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Title: Corporate Spiritual Responsibility as a Transformative Paradigm for Ethical and Sustainable Governance in Indonesia

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SUBMIT, tanggal 6 Desember 2025

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Editorial Office, Frontiers in Sustainability
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-----MANUSCRIPT DETAILS-----

Manuscript title: Corporate Spiritual Responsibility as a Transformative Paradigm for Ethical and Sustainable Governance in Indonesia

Manuscript ID: 1761669

Authors: Rimi Gusliana Mais, Rinin Widyastuti Wulaningsih, Erita Oktasari, Munir Munir and Muh Ibnu Sholeh

Journal: Frontiers in Sustainability, section Sustainable Organizations

Submitted on: 05 Dec 2025 Research Topic: ESG as a Driver of Organizational and Social Development: Opportunities, Investments, Performance and Challenges

Reply Forward

Tanggal 17 Desember 2025, notif email Consent procedures for identifiable data

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Frontiers in Sustainability - Peer Review <sustainability.editorial.office@frontiersin.org> to me, ayin177suwarno@gmail.com, eritaok3@gmail.com, umh.pulogadung@gmail.com, indocellular@gmail.com

Wed, Dec 17, 2025, 9:52 PM

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Best wishes,
Alice

Alice Gooch (she/her)

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Mon, Jan 5, 12:13 PM

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Please click here to access this manuscript directly:
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Manuscript title: Corporate Spiritual Responsibility as a Transformative Paradigm for Ethical and Sustainable Governance in Indonesia
Manuscript ID: 1761669
Authors: Rimi Gusliana Mais, Rinin Widyaastuti Wulaningsih, Erita Oktasari, Munir Munir and Muh Ibnu Sholeh
Journal: Frontiers in Sustainability, section Sustainable Organizations
Article type: Original Research
Submitted on: 05 Dec 2025

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Fri, Jan 9, 7:02 PM

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Journal: Frontiers in Sustainability, section Sustainable Organizations
Article type: Original Research

Tanggal 15 Januari, notif email mengingatkan untuk merespon dan meriview masukan dari para Reviewer yang diberi waktu 14 hari kerja, berarti maksimal tanggal 29 Januari 2026

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The reviewers recommended that you make substantial amendments to your manuscript. Please respond within the next 14 days to all comments raised by the reviewers and editor in the online review forum. If a reviewer has finalized the review and discussion on the Reviewer tab is closed, you should submit a reply to pending comments in a new thread in the Editor tab. You can also submit a revised version of your manuscript at that time. We encourage you to submit your documents with tracked changes to highlight the revisions. There can be more than one iteration between authors and reviewers, but only when all comments by each reviewer have been addressed successfully can the review be finalized.

To access the review forum and respond to the reviewers, please click on the following link:
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Journal: Frontiers in Sustainability
Article type: Original Research
Manuscript title: Corporate Spiritual Responsibility as a Transformative Paradigm for Ethical and Sustainable Governance in Indonesia
Manuscript ID: 1761669
Authors: Rimi Gusliana Mais, Ririn Widyaastuti Wulaningsih, Erita Oktasari, Munir Munir and Muh Ibnu Sholeh
Submitted on: 05 Dec 2025
Interactive review started on: 14 Jan 2026

Please do not hesitate to contact us if you have any questions. Your timely response would be much appreciated. Note that if we do not hear from you by the revision deadline, the editorial office reserves the right to withdraw your manuscript from consideration for publication, as we cannot hold manuscripts in review without any updates from the authors.

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Your Frontiers in Sustainability Team,

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5 of 11

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Frontiers in Sustainability Editorial Office to me Sun, Jan 18, 4:32 PM

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-----MANUSCRIPT DETAILS-----

Manuscript title: Corporate Spiritual Responsibility as a Transformative Paradigm for Ethical and Sustainable Governance in Indonesia

Reply Forward

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sustainability.editorial.office@frontiersin.org

Looking forward to your revisions on Corporate Spiritual Responsibility as a Transformative Paradigm for Ethical and Sustainable Governance in Indonesia (ID: 1761669) External Inbox x

Frontiers in Sustainability <sustainability.editorial.office@frontiersin.com> [Unsubscribe](#) Sun, Jan 25, 10:06 AM (10 days ago) ☆ ↶ ⋮
to me ▾

Dear Rimi,

I see that you will shortly be submitting the revisions of your paper currently under review: Corporate Spiritual Responsibility as a Transformative Paradigm for Ethical and Sustainable Governance in Indonesia [ID: 1761669].

Need some help? The Peer Review team at Frontiers will be happy to assist you! Please reach out to us via email if you are having any difficulties.

Or, if you need more time to respond to the feedback provided and resubmit your revised manuscript, please do use the "Request Extension" button on the Review Forum to extend your deadline: [Review Forum](#)

I am looking forward to your response in the coming days.

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Reply kami atas email itu untuk mencoba segera mengirimkan revisiannya

R **RIMI GUSLIANA MAIS** <rimi_gusliana@stei.ac.id> Jan 25, 2026, 1:41 PM (10 days ago) ☆ ↶ ⋮
to Frontiers ▾

We are currently in the revision process. It's not easy for us to respond to the feedback and direction from three reviewers, but we are doing our best to make improvements. Please wait a few days.

Thank you for your kind feedback.

Rimi and team

⋮

↶ Reply ↷ Forward

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3 of 11

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It's best to use tracked changes, as this helps to keep the review process running smoothly.

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2 of 11

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Please respond to all comments from the editor. Note that the comments will be visible to all participants of the review forum. You will also be able to submit a revised version of your manuscript. We encourage you to submit your revised manuscript with tracked changes to facilitate the review.

Journal: Frontiers in Sustainability, section Sustainable Organizations
Article type: Original Research
Manuscript title: Corporate Spiritual Responsibility as a Transformative Paradigm for Ethical and Sustainable Governance in Indonesia
Manuscript ID: 1761669
Authors: Rimi Gusliana Mais, Ririn Widyaastuti Wulaningsih, Erita Oktasari, Munir Munir and Muh Ibnu Sholeh
Submitted on: 05 Dec 2025
Edited by: Umakanta Mishra
Research Topic: ESG as a Driver of Organizational and Social Development: Opportunities, Investments, Performance and Challenges

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1 of 11

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You can't reply to this so if you need help, the quickest way to talk to us is to sign into the review forum and use our chatbot.

Manuscript title: Corporate Spiritual Responsibility as a Transformative Paradigm for Ethical and Sustainable Governance in Indonesia
Manuscript ID: 1761669
Submitted By: Rimi Gusliana Mais
Authors: Rimi Gusliana Mais, Ririn Widyaastuti Wulaningsih, Erita Oktasari, Munir Munir and Muh Ibnu Sholeh
Journal: Frontiers in Sustainability, section Sustainable Organizations
Research Topic: ESG as a Driver of Organizational and Social Development: Opportunities, Investments, Performance and Challenges
Submitted on: 05 Dec 2025

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RIMI GUSLIANA MAIS <rimi_gusliana@stei.ac.id>
to Frontiers

Feb 3, 2026, 10:50 AM (1 day ago)

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Rimi

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Date Issued: 31 Jan 2026
Date Due: 02 Mar 2026
Our Reference: 10.3389/frsus.2026.1761669_Mais

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Indonesia

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Title "Corporate Spiritual Responsibility as a Transformative Paradigm for Ethical and Sustainable Governance in Indonesia", by Rimi Gusliana Mais^{*}, Rinir Widyaastuti Wulaningsih, Erita Oktasari, Munir Munir and Muh Ibnu Sholeh, published in "Frontiers in Sustainability-Sustainable Organizations".

Your Reference:

Funding information:

This research was supported and funding by a research grant from the Directorate General of Higher Education (DPPM DIKTI) 2025, Government of Indonesia. The author(s) declare that financial support was received for the research and/or publication of this article. Funding This research was supported and funding by a research grant from the Directorate General of Higher Education (DPPM DIKTI) 2025, Government of Indonesia.

