



Hindu Values Based Management in Transportation Service Companies



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Abstract

Business sustainability is the hope of business-people in facing the economic crisis and a very dynamic situation in the era of revolution 4.0. Transportation Service Company is owned by Hindu entrepreneur PT. Puspa Jaya Transport, Lampung Province, is a family company that managed to get through difficult times, the multidimensional crisis of 1997/1998 until the second generation still exists and dominates transportation services in Lampung. The data was collected employing observation, interview, and document study techniques. The data is processed in interpretive descriptions through three stages, data reduction, data presentation, and concluding. The results showed to develop company employees to become hard workers, honest and with high integrity, it is necessary to instill values that can encourage achievement from within itself. These values are found in life goals, namely: Catur Purusha Artha. Of course, it is based on honesty, as revealed in the Rgweda Scripture: Yes, Hyang Widhi, I hope you will bestow divine wealth, encourage us to acquire wealth in the form of glory, may our prosperity be based on honest efforts.

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1 Introduction

The rupiah exchange rate crisis against the US dollar in 1997 was followed by a multidimensional crisis of 1997/1998. The impact of the crisis was that vehicle parts were scarce and the price was expensive, resulting in higher vehicle operating costs [*biaya operasional kendaraan*] (BOK). The octopus company implements a cannibal system, transferring parts of one vehicle to another so that it can run. As a result, the number of bus fleets that can operate has decreased, and many have even gone bankrupt. Different conditions occur at PT. Puspa Jaya Transport; its business is growing rapidly as seen from the dominating bus service in Lampung Province.

Several previous studies related to management based on Hindu values, including I Wayan Kandi Wijaya (2012), examined the Management of Karya Agung *Panca Balikrama* at Besakih Temple (2012). The results showed that the management of works applies management that combines traditional management models and modern management as a model of “*Manajemen Sinergi Karya (MANSEKAR)*”. The implementation of the work has positive implications for the socio-economic life of the Besakih people. The findings indicate that the concept of efficiency is not appropriate to use in ritual management (ceremony), because the output is abstract so it is not suitable to be measured quantitatively but is more accurately approached by the measure of program realization.

Other research develops spiritual and inspirational leadership to reform all sectors and segments of society. The term spirituality becomes team spirit, competitive spirit; cooperation spirit and *esprit de corps* have become interesting themes in several organizations both business and public. The spiritual leadership theory states that there is a difference with the previous *leadership* theory which only focused on one or more aspects of physical, mental, or human emotional interaction elements in organizations that ignore the components of spirituality (Fry, 2003). *Spiritual leadership* is necessary for the sustainable successful transformation of organizational learning.

The general model of spiritual *leadership* emerges from the interaction of *altruistic love*, *vision*, and *hope/faith* among organizational members. The emergence of spiritual *leadership* touches the basic needs of both leaders and followers for their spiritual happiness through *calling* and *membership*. Spiritual happiness, named *calling* and *membership*, encourages organizational commitment and productivity to a higher level (Fry et al., 2009). The results of Kawiana et al. (2016), research on spiritual *leadership* at Lembaga Perkreditan Desa (LPD) in Bali concluded that: spiritual *leadership* positively and significantly influences organizational commitment mediated by calling, also affects organizational commitment mediated by the *membership*. Organizational commitment positively and significantly influences LPD performance in Bali. The higher the organizational commitment in LPD management, the better its performance.

Linda Keegan, *Vice President* for executive development at Citibank in Europe, said that emotional intelligence (EQ) should be the basis of any management training. This was confirmed by Mc. Cleland (1973), the results of his research on a set of specific skills such as empathy, self-discipline, and initiative will distinguish between those who are successful as performance stars and those who are only limited to staying in the job field. They concluded that: the core personal and social abilities that are the key to a person's success are emotional intelligence. That humans or corporations today need *meaning* and *value* in every step of their life. The need for this meaning cannot be fulfilled by emotional intelligence (EQ); it can only be used for material orientation and humanism alone.

Some scientific evidence about spiritual intelligence has been presented by the results of research by psychologists/neurologists, Michael Persinger (1990) and VS Ramachandran (1997) and his team from California University; found that the existence of *fitrah* in the human brain has been *built in a spiritual center* which is located on the front of the brain. Another piece of evidence presented by the Austrian neurologist Wolf Singer (1990) shows: there are neural processes in the human brain that are concentrated on trying to unify and give meaning to our life experiences. A neural network that binds our experiences together to make life more meaningful.

