and social capital. This suggests that Smart Village development in Kudus is supported by experienced and socially embedded actors, which may enhance collaboration, trust, and the effective implementation of development initiatives (Hair Jr et al., 2017).

Measurement Model Analysis

As presented in Table 3, the results of the measurement model evaluation demonstrate that all indicators met the required validity criteria and adequately represented their respective latent constructs. The loading factor values for all indicators exceeded the recommended threshold of 0.70, ranging from 0.757 to 0.884, indicating strong convergent validity and confirming that each indicator had a substantial contribution to its corresponding construct. The construct of Individual Spirituality showed particularly strong indicator loadings, suggesting that the items consistently captured the dimensions of spirituality within Islamic organizational contexts.

Table 3. Validity and Reliability

Variable	Indicator	Loading Factor	Cronbach's Alpha	Composite Reliability
Individual Spirituality	IS 1	0.832	0.898	0.900
	IS 2	0.813		
	IS 3	0.779		
	IS 4	0.884		
	IS 5	0.791		
	IS 6	0.780		
Commitment to Islamic Organizational Networking	COM 1	0.851	0.865	0.867
	COM 2	0.870		
	COM 3	0.815		
	COM 4	0.840		
Tangible Resources	TR 1	0.820	0.730	0.730
	TR 2	0.799		
	TR 3	0.798		
Intangible Resources	IR 1	0.804	0.892	0.897
	IR 2	0.831		
	IR 3	0.844		
	IR 4	0.819		
	IR 5	0.759		
	IR 6	0.774		
Business Performance	BP 1	0.832	0.860	0.862
	BP 2	0.801		
	BP 2	0.813		
	BP 4	0.757		
	BP 5	0.801		

Source: SmartPLS version 4 (2025)

Similarly, the indicators measuring Commitment to Islamic Organizational Networking, Tangible Resources, Intangible Resources, and Business Performance also exhibited satisfactory loading values, reflecting the adequacy of the measurement items in explaining the intended constructs. In addition, discriminant validity was evaluated through cross-loadings, the Fornell–Larcker criterion, and the Heterotrait–Monotrait Ratio (HTMT), all of which confirmed that each construct was empirically distinct and free from multicollinearity issues.

The reliability assessment further demonstrated that all constructs possessed a high level of internal consistency. Cronbach's Alpha values ranged from 0.730 to 0.898, while Composite Reliability values ranged from 0.730 to 0.900, exceeding the recommended minimum threshold of 0.70. These results indicate that the indicators consistently measured the same underlying constructs and produced stable responses across observations. Among the constructs, Individual Spirituality exhibited the highest reliability values, followed by Intangible Resources and Commitment to Islamic Organizational Networking, suggesting strong consistency in respondents' perceptions regarding these variables. Although Tangible Resources showed comparatively lower reliability values, the scores still met the acceptable criteria for exploratory and structural equation modeling research. Overall, the findings confirm that the measurement model satisfied the required standards of validity and reliability, indicating that the instrument was appropriate for further structural model analysis and hypothesis testing.

Moreover, the results of the Fornell–Larcker criterion confirmed that all constructs satisfied the discriminant validity requirement (see Table 4). The square root of the Average Variance Extracted (AVE), shown in bold on the diagonal elements, was higher than the correlation values between constructs in the corresponding rows and columns. For example, the square root of AVE for Commitment to Islamic Organizational Networking (0.844) exceeded its correlations with Intangible Resources (0.777), Business Performance (0.827), Individual Spirituality (0.809), and Tangible Resources (0.747). Similarly, Individual Spirituality demonstrated a diagonal value of 0.814, which was higher than its correlations with other constructs. These findings indicate that each construct shared more variance with its own indicators than with other constructs in the model, confirming adequate discriminant validity and demonstrating that the latent variables were empirically distinct from one another.

Table 4. Fornell–Larcker Criterion

	IR	BP	COM	IS	TR
IR	**0.806**				
BP	0.738	**0.801**			
COM	0.777	0.827	**0.844**		
IS	0.749	0.781	0.809	**0.814**	
TR	0.702	0.777	0.747	0.728	**0.806**

Source: SmartPLS version 4 (2025)

Notes: IR = Intangible Resources; BP = Business Performance; COM = Commitment to Islamic Organizational Networking; TR = Tangible Resources; IS = Individual Spirituality