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PENYETOR : Ibu RIMI GUSLIANA MAIS , REK NO. 170603208

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BERITA: OTR PBY JURNAL

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TUJUAN TRANSAKSI : -

243 - RAWAMANGUN

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(Penyetor)

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243 - RAWAMANGUN

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JUMLAH : CHF 1,175 1568
243 - RAWAMANGUN

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Authoring assignment

Corporate Spiritual Responsibility as a Transformative Paradigm for Ethical and Sustainable Governance in Indonesia

Article type: Original Research
Journal: Frontiers in Sustainability - Sustainable Organizations
Manuscript ID: 1761669
Received on date: 6 Dec 2025

Accepted
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Abstract

This study explores the emergence of Corporate Spiritual Responsibility (CSpR) as an ethical and managerial framework that extends beyond conventional Corporate Social Responsibility (CSR) by integrating spiritual accountability into corporate governance. Drawing upon qualitative data from 34 respondents representing academics, practitioners, and policymakers across Indonesian Islamic institutions, the research examines conceptual understandings, practical manifestations, and policy implications of CSpR within the context of Islamic ethics and sustainable development. The findings indicate that respondents overwhelmingly perceive CSpR as a moral obligation derived from divine trust (amanah) and human stewardship (khalifah), positioning spirituality as a central rather than peripheral dimension of corporate ethics. Although several organizations, such as Bank Muamalat Indonesia and Dompot Dhuafa, have partially incorporated religious principles into their CSR initiatives, implementation remains fragmented due to limited awareness, regulatory absence, and profit-oriented organizational In cultures. Nonetheless, strong optimism persists regarding the feasibility of CSpR, supported by Indonesia's religious culture, collective moral consciousness, and alignment with Pancasila values. The study concludes that institutionalizing CSpR requires a corporate approach

Authors

- Rimi Mais Seviah Tinggi Ilmu Ekonomi Indonesia Jakarta, Jakarta, Indonesia
- Ririn Wulaningsih Universitas Bung Karno, Jakarta, Indonesia
- Erita Oktasari Universitas Bung Karno, Jakarta, Indonesia
- Munir Munir Seviah Tinggi Ilmu Sjar'ah Al-Madar Jakarta, Indonesia Jakarta Timur, Indonesia
- Muh Sholeh STAI Hl Muhammad Ali Shodiq Tulungagung, Jawa Timur, Indonesia

Editors

- Umakanta Mishra Vellore Institute of Technology, Vellore, Vellore, India

TAMPILAN OJS FRONTIERS IN SUSTAINABILITY PERKEMBANGAN PROSES TANGGAL 30 JANUARI 2026

<https://review.frontiersin.org/review/1761669/16/3134889#/tab/Editor>

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1. Initial Validation ✓ 2. Editorial Assignment ✓ 3. Independent Review ✓ 4. Interactive Review ✓ 5. Review Finalized 6. Final Validation 7. Final Decision

Corporate Spiritual Responsibility as a Transformative Paradigm for Ethical and Sustainable Governance in Indonesia

Rimi Gusliana Mais *, Ririn Widyaastuti Wulaningsih , Erita Oktasari , Munir Munir and Muh Ibnu Sholeh
Original Research, Front. Sustain. - Sustainable Organizations
Received on: 05 Dec 2025 Edited by: Umakanta Mishra [Contact](#)
Manuscript ID: 1761669
Research Topic: ESG as a Driver of Organizational and Social Development: Opportunities, Investments, Performance and Challenges
Scope Statement: This manuscript is well suited to Frontiers in ... [more](#)
Keywords: accountability5, Corporate, ethics2, governance3, Islamic, Responsibility1, SDG's6, Spiritual

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History Editor Active Reviewer 1 Finalized Reviewer 2 Rejected Reviewer 3 Finalized AIRA Quality



The Associate Editor Umakanta Mishra is evaluating any revisions made to the manuscript to take a final decision.

- History
- Editor Active
- Reviewer 1 Finalized
- Reviewer 2 Rejected
- Reviewer 3 Finalized
- AIRA Quality

Reviewer 3
Independent review report submitted: 18 Jan 2026

Initial recommendation to the Editor: Minor revision is required

The review report is displayed here. As the Reviewer endorsed publication of this manuscript, discussions are now closed.

[Re-submit manuscript](#)

▼ EVALUATION

Q 1 Please list your revision requests for the authors and provide your detailed comments, including highlighting limitations and strengths of the study and evaluating the validity of the methods, results, and data interpretation. If you have additional comments based on Q2 and Q3 you can add them as well.

Reviewer 3 | 18 Jan 2026 | 09:32 #1

The manuscript presents a coherent and ethically driven discussion on Corporate Spiritual Responsibility (CSpR), grounded in Islamic values and the Indonesian context. The argument flows well, and the authors demonstrate strong command of normative and theological literature. However, several substantive issues require closer scrutiny before the manuscript can be considered analytically solid.

The most critical concern is conceptual distinctiveness. While the manuscript repeatedly claims that CSpR goes beyond CSR and Islamic CSR, this distinction remains insufficiently demonstrated. At several points, CSpR appears to overlap substantially with existing Islamic CSR frameworks, differing mainly in terminology and moral emphasis. What exactly does CSpR explain or enable that ICSR cannot? Is it a new governance model, an ethical lens, or a normative rebranding? This



The most critical concern is conceptual distinctiveness. While the manuscript repeatedly claims that CSpR goes beyond CSR and Islamic CSR, this distinction remains insufficiently demonstrated. At several points, CSpR appears to overlap substantially with existing Islamic CSR frameworks, differing mainly in terminology and moral emphasis. What exactly does CSpR explain or enable that ICSR cannot? Is it a new governance model, an ethical lens, or a normative rebranding? This lack of conceptual precision weakens the theoretical contribution and should be clarified explicitly, preferably early in the manuscript.

The paper is strongly normative and affirmative, which limits its analytical depth. Spirituality is consistently framed as an inherently positive and necessary foundation for corporate governance, yet potential risks are only marginally acknowledged. How does the framework prevent spirituality from becoming symbolic, performative, or instrumentalized for legitimacy? Who defines "spiritual responsibility" within corporate hierarchies, and how are alternative interpretations managed? These questions are especially important in plural or heterogeneous organizational contexts but remain largely unaddressed.

From an empirical perspective, the qualitative design is appropriate, but the data are used mainly to confirm consensus rather than to interrogate tension. Most respondents support the idea of CSpR, and dissenting or hesitant views receive limited analytical attention. Why are voices expressing uncertainty or skepticism not explored more deeply? The dominance of academics and Islamic institutional actors in the sample also raises questions about confirmation bias, which should be acknowledged and reflected upon more critically.

The boundary between results and discussion is often blurred. Interpretive and moral claims are embedded within the findings, and several arguments are reiterated without clear analytical progression. How would CSpR concretely alter governance practices beyond existing CSR mechanisms? What trade-offs, implementation dilemmas, or unintended consequences might arise? These questions are central to the framework's practical relevance but remain underdeveloped.

In terms of style, the manuscript would benefit from greater analytical compression and a more restrained tone. Some sections rely heavily on theological exposition and moral assertion, which at times shifts the paper toward advocacy rather than critical scholarship. Tightening the language and foregrounding analytical insight over repetition would strengthen the manuscript considerably.

Overall, the manuscript shows strong ethical motivation and contextual relevance, but it requires clearer conceptual boundaries, deeper critical engagement, and more rigorous use of empirical material. Addressing these issues would significantly enhance the manuscript's intellectual contribution and analytical credibility.



TAMPILAN OJS HASIL REVIEWER 1 → MAJOR AND MINOR REVISION

History Editor **Reviewer 1** Reviewer 2 Reviewer 3 AIRA Quality
Active Finalized Rejected Finalized

Reviewer 1
 Independent review report submitted: 09 Jan 2026
 Interactive review activated: 14 Jan 2026
 Review finalized: 27 Jan 2026

Initial recommendation to the Editor: Major revision is required

EVALUATION

Q 1 Please list your revision requests for the authors and provide your detailed comments, including highlighting limitations and strengths of the study and evaluating the validity of the methods, results, and data interpretation. If you have additional comments based on Q2 and Q3 you can add them as well.

Reviewer 1 | 09 Jan 2026 | 12:02 #1

Dear The Authors

This manuscript proposes Corporate Spiritual Responsibility (CSpR) as a transformative extension of Corporate Social Responsibility (CSR), grounded in Islamic ethical principles and applied to the Indonesian governance context. The topic is highly relevant to sustainability, ethical governance, and faith-based management studies, particularly in Muslim-majority contexts. However, substantial revisions are required to strengthen conceptual clarity, analytical balance, and scholarly positioning.

Strengths of the Study

1. Contextual richness; Indonesian setting is well justified, given its religious culture, legal CSR framework, and sustainability challenges.
2. Strong ethical and philosophical grounding; The manuscript demonstrates deep engagement with Islamic ethical principles (e.g., amanah, khilafah, adl, ihsan, maslahah) and connects them coherently to corporate responsibility.

Major Revision Requests

1. Conceptual Clarity and Contribution

The distinction between CSR, ICSR, and CSpR is not sufficiently sharp. Much of what is described as CSpR overlaps conceptually with advanced ICSR models already discussed in the literature.