Spiritual intelligence is the intelligence to deal with problems of meaning, namely intelligence to place our behavior and life in the context of a broader and richer meaning. Intelligence to judge that one's actions or way of life are more meaningful than others (Agustian, 2016). This is in line with the teachings of Hinduism, namely the way of life to achieve happiness, both regarding worldly happiness (*jagadhitaya*) and heavenly/spiritual happiness (Gorda, 2004).

Organizational research has now shown an interest in religion and spirituality. While researchers have been slow to incorporate the religious aspect into their research, psychologists have developed a more specific and advanced aspect of religion. The results of research by King James E CS, (2004:), show that religion can be studied and valued; this should be able to encourage organizational research to provide a solid foundation and direction. Perhaps the greatest contribution of psychology is not only in size but by identifying, clarifying, and suggesting problems at hand. Regardless of whether religion and spirituality are used directly, modified, or used as a new basis for development.

Experts of service quality (*SERVQUAL*) define service quality for insurance companies into five dimensions, namely: *Tangibles, Empathy, Reliability, Responsiveness, and Assurance*, abbreviated as TERRA (Parasuraman, 1985; 1988; 1993). Cronin Jr, J. Joseph & Taylor, Steven A (1992), researching the concept and measure of service quality, customer satisfaction, and purchase intent. The results showed: (1) the quality of service will increase based on good performance; (2) good service quality increases customer satisfaction; (3) Consumer satisfaction has a significant effect on purchasing power; and (4) Service quality has more effect on customer satisfaction than purchase intention.

In the realm of strategic management, business organizations always strive to ensure that their business runs sustainably or lasts. The *corporate entrepreneurship* (CE) approach allows organizations to anticipate and respond to all forms of dynamics of the business environment. The CE approach allows organizations to build five *sustainable competitive advantages* (SCA) capabilities so that they have a lasting competitive advantage. The five capacities are (1) *Adaptability*; (2) *Flexibility*; (3) *Speed*; (4) *Aggressiveness* and (5) *Innovation* (Ireland & Webb, 2007).

The research results of Clifford (2014), shows that the average value of the level of customer satisfaction on the service performance of Puspa Jaya Route: Rajabasa - Kotabumi PP is 0.83, the responsiveness level is 0.86, and the satisfaction is 96.93%, meaning that the customer is generally satisfied with the quality of service.

Literature Review Hindu Values-Based Management

Management is a process that differentiates between planning, organizing, mobilizing, implementing, and controlling by utilizing both science and art, to complete predetermined goals (Soewarno, 1980). Based on the understanding of management concepts and theories in their scope: there is a goal to be achieved from an activity, there is a process of leading, there is a way of managing, there are people, there are science and art, facilities are consisting of *money, material, machine, method, and market*, as well as providing services for the welfare of society.

Management from a Hindu perspective can be studied from the values contained in Hinduism. The purpose of human life according to Hinduism is "*Moksartham Jagatdhitaya Caiti Dharma*", which means achieving both worldly and spiritual happiness. To achieve this goal, of course, many procedures must be followed, especially ethics and morals as a guide. Hindu spiritual management (Mabenihi) prioritizes balance to create a peaceful life, so the financial gain is not the main goal, such as Protestant Ethics The need for achievement or N-Ach as the forerunner of modern capitalism.

The Hindu work ethic based on the awareness of sacrifice is a source of love. With a sense of love, they believe that one day humans will be able to realize the demands of their instincts, namely happiness both physically and spiritually. Willing to sacrifice means being willing to give his life levels sincerely and not expecting anything from him. This is in line with the culture of *ngayah*. According to the Hindu view, *ngayah* is also one of the jobs but jobs that do not expect wages or results. In various Hindu religious activities, *ngayah* is like oxygen, a necessity that enlivens our religious blood.

The Hindu work ethic establishes the quality of SDM characterized by high initiative, creativity, hard work respect time and can work together, harmonious with anyone. These traits can shape the character of a person who works hard without strings attached. Besides that, the Hindu work ethic spiritually is *karma yoga* that can also form a person to work; doing in the fairy life will try to work positively (*subakarma*). The work ethic is governed by the spirit of sacrifice (*yadnya*) and sees work as *Hyang Widhi's* command to be able to solve life's problems. The characteristics above are also a way to strengthen the quality of human resources. Quality human resources are the quality of physical and non-physical human resources. Physical qualities are characterized by excellent health; strong physical body, tall, and others. Non-physical qualities: working hard without strings attached, working positively, working for the good of others, also ethical, and honest. The explanation above can prove work ethic as a cultural potential to form quality human beings.

