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POAC Analysis Based on the Qur'an as a Sharia Management Function

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Abstrak

Adapun tujuan penelitian ini adalah untuk mengetahui bentuk fungsi manajemen dalam konsep syariah sebagaimana disebutkan di dalam Al-Qur'an sebagai pedoman hidup umat Islam. Artinya untuk mengetahui Perencanaan, Pengorganisasian, Penggerakan dan Pengawasan dalam konsep manajemen yang telah disebutkan sebelumnya dalam Al-Qur'an dan dapat diterapkan sebagai fungsi manajemen syariah. Jenis penelitian yang digunakan dalam penelitian ini adalah penelitian kualitatif. Sesuai dengan objek penelitiannya, maka jenis penelitian yang dilakukan adalah penelitian kepustakaan yaitu mencari data pada perpustakaan, buku, majalah, dokumen dan cerita sejarah. Adapun sumber data yang digunakan dalam penelitian ini yaitu: a) sumber data primer, dan b) sumber data sekunder. Adapun teknik pengumpulan data dari penelitian ini digunakan dengan dua cara yaitu metode kepustakaan (library research) dan dokumentasi. Sedangkan teknik analisis data yaitu pengumpulan data, reduksi data, display data, dan kesimpulan atau verifikasi. Adapun hasil dari penelitian ini diketahui bahwa fungsi utama manajemen yang dikenal sebagai PAOC terdapat di dalam al-Qur'an, yaitu Planning (terdapat pada Q.S. Shaad: 27), Organizing (terdapat pada Q.S. as-Shaff: 4), Actuating (terdapat pada Q.S. Mujadalah: 7), Controlling (terdapat pada Q.S. Ali Imran: 104). Dasar pijakan ini dapat dijadikan sebagai falsafah umat Islam.

Kata Kunci: *Manajemen, Al-Qur'an, Manajemen Syariah.*

Abstract

The purpose of this research is to determine management functions in the sharia concept in accordance with the Al-Qur'an as a guide to life for Muslims. This means that Planning, Organizing, Actuating and Controlling in the management concept has been previously mentioned in the Qur'an and can be applied as a sharia management function. The type of research used in this research is qualitative research. In accordance with the research object, the type of research carried out is library research, namely searching for data in libraries, books, magazines, documents and historical stories. The data sources used in this research are: a) primary data sources, and b) secondary data sources. The data collection techniques from this research were used in two ways, namely library research and documentation methods. Meanwhile, data analysis techniques are data collection, data reduction, data display, and conclusions or verification. As for the results of this research, it is known that the main function of management known as PAOC is found in the Qur'an, namely Planning (found in Q.S. Shaad: 27), Organizing (found in Q.S. as-Shaff: 4), Actuating (found in Q.S. Mujadalah: 7), Controlling (found in Q.S. Ali Imran: 104). This basic foundation can be used as the philosophy of Muslims.

Keywords: *Management, Al-Qur'an, Sharia Management*

INTRODUCTION

The development of the times continues to move forward and contributes many changes, building new orders and civilizations, such as humanitarian ideologies, life styles, and so on. The cultural and social behavior of society has largely ignored morality and humane values of friendship, and is even more inclined towards material things, power, honor, worldly pleasures, and is more concerned with one's own world. This is because the orientation of human life is directed only at "mastering", even though in essence humans are not aware that they are controlled by their emotions and desires. In the business world, management is one of the priorities, because that is what will determine the success or failure of a business.

Along with the development of the sharia economy in Indonesia, currently business sectors in various fields are starting to be targeted by entrepreneurs by implementing sharia management. As a result, quite a few businesses have begun to apply sharia principles in carrying out operational activities and in implementing Islamic management in their business. Business is a form of worship carried out in the world of work with correct work ethics according to Islamic teachings, which is an absolute requirement to achieve happiness in the world and the afterlife. Because good management can increase work morale which has an effect on increasing productivity.

