

## Transformation of Hadji Kalla's Thought and Policy in Managing Kalla Group's Business from a Amanah Perspective

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**Abstract** . This research aims to: 1) description of Hadji Kalla in managing business 2) The foundation of Hadji Kalla's thinking in running the business 3) Business management done by Hadji Kalla in the perspective of Amanah metaphor and 4) Model of thought transformation in Kalla Group company. Qualitative research using grounded theory phenomenological approach informants consist of Directors of Holding Company and two retired employees who had interacted with Hadji Kalla in his time. The results of the study; (1) Hadji Kalla as an entrepreneur started as a child and continued his business to Watampone, Bone and Makassar. In Makassar established the company NV HADJI KALLA (1952) engaged in import and export, the first importer of Japanese cars TOYOTA brand, (2) In running his business always juxtapose it with religion so that all business activities, social society, Hadji Kalla view work is worship. (3) In business management, Kalla Group has formulated corporate value into the foundation of policy in the form of five Kalla Value (4) The transformation of Hadji Kalla's thinking that took place from the first generation (Hadji Kalla) to the second generation (JK and FK) to the third generation (SJK) through the method of mentoring by experience. The transformation process of Hadji Kalla's thinking regarding Work is Worship, underwent development, addition and emphasis on aspects of work quality improvement, sincerity, BMW (Cost Quality Time) method, Faith Work Ethic, Performance, and changes in business orientation to a portfolio based on usefulness (masalah), synergy and balance. The Kalla Value that has been applied becomes a distinctive feature that shapes the entrepreneurial spirit. Researchers call this the KALLAPRENEUR phenomenon, which is a trustworthy entrepreneurial posture, full of Islamic spirituality values using modern managerial approaches and local wisdom.

**Keywords:** Trust, Kalla Value, Kallapreneur

### Introduction

The values held firmly in carrying out business activities are a very unique perspective and different from other companies in Indonesia, especially in eastern Indonesia. Hadji Kalla in building a business as big as the Kalla Group company gave a touch of Islamic values and local values of Bugis-Makassar Culture (Antonio, Muhammad Syafii. 2012). These values are used as the foundation of the company and then practice them to maintain the existence of the corporation. The main values that have always been the basis of life and corporate policies that encourage and provide limits include religious values where the business carried out must always be within the corridors of religion and must not go against religious law in any way, then cultural values and culture to always maintain self-esteem, then societal values, obeying state regulations, fulfilling obligations to employees, and owners who carry out business activities professionally.

The values in Kalla Group must be applied in action so that it is inherent and becomes the habit of individuals in the environment (Conway, N, and J Coyle-Shapiro. 2003). So to realize it, it is necessary to build relationships based on family values. Providing space for employees to be active in building the company is one good way to build a positive corporate culture (Astrachan, Joseph H, and Thomas Zellweger. 2008). This means that the attachment between employees and the company must be well established so that it can produce good employee engagement (Macey, William H, and Benjamin Schneider. 2008).

Kalla Group's goal to become a World Class Company is not easy. All components of the company must have the same vision to achieve this goal. So the strategy to achieve it must reach the lowest level in the company, that the rational entrepreneur has the characteristics of high motivation and dreams, dare to try, innovative, and independent (Rita, Maria R, Sony Heru Priyanto, Roos K Andadari, and Jony O Haryanto. 2018). In addition, companies must have a visionary spirit that does not only look one or two years ahead, but is able to formulate it for a further period of 7 years or even up to 10 years ahead.

The character of Hadji Kalla's personality should be used as a reference for inspiration and entrepreneurship models or entrepreneurial spirit that attaches religious values so that it has led the business group he founded to survive and enter the third generation to date (Friedman, Andrew L, and Samantha Miles. 2002). Known as Kallapreneur in this research is intended to be a study of the entrepreneurial spirit inherent in Hadji Kalla's personality, in other words, entrepreneurship is the driving force of the economy (Levie, Jonathan, Erkko Autio, Zoltan Acs, and Mark Hart. 2014). However, combining Islamic values and organizational culture can improve company performance (Rijal, Syamsul. 2019). The entrepreneurial spirit built by Hadji Kalla in strengthening the foundation of Kalla Group is based on a combination of Islamic values and a strong organizational culture (Jalan Kalla). So it is interesting for researchers to examine the development of entrepreneurship in an Islamic perspective.