Based on the values of the Hindu work ethic which forms people to work hard without strings attached and based on honesty, a solid work team will be formed within the company. Human resources with physical (health) and non-physical quality (working hard and honestly) are invaluable company assets. The impact on a harmonious work atmosphere, applying the teachings of equality (*Tat Twam Asi*), being creative, and respecting time will increase the productivity and quality of company services.

Transportation Service Company

Service is something that can be identified as a separate intangible, offered to meet needs. Services can be generated by using tangible and intangible objects (Kandel *et al.*, 2015; Mazumdar & Mazumdar, 2009; Tiwari & Joshi, 2015).

Service product is an economic activity whose output is not a consumed product, along with production time and provides added value such as: enjoyment, entertainment, relaxation, health is intangible (Valerie A. Zeithaml and Mary Jo Bitner, 2000). Based on the above opinion, it can be concluded that a service is an action or action that is intangible or intangible that is offered for sale to other parties, namely service users. Service is an appearance performance, intangible and quickly lost can be felt than owned for the services offered. In the transportation service business, Kotler defines services as follows:

A service is any act performance that one party can offer to another that is essentially intangible and does not result in the ownership of anything. Its production may or may not be tied to physical products (Kotler, 1994).

Meanwhile, according to (Sugiarto, 2002): Services are activities, benefits, or satisfaction offered. While service is an action taken to meet the needs of others such as consumers, customers, guests, passengers, clients, buyers, patients, and others. The level of satisfaction can only be felt by those who serve and those who are served, the service provided must be of high quality and quality. Quality or quality in the service industry is a presentation of a product or service according to the prevailing size at the place where the product is provided and its delivery is at least the same as what consumers want and expect (Majid Suharto Abdul, 2009). According to (Kotler, 2000), there are five dominant factors or determinants of service quality, abbreviated as TERRA, namely:

- 1) Tangible, namely the appearance of physical facilities, equipment, and various communication materials that are good, attractive, well-groomed, smooth;
- 2) Empathy, namely the willingness of employees and employers to be more concerned about giving personal attention to customers;
- 3) Responsiveness, namely the willingness of employees and employers to help customers and provide services quickly and listen to and resolve complaints from consumers;
- 4) Reliability, namely the ability to provide services as promised, reliably, accurately, and consistently;
- 5) Assurance, namely the ability of employees to generate confidence and trust in promises that have been made to consumers.

Customer satisfaction is the keyword in the service business so that the business can be sustainable. According to (Yoeti, 2002), customers are those who buy products and services in a company. The customer can be an individual or a company. According to (Majid S.A, 2009), customer satisfaction is a condition that describes the fulfillment, even exceeding customer expectations for a product or service carried out by producers/business actors following TERRA standards.

2 Materials and Methods

This research is designed according to qualitative research procedures, the researcher tries to understand the religious social phenomena associated with Hindu values-based management at the transportation service company PT. Puspa Jaya Transport, Lampung Province. The problem is analyzed by the sociology of religion approach, the social facts paradigm using four theoretical foundations, namely: the theory of rational choice from Coleman, the theory of structural functionalism from Talcott Parsons, the theory of strategic & spiritual management, and the theory of reception. The data was collected through observation, interviews, and document study techniques. The data is processed in an interpretive description through three stages, data reduction, data presentation, and concluding.

3 Results and Discussions

Companies generally strive to achieve goals and objectives in increasingly fierce competition, this is possible if the company has a competitive advantage. Creating a competitive advantage requires a precise strategy design so that the company has more value than its competitors. These distinctive values always innovate so that they are not easily imitated and breakthroughs are built sustainably. Building a competitive advantage, PT. Puspa Jaya Transport

synergizes the strategic management and spiritual management of Hinduism to build employee character and preserve the values of pioneering businesses as shown in Figure 1.