George R. Terry (2013) defines management as a unique process and consists of actions, such as planning, organizing, activating and monitoring which are carried out to

carry out and achieve predetermined goals through the use of human resources and other sources. Management is an activity or effort carried out to achieve goals by using or coordinating the activities of other people. There are three important elements in management, namely the existence of more than one person, the existence of goals to be achieved and people who are responsible for achieving these goals. In the concept of sharia management formulated by Didin Hafidhuddin and Hendri Tanjung (2003) in their book entitled "Sharia Management in Practice", sharia management is behavior related to the values of faith and monotheism. Every behavior of people involved in an activity is based on the value of monotheism, it is hoped that their behavior will be controlled and there will be no KKN (Corruption, Collusion and Nepotism) behavior because they are aware of supervision from the Almighty, namely Allah SWT.

Sharia management activities are human efforts to strategically manage various potentials given by Allah SWT, where sharia business activities are the soul and spirit to achieve happiness in this world and the hereafter. Remembering that the Islamic message brought by the Prophet Muhammad SAW is a message of enlightenment and guidance for all mankind, regardless of whether he is Muslim or not. In fact, if studied, understood and absorbed properly, sharia management is the best demand and guidance for mankind, so that humans will be happy in this world and the hereafter.

One of the characteristics that differentiates sharia and conventional management is that a leader in sharia management must be gentle towards employees. In other words, everything is done with the intention to worship only Allah SWT, such as smiling when you pass each other, saying hello, thanking your subordinates when their work is finished. In the concept of sharia management, the rules applied certainly do not conflict with Islamic law. Sharia management discusses behavior related to the values of faith and monotheism. If Islamic buildings are applied in life, justice, security, prosperity and brotherhood will be realized for all life in the universe (Fahmi, 2014). Based on the explanation mentioned previously, it is important to understand how management functions in the sharia concept in accordance with the Al-Qur'an as a guide to life for Muslims. This means that Planning, Organizing, Actuating and Controlling in the management concept has been previously mentioned in the Qur'an and can be applied as a sharia management function.

METHOD

In order to ensure that knowledge maintains scientific value when conducting research, research methods are needed. The type of research used in this research is qualitative research. In accordance with the object of this research, this type of research is library research, namely a series of research that uses library research (Zed, 2008). In this research, we will conduct a study of the concepts and theories of sharia management in the Al-Qur'an from various literature, journals and books. According to Abdul Rahman Sholeh, library research can be called research by searching for data in libraries, books, magazines, documents and historical stories. Library research limits research to library collections without field research, so it only uses library data sources to obtain research data (Sujarweni, 2014).

If we look at the nature of this research, it is descriptive research. Descriptive research is a systematic explanation of the concepts of Planning, Organizing, Actuating and Controlling in the management concept. The data sources used in this research are: a) primary data sources, and b) secondary data sources. In this research, the primary data source is the verse "Al-Qur'an" which talks about management concepts. while secondary data sources are official documents, books, research results, diaries and so on. The data collection techniques from this research were used in two ways, namely library research and documentation methods. Meanwhile, there are several data analysis techniques, namely data collection, data reduction, data display, and conclusions or verification (Arikunto, 2006).

RESULTS AND DISCUSSION

A. Theoretical Review of Sharia Management

The sharia management theories and concepts used today are actually nothing new from an Islamic perspective. Management existed at least when Allah created the universe and its contents. Management elements in the creation of nature and its other creatures cannot be separated from Islamic management. When Prophet Adam as caliph led this universe, he implemented these management elements.

Management was considered a technical science (art) of leadership at the beginning of the development of Islam. Management thinking in Islam comes from the Nash Al-Qur'an and Sunnah instructions. Apart from that, sharia management is also based on the human values that developed in society at that time. In contrast to conventional management, it is a system whose application is value-free and is only oriented towards achieving worldly benefits. At first this management tried to be colored with values, but

along the way it was unable to do so. Because, it is not sourced and based on sharia guidance which is perfect, comprehensive and truthful.

Sharia management is behavior related to the values of faith and monotheism. If everyone's behavior involved in an activity is based on the value of monotheism, it is hoped that their behavior will be controlled. These rules are contained in the Qur'an, hadith and several examples carried out by friends. The most important thing in management based on the Islamic view is that it must have the character of *ri'ayah* (leadership spirit). The spirit of leadership according to the Islamic view is the main factor in the management concept. This basic character is an important part of being a human being as *caliph fi al ardh* (Sin, 2008).