Table 5 further presents the results of the Heterotrait–Monotrait Ratio (HTMT) analysis, which was conducted to provide a more rigorous assessment of discriminant validity. Most HTMT values were below the recommended threshold of 0.90, indicating acceptable discriminant validity among the constructs. The relationships between Intangible Resources and Business Performance (0.829), Intangible Resources and Commitment to Islamic Organizational Networking (0.868), as well as Individual Spirituality and Intangible Resources (0.832), all met the acceptable criteria. However, several construct pairs, particularly those involving Business Performance and Tangible Resources (0.980), Commitment to Islamic Organizational Networking and Business Performance (0.955), and Commitment to Islamic Organizational Networking and Tangible Resources (0.938), slightly exceeded the conservative threshold of 0.90. These results suggest that although the constructs remained theoretically distinguishable, they also exhibited strong conceptual and empirical relationships within the structural model. Overall, the HTMT analysis indicated that the model generally possessed acceptable discriminant validity, while also reflecting the close interconnection among organizational commitment, resource management, and business performance in the Smart Village context.

Table 5. Heterotrait–Monotrait Ratio (HTMT)

	IR	BP	COM	IS	TR
IR					
BP	0.829				
COM	0.868	0.955			
IS	0.832	0.886	0.911		
TR	0.867	0.980	0.938	0.897	

Source: SmartPLS version 4 (2025)
Notes: IR = Intangible Resources; BP = Business Performance; COM = Commitment to Islamic Organizational Networking; TR = Tangible Resources; IS = Individual Spirituality

Structural Model Analysis

As presented in Table 6, the R-Square and Adjusted R-Square values indicate the extent to which the independent variables explained the variance of the endogenous constructs in the structural model. Business Performance demonstrated the highest explanatory power, with an R-Square value of 0.749 and an Adjusted R-Square value of 0.743. This result indicates that approximately 74.3% of the variance in Business Performance was explained by the variables included in the model, reflecting a strong predictive capability. Commitment to Islamic Organizational Networking also showed substantial explanatory power, with an Adjusted R-Square value of 0.651, suggesting that the model effectively captured the factors influencing organizational commitment. Similarly, Intangible Resources recorded an Adjusted R-Square value of 0.601, indicating a relatively strong level of variance explanation.

Meanwhile, Tangible Resources produced an Adjusted R-Square value of 0.554, which can still be categorized as moderate explanatory power within PLS-SEM analysis. Overall, these findings demonstrate that the proposed structural model possessed satisfactory predictive relevance and was capable of explaining a considerable proportion of variance across the endogenous variables. Nevertheless, the remaining unexplained variance

suggests that additional factors outside the current model may also contribute to business performance, organizational commitment, and resource management within Smart Village ecosystems.

Table 6. R-square Test

Variable	*R-Square*	*R-Square Adjusted*
Intangible Resources	0.604	0.601
Business Performance	0.749	0.743
Commitment to Islamic Organizational Networking	0.654	0.651
Tangible Resources	0.558	0.554

Source: SmartPLS version 4 (2025)

Moreover, the results of hypothesis testing presented in Table 7 indicate that Individual Spirituality has a positive and significant effect on Commitment to Networking in Islamic Organizations, with a path coefficient of 0.809, a T-statistic of 20.349, and a P-value of 0.000. This finding confirms that a high level of spirituality fosters active individual engagement in Islamic social networks. Commitment to these networks significantly enhances the management of Tangible Resources with a path coefficient of 0.747 and Intangible Resources with 0.777, both statistically significant (P-value 0.000). It means religious social networks strengthen access to both physical and non-physical resources. Furthermore, Tangible Resources have a positive impact on Business Performance with a coefficient of 0.322 (P-value 0.000), while Intangible Resources also contribute significantly, though to a lesser extent, with a coefficient of 0.141 (P-value 0.022). Finally, Commitment to Islamic Networks directly improves Business Performance with a path coefficient of 0.477 and a P-value of 0.000, meaning that social commitment and collaboration within Islamic organizational networks support the economic success of Smart Village communities.