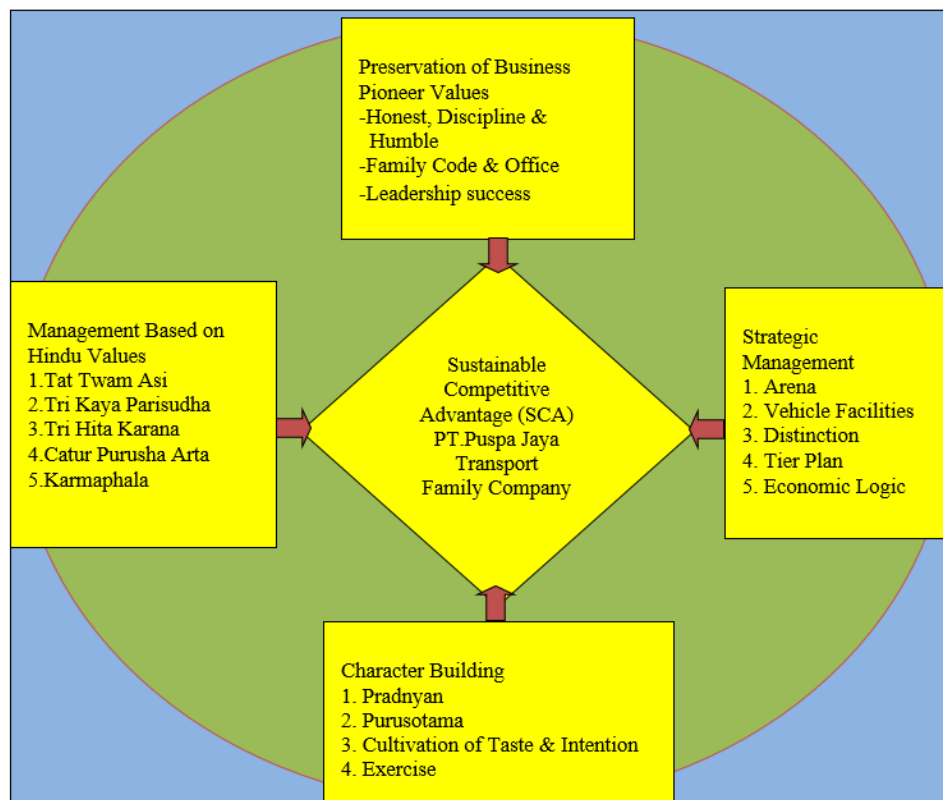


Figure 1. Sustainable Competitive Advantages (SCA): PT. Puspa Jaya Transport

3.1 Preservation of Business Pioneer Values

Corporate values or culture are very important in building and maintaining the sustainability of family companies, in addition to three other main things, namely: leadership (*succession*), corporate and family company (*governance*), and *estate planning* (Marpa, 2012). Family companies are something unique, they have different cultures from each other. The culture formed by the values passed down by the founder then evolves according to the development of the company. The life motto of the company founder as Puspa Jaya's company guidelines is: "Honest, disciplined, and humble". In essence, it teaches us to work hard tirelessly. It must be preserved and obeyed by every family member and implemented in corporate governance. Also, to keep up with the very dynamic development of the business world, it is necessary to build a wide network that can accept and be comfortable with changes. As the testimony of I Made Natra (72 years) as follows:

My uncle Guru Ketut Narya who started his business from the village of Bali Sadar Banjit, is a tenacious businessman, works hard and has high adaptations, namely: (1) Moving the office to Bandar Lampung, (2) Establishing good relations with the police and sending newspapers to the guard post every time day, (3) stepped down and handed over the leadership of the company to I Made Bagiasa, (4) Preparing the next generation to study business in the USA. In addition to hard workers, there is also a discourse so that the trust of the public, banks, finance/leasing institutions, and business partners is built. Supporting the development of his business quickly and more advanced after being led by the second generation I Ketut Pasek. I also followed in his footsteps in starting a PO business. Darma Duta, of course, thanks to his guidance and banking guarantees so that my business can be realized and smooth until now (Friday, 22 August 2020).

Although Guru Ketut Narya, a businessman from the village, has implemented the concept of AGIL (*Adaptation, Goal, Integration, and Latency*) from Talcott Parsons and the implementation of the *Panca Satya* values (*Satya Hrdaya, Satya Wacana, Satya Semaya, Satya Mitra and Satya Laksana*). To be the key to success by building networks and trust that is continued by future generations. To sustain the company's life to grow sustainably, it is necessary to build a family office. A unique organization formed to manage welfare while maintaining the values shared by the family.

According to Marpa (2012), the formation of a *family office* has several uses, namely: (1) to control decisions made regarding the relationship between family and company; (2) maintaining the continuity and continuity of family harmony; (3) becomes a place for managing problems between families and companies that are increasingly complex in a professional manner; (4) integrating the company's strategy and its implementation for the maximum benefit of families and other stakeholders; (5) provide services to each family member for the problems faced; (6) maintaining family confidentiality and privacy of each family member and (7) serving as an educational forum for nuclear family members to prepare themselves to become future corporate leaders.