Sharia management can be said to have fulfilled the sharia if: a) Sharia management prioritizes behavior related to the values of faith and unity; b) Sharia management must also prioritize organizational structure; c) Sharia management discusses systems, this system is structured so that the behavior within it runs well and correctly in accordance with sharia principles. The processes must be followed properly. Something should not be done haphazardly. This is the main principle in Islamic teachings. A clear direction of work, a correct basis, and transparent ways to obtain it are deeds that are loved by Allah SWT. In fact, management in the sense of arranging everything so that it is done well, precisely and completely is something that is prescribed in Islamic teachings (Hafidhuddin and Tanjung).

Sharia management processes are basically planning everything steadily to create confidence which has an impact on doing things according to the rules and has benefits. In the Islamic view, everything must be done neatly, correctly, orderly and orderly using processes that must be followed properly and must not be done haphazardly. Because this is a principle of Islamic teachings. Sharia management theory and other theories have distinguishing characteristics, namely the focus and concentration of Islamic theory on all variables that influence management activities inside and outside the organization and the relationship between individual behavior and influential social factors.

Sharia management has the following characteristics: a) Sharia management theory is a theory that is concerned with and related to the social philosophy of Muslim society and is related to morals or social ethical values that are firmly held by Muslim society; b) Sharia management concentrates on economic variables and material motives and works to meet individual physiological needs; c) Pay attention to human and spiritual values and glorify humans to participate in management activities, glorify all intellectual potential, competence and official organizations, respect organizational structures and demand obedience to goodness.

Islam teaches everything precisely, directed, clear and complete. This is the main principle in Islam. Management according to Islam also has principles that can be used as guidelines. Some Islamic management principles include justice, trust, and communicative. Management is closely related to everyday life. Therefore, management applications must be implemented in a planned manner to achieve a goal. Some of the principles or rules and techniques of sharia management are as follows: *first*, the principle of *Amar Ma'ruf Nahi Munkar* (Saiin, 2023). Every Muslim is obliged to carry out *ma'ruf* actions, namely good and commendable actions such as acts of mutual help (*ta'awun*), upholding justice among humans, improving the welfare of society, increasing efficiency and so on. Meanwhile, *munkar* (vile) acts such as corruption, bribery, waste and so on must be avoided and even eradicated. To achieve this goal, it is necessary to have a group of Muslims engaged in the field of da'wah who always give warnings, whenever signs of division and deviation appear. So to implement these principles, management science must be studied and implemented healthily, wisely and scientifically (Rivai, 2010).

Second, the obligation to uphold the truth. Management as a method of good and correct management, to avoid errors and mistakes and uphold the truth. Establishing the truth is God's method that humans must obey. In this way, management organized by humans to uphold the truth becomes mandatory. *Third*, the obligation to uphold justice. Sharia law obliges us to uphold justice, whenever and wherever. All actions must be done fairly. Fair in weighing, fair in acting and fair in punishing. Every Muslim must be fair to himself and fair to others. *Fourth*, the obligation to convey trust. Allah and His Messenger commanded every Muslim to fulfill their mandate. Allah commands us to always fulfill our mandates in all forms, whether individual mandates, such as in buying and selling, the law of contracts contained in the book al-Buyu' (commercial law) as well as corporate mandates, people's and state mandates such as those carried by a government official, or the mandate of Allah and the ummah, as carried by an Islamic leader. They without exception bear the burden of maintaining and conveying the mandate.

B. The Qur'an as the Basis of Islamic Law

The Qur'an is a book that was revealed by Allah SWT to the Prophet Muhammad SAW. Qur'an is also a source of Islamic teachings and a guide to life for mankind. The Al-Quran begins with Surah Al-Fatihah and ends with Surah An-Naas, which includes Surah Makkiyah. The Qur'an is the word of Allah SWT which is a guide as well as a legal basis for humans in achieving happiness in this world and in the afterlife.