The authors should:

- a) Clearly articulate what CSpR adds conceptually beyond ICSR (e.g., governance mechanisms, accountability logic, managerial implications).

LANJUTAN KOMEN REVIEWER 1

principles (e.g., amanah, khilafah, adl, ihsan, maslahah) and connects them coherently to corporate responsibility.

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The authors should:

- a) Clearly articulate what CSpR adds conceptually beyond ICSR (e.g., governance mechanisms, accountability logic, managerial implications).
- b) Specify whether CSpR is intended as: a new theoretical construct, or a contextual reinterpretation of ICSR, or a normative governance framework. Claims that CSpR is a "transformative paradigm" should be supported by clearer analytical differentiation, not only moral positioning.

2. Methodological Transparency

Sampling and Data Collection. The sample (N = 34) is appropriate for qualitative research; however: Participant selection criteria remain vague beyond general expertise; The use of open-ended questionnaires only, without interviews or focus groups, limits depth and interaction. There is no clear distinction between first-order (data-driven) and second-order (theory-driven) themes.

The authors should:

- a) Provide clearer justification for relying primarily on written responses.
- b) Clarify how saturation was assessed.

3. Interpretation and Claims of Validity. The manuscript frequently uses strong evaluative language (e.g., "essential," "imperative," "transformative") that exceeds what the data alone can support.

The authors should: More clearly distinguish participant perceptions, author interpretation, and normative recommendations.

Minor Revision Requests

- a) Reduce repetition across Introduction, Discussion, and Conclusion sections.
- b) Ensure consistent terminology (e.g., CSR vs. Islamic CSR vs. ICSR vs. CSpR).
- c) Tighten language to reduce rhetorical emphasis and enhance analytical tone.
- d) Some references are repeated or insufficiently integrated into argumentation; citation use could be more selective and critical.

Q 2 Check List

Reviewer 1 | 09 Jan 2026 | 12:02 #1

- a. Is the quality of the figures and tables satisfactory?
- No
- b. Does the reference list cover the relevant literature adequately and in an unbiased manner?
- No
- c. Are the statistical methods valid and correctly applied? (e.g. sample size, choice of test)
- Not Applicable
- d. Is a statistician required to evaluate this study?
- Yes
- e. Are the methods sufficiently documented to allow replication studies?
- Yes

QUALITY ASSESSMENT

Q 3 Rigor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Q 4 Quality of the writing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Q 5 Overall quality of the content	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Q 6 Interest to a general audience	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Declaration of AI use

Q 7 Did you use any AI tools to assist you with reviewing this manuscript or writing this report?

Reviewer 1 | 09 Jan 2026 | 12:02 #1
Yes
Yes. An AI-assisted writing tool was used for language refinement. Meanwhile, all evaluative content and decisions were made independently by the reviewer.



AUTHOR RESPON REVIEWER 1

Corresponding Author: Rimi Gusliana Mais | 26 Jan 2026 | 23:38 #2

1 Author's Response:

2 We appreciate this important observation. In the revised manuscript, we have strengthened the analytical distinction between CSR, ICSR, and CSpR by clarifying their ontological foundations, accountability logic, and governance implications.

3 CSR is positioned as a largely secular and instrumental framework grounded in stakeholder theory and compliance logic, where responsibility is primarily oriented toward social legitimacy and regulatory expectations.

4 ICSR extends CSR by incorporating Islamic legal and ethical principles (e.g., zakat, maqāṣid al-sharī'ah), yet remains predominantly programmatic and outcome-oriented, often mirroring the structural logic of conventional CSR reporting.

5 CSpR, by contrast, is articulated as a spiritually grounded governance paradigm in which responsibility originates from transcendental accountability (amanah to God) rather than from stakeholders or institutions alone.

6 To make this distinction explicit, we have added a comparative conceptual table and revised Section 2 and 4.1 to emphasize that CSpR is not defined by what companies do (activities), but by why and to whom they are ultimately accountable. This reframing clarifies that CSpR moves beyond enhanced ICSR practices by repositioning spirituality as the foundational logic of governance, not merely an ethical overlay.

7 We have revised the manuscript to explicitly identify three original conceptual contributions of CSpR beyond ICSR:

8 Accountability Logic

9 While ICSR emphasizes accountability to society through Islamic norms, CSpR introduces dual accountability:

10 horizontal accountability to stakeholders and society, and vertical accountability to God (divine trust / amanah). This vertical dimension fundamentally alters managerial motivation, reframing corporate action as *ibādah* (worship) rather than compliance.

11 Governance Mechanisms

12 CSpR advances the discussion by proposing institutional mechanisms absent in most ICSR models, including:





11 Governance Mechanisms

12 CSpR advances the discussion by proposing institutional mechanisms absent in most ICSR models, including:

13 spiritual or ethical supervisory boards, spiritually informed leadership development, integration of spiritual indicators into ESG and sustainability reporting. These elements are discussed in Sections 4.2-4.3 as concrete pathways for institutionalization.

14 Managerial and Organizational Implications

15 The manuscript now emphasizes that CSpR reshapes:

16 leadership identity (from profit-maximizer to moral steward), organizational culture (embedding spiritual well-being of employees), decision-making horizons (long-term moral consequences beyond material outcomes). These clarifications strengthen the claim that CSpR offers analytical novelty, not merely moral emphasis.

17 Author's Response:

2 We thank the reviewer for this crucial request for precision. In the revised manuscript, we now explicitly define CSpR as a normative governance framework with theoretical implications, rather than as a completely detached new theory.

3 Specifically: CSpR is positioned as a normative governance paradigm that reorders existing CSR and ICSR elements around spiritual accountability as the core organizing principle. Its transformative character lies not in introducing new CSR instruments, but in reconfiguring the ethical hierarchy of corporate responsibility, where spirituality becomes the foundation rather than a complement. This positioning is now clearly stated in the Introduction, Theoretical Foundations, and Conclusion, avoiding over-claiming novelty while still demonstrating a meaningful conceptual advance.

4 We have also refined the manuscript's language to ensure that claims of "transformation" are grounded in explicit analytical distinctions concerning accountability structures, governance mechanisms, and institutional design, rather than relying primarily on moral or normative assertions.

1 Author's Response:

2 We thank the reviewer for the careful and constructive assessment of our methodological approach. We appreciate the opportunity to clarify our sampling strategy, data collection choices, and analytical procedures. In response, we have revised Section 3 (Research Method) to improve transparency and rigor.



2 We thank the reviewer for the careful and constructive assessment of our methodological approach. We appreciate the opportunity to clarify our sampling strategy, data collection choices, and analytical procedures. In response, we have revised Section 3 (Research Method) to improve transparency and rigor.

3 Response to Comment (a): Provide clearer justification for relying primarily on written responses.

4 We acknowledge the reviewer's concern regarding the reliance on written, open-ended questionnaires. In the revised manuscript, we now provide a clearer methodological justification for this choice. The decision to rely primarily on written open-ended responses was intentional and context-driven. First, the study investigates normative, ethical, and spiritual interpretations of Corporate Spiritual Responsibility (CSpR), a topic that requires reflective and value-laden responses. Written formats allowed participants—many of whom are senior academics, practitioners, and policymakers—to provide considered, theologically informed, and non-reactive reflections, which might be constrained in time-bound interviews.

5 Second, several participants were geographically dispersed across Indonesia and held institutional roles that limited synchronous engagement. The written format ensured accessibility, inclusivity, and consistency of data collection, while reducing interviewer influence and social desirability bias, which is particularly relevant when discussing spirituality and moral accountability.

6 Third, the questionnaires were not brief survey instruments but structured qualitative prompts covering nine analytical domains (e.g., conceptual understanding, feasibility, obstacles, religious interpretation, and policy implications). This design generated rich narrative data comparable to interview transcripts and is consistent with established qualitative approaches using written elicitation for expert respondents.

7 These clarifications have now been explicitly added to Section 3.3 (Data Collection Procedures).

1 Response to Comment (b): Clarify how saturation was assessed.

2 Author's Response:

3 We thank the reviewer for highlighting the need to clarify our approach to data saturation. In the revised manuscript, we have explicitly addressed this issue in Sections 3.2 and 3.4.

4 Saturation was assessed through an iterative thematic analysis process. During data condensation and coding, we observed that after approximately the 28th response, no substantively new conceptual categories or perspectives emerged. Subsequent responses reinforced existing themes—such as spiritual accountability, regulatory absence, and profit-oriented barriers—without adding novel dimensions. Moreover, saturation was evaluated not only at the level of surface themes but also at the interpretive level, where recurring moral logics (amanah, khilafah, adl, ihsan, maslahah) consistently structured participants' narratives. The final six responses



5 This process aligns with qualitative standards emphasizing meaning saturation rather than numerical thresholds, particularly in expert-based and conceptually oriented qualitative research.