Companies that do not have clear family rules must at least uphold the values that are mutually agreed upon or better known as the *family code*. It regulates the basics of what family members can and should not do in connection with their interactions in the company, or things that can have an impact on the company. There are two requirements to become a leader in a family company, namely *willingness*, and *capabilities*. Willingness concerns issues of interest from the next generation to join and take over the leadership of the family company. While the ability is more in the *fit & proper test*, the candidate for the leader will be in the position he will occupy.

3.2 Management Based On Hindu Values

The concept of Hindu spiritual management is to work hard according to its *swadharmanya* based on *dharma*, to achieve the goals of life in the world: *dharmā, artha, kama, and moksa (Catur Purusha Artha)* so that life in the world is not in vain. This is stated in the *Veda* as follows:

Reg Veda, Kanda IV sukta 33 sloka 11: The gods help people who are not tiring of toil.

Atharwa Veda, Kanda III sukta 24 sloka 5: O mankind, gain wealth with a hundred hands and donate it generously with your thousand hands.

Atharwa Veda, Kanda XX sukta 18 sloka 3: The gods like people who work hard. The gods do not like easy going and idle people. Those who are always on guard achieve great happiness.

Yayur Veda, Kanda XI sloka 2: One should like to live in this world by doing hard work for a hundred years. There is no other way for one's salvation. An act of selflessness and impartiality, keeping behavior away from attachments.

All the verses in the scriptures mentioned above recommend that we work hard for one hundred years throughout his life, even though nowadays people living in this world rarely reach a hundred years of age.

(a) *Tat Twam Asi*

To build a harmonious and peaceful life in a corporate environment, six principles are used in the basic *Tat Twam Asi* principles. It means that I am you and you are me, the six principles are as follows:

- 1) *suka duka*, meaning that joy and sorrow are felt together;
- 2) *Paras paros*, meaning that other people are part of oneself, and oneself is part of others;
- 3) *Salunglung sabhayantaka*, which means good bad, life and death shared;

- 4) *Sagilik-saguluk*, meaning united as a whole and whole;
- 5) Mutual love, hone, and nurture, meaning to love one another, tell one another, and help one another;
- 6) *Tri sinanguh werda*, which means three who are called old, namely:
 - *Wahya werda* (old because of age), which means that everyone younger is obliged to respect older people;
 - *Jnana werda* (old because of knowledge), which means that everyone who has more knowledge than us, even though he is younger, we must respect that person;
 - *Tapo werda* (old because of experience), meaning that everyone who has more life experience than us, then we must respect that person.

(b) *Tri Kaya Parisudha*

In the Hindu teaching of *Tri Kaya Parisudha*, it is one of the bases that shape one's behavior. *Tri Kaya Parisudha* means three behaviors or actions that are good, clean, pure, or purified. Thus *Tri Kaya Parisudha* means three human behaviors in forming thoughts (*manacika*), words (*wacika*), and actions (*kayika*) that must be purified (Mudera, 1992). This is what every business actor should protect, economic activity can have implications for the business behavior of a society.

(c) *Tri Hita Karana*

The basic essence of *Tri Hita Karana* implies that the three causes of welfare are rooted in the harmonious relationship between humans and *God*, humans, and others, and humans and their natural surroundings. If this philosophy is implemented by all nations of the world, all conflicts can be avoided, global warming can be prevented and all human beings in the world will find peace. This *jagadraya* was created by *Tuhan* with his *yadnya* and then *God* commands humans to preserve this *jagadraya* through his *yadnya* also so that it becomes the source of eternal life.

Saha-yajnah prajah srstva purovaca prajapatih; anena prasavisyadhvam esa vo stv-kama-dhuk.

Translation:

I created this jagadraya on the basis of the yadnya because that you with the yadnya also maintain this jagadraya as a source of life (sapi perah) which is eternal (BG.III.10).

Steiner (1994), and Stoner (1995) state that managers must monitor the effect of business activities on damage to the natural environment and predict changes that affect business continuity. Managers should use strategic planning and organizational design that is environmentally friendly, such as producing goods or services with a character and composition that has a less environmental impact. In production activities to minimize industrial waste that damages the sustainability of the earth (*pertiwi*), water (*apah*), air (*bayu*), space (*akasa*), and energy-saving (*teja, agni*), in Hindu religious terminology it is known as *Tri Hita Karana* (Dablanc, 2007; Cullinane & Bergqvist, 2014; Von Hirschhausen & Cullmann, 2010).