Starting from the time of Prophet Adam AS to Prophet Muhammad SAW, messengers of Allah SWT came to convey God's teachings to his people. Because the

Qur'an is a guide for humans in organizing their lives, in order to obtain physical and spiritual happiness, in this world and the hereafter. The function of the revelation of the Qur'an is as a guide for humans and as explanations regarding that guidance. Apart from that, it is also a distinction between what is right and what is false. There is no doubt in the Qur'an for devout believers who always want to receive guidance from Allah in their lives. The Qur'an is the sentence of Allah which is perfectly true and just in its content. Nothing can change God's words.

The Qur'an is the word of Allah revealed by the Prophet Muhammad SAW, who is the Prophet of the end times, through the angel Gabriel as a miracle. The Qur'an is a source of knowledge for Muslims which is the legal basis that covers everything, both regarding religious law and social aspects in everyday life. Studying the contents of the Al-Quran will add new treasures, broaden views and knowledge, increase new perspectives and always encounter new things, because the Al-Quran is a source of knowledge if studied in detail. Furthermore, we will be more convinced of the uniqueness of its contents which shows the greatness of Allah as its creator (Mundzir, 2012).

From this explanation, an understanding can be drawn that the Qur'an is a revelation sent down by Allah SWT to the Prophet Muhammad SAW through the intermediary of the Angel Gabriel in Arabic, as a miracle of the Prophet Muhammad SAW which was revealed *mutawatir* to be used as a guide and life guide for every Muslim. Apart from that, the Qur'an is a source that must be used as a legal basis or guideline in life and human life.

The Qur'an was revealed in Arabic because the Qur'an was revealed to the Prophet Muhammad SAW who was an Arab. Therefore, there is an assumption that everyone who understands Arabic can understand the contents of the Qur'an. More than that, there are people who feel they can understand and interpret the Qur'an with the help of its translation, even though they don't understand Arabic. In fact, many Arabs themselves do not understand the language of the Qur'an, let alone understand its contents and translations or practice its teachings. Therefore, to know the contents of the Qur'an, science is used to study how to interpret the Qur'an, namely *Ulumul Qur'an*. and also, how to memorize the Qur'an and its benefits (ash-Shidiqy, 2013).

So, the Al-Quran is *Kalamullah* which still maintains its authenticity and was conveyed or revealed to the Prophet Muhammad SAW. Because the authenticity of the Al-Quran is still maintained, studying and understanding the contents of the verses contained in the holy book of the Al-Quran is very easy and efficient. Therefore, there are many Muslims who memorize the holy book Al-Quran. It's good to start when you're still an adult, old, and even from an early age, many people memorize it, but the most efficient time to

memorize the Al-Quran is from an early age.

As is known, the Qur'an is the main and first source of Islamic religious teachings. Its contents contain everything necessary for the interests of life and human interests of an individual and social nature, both in the form of moral values and legal norms that regulate relationship with its creator, as well as regulating human relationships with other creatures. For this reason, the Qur'an has three main objectives, namely: *first*, as a guide to the *aqeedah* and beliefs that must be adhered to by humans which are concluded in belief in the oneness of God and belief in the certainty of the day of judgment. *Second*, as a guide to pure morals by explaining the necessary religious and moral norms followed by humans in their lives individually or collectively. *Third*, as a guide to sharia and law by explaining the basic laws that humans must follow in their relationship with God and each other (Ghani, 1994).

From the description above, it shows that the Qur'an contains instructions for mankind on the path of virtue that must be taken if one desires happiness and avoid evil if one does not want to fall into the valley of misery.

C. Planning, Organizing, Actuating and Controlling (POAC) in Various Understandings

The basic functions of management are considered very fundamental in any management or what is known by the abbreviation POAC. The POAC explanation is Planning, Organizing, Actuating and Controlling.

1. Planning

Planning is the process of setting goals and choosing ways to realize those goals. every organization cannot be separated from planning. Determine the goals to be achieved during the future and what must be done to achieve these goals. Determine the outlines for starting a business. Policies are determined, work plans are prepared both regarding when and how the business will be carried out (operation). This function requires from managers a forward view with clear goals.