6 Clarification on First-Order and Second-Order Themes

7 In response to the reviewer's observation, we have now explicitly distinguished between:

8 First-order themes: participants' own expressions and descriptions (e.g., CSPR as amanah, business as worship, concern for employee spirituality); and

9 Second-order themes: analytical interpretations informed by Islamic ethical theory and governance literature (e.g., transcendental accountability, spiritual governance mechanisms, normative institutionalization).

10 This distinction is now clarified in the Data Analysis subsection, strengthening the transparency and analytical structure of the study.

11 We believe that these revisions significantly enhance methodological clarity by providing stronger justification for the data collection strategy, a transparent account of saturation, and a clearer articulation of the analytical process. We are grateful to the reviewer for prompting these improvements, which have strengthened the credibility and rigor of the manuscript.

1 Author's Response:

2 We acknowledge this concern and have taken several concrete steps to address it throughout the manuscript.

3 1. Distinguishing Participant Perceptions from Author Interpretation

4 In the revised version, we have explicitly differentiated between:

5 Participant perceptions, which are now clearly framed using attributional language (e.g., participants perceived, respondents emphasized, informants described), and are grounded directly in empirical data; and Author interpretations, which are now positioned as analytical syntheses informed by Islamic ethical theory and governance literature.

6 This distinction has been strengthened particularly in Sections 4.1-4.3 (Results) and 4.4 (Discussion), ensuring that empirical findings are not conflated with theoretical interpretation.

7 2. Moderation and Reframing of Evaluative Language

8 We have systematically reviewed the manuscript to moderate evaluative terms such as "essential,"



17 All abbreviations are defined upon first use and applied consistently across sections to avoid conceptual ambiguity.

18 (c) Language Tightening and Analytical Tone

19 Author's Response:

20 We have revised the manuscript to reduce rhetorical emphasis and strengthen analytical precision. Emotive or normative phrasing has been replaced with more measured academic language, particularly in the Discussion and Conclusion sections. Where evaluative terms are retained, they are now clearly framed as analytical interpretations or normative propositions, rather than empirical assertions.

21 (d) Reference Use and Integration

22 Author's Response:

23 We have reviewed and refined the reference list to address repetition and improve integration. Duplicate citations have been removed, and remaining references are now used more selectively and critically. Citations have been more explicitly linked to specific analytical claims, theoretical debates, or points of comparison, rather than serving as general background support. This revision strengthens the manuscript's engagement with the literature and clarifies how prior studies inform and contrast with the present findings.

24 In response to the reviewer's guidance, we have substantially revised the manuscript to sharpen conceptual boundaries, clarify scholarly contribution, and strengthen analytical rigor. We believe these revisions significantly enhance the manuscript's theoretical positioning and its contribution to sustainability, governance, and faith-based management literature.

25 Once again, we sincerely thank the reviewer for their valuable feedback, which has greatly improved the clarity and robustness of this study.

26 We sincerely thank the Editor and Reviewers for their insightful, constructive, and detailed comments. We highly appreciate the opportunity to revise and improve our manuscript. All comments have been carefully addressed, and the manuscript has been substantially revised to enhance conceptual clarity, methodological transparency, analytical balance, and scholarly positioning. Below, we provide a point-by-point response to each comment.

27 We hope that the revisions satisfactorily address all concerns and that the manuscript is now suitable for further consideration.

28



TAMPILAN OJS HASIL REVIEWER 2 → REJECTED

- History
- Editor Active
- Reviewer 1 Finalized
- Reviewer 2 Rejected
- Reviewer 3 Finalized
- AIRA Quality

Reviewer 2
Independent review report submitted: 05 Jan 2026

Initial recommendation to the Editor: The manuscript should be rejected

This reviewer recommended rejection of the manuscript on 05 Jan 2026. Discussions for this review are closed.

Reason:

The manuscript contains fundamental errors that cannot be rectified through author revisions.

Note to the authors:

An interesting article. However, in the future, it's important to first distinguish between religiosity and spirituality, as this is fundamental. A spiritual approach may be more inclusive and focus on universal values (honesty, justice, compassion) that are acceptable across faiths, while a religiosity approach would place more emphasis on implementing specific religious laws and norms (such as Islam) in corporate governance. This topic on Corporate Spirituality should utilize a wider range of business actors as informants. It's also not necessary to use business objects based on a particular religion, so that the spiritual concept isn't misconstrued as religiosity.

▼ EVALUATION

Q 1 Please list your revision requests for the authors and provide your detailed comments, including highlighting limitations and strengths of the study and evaluating the validity of the methods, results, and data interpretation. If you have additional comments based on Q2 and Q3 you can add them as well.

 Reviewer 2 | 05 Jan 2026 | 05:13 #1

This article is interesting, but it needs major improvements at the beginning so that readers don't get confused. This article talks about corporate, but it is unclear who the informants in this study are. It is explained "It draws on qualitative insights from 34 Indonesian academics, practitioners, and policymakers." However, from the explanation, it seems more information from the perspective of academics, not business practitioners. Also, the object only mentions Islamic banks, even though the concept of spirituality does not only reflect Islamic values. It is as if spiritual values are only the values of one majority religion. In fact, if we look at companies that go public on the Indonesian stock exchange, they are dominated by non-Muslims. The unclear object of research and the information used makes this article difficult to understand. Also, it is unclear whether spirituality is the same as the values that exist in one majority religion only? The author should be able to explain the difference between spirituality and religiosity.

[Review supporting file - 1046519](#)



Q 2 Check List

 Reviewer 2 | 05 Jan 2026 | 05:13 #1

- a. Is the quality of the figures and tables satisfactory?
- No
- b. Does the reference list cover the relevant literature adequately and in an unbiased manner?
- No
- c. Are the statistical methods valid and correctly applied? (e.g. sample size, choice of test)
- Not Applicable
- d. Is a statistician required to evaluate this study?
- No
- e. Are the methods sufficiently documented to allow replication studies?
- No

▼ QUALITY ASSESSMENT

Q 3 Rigor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Q 4 Quality of the writing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Q 5 Overall quality of the content	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Q 6 Interest to a general audience	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

▼ Declaration of AI use

Q 7 Did you use any AI tools to assist you with reviewing this manuscript or writing this report?

 Reviewer 2 | 05 Jan 2026 | 05:13 #1

No



AUTHOR RESPON REVIEWER 2

Corresponding Author: Rimi Gusliana Mais | 30 Jan 2026 | 04:47 #3

Here we submit our revision, separating the comments from all reviewers from the final manuscript. Combining the input from reviewers 1, 2, and 3 would result in a mess in the left-hand side of the manuscript. Thank you.

Author's Response for Reviewer 2:

We sincerely thank the reviewer for the thoughtful and principled feedback. We appreciate the recognition of the manuscript's relevance and the opportunity to clarify the conceptual positioning of the study. We respectfully address the reviewer's concerns below.

We respectfully submit that the issue raised reflects a conceptual positioning disagreement rather than a fundamental methodological or theoretical error. Nonetheless, we fully acknowledge the importance of clearly distinguishing spirituality and religiosity, and we have clarified this distinction more explicitly in the revised manuscript.

This study explores Corporate Spiritual Responsibility (CSpR) as an ethical and governance-oriented extension of corporate responsibility that emphasizes spiritual accountability grounded in universal moral values, such as integrity, justice, compassion, and stewardship. Rather than equating spirituality with formal religiosity or the implementation of specific religious doctrines, CSpR is conceptualized as an inclusive moral orientation that transcends institutional boundaries and can be meaningfully interpreted across diverse cultural and faith contexts. This research does not propose Corporate Spiritual Responsibility (CSpR) as a universal or religion-based governance model. Rather, it offers CSpR as a normative ethical framework that highlights how spiritual awareness understood as moral intentionality and accountability may enrich corporate responsibility practices. The Indonesian case illustrates one possible articulation of this framework, shaped by local ethical traditions and cultural values.

The Indonesian context is employed as an illustrative case, where spiritual and ethical values are socially embedded and actively shape organizational behavior. Islamic ethical principles are used in this study as a contextual moral vocabulary to interpret spiritual accountability, not as prescriptive religious regulations. In this sense, the study does not advocate religion-based governance, but rather contributes to broader discussions on how spirituality understood as ethical consciousness and moral intentionality can inform responsible and sustainable corporate conduct. By framing spirituality as a source of ethical reflection rather than religious enforcement, the study contributes to ongoing debates on responsible governance in pluralistic societies. CSpR is therefore presented not as a doctrinal prescription, but as an analytical lens for understanding the role of spirituality in fostering ethical, sustainable, and socially responsible corporate behavior.