Conventional business management requires a refreshing perspective in the long term. Therefore, the focus of this research will be to review Kalla Group's business management that implements Kallapreneur values from the perspective of Amanah Metaphor. The reason researchers chose the trust metaphor is because it has a broader dimension in seeing how a person views the entity he manages. His mindset, behavior and policies in placing stakeholders are not only limited to human groups (owners, management, customer suppliers, government) but include nature and Allah SWT as a single entity stakeholder. So the perspective there is a more widespread aspect of responsibility.

## **Research Methods**

This research is a qualitative research using grounded theory phenomenology approach as a reference to observe the transformation process of Hadji Kalla's thoughts and policies. To be able to reveal the phenomenon, researchers obtained information from informants consisting of Directors of Holding Company and 2 (two) retired employees who had interacted with Hadji Kalla in his time, as well as the views of several sources, writings, documents and video recordings related to the object under study.

In this study to understand the meaning of events and their relation to people who are in the situation of Kalla Group business management. The economic phenomenon in this study is related to Hadji Kalla's thoughts in business management and the transformation of his thoughts in the management of Kalla Group companies that have led to a business group growing and developing until the third generation today. The informants who will be the source of data in this research are people who are directly involved with Hadji Kalla in managing the Kalla Group business and other data sources as shown in table 1 below:

**Table 1.** Data sources and Informants

| No | Informan/Coding | Type of Information  |
|----|-----------------|--|
| 1  | JK              | <ol style="list-style-type: none"> <li>1. The foundation of Hadji Kalla's thinking in running Kalla Group's business</li> <li>2. Hadji Kalla's overview in managing the business</li> <li>3. Kalla Group business management in Amanah perspective</li> </ol>  |
| 2  | FK              | <ol style="list-style-type: none"> <li>1. The foundation of Hadji Kalla's thinking in running Kalla Group's business</li> <li>2. Hadji Kalla's overview in managing the business</li> <li>3. Kalla Group business management in Amanah perspective</li> <li>4. Transformation of Kalla group's thoughts and policies in the process of changing generations</li> </ol> |
| 3  | AB              | <ol style="list-style-type: none"> <li>1. The foundation of Hadji Kalla's thinking in running Kalla Group's business</li> <li>2. Hadji Kalla's overview in managing the business</li> <li>3. Kalla Group business management in Amanah perspective</li> <li>4. Transformation of Kalla group's thoughts and policies in the process of changing generations</li> </ol> |
| 4  | DR              | <ol style="list-style-type: none"> <li>1. Transformation of Kalla group's thoughts and policies in the</li> </ol>  |

process of generation change

- |   |    |  |
|---|----|--|
| 5 | AS | <ol style="list-style-type: none"> <li>1. The foundation of Hadji Kalla's thinking in running Kalla Group's business</li> <li>2. Hadji Kalla's overview in managing the business</li> <li>3. Kalla Group business management in Amanah perspective</li> <li>4. Transformation of Kalla group's thoughts and policies in the process of changing generations</li> </ol> |
| 6 | HR | <ol style="list-style-type: none"> <li>1. The foundation of Hadji Kalla's thinking in running Kalla Group's business</li> <li>2. Hadji Kalla's overview in managing the business</li> <li>3. Kalla Group business management in Amanah perspective</li> <li>4. Transformation of Kalla group's thoughts and policies in the process of changing generations</li> </ol> |

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*Source : Author 2022*

JK, is the second generation to continue the business pioneered by Hadji Kalla. JK has direct contact with Hadji Kalla's business activities and policies. FK, is the successor to the leadership of the Kalla Group company after JK. Still in the era of leadership in the second generation. So FK is considered to be an informant to provide a lot of information related to this research. AB, currently serves as a commissioner accompanying FK. He also worked for a long time under JK's leadership. So he is considered to be an informant in this research. DR, along with SJK and IJK, are the third generation of leadership successors in Kalla Group. She currently serves as People & Performance Director. AS and HR are employees who have worked since the Hadji Kalla leadership era. These two informants are expected to provide additional views and information about Hadji Kalla's leadership in managing his business.

The research will be carried out in stages starting from the preparation stage; and the data collection stage in the field. To explain, the researcher describes it as follows: The preparation stage is to collect important information needed as follows: a) reviewing literature on general issues regarding the study of business management and entrepreneurship; b) reviewing issues regarding the study of trust metaphors in general; and c) initial observations by conducting preliminary discussions with informants. The field data collection stage includes the following process: a) detailed data collection using the deep interview method with informants; and b) analyzing the interview data.