Planning is also referred to as an activity that determines the targets to be achieved, and thinks about methods and determines the use of facilities to achieve these facilities. Allocation of very limited resources is a basic principle and foundation in formulating planning and organization. In preparing a plan, it must first be determined what must be done, how to do it and who will carry out the activities in an organization. In such planning, technical, economic, social and service aspects provided by the organization must be considered. So, planning as a link between current status and the targets to be achieved becomes a comparative measure for each leader, in determining a number of activities that members must carry out in the organization. Having a clear plan will make it easier for

each member of the organization to carry out their activities, so that they can make a maximum and positive contribution to the organization.

2. Organizing

Organizing is an activity of managing the human resources available in an organization to carry out predetermined plans and achieve organizational goals. Organizing groups and determines various important activities and provides authority to carry out those activities (Terry and Rue, 2013). Assignment of certain responsibilities, delegation of necessary authority to individuals to carry out their duties. Organizing is an activity of managing the human resources available in an organization to carry out predetermined plans and achieve organizational goals. Organizing groups and determines various important activities and gives authority to carry out those activities. Assignment of certain responsibilities, delegation of authority needed to individuals to carry out their tasks.

Organizing is also the management and arrangement of all the resources available in the organization, both human resources and material resources. The organization of organizational resources is based on appropriate concepts for each function such as task requirements, work procedures, people in charge, and relationships between functions. These functions form a relationship in the system, where one part supports another part and one line depends on another line. Thus, organizing is the activity of establishing relationships between all work activities, use of labor, and utilization of all resources, through a formal structure with respective authorities.

3. Actuating

Actuating means activating and motivating subordinates to carry out their tasks. Mobilization is an activity that mobilizes and ensures that workers carry out their duties and obligations, workers according to their skills and proportions immediately carry out plans in concrete activities directed at predetermined goals, by always maintaining communication, good human relations, effective leadership, provide motivation, make orders and instructions and provide supervision, by improving the attitude and morale of each group member (Effendi, 2014).

Actuating is also the activity of moving and controlling all organizational resources in an effort to achieve targets. In actuating, all activities are united and cooperation is created from all lines, so that organizational goals can be achieved smoothly and efficiently. George R. Terry said that mobilization is an effort to move group members in such a way that they want and try to achieve the goals of the organization and the goals of its members, because the members also want to achieve these goals. So, actuating can be interpreted as an

action to achieve targets in accordance with the planning and efforts of the organization, in this case as an effort to move people to work independently or with awareness together to achieve the desired goals effectively.

The role of mobilization has a determining position in efforts to achieve goals, whether success can be achieved or not. According to Koontz and O'Donnell, in implementation there is direction where there is a relationship between the individual aspects that arise as a result of regulations to be understood and the effective division of work to achieve goals. These include the following: a) Direction and guidance, as an effort to create the expertise that members have in carrying out activities, both regarding the structure and function of each, so that they are more focused in achieving goals; b) Mobilization is nothing more than an effort to make planning a reality, through various directions and motivations so that each member can carry out activities optimally in accordance with their roles, duties and responsibilities. With effective implementation roles and functions, monitoring member performance will be easy to control and will make it easier to achieve goals.

4. Controlling

Controlling is an activity to check whether operational activities (Actuating) in the field are in accordance with (Plans) that have been set in achieving the goals (Goals) of the organization. Thus, the object of monitoring activities is errors, deviations, defects and negative things (Herman, 2010). Chuck Williams said that "controlling" is reviewing progress towards achieving final results and taking corrective action when progress is not realized (Williams, 2000). Controlling is a function that managers must carry out to ensure that members carry out activities that will bring the organization towards its stated goals.

Controlling is intended to carry out assessments and corrections to ongoing work processes (Torang, 2016). All management functions will not run effectively and efficiently without a supervisory (controlling) function. The supervisory function basically includes four elements, namely: a) Setting standards for implementing organizational goals; b) Determining measures for implementing organizational goals; c) Measuring the implementation of real organizational goals and comparing them with established standards; and d) Taking necessary corrective action if implementation deviates from applicable standards.