Author's Response for Reviewer 3:

We sincerely thank the reviewer for the thoughtful and constructive assessment of our manuscript. We appreciate the recognition of its ethical grounding and contextual relevance, and we are grateful for the critical observations, which



TAMPILAN OJS HASIL REVIEWER 3 → MINOR REVISION

- History
- Editor Active
- Reviewer 1 Finalized
- Reviewer 2 Rejected
- Reviewer 3 Finalized
- AIRA Quality

Reviewer 3
Independent review report submitted: 18 Jan 2026
Initial recommendation to the Editor: Minor revision is required

EVALUATION

Q 1 Please list your revision requests for the authors and provide your detailed comments, including highlighting limitations and strengths of the study and evaluating the validity of the methods, results, and data interpretation. If you have additional comments based on Q2 and Q3 you can add them as well.

Reviewer 3 | 18 Jan 2026 | 09:32 #1

The manuscript presents a coherent and ethically driven discussion on Corporate Spiritual Responsibility (CSpR), grounded in Islamic values and the Indonesian context. The argument flows well, and the authors demonstrate strong command of normative and theological literature. However, several substantive issues require closer scrutiny before the manuscript can be considered analytically solid.

The most critical concern is conceptual distinctiveness. While the manuscript repeatedly claims that CSpR goes beyond CSR and Islamic CSR, this distinction remains insufficiently demonstrated. At several points, CSpR appears to overlap substantially with existing Islamic CSR frameworks, differing mainly in terminology and moral emphasis. What exactly does CSpR explain or enable that ICSR cannot? Is it a new governance model, an ethical lens, or a normative rebranding? This lack of conceptual precision weakens the theoretical contribution and should be clarified explicitly, preferably early in the manuscript.

The paper is strongly normative and affirmative, which limits its analytical depth. Spirituality is consistently framed as an inherently positive and necessary foundation for corporate governance, yet potential risks are only marginally acknowledged. How does the framework prevent spirituality from becoming symbolic, performative, or instrumentalized for legitimacy? Who defines "spiritual responsibility" within corporate hierarchies, and how are alternative interpretations managed? These questions are especially important in plural or heterogeneous organizational contexts but remain largely unaddressed.

From an empirical perspective, the qualitative design is appropriate, but the data are used mainly to confirm consensus rather than to interrogate tension. Most respondents support the idea of CSpR, and dissenting or hesitant views receive limited analytical attention. Why are voices expressing uncertainty or skepticism not explored more deeply? The



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The boundary between results and discussion is often blurred. Interpretive and moral claims are embedded within the findings, and several arguments are reiterated without clear analytical progression. How would CSpR concretely alter governance practices beyond existing CSR mechanisms? What trade-offs, implementation dilemmas, or unintended consequences might arise? These questions are central to the framework's practical relevance but remain underdeveloped.

In terms of style, the manuscript would benefit from greater analytical compression and a more restrained tone. Some sections rely heavily on theological exposition and moral assertion, which at times shifts the paper toward advocacy rather than critical scholarship. Tightening the language and foregrounding analytical insight over repetition would strengthen the manuscript considerably.

Overall, the manuscript shows strong ethical motivation and contextual relevance, but it requires clearer conceptual boundaries, deeper critical engagement, and more rigorous use of empirical material. Addressing these issues would significantly enhance the manuscript's intellectual contribution and analytical credibility.

Q 2 Check List

Reviewer 3 | 18 Jan 2026 | 09:32 #1

- a. Is the quality of the figures and tables satisfactory?
- No
- b. Does the reference list cover the relevant literature adequately and in an unbiased manner?
- Yes
- c. Are the statistical methods valid and correctly applied? (e.g. sample size, choice of test)
- Yes
- d. Is a statistician required to evaluate this study?
- No
- e. Are the methods sufficiently documented to allow replication studies?
...



Q 2 Check List

Reviewer 3 | 18 Jan 2026 | 09:32 #1

- a. Is the quality of the figures and tables satisfactory?
- No
- b. Does the reference list cover the relevant literature adequately and in an unbiased manner?
- Yes
- c. Are the statistical methods valid and correctly applied? (e.g. sample size, choice of test)
- Yes
- d. Is a statistician required to evaluate this study?
- No
- e. Are the methods sufficiently documented to allow replication studies?
- Yes

QUALITY ASSESSMENT

Q 3 Rigor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Q 4 Quality of the writing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Q 5 Overall quality of the content	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Q 6 Interest to a general audience	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Declaration of AI use

Q 7 Did you use any AI tools to assist you with reviewing this manuscript or writing this report?

Reviewer 3 | 18 Jan 2026 | 09:32 #1
Yes



Respon author from reviewer 3



Author's Response for Reviewer 3:

We sincerely thank the reviewer for the thoughtful and constructive assessment of our manuscript. We appreciate the recognition of its ethical grounding and contextual relevance, and we are grateful for the critical observations, which have helped us significantly strengthen the paper.

Regarding conceptual distinctiveness, we acknowledge that the initial version did not sufficiently clarify how Corporate Spiritual Responsibility (CSpR) differs from CSR and Islamic CSR. In the revised manuscript, we now define CSpR explicitly as a normative governance framework and analytical lens, rather than as a new set of CSR practices or a rebranding of Islamic CSR. The distinction is clarified early in the manuscript by emphasizing differences in accountability logic, level of analysis, and conceptual function.

Based on the manuscript's empirical and theoretical development, CSpR is now positioned explicitly as a normative governance framework and analytical lens, rather than as a new operational CSR model or a terminological rebranding of Islamic CSR. The distinction is clarified along three dimensions already present in the manuscript but now made explicit:

Accountability orientation: While Islamic CSR emphasizes compliance with Islamic ethical norms and social obligations, CSpR emphasizes spiritual accountability and moral intentionality as the underlying logic shaping corporate decision-making.

Analytical level: Islamic CSR in the manuscript is discussed primarily at the level of programs, reporting, and institutional practices. By contrast, CSpR operates at the level of ethical consciousness, governance orientation, and leadership meaning, shaping how responsibility is understood rather than prescribing specific activities.

Conceptual function: The manuscript now clearly states that CSpR is not proposed as a standalone governance system, but as an interpretive framework for analyzing the role of spirituality in corporate responsibility, particularly in culturally embedded contexts such as Indonesia.

The revised manuscript now recognizes that spirituality, like CSR, may be symbolic, performative, or instrumentalized for legitimacy if not accompanied by reflexive governance mechanisms. We also address concerns regarding who defines spiritual responsibility within organizational hierarchies and how alternative interpretations may be marginalized, particularly in plural or heterogeneous organizational contexts.

We accept this critique and have undertaken a systematic language and style revision. The revised manuscript reduces rhetorical emphasis, compresses repetitive theological exposition, and foregrounds analytical insight over moral affirmation. Evaluative claims have been moderated or clearly attributed to participants' perspectives.



Conceptual function: The manuscript now clearly states that CSpR is not proposed as a standalone governance system, but as an interpretive framework for analyzing the role of spirituality in corporate responsibility, particularly in culturally embedded contexts such as Indonesia.

The revised manuscript now recognizes that spirituality, like CSR, may be symbolic, performative, or instrumentalized for legitimacy if not accompanied by reflexive governance mechanisms. We also address concerns regarding who defines spiritual responsibility within organizational hierarchies and how alternative interpretations may be marginalized, particularly in plural or heterogeneous organizational contexts.

We accept this critique and have undertaken a systematic language and style revision. The revised manuscript reduces rhetorical emphasis, compresses repetitive theological exposition, and foregrounds analytical insight over moral affirmation. Evaluative claims have been moderated or clearly attributed to participants' perspectives.

We also appreciate the reviewer's concern about the strongly normative orientation of the manuscript. In response, we have moderated the tone and expanded the Discussion to more explicitly address potential risks, including symbolic or performative uses of spirituality, definitional authority within organizations, and challenges in pluralistic contexts. Spirituality is no longer presented as inherently positive, but as ethically meaningful yet requiring reflexive governance safeguards.

To address concerns about analytical structure, we have strengthened the separation between Results and Discussion and reduced repetition across sections. The Discussion now more clearly examines how CSpR might alter governance practices, as well as potential trade-offs and implementation dilemmas.

Finally, we have tightened the language throughout the manuscript, reducing rhetorical emphasis and theological exposition in favor of clearer analytical argumentation.