## Results and Discussion

### Hadji Kalla's Thought in Managing Business

To explore Hadji Kalla's thinking in managing business, it cannot be separated from his life journey from childhood to after his death. Where in the course of the company he started after his death, the management of the business was continued by the next generation, thus the track record of his thinking can be seen from how far his thoughts are implemented in the policies of the next generation (Kepner, Elaine. 1991).

The existence of a company is often associated with the existence of its figures or leaders. For example, General Electric is strongly identified with its founder Thomas Alfa Edison and its charismatic leader Jack Welch (Henderson, Kim M, and James R Evans. 2000). Japanese electronics company Sony is identified with Akio Morita. Apple with Steve Jobs, Microsoft with Bill Gates and Ford automotive company with Henry Ford. Likewise, Matsushita, Honda, and Toyota are each identified with their founders and leaders (LaForge, Raymond W, Stephen J Miller, and G E Hills. 1987).

The existence of Kalla Group and the progress it has made cannot be separated from the example, the noble values passed down by its founders Hadji Kalla and Hadjah Athirah. When they were alive, they became the guardians of the noble values that they believed would be able to make the company move in the right direction. Although Hadji Kalla was a business magnate, the values he modeled were as simple as his person. The key word is "work is worship." While from Hadjah Athirah the main value is "appreciating customers" (Customer Appreciation). Until now, these values have been completed with 4 main values, namely work is worship, customer appreciation, faster is better, and active together.

Islam is the most strongly practiced religion in the Bugis-Makassar ethnic group. According to some historians, Islam entered South Sulawesi around the eighth century AD. Since then, Islamic values have cultured and blended with the cultural values of the local community, including giving color to the business ethics of the Bugis-Makassar ethnic community (Abdullah, Anzar. 2016). Islamic values that blend into the noble culture of Bugis-Makassar create an interesting color in Bugis-Makassar business ethics. The philosophy and worldview of the Bugis-Makassar community, which is thick with the influence of Islamic values and beliefs, has enriched the business ethics of the Indonesian nation. Bugis-Makassar merchants always tried to teach the principles of Bugis-Makassar values with Islamic teachings. Some of the basic philosophies and principles held by Bugis-Makassar merchants include helping each other (*sipatuo- sipatokong*), consistency and courage (*istiqomah, warani na magetteng*), hard work and patience (*matinulu na temangingi*), creativity and generosity (*sugi nawa-nawa na sugi watakkale*), honesty and trustworthiness (*malempu na riaprennuangi*).

His mindset and behavioral attitude in managing the business does not let go of the religious values he adheres to as expressed by JK that: "Religion is always the basis of life and life is also the basis of business, meaning that business is developed with the intention of worship."

**Table 2.** Hadji Kalla's Thoughts on Managing Business

| No | Result Findings   |
|----|---|
| 1  | 1. According to KH AY, Hadji Kalla was known as a successful santri in the world of trade, successful in two lines of life, namely between religion and business.<br>2. In addition to managing the business, he also became the treasurer of the financial management of the Great Mosque until the end of his life.<br>3. Hadji Kalla's success in combining religious life and business life has become a special characteristic of his personality.   |
| 2  | 1. Hadji kalla's view on Business Products: There are 3 (three) businesses that cannot be run, namely a) Hotels because they have the potential to cause liquor transactions, b) Banks, because of the potential for usury and c) Rice, because it has the potential to speculatively harm buyers because they want to make a profit  |
| 3  | 1. Hadji Kalla's view of wealth: a) Kalla's habit of sharing his sustenance in the form of giving infaq, sadaqah and zakat, as a manifestation of his gratitude for the sustenance obtained through the business he pioneered and managed. b) This habit is shown not only when there is a wealth of sustenance but also in times of difficulty experienced by his business.  |
| 4  | 1. Hadji Kalla's views on Employee and Business Partner Rights: a) He strongly emphasizes honesty and religiousness in trading. For him, employees must be honest and diligent in performing the five daily prayers. That way, employees can be educated to be trusted. b) He is also very concerned about the welfare of his employees. Under any circumstances, employee salaries must be paid before the first of each month. c) His affection for employees is also shown by building 120 housing units that are donated to them. |

*Source : Author 2022*

**The foundation of Hadji Kalla's thinking in running the business**

Culture Champions in collaboration with Change Agents will continue to communicate the company's core values. The expected result is more employees who understand and more employees who practice the core values in their daily behavior.