Table 7. Hypotheses Testing Results

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
IR -> BP	0.141	0.137	0.070	2.022	0.022
COM -> IR	0.777	0.784	0.027	29.081	0.000
COM -> BP	0.477	0.480	0.078	6.128	0.000
COM -> TR	0.747	0.748	0.037	20.061	0.000
IS -> COM	0.809	0.806	0.040	20.349	0.000
TR -> BP	0.322	0.322	0.083	3.895	0.000

Source: SmartPLS version 4 (2025)
Notes: IR = Intangible Resources; BP = Business Performance; COM = Commitment to Islamic Organizational Networking; TR = Tangible Resources; IS = Individual Spirituality

Furthermore, based on the results of the indirect effect hypothesis testing in Table 8, Tangible Resources were found to mediate the relationship between Commitment to Networking in Islamic Organizations and Business Performance, with a path coefficient of 0.241, a T-statistic of 4.031, and a P-value of 0.000. This indicates that tangible resources serve as an important channel linking the strength of social networks to business success in rural

communities. In addition, Intangible Resources also act as a mediator, with a path coefficient of 0.109, a T-statistic of 2.000, and a P-value of 0.024, confirming that non-physical resources such as trust, knowledge, and social relationships enhance the influence of Islamic organizational networks on the economic performance of Smart Village communities.

Table 8. Results of the Indirect Effect Hypothesis Test

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
COM -> TR -> BP	0.241	0.240	0.060	4.031	0.000
COM -> IR -> BP	0.109	0.107	0.055	2.000	0.024

Source: SmartPLS version 4 (2025)

Discussion

The findings demonstrate that spirituality plays a central role in strengthening commitment within Islamic organizational networks in Smart Village communities. This result indicates that spirituality functions not merely as a personal religious orientation but as a social and organizational force that shapes collective behavior and participation. Individuals who internalize spiritual values tend to develop stronger emotional attachment, responsibility, and loyalty toward organizational goals, which subsequently encourages active engagement in collaborative economic activities. This finding supports the argument that spirituality transforms weak social ties into trust-based and reciprocal relationships that reinforce organizational cohesion (Kurt et al., 2020). The results also align with studies emphasizing that spirituality enhances entrepreneurial motivation and social interaction within faith-based business environments (Grine et al., 2015; Pananjung et al., 2023). In contrast to technology-centered Smart Village studies that focus primarily on infrastructure and digital systems (Jaelani & Hanim, 2021), this study demonstrates that socio-spiritual values are equally important in shaping sustainable rural economic development. Spirituality therefore acts as a moral foundation that strengthens collective commitment and social solidarity within community-based economic networks.

The study further reveals that commitment within Islamic organizational networks significantly strengthens both tangible and intangible resources. This finding suggests that organizational commitment encourages members not only to maintain emotional attachment but also to contribute materially and socially to organizational development. In terms of tangible resources, strong commitment motivates members to provide financial support, infrastructure, and operational facilities that sustain business activities and improve organizational capacity. This supports the view that commitment functions as a social adhesive that enhances collaboration and collective investment in organizational growth (Musara & Razafiarivony, 2024). More importantly, the findings show that commitment strongly reinforces intangible resources such as trust, reputation, knowledge sharing, and social relationships. Such resources are essential because they create organizational resilience and adaptive capacity that are difficult for competitors to replicate. These results are consistent with studies emphasizing that affective commitment and interpersonal trust strengthen knowledge-sharing behavior and collective learning processes (Ng, 2023). The findings also reinforce the argument that non-material support

and social cohesion have stronger long-term effects on organizational sustainability than material support alone (Wang, 2022).

Another important finding is that both tangible and intangible resources significantly contribute to business performance within Smart Village enterprises. Tangible resources enhance organizational productivity by enabling efficient operations, expanding market access, and supporting business scalability. Adequate infrastructure, technological facilities, and financial capital provide organizations with the operational foundation needed to compete in dynamic economic environments. This finding confirms previous research showing that physical and financial assets directly influence organizational efficiency and performance outcomes (Pérez Estébanez & Sevillano Martín, 2025, Solga et al., 2026). However, the study also reveals that intangible resources possess strategic importance because they strengthen organizational adaptability, trust, and innovation capacity. In line with the Resource-Based View, intangible assets such as reputation, knowledge, and social networks generate sustainable competitive advantages because they are difficult to imitate (Helfat & Peteraf, 2003). This finding supports evidence from micro and small enterprises showing that intangible resources often exert stronger long-term effects on business success than physical assets alone (Jancenelle, 2021). Thus, sustainable rural business performance depends not only on material resources but also on social and relational capabilities embedded within organizational networks.