Controlling is also something that needs to be implemented so that members of the organization can work together well and move together towards achieving the general goals and objectives of the organization. Supervision is carried out to measure work results, to avoid deviations, and if necessary, immediately take firm action against various

deviations that occur.

D. Sharia Management Functions Based on Al-Qur'an

According to G. R Terry, there are four main functions of management, which in the world of management are known as POAC, namely planning, organizing, actuating and controlling (Athoillah, 2010). This is also stated in the Al-Qur'an as the main source of Islam in the context of the philosophy of Muslims (Hafiduddin, 2008). The table below explains the meaning of each of the four basic management functions.

Tabel 1.
Basic Management Functions

Planning (P)	What to do? Where? and how?
Organizing (O)	With how much authority? and with what facilities and work environment?
Actuating (A)	Make workers want to carry out assigned tasks voluntarily and with good cooperation
Controlling (C)	Observation so that tasks have been carried out correctly according to plan and if there are deviations, corrective actions are taken

Source G. R. Terry (quoted by Sukarna, 2003)

These four basic functions are considered very fundamental in any management or what is known by the abbreviation POAC. The scope of basic functions proposed by him is very broad in nature, so that it can provide an implicit understanding of management concepts presented by other experts, for example Fayol's coordinating concept is considered to already exist in G.R. Terry's four basic functions.

The explanation of the basic functions of management based on the Qur'an as the basis of Islam is as follows:

1. Planning

In general, planning is done before any action is taken to do something that will be carried out. Or it can be said that there is a desired goal or purpose for something that has been made. As Allah explains about the creation of the heavens and the earth which have a purpose. In the Qur'an in surah Shad (38): 27, Allah SWT says:

وَمَا خَلَقْنَا السَّمَاءَ وَالْأَرْضَ وَمَا بَيْنَهُمَا بَطْلًا ذَلِكَ ظَنُّ الَّذِينَ كَفَرُوا فَوَيْلٌ لِلَّذِينَ كَفَرُوا مِنَ النَّارِ

"And We did not create the heavens and the earth and what is between them in vain. That is the opinion of those who disbelieve, so woe to those who disbelieve because they will go to hell".

The verse above explains that everything must have been planned along with its benefits/wisdom. Planning is a basic (fundamental) function of management, because organizing, actuating and controlling must first be planned, and is also an activity to create organizational goals and followed by various plans to achieve predetermined goals (Effendi, 2014).

Planning is part of *sunatullah*, the Islamic management concept explains that every human being (not just organizations) must always plan all activities that will be carried out in the future in order to obtain optimal results. All planning activities basically go through the following four stages: a) Setting a goal or set of goals; b) Formulate the current situation; c) Identify all conveniences and obstacles; and d) Develop a plan or series of activities to achieve goals.

2. Organizing

Organizing comes from the word organize which means creating a structure with parts that are integrated in such a way, so that their relationship to each other is related to the relationship to the whole. George R. Terry said that organizing is the act of establishing effective behavioural relationships between people, so that they can work together efficiently and thereby obtain personal satisfaction in carrying out certain tasks in certain environmental conditions in order to achieve certain goals or objectives. Organizing is also: a) Determining the resources and activities needed to achieve organizational goals; b) Designing and developing an organization or work group that will be able to bring these things towards the goal (Hafiduddin, 2008).

Islamic teachings are teachings that encourage its followers to do everything in a neatly organized manner. In Islam, this has been confirmed by Allah in the Qur'an surah as-Shaff (61): 4, Allah SWT says:

إِنَّ اللَّهَ يُحِبُّ الَّذِينَ يُقَاتِلُونَ فِي سَبِيلِهِ صَفًّا كَأَنَّهُمْ بُنْيَانٌ مَّرْصُومٌ

"Indeed, Allah loves those who fight in His path in orderly rows, they are like a solid building".

Islamic teachings also emphasize that when carrying out an activity, it must be carried out according to one's expertise, there is no overlap between one job and another, so that everything can run smoothly. Rasulullah SAW also said in the hadith: *Allah loves very much if someone does an act which is especially done with "itqan" (sincerity and seriousness)* (HR. Thabrani). From the explanation above, seriousness and sincerity in organizing are highly recommended in Islam (Hafiduddin, 2008).