The efforts made by Kalla Group in building corporate culture and values are based on three factors; (1) Values. The company formulates the applicable values and then socializes them to all employees. After that followed by internalization, externalization and habituation to build character. If this is all done, it has a 25% impact on the development of corporate culture, (2) The company system makes regulations and policies as part of the implementation of values. If this is done well, it contributes 35% to the development of corporate culture, and (3) Leadership. The role of leaders is very large to the success of building a corporate culture, which reaches 40%. This can be realized if top management in the company can be a role model, change leaders and coaches (Brockbank, Wayne, and Dave Ulrich. 2009). The process of building a corporate culture is not easy, so the right steps are needed to achieve company goals. Not only from the perspective of revenue and profitability, but how the company can survive in the long term.

**Table 3.** Kalla Value as a Basis for Business Development

| No | Result Findings   |
|----|---|
| 1  | The next generation formulated systemically and structured in the form of a formulation of the basic values of corporate culture (corporate culture) which became the basis for the development of Kalla Group management model. A) Vision Statement with 3 (three) keywords: 1) BEST, 2) EXAMPLE and 3) SUSTAINABLE. It is Kalla Group's endeavor to be the best business group and role model in business management, to achieve better times and to be sustainable from generation to generation. B) Mission Statement with 2 (two) lines that contain 2 (two) aspects, namely Internal aspects: development of superior human resources (HR), effective-efficient business processes and professional financial management and external aspects contribute to the national economy and the welfare of society and the progress of the nation. C) JK emphasized that Kalla Group's business must be real and provide added value to everyone, so that if the company wants to develop, the community must also develop. the company wants to progress then the community must also progress. |
| 2  | To provide direction for the realization of the Vision and Mission, Kalla Group put the basic value as a reflection of corporate culture as a binder of Kalla people (management, employees) in achieving the company's goals, which is formulated in the form of Kalla Value with 5 (five) main values, namely 1) Worship work exemplary of the first generation / founder Hadji Kalla, 2) Customer appreciation from HA, 3) Faster and 4) Better touch of leadership from the second generation such as JK and 5) Active together and from FK. Establishing Kalla Group's Vision and Mission statement  |

Source : Author 2022

**Business management done by Hadji Kalla in the perspective of Amanah metaphor**

Leaders are role models for followers. Leaders are their trust. If they see any attitude or action of the leader that deviates from ethics or good character, then their trust in the leader will disappear (Husain, Saddam, and Wahyuddin Abdullah. 2015). They will doubt the continuity of their careers and even their lives if they continue to be under the leadership of that leader (Kalbarini, Yulisa Rahma, and Noven Suprayogi. 2014). Alm. Hadji Kalla's trustworthy attitude is so thick with Islamic values. So that in its implementation, he strongly believes in God Value in running the business. This is the uniqueness of the Kalla Group founder's entrepreneurial spirit in building his business and his ability to survive until today.

The leader's task, in addition to identifying and eliminating irregularities, is to create something that does not yet exist to support the implementation of the organization's vision, mission, goals and values. to support the consistent implementation of the organization's vision, mission, goals, and values. The goal is to ensure that all these things are implemented and nothing hinders their realization. As a leader, one must be at the very top so that he or she can monitor what is still lacking or unfulfilled in an effort to achieve organizational goals. The leader must ensure that the values espoused by the organization are well implemented. He must also be able to monitor that each part of the organization is going in the same direction and no one is out of line with the interests of the organization.

**Table 4.** Kalla Group Business Governance in the Perspective of Amanah Metaphor

| No | Result Findings   |
|----|---|
| 1  | Kalla Group has a basic value in the form of Jalan KALLA (Kalla Value) which guides the management of the business and is a basic value that was planted and as a mandate entrusted by the founder of Kalla Group (Alm. Hadji Kalla). Although the company continues to improve and expand, Improvement of the company in the context of trust by making the value of work is worship which became one of the elements of corpotare value, so that with this value in the formulation of the company's policy to include the interests of stakeholders, among others, the policy of choice of business portfolio that avoids elements of harm (mafsadah), treatment (ethics) to employees / business partners as well as a perspective on the assets / assets of the entity that some of the rights of others who are entrusted by God, then the nominal Zakat, infaq and sadaqah issued into a barometer of the company's success. Therefore, Kalla Value remains a part of the business process run by Kalla Group. |
| 2  | Giving alms is an attitude that is routine and a habit of Hadji Kalla especially in the situation of the company's financial difficulties, and this is something that is continued by the next generation in the company. Because in some cases this habit has a positive impact on the condition of the company and its finances. company and financial conditions that improved again.  |



- 3 A unique way to know that someone is trustworthy, by giving the staff the task of depositing money in the Bank by increasing / decreasing the amount of money released.