The results additionally indicate that organizational commitment directly enhances business performance in Islamic organization-based enterprises. This finding indicates that commitment strengthens productivity not only through emotional attachment but also through the alignment of collective values, responsibility, and long-term organizational orientation. In faith-based organizations, commitment is reinforced by spiritual principles that encourage members to view organizational participation as part of moral and social responsibility. Such commitment creates stronger coordination, higher motivation, and more effective collaboration among members, all of which contribute to improved organizational performance. These findings are consistent with prior studies showing that Islamic values embedded within organizational culture positively influence both employee behavior and organizational outcomes (Farid et al., 2017; Jaelani & Hanim, 2021). Unlike conventional organizational settings where commitment is often driven by contractual or economic interests, commitment within Islamic organizations is shaped by shared ethical values and spiritual meaning. This distinction explains why members are willing to sustain participation and contribute resources even in uncertain economic conditions. The findings therefore suggest that value-based organizational commitment can become a strategic asset for strengthening resilience and sustainability within community-based rural economies.

The mediation analysis provides further insight into how organizational commitment influences business performance through resource mobilization. Tangible resources were found to function as an important mechanism through which commitment is translated into operational and economic outcomes. Strong commitment encourages members to optimize physical assets, allocate capital efficiently, and support the development of shared infrastructure, thereby strengthening organizational productivity and competitiveness. This finding supports arguments that commitment enhances organizational effectiveness through improved resource allocation and strategic utilization of physical assets (Kurt et al., 2020; Toromade & Chiekezie, 2024). At the same time, intangible resources also played a significant mediating role by strengthening trust, solidarity, and collaborative relationships

among members. These findings indicate that commitment creates value not only through material contributions but also through the formation of social capital and collective knowledge. The results align with studies emphasizing that trust, integrity, and social cohesion are critical for sustaining organizational effectiveness and long-term competitive advantage within value-based business networks (Opolot et al., 2024). Furthermore, the findings confirm that Islamic organizational networks contribute to rural economic empowerment by strengthening entrepreneurial collaboration and community participation (Hsu & Pereira, 2008).

The findings provide important theoretical and practical implications for Smart Village development and rural economic sustainability. Theoretically, this study extends the Resource-Based View by positioning spirituality as a strategic intangible resource that shapes organizational commitment and resource mobilization. The study demonstrates that competitive advantage in rural enterprises is not determined solely by technological infrastructure or financial capital but also by socio-spiritual values embedded within organizational relationships. By integrating spirituality, organizational commitment, and resource management into a single analytical framework, the study broadens the understanding of how intangible social mechanisms contribute to sustainable business performance. Practically, the findings offer insights for policymakers, Islamic organizations, and rural development practitioners to design Smart Village strategies that integrate technology with cultural and spiritual values. Strengthening trust-based organizational networks, promoting value-driven leadership, and encouraging collaborative resource management can enhance the sustainability of village-based enterprises and support the achievement of SDGs-oriented rural development.

Conclusion

This study concludes that spirituality and organizational commitment play a fundamental role in strengthening business performance within Smart Village Islamic enterprises through the effective management of tangible and intangible resources. Spirituality was found to reinforce members' commitment to Islamic organizational networks, which subsequently enhanced collaboration, trust, knowledge sharing, and the mobilization of physical and financial assets. The findings confirm that sustainable rural economic development is not determined solely by technological infrastructure but also by socio-spiritual values embedded within organizational relationships. Tangible resources supported operational efficiency and productivity, while intangible resources such as trust, reputation, and social capital strengthened long-term competitiveness and organizational resilience. These findings extend the Resource-Based View by positioning spirituality as a strategic intangible resource that shapes organizational behaviour and resource utilization. Practically, the study provides important insights for policymakers, Islamic organizations, and rural development practitioners to design Smart Village strategies that integrate spirituality, organizational commitment, and resource optimization to support sustainable community-based economic development and the achievement of Village SDGs.

This study has several limitations that should be acknowledged. First, the research is limited in Islamic organization-based enterprises in Kudus Regency, which may limit the generalizability of the findings to other cultural or regional contexts. Second, the study employed a cross-sectional quantitative design that captured relationships among variables

at a single point in time, thereby limiting deeper understanding of long-term organizational dynamics. Future studies are therefore encouraged to conduct comparative research across different regions, organizational types, or religious communities to examine whether similar patterns emerge in broader contexts. In addition, future research may incorporate longitudinal or mixed-method approaches to provide richer insights into how spirituality, organizational commitment, and resource management evolve over time within Smart Village ecosystems.

Authors' Declaration

The authors made substantial contributions to the conception and design of this study. The authors take responsibility for the data analysis, interpretation, and discussion of the results. The authors have read and approved the final manuscript.

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ORCID

Agus Supriyanto https://orcid.org/0009-0003-7077-6883
Iwan Fahri Cahyadi https://orcid.org/0009-0006-4834-4023
Widi Savitri Andriasari https://orcid.org/0000-0003-1212-9576
Rina Arsiyanti -

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