We are grateful to the reviewer for these insightful and rigorous comments. Addressing them has led to substantial improvements in conceptual clarity, critical engagement, empirical analysis, and analytical tone. We respectfully submit that the revised manuscript now offers a more precise, reflexive, and analytically robust contribution to the literature on corporate responsibility, spirituality, and governance in contextually embedded and pluralistic settings.

[Review supporting file - 205819](#)



PROSES FINAL DECISION



Corporate Spiritual Responsibility as a Transformative Paradigm for Ethical and Sustainable Governance in Indonesia

Rimi Gusliana Mais *, Ririn Widyaastuti Wulaningsih, Erita Oktasari, Munir Munir and Muh Ibnu Sholeh
Original Research, Front. Sustain. - Sustainable Organizations
Received on: 05 Dec 2025 Edited by: Umakanta Mishra Contact
Manuscript ID: 1761669
Research Topic: ESG as a Driver of Organizational and Social Development: Opportunities, Investments, Performance and Challenges
Scope Statement: This manuscript is well suited to Frontiers in ... more
Keywords: accountability5, Corporate, ethics2, governance3, Islamic, Responsibility1, SDG56, Spiritual

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For information:
accounting@frontiersin.org
Tel: +41 21 510 17 03

Bill to:
Dr Rimi Gusliana Mais
Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta
Jln. Pemuda II no 168 Rawamangun
13220 JAKARTA TIMUR
Indonesia

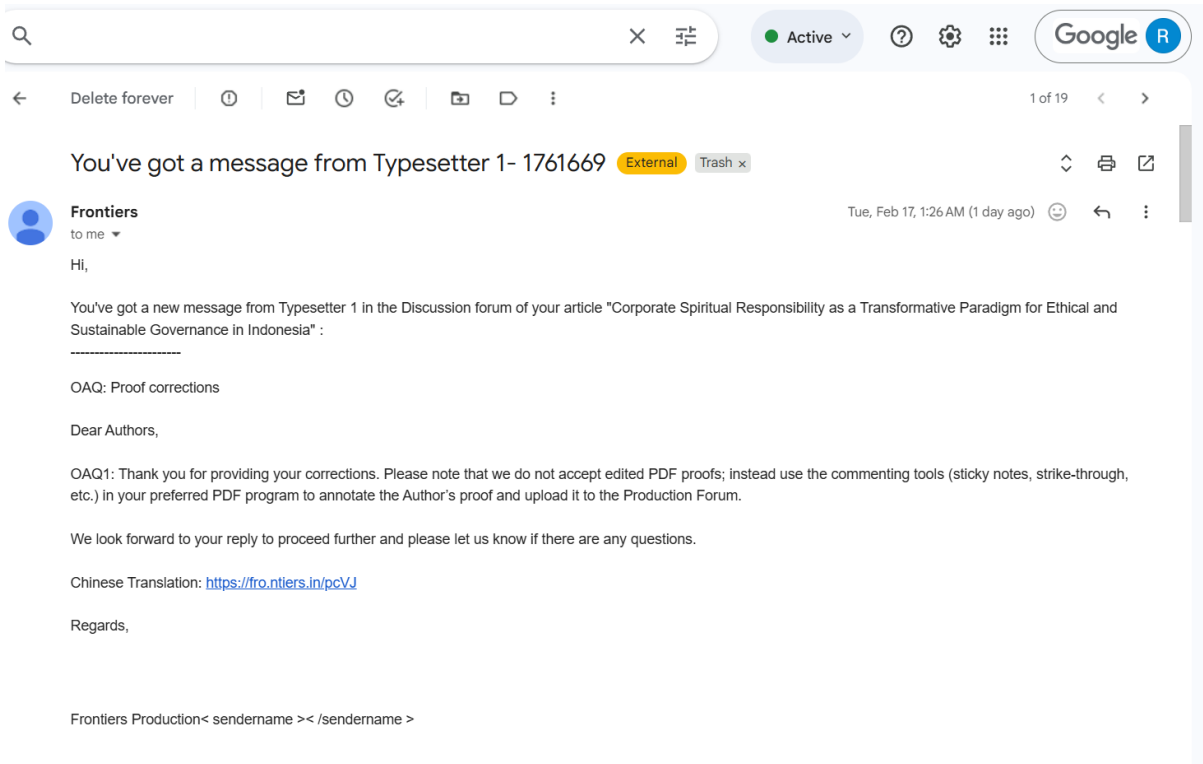
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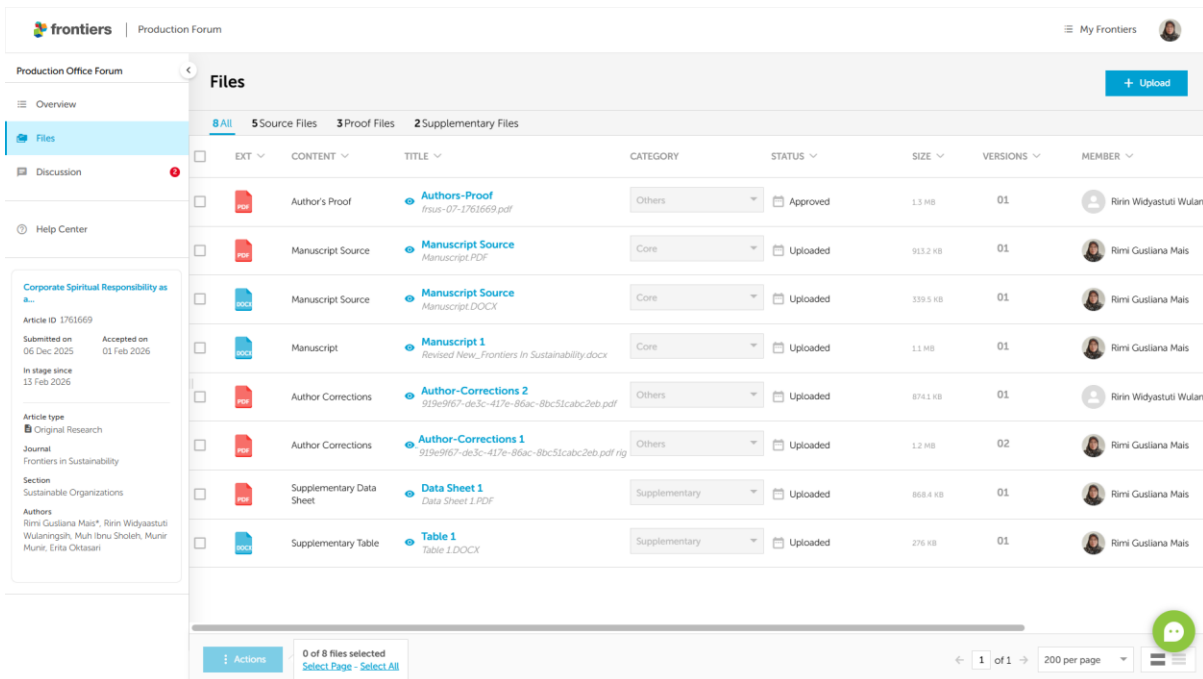
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Reviewer 1 | 09 Jan 2026 | 12:02

EVALUATION

Q1 - Please list your revision requests for the authors and provide your detailed comments, including highlighting limitations and strengths of the study and evaluating the validity of the methods, results, and data interpretation. If you have additional comments based on Q2 and Q3 you can add them as well.

Reviewer 1 | 09 Jan 2026 | 12:02#1

Dear The Authors

This manuscript proposes Corporate Spiritual Responsibility (CSpR) as a transformative extension of Corporate Social Responsibility (CSR), grounded in Islamic ethical principles and applied to the Indonesian governance context. The topic is highly relevant to sustainability, ethical governance, and faith-based management studies, particularly in Muslim-majority contexts. However, substantial revisions are required to strengthen conceptual clarity, analytical balance, and scholarly positioning.

Strengths of the Study

1. Contextual richness; Indonesian setting is well justified, given its religious culture, legal CSR framework, and sustainability challenges.
2. Strong ethical and philosophical grounding; The manuscript demonstrates deep engagement with Islamic ethical principles (e.g., amanah, khilafah, adl, ihsan, maslahah) and connects them coherently to corporate responsibility.

Major Revision Requests

1. Conceptual Clarity and Contribution

The distinction between CSR, ICSR, and CSpR is not sufficiently sharp. Much of what is described as CSpR overlaps conceptually with advanced ICSR models already discussed in the literature.