Source : Author 2022

**Model of thought transformation in Kalla Group company**

Some companies have to be proactive and this is important in growing a business. By the same token, a company that is a highly financially rewarding risk taker is not necessarily an entrepreneur (Fragueiro, Fernando, and Howard Thomas. 2011). Companies must also be involved in product market or technological innovation (Indrayani, Mei, and Nurhkolis Nurkholis. 2001). So that many aspects and variables that become the basis for the company in order to be said as a company that runs the concept of entrepreneurship (Burgelman, Robert A. 1984). This is the interpretation of the values that exist in Jalan KALLA (Kalla Value), namely Worship Work, Customer Appreciation, Faster Better, and Active Together.

In short, companies that have an entrepreneurial framework are risk-taking, innovative and proactive. They will be willing to take on high-risk projects with very high chances of return, and be bold and aggressive in pursuing opportunities (Kellermanns, Franz W, and Kimberly A Eddleston. 2004). Entrepreneurial organizations often initiate actions to which competitors later respond, and are often the first to market with new product offerings (Kenyon-Rouvinez, Denise. 2001). This is also the basis of Kalla Group's business development. The establishment of companies that have been running in various business sectors makes Kalla Group a market leader in the Eastern Indonesia region today.

**Table 5.** The Transformation of Hadji Kalla's Thought

| No | Result Findings   |
|----|---|
| 1  | The transformation process in the company will run successfully if it goes through systemic and structured stages, which not only reflects the clarity of direction and goals to be achieved, which is usually characterized by a clear vision and mission statement before moving on to more strategic and operational aspects, but also preceded by finding and formulating basic values that bind all managerial devices. -The purpose of this basic value statement is to help build a value-driven and committed company that conducts its business activities successfully based on a common belief and understanding of what is best for the company. This basic value statement introduces how the company will achieve its vision and mission. |
| 2  | The mode of transformation that took place in the three-generation phase from Hadji Kalla (first generation) to JK, FK as the third generation and SJK (third generation) was carried out by the method of mentoring by experience, assistance in assignments, involvement in organizational structures. - Policy institutionalization is carried out by each generation to strengthen the implementation of a consistent and measurable  |

transformation of thought. - That the transformation process, developed in accordance with changes in the business environment by basing on the basic values of Kalla Value, the concept of trust and considering strategic variables, external and internal.

- 3 Hadji Kalla's entrepreneurship characteristic is unique based on religious beliefs metaphorized as trust, integrating religious provisions in business management and has been formulated by the next generation as the company's basic value in the form of Kalla Value. This is a new phenomenon in the concept of entrepreneurship so that there is a new perspective in interpreting the ways of managing a business that can be named as the KALLAPRENEUR concept. an entrepreneurial posture that has incorporated the metaphor of trust and KallaValue (as a corporate value) as a process of transformation of HadjiKalla's thinking.

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*Source : Author 2022*

## **Discussion**

### **Hadji Kalla's Thought in Managing Business**

Hadji Kalla's history as an entrepreneur began when he was a child and orphan and started his business career by trading with others, coupled with studying religious education at Madrasah Amiriyah Islamiyah Bukaka, Bone Regency. After saving enough money, he bought a shop in front of Bajo Bone harbor and then moved and bought a shop named SEDERHANA shop in Watampone Bone to trade fabrics. In 1950, he moved to Makassar City and bought a shop house on Makassar Harbor Road and established a company called NV HADJI KALLA on 18 October 1952 engaged in import and export, transportation services. He became the first importer of TOYOTA brand Japanese cars with the CKD (Completely Knock Down) system and was fully assembled in Makassar.

Islamic values that blend into the noble culture of Bugis-Makassar create an interesting color in Bugis-Makassar business ethics. The philosophy and worldview of the Bugis-Makassar community, which is thick with the influence of Islamic values and beliefs, has enriched the business ethics of the Indonesian nation. Bugis-Makassar merchants always tried to teach the principles of Bugis-Makassar values with Islamic teachings. Some of the basic philosophies and principles held by Bugis-Makassar merchants include helping each other (*sipatuo- sipatokong*), consistency and courage (*istiqomah, warani na magegetteng*), hard work and patience (*matinulu na temangingi*), creativity and generosity (*sugi nawa-nawa na sugi watakkale*), honesty and trustworthiness (*malempu na riaprennuangi*). His activities apart from business are also known as a generous Muslim person active in social and religious activities, having been a member of the South Sulawesi Provincial DPRD and being the Treasurer of the Makassar Grand Mosque until the end of his life.