3. Actuating

Apart from that, it is also referred to as implementation and instruction, namely mobilizing and motivating subordinates to carry out their tasks. Mobilization is an activity that mobilizes and ensures that workers carry out their duties and obligations, workers according to their skills and proportions immediately carry out plans in concrete activities directed at predetermined goals, by always maintaining communication, good human relations, effective leadership, provide motivation, make orders and instructions and provide supervision, by improving the attitude and morale of each group member.

In Islam, actuating is conveyed in one of the verses of the Qur'an, namely surah Mujadilah (58): 7, Allah SWT says:

أَلَمْ تَرَ أَنَّ اللَّهَ يَعْلَمُ مَا فِي السَّمَوَاتِ وَمَا فِي الْأَرْضِ مَا يَكُونُ مِنْ نَجْوَى ثَلَاثَةٍ إِلَّا هُوَ رَابِعُهُمْ وَلَا خَمْسَةٍ إِلَّا هُوَ سَادِسُهُمْ وَلَا آدْنَىٰ مِنْ ذَلِكَ وَلَا أَكْثَرَ إِلَّا هُوَ مَعَهُمْ أَيْنَ مَا كَانُوا ثُمَّ يُنَبِّئُهُمْ بِمَا عَمِلُوا يَوْمَ الْقِيَامَةِ إِنَّ اللَّهَ بِكُلِّ شَيْءٍ عَلِيمٌ

"Have you not noticed that Allah knows what is in the heavens and what is on the earth? There is no secret conversation between three people, but He is the fourth. And there are not five, but He is the sixth. And there is nothing less than that or more, but He must be with them wherever they are. Then He will inform them on the Day of Resurrection what they have done. Indeed, Allah is All-Knowing of everything".

The verse above confirms that indeed Allah is All-Knowing of Everything. A person must be sure that Allah always watches over His servants, so he will act carefully and when he is alone, he will not feel alone because Allah is there. So, every action must be adjusted to what is mandated and what is a joint decision. So that planning, goals and implementation can run as expected.

4. Controlling

Controlling is intended to carry out assessments and corrections to ongoing work processes. All management functions will not run effectively and efficiently without a supervisory (controlling) function. Effective supervision helps organizational efforts to organize planned work and ensure that the implementation of the work proceeds according to plan. Controlling in the Al-Qur'an is mentioned by Allah in the letter of Ali Imran verse 104, Allah SWT says:

وَلَتَكُنْ مِنْكُمْ أُمَّةٌ يَدْعُونَ إِلَى الْخَيْرِ وَيَأْمُرُونَ بِالْمَعْرُوفِ وَيَنْهَوْنَ عَنِ الْمُنْكَرِ وَأُولَٰئِكَ هُمُ الْمُفْلِحُونَ

"And let there be among you a group of people who call to virtue, enjoin (do) what is virtuous, and forbid what is evil. And they are the lucky people".

This verse explains that controlling is a social and public responsibility that must be carried out properly in the form of formal and non-formal institutions.

CONCLUSION

In this research it can be concluded that the most basic things that must be done in the management approach are planning, implementation and evaluation, because no matter how good the planning is without implementation, it will not mean anything and if the planning is implemented, it is best to carry out an evaluation to find out the extent to which the results have been achieved or to find out whether there are any deviations from what was planned and what was implemented. In addition, with evaluation, feedback can be provided on the results of the work carried out.

One aspect that is very urgently discussed is the function of sharia management. The function of sharia management is closely related to the verses of the Koran. With the guidance of the Koran, it is hoped that the sharia management objectives set can be achieved optimally as exemplified by the Prophet Muhammad. as the best role model. In this research we found many verses from the Koran describing sharia management concepts in the form of meaning, elements, principles and functions of management. Specifically for discussion of the function of sharia management, there are several specific verses, such as: Planning (found in Q.S. Shaad: 27), Organizing (found in Q.S. as-Shaff: 4), Actuating (found in Q.S. Mujadalah: 7), Controlling (found in Q.S. Ali Imran: 104). This basic foundation can be used as the philosophy of Muslims.

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