The authors should:

- a) *Clearly articulate what CSpR adds conceptually beyond ICSR (e.g., governance mechanisms, accountability logic, managerial implications).*

Author's Response:

We appreciate this important observation. In the revised manuscript, we have strengthened the analytical distinction between CSR, ICSR, and CSpR by clarifying their ontological foundations, accountability logic, and governance implications.

CSR is positioned as a largely secular and instrumental framework grounded in stakeholder theory and compliance logic, where responsibility is primarily oriented toward social legitimacy and regulatory expectations.

ICSR extends CSR by incorporating Islamic legal and ethical principles (e.g., zakat, maqāṣid al-sharī'ah), yet remains predominantly programmatic and outcome-oriented, often mirroring the structural logic of conventional CSR reporting.

CSpR, by contrast, is articulated as a spiritually grounded governance paradigm in which responsibility originates from transcendental accountability (amanah to God) rather than from stakeholders or institutions alone.

To make this distinction explicit, we have added a comparative conceptual table and revised Section 2 and 4.1 to emphasize that CSpR is not defined by *what* companies do (activities), but by *why* and *to whom* they are ultimately accountable. This reframing clarifies that CSpR moves beyond enhanced ICSR practices by repositioning spirituality as the foundational logic of governance, not merely an ethical overlay.

We have revised the manuscript to explicitly identify three original conceptual contributions of CSpR beyond ICSR:

Accountability Logic

While ICSR emphasizes accountability to society through Islamic norms, CSpR introduces dual accountability:

horizontal accountability to stakeholders and society, and vertical accountability to God (divine trust / amanah). This vertical dimension fundamentally alters managerial motivation, reframing corporate action as *'ibādah* (worship) rather than compliance.

Governance Mechanisms

CSpR advances the discussion by proposing institutional mechanisms absent in most ICSR models, including:

spiritual or ethical supervisory boards, spiritually informed leadership development, integration of spiritual indicators into ESG and sustainability reporting. These elements are discussed in Sections 4.2–4.3 as concrete pathways for institutionalization.

Managerial and Organizational Implications

The manuscript now emphasizes that CSpR reshapes:

leadership identity (from profit-maximizer to moral steward), organizational culture (embedding spiritual well-being of employees), decision-making horizons (long-term moral consequences beyond material outcomes). These clarifications strengthen the claim that CSpR offers analytical novelty, not merely moral emphasis.

b) Specify whether CSpR is intended as: a new theoretical construct, or a contextual reinterpretation of ICSR, or a normative governance framework. Claims that CSpR is a “transformative paradigm” should be supported by clearer analytical differentiation, not only moral positioning.

Author's Response:

We thank the reviewer for this crucial request for precision. In the revised manuscript, we now explicitly define CSpR as a normative governance framework with theoretical implications, rather than as a completely detached new theory.

Specifically: CSpR is positioned as a normative governance paradigm that reorders existing CSR and ICSR elements around spiritual accountability as the core organizing principle. Its transformative character lies not in introducing new CSR instruments, but in reconfiguring the ethical hierarchy of corporate responsibility, where spirituality becomes the foundation rather than a complement. This positioning is now clearly stated in the Introduction, Theoretical Foundations, and Conclusion, avoiding over-claiming novelty while still demonstrating a meaningful conceptual advance.

We have also refined the manuscript's language to ensure that claims of “transformation” are grounded in explicit analytical distinctions concerning accountability structures, governance mechanisms, and institutional design, rather than relying primarily on moral or normative assertions.

2. Methodological Transparency

Sampling and Data Collection. The sample (N = 34) is appropriate for qualitative research; however: Participant selection criteria remain vague beyond general expertise; The use of open-ended questionnaires only, without interviews or focus groups, limits depth and interaction. There is no clear distinction between first-order (data-driven) and second-order (theory-driven) themes.

The authors should:

a) Provide clearer justification for relying primarily on written responses.

b) Clarify how saturation was assessed.

Author's Response:

We thank the reviewer for the careful and constructive assessment of our

methodological approach. We appreciate the opportunity to clarify our sampling strategy, data collection choices, and analytical procedures. In response, we have revised Section 3 (Research Method) to improve transparency and rigor.

Response to Comment (a): Provide clearer justification for relying primarily on written responses.

We acknowledge the reviewer's concern regarding the reliance on written, open-ended questionnaires. In the revised manuscript, we now provide a clearer methodological justification for this choice. The decision to rely primarily on written open-ended responses was intentional and context-driven. First, the study investigates normative, ethical, and spiritual interpretations of Corporate Spiritual Responsibility (CSpR), a topic that requires reflective and value-laden responses. Written formats allowed participants—many of whom are senior academics, practitioners, and policymakers—to provide considered, theologically informed, and non-reactive reflections, which might be constrained in time-bound interviews.

Second, several participants were geographically dispersed across Indonesia and held institutional roles that limited synchronous engagement. The written format ensured accessibility, inclusivity, and consistency of data collection, while reducing interviewer influence and social desirability bias, which is particularly relevant when discussing spirituality and moral accountability.

Third, the questionnaires were not brief survey instruments but structured qualitative prompts covering nine analytical domains (e.g., conceptual understanding, feasibility, obstacles, religious interpretation, and policy implications). This design generated rich narrative data comparable to interview transcripts and is consistent with established qualitative approaches using written elicitation for expert respondents. These clarifications have now been explicitly added to Section 3.3 (Data Collection Procedures).

Response to Comment (b): Clarify how saturation was assessed.

Author's Response:

We thank the reviewer for highlighting the need to clarify our approach to data saturation. In the revised manuscript, we have explicitly addressed this issue in Sections 3.2 and 3.4.

Saturation was assessed through an iterative thematic analysis process. During data condensation and coding, we observed that after approximately the 28th response, no substantively new conceptual categories or perspectives emerged. Subsequent responses reinforced existing themes—such as spiritual accountability, regulatory absence, and profit-oriented barriers—without adding novel dimensions. Moreover, saturation was evaluated not only at the level of surface themes but also at the interpretive level, where recurring moral logics (amanah, khilafah, 'adl, ihsan, maşlahah) consistently structured participants' narratives. The final six responses served as confirmatory data, strengthening analytical robustness rather than expanding thematic scope.

This process aligns with qualitative standards emphasizing meaning saturation rather than numerical thresholds, particularly in expert-based and conceptually oriented qualitative research.

Clarification on First-Order and Second-Order Themes

In response to the reviewer's observation, we have now explicitly distinguished between:

First-order themes: participants' own expressions and descriptions (e.g., CSpR as amanah, business as worship, concern for employee spirituality); and

Second-order themes: analytical interpretations informed by Islamic ethical theory and governance literature (e.g., transcendental accountability, spiritual governance

mechanisms, normative institutionalization).

This distinction is now clarified in the Data Analysis subsection, strengthening the transparency and analytical structure of the study.

We believe that these revisions significantly enhance methodological clarity by providing stronger justification for the data collection strategy, a transparent account of saturation, and a clearer articulation of the analytical process. We are grateful to the reviewer for prompting these improvements, which have strengthened the credibility and rigor of the manuscript.

3. Interpretation and Claims of Validity. The manuscript frequently uses strong evaluative language (e.g., “essential,” “imperative,” “transformative”) that exceeds what the data alone can support.

The authors should: More clearly distinguish participant perceptions, author interpretation, and normative recommendations.

Author's Response:

We acknowledge this concern and have taken several concrete steps to address it throughout the manuscript.

1. Distinguishing Participant Perceptions from Author Interpretation

In the revised version, we have explicitly differentiated between:

Participant perceptions, which are now clearly framed using attributional language (e.g., participants perceived, respondents emphasized, informants described), and are grounded directly in empirical data; and Author interpretations, which are now positioned as analytical syntheses informed by Islamic ethical theory and governance literature.

This distinction has been strengthened particularly in Sections 4.1–4.3 (Results) and 4.4 (Discussion), ensuring that empirical findings are not conflated with theoretical interpretation.

2. Moderation and Reframing of Evaluative Language

We have systematically reviewed the manuscript to moderate evaluative terms such as “essential,” “imperative,” and “transformative.” Where such terms are retained, they are now: explicitly attributed to participants’ normative views, or reframed as analytical propositions rather than empirical conclusions.

For example, statements previously presented as definitive claims are now expressed as contextual interpretations or theoretical implications, thereby aligning the strength of the language with the qualitative nature of the data.

3. Separation of Empirical Findings and Normative Recommendations

We have also clarified the epistemic status of normative recommendations. Policy and governance implications are now explicitly framed as: normative recommendations derived from the analysis, rather than direct empirical validations. This separation ensures that readers can clearly distinguish between what the data show, what the authors interpret, and what the study proposes as a forward-looking governance framework.