### **The foundation of Hadji Kalla's thinking in running the business**

With a religious understanding and belief in divinity that he has, that the business of human life including business activities is a form of worship to Allah SWT, therefore the value he holds is that work is worship so that business activities, social activities carried out are always based on the provisions of Islamic law and. On the basis of this, Hadji Kalla is of the view that (a) There is a business portfolio that he avoids because it is considered to have the potential to cause harm / damage (mafsadah), forbidden and speculative (b) In the property there are other people's rights that must be fulfilled, and therefore his habit of always sharing in the form of zakat, infaq and alms, even though the company is experiencing economic difficulties the habit of sharing is still implemented and (c) Obligations to employees and work partners are parties that must be fulfilled on time, including his habit of reminding employees and work partners of their religious obligations.

### **Business management done by Hadji Kalla in the perspective of Amanah metaphor**

Giving alms is an attitude that is routine and a habit of Hadji Kalla especially in the situation of the company's financial difficulties, and this is something that is continued by the next generation in the company. Because in some cases this habit has a positive impact on the condition of the company and its finances. company and financial conditions that improved again. Kalla Group has formulated its corporate value in the form of 5 (five) points of Kalla Way value (Kalla Value), namely Worship Work, Customer Appreciation, Faster Better and Active Together. Kalla Value has become the foundation of the company's governance, both the governance of human resources, finance, integrated business processes and the formulation of corporate strategy in Kalla Group's management system model, namely Rumah Kalla Management System (RKMS).

### **Model of thought transformation in Kalla Group company**

That the transformation of Hadji Kalla's thinking that took place from the first generation (Hadji Kalla) the second generation (JK and FK) to the third generation (SJK) continued through the mentoring by experience method from an early age by introducing business activities both in the office, in projects, business meetings and involving in the organizational structure. The transformation process by each generation has different challenges so that in each leadership phase there are differences, emphasis on things that are considered in accordance with the needs of the times, emphasis on the choice of business portfolio, orientation of strengthening policy and institutional aspects without leaving the basic values of the company that has been standardized in the 5 (five) main pillars of Jalan Kalla (Kalla Value) so that this characterizes the formation of attitudes and entrepreneurial spirit (entrepreneurship) and by researchers call it the phenomenon of KALLAPRENEUR which is an entrepreneurial posture full of Islamic spiritual values and local wisdom combined with modern management. So that in running a business, whatever problems

faced by the company, Hadji Kalla prioritizes and believes that by transacting with Allah SWT in business can bring blessings.

## Conclusion

Based on the results of the research and discussion from the previous chapter, the following conclusions can be drawn: 1). Improving the company in the context of amanah by making the value of work is worship which is one of the elements of corporate value, so that with this value in the formulation of company policy includes stakeholder interests. 2). In the concept of amanah, the policy of choosing a business portfolio that avoids elements of harm (mafsadah), treatment (ethics) towards employees / business partners as well as a perspective on the assets / assets of entities that partly belong to other people who are entrusted by Allah, then the nominal Zakat, infaq and alms issued becomes a barometer of the company's success. This policy has been running since the first generation until the current third generation. 3). value believed is that work is an act of worship so that business activities, social activities carried out are always based on the provisions of Islamic law. 4) In business management, Kalla Group has formulated corporate value in the form of 5 (five) points of Kalla Way value (Kalla Value), namely Worship Work, Customer Appreciation, Faster Better and Active Together. Kalla Value has become the foundation of the company's governance, both the governance of human resources, finance, integrated business processes and the formulation of corporate strategy in Kalla Group's management system model, namely Rumah Kalla Management System (RKMS). 5). The transformation process by each generation has different challenges so that in each leadership phase there are differences, emphasis on things that are considered in accordance with the needs of the times, emphasis on the choice of business portfolio, orientation of strengthening policy and institutional aspects without leaving the basic values of the company that has been standardized in the 5 (five) main pillars of Jalan Kalla (Kalla Value) so that this characterizes the formation of attitudes and entrepreneurial spirit (entrepreneurship) and by researchers call it the KALLAPRENEUR phenomenon which is an entrepreneurial posture full of Islamic spiritual values and local wisdom combined with modern management.

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