Minor Revision Requests

- a) Reduce repetition across Introduction, Discussion, and Conclusion sections.
- b) Ensure consistent terminology (e.g., CSR vs. Islamic CSR vs. ICSR vs. CSpR).
- c) Tighten language to reduce rhetorical emphasis and enhance analytical tone.
- d) Some references are repeated or insufficiently integrated into argumentation; citation use could be more selective and critical.

Response to Reviewer – Minor Revisions

We thank the reviewer for these helpful and precise suggestions. We have addressed each point carefully to improve clarity, coherence, and scholarly rigor across the

manuscript.

(a) Reduction of Repetition Across Sections

Author's Response:

We have systematically reviewed the Introduction, Discussion, and Conclusion to reduce conceptual and rhetorical repetition. Overlapping explanations of CSR, Islamic ethics, and CSpR have been streamlined so that:

the Introduction focuses on problem framing and research positioning, the Discussion emphasizes analytical interpretation and engagement with prior literature, and the Conclusion is limited to synthesis, contribution, and forward-looking implications.

Redundant descriptions—particularly regarding Islamic ethical principles and Indonesia's contextual relevance—have been consolidated or removed to improve narrative efficiency.

(b) Consistency of Terminology

Author's Response:

Terminology has been standardized throughout the manuscript. We now consistently use:

CSR to refer to conventional, secular Corporate Social Responsibility, Islamic CSR / ICSR to denote faith-informed CSR frameworks grounded in Islamic law and ethics, and CSpR (Corporate Spiritual Responsibility) exclusively for the proposed governance-oriented framework developed in this study.

All abbreviations are defined upon first use and applied consistently across sections to avoid conceptual ambiguity.

(c) Language Tightening and Analytical Tone

Author's Response:

We have revised the manuscript to reduce rhetorical emphasis and strengthen analytical precision. Emotive or normative phrasing has been replaced with more measured academic language, particularly in the Discussion and Conclusion sections. Where evaluative terms are retained, they are now clearly framed as analytical interpretations or normative propositions, rather than empirical assertions.

(d) Reference Use and Integration

Author's Response:

We have reviewed and refined the reference list to address repetition and improve integration. Duplicate citations have been removed, and remaining references are now used more selectively and critically. Citations have been more explicitly linked to specific analytical claims, theoretical debates, or points of comparison, rather than serving as general background support. This revision strengthens the manuscript's engagement with the literature and clarifies how prior studies inform and contrast with the present findings.

In response to the reviewer's guidance, we have substantially revised the manuscript to sharpen conceptual boundaries, clarify scholarly contribution, and strengthen analytical rigor. We believe these revisions significantly enhance the manuscript's theoretical positioning and its contribution to sustainability, governance, and faith-based management literature.

Once again, we sincerely thank the reviewer for their valuable feedback, which has greatly improved the clarity and robustness of this study.

We sincerely thank the Editor and Reviewers for their insightful, constructive, and detailed comments. We highly appreciate the opportunity to revise and improve our manuscript. All comments have been carefully addressed, and the manuscript has been substantially revised to enhance conceptual clarity, methodological transparency, analytical balance, and scholarly positioning. Below, we provide a point-by-point response to each comment.

We hope that the revisions satisfactorily address all concerns and that the manuscript

is now suitable for further consideration.

Author's Response for Reviewer 2

We sincerely thank the reviewer for the thoughtful and principled feedback. We appreciate the recognition of the manuscript's relevance and the opportunity to clarify the conceptual positioning of the study. We respectfully address the reviewer's concerns below.

We respectfully submit that the issue raised reflects a conceptual positioning disagreement rather than a fundamental methodological or theoretical error. Nonetheless, we fully acknowledge the importance of clearly distinguishing spirituality and religiosity, and we have clarified this distinction more explicitly in the revised manuscript.

This study explores Corporate Spiritual Responsibility (CSpR) as an ethical and governance-oriented extension of corporate responsibility that emphasizes spiritual accountability grounded in universal moral values, such as integrity, justice, compassion, and stewardship. Rather than equating spirituality with formal religiosity or the implementation of specific religious doctrines, CSpR is conceptualized as an inclusive moral orientation that transcends institutional boundaries and can be meaningfully interpreted across diverse cultural and faith contexts. This research does not propose Corporate Spiritual Responsibility (CSpR) as a universal or religion-based governance model. Rather, it offers CSpR as a normative ethical framework that highlights how spiritual awareness understood as moral intentionality and accountability may enrich corporate responsibility practices. The Indonesian case illustrates one possible articulation of this framework, shaped by local ethical traditions and cultural values.

The Indonesian context is employed as an illustrative case, where spiritual and ethical values are socially embedded and actively shape organizational behavior. Islamic ethical principles are used in this study as a contextual moral vocabulary to interpret spiritual accountability, not as prescriptive religious regulations. In this sense, the study does not advocate religion-based governance, but rather contributes to broader discussions on how spirituality understood as ethical consciousness and moral intentionality can inform responsible and sustainable corporate conduct. By framing spirituality as a source of ethical reflection rather than religious enforcement, the study contributes to ongoing debates on responsible governance in pluralistic societies. CSpR is therefore presented not as a doctrinal prescription, but as an analytical lens for understanding the role of spirituality in fostering ethical, sustainable, and socially responsible corporate behavior.

Author's Response for Reviewer 3

We sincerely thank the reviewer for the thoughtful and constructive assessment of our manuscript. We appreciate the recognition of its ethical grounding and contextual relevance, and we are grateful for the critical observations, which have helped us significantly strengthen the paper.

Regarding conceptual distinctiveness, we acknowledge that the initial version did not sufficiently clarify how Corporate Spiritual Responsibility (CSpR) differs from CSR and Islamic CSR. In the revised manuscript, we now define CSpR explicitly as a normative governance framework and analytical lens, rather than as a new set of CSR practices or a rebranding of Islamic CSR. The distinction is clarified early in the manuscript by

emphasizing differences in accountability logic, level of analysis, and conceptual function.

Based on the manuscript's empirical and theoretical development, CSpR is now positioned explicitly as a normative governance framework and analytical lens, rather than as a new operational CSR model or a terminological rebranding of Islamic CSR. The distinction is clarified along three dimensions already present in the manuscript but now made explicit:

Accountability orientation: While Islamic CSR emphasizes compliance with Islamic ethical norms and social obligations, CSpR emphasizes spiritual accountability and moral intentionality as the underlying logic shaping corporate decision-making.

Analytical level: Islamic CSR in the manuscript is discussed primarily at the level of programs, reporting, and institutional practices. By contrast, CSpR operates at the level of ethical consciousness, governance orientation, and leadership meaning, shaping how responsibility is understood rather than prescribing specific activities.

Conceptual function: The manuscript now clearly states that CSpR is not proposed as a standalone governance system, but as an interpretive framework for analyzing the role of spirituality in corporate responsibility, particularly in culturally embedded contexts such as Indonesia.

The revised manuscript now recognizes that spirituality, like CSR, may be symbolic, performative, or instrumentalized for legitimacy if not accompanied by reflexive governance mechanisms. We also address concerns regarding who defines spiritual responsibility within organizational hierarchies and how alternative interpretations may be marginalized, particularly in plural or heterogeneous organizational contexts. We accept this critique and have undertaken a systematic language and style revision. The revised manuscript reduces rhetorical emphasis, compresses repetitive theological exposition, and foregrounds analytical insight over moral affirmation. Evaluative claims have been moderated or clearly attributed to participants' perspectives.

We also appreciate the reviewer's concern about the strongly normative orientation of the manuscript. In response, we have moderated the tone and expanded the Discussion to more explicitly address potential risks, including symbolic or performative uses of spirituality, definitional authority within organizations, and challenges in pluralistic contexts. Spirituality is no longer presented as inherently positive, but as ethically meaningful yet requiring reflexive governance safeguards.

To address concerns about analytical structure, we have strengthened the separation between Results and Discussion and reduced repetition across sections. The Discussion now more clearly examines how CSpR might alter governance practices, as well as potential trade-offs and implementation dilemmas.

Finally, we have tightened the language throughout the manuscript, reducing rhetorical emphasis and theological exposition in favor of clearer analytical argumentation.

We are grateful to the reviewer for these insightful and rigorous comments. Addressing them has led to substantial improvements in conceptual clarity, critical engagement, empirical analysis, and analytical tone. We respectfully submit that the revised manuscript now offers a more precise, reflexive, and analytically robust contribution to the literature on corporate responsibility, spirituality, and governance in contextually embedded and pluralistic settings.

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