(d) *Panca Kertha*

In terminology, *kertha* comes from the word harmonies which means harmonious, harmonious. The emphasis of harmony is the state of harmony or harmony, which aims to achieve harmony and harmony in all aspects of life. The concept is formulated in five stages of harmony called *Panca Kertha*, namely (1) *Kertha Jnana* gives prosperity to the mind, namely orderly thinking, positive thinking does not deviate from religious teachings (*dharma*); (2) *Kertha Sarira* is self-discipline for personal welfare. Dress up in clean clothes. Not excessive in appearance according to *Tri Permana*, namely: condition (*desa*), time (*kala*), and place (*patra*); (3) *Kertha kulawarga* is self-discipline prioritizing family harmony by realizing their respective roles. Parents understand their position as wise parents, children apply the teachings of the son of the *sasana*; (4) *Kertha warga* or *kertha desa* is to participate in developing community prosperity. Contributing thoughts by not imposing your will, obeying the *desa mawacara, loka dresta* and orderly regulations; and (5) *Kertha Bhawana* is participating in maintaining world order, exercising proper rights and obligations according to the teachings of *Catur Paramitha*, namely: *maitri, karuna, mudhita* and *upeksa*, especially in

terms of noble character and humanist behavior. In-state life, apart from being a democratic society by participating in the life of the community/government (*social support*), exercising control over the government (*social control*), and holding the government accountable to the people (*social responsibility*).

(e) *Catur Purusha Artha*

Jagadhita is the goal of Hinduism which is worldly and can be grouped into two types, namely: (i) worldly welfare and happiness and (ii) preservation of the natural surroundings. Worldly welfare and happiness are meant to include: *dharma*, *artha*, and *kama*. In Hindu terminology, it is known as *Tri Warga*. All aspects or elements of the *jagadhita* (*dharma*, *artha*, *kama*) can be realized, enjoyed, and felt by humans while living in the world of course obtained by way of *dharma*, while *moksa* is enjoyed after being one with the creator, the four in Hindu terminology are called *Catur Purusha Artha* (Gorda, 2004).

Catur Purusha Artha, which means the four foundations and goals of human life in the world, can be explained as follows: (1) *Dharma*, is an absolute truth that directs people to have noble character according to the religious teachings that are the basis of life; (2) *Artha*, are things or materials that can fulfill or satisfy the needs of human life. (3) *Kama*, which means lust, desire, and also pleasure, is the desire to obtain pleasure, and (4) *Moksa*, means the highest happiness, release or liberation (*kadyatmikan*) singular life with a creator. As the main and final goal, the freedom of atman from the influence of *maya* and the bonds of *Subha-asubha karma* (*suka tan pewali duka*).

(f) *Karmaphala Law*

Karma is not a belief about punishment or reward that many people think, *karma* is the law of cause and effect. This means that what we did in the past will affect our fate today, what we do today will affect our future. Here are some things about the *hukum karma* that we need to remember in our lives as follows: (1) the law of harvesting, what we plant is what we will harvest. What treatment we do to others, that treatment we will also get from other people; (2) the law of flowing water, water flows from a high point to a low point. This means that if we want to get a lot of things, whether its knowledge, money, or goodness, then we must have humility; (3) the law of conformity, when we change our environment will also change. The law of conformity describes how the environment and everything around us is a mirror of ourselves. When we want better, the first thing we have to change is ourselves. Change ourselves for the better, then the environment around us will also follow for the better; (4) the law of remedial, in life there are tests that we must pass. A test can be in the form of sadness, a test can also be in the form of joy in life. Every time we face problems in life, it is a test that we have to go through. We have to pass the test so we can level up, move up the grade, and when we fail the test the same problem will come again. The term is remedial, repeating the same test until you pass before you can level up or increase your maturity; and (5) the law of connectedness, yesterday, today, and tomorrow are *time frames* that are always connected. We cannot see someone successful with just a lens today, it must be seen as a whole from startup to achieving success.

3.3 Strategic Management

Creating a competitive advantage requires a precise strategy design so that the company has more value than its competitors. These distinctive values always innovate so that they are not easily imitated and breakthroughs are built sustainably. Building a competitive advantage must be done by the company appropriately and sustainably, by formulating a strategy and implementing it at the same time. There are 5 strategic elements in building competitive advantage, namely: (a) An activity *arena* where the organization is always active in carrying out its activities, (b) How can we reach the arena, namely the use of *vehicles*, (c) How can we win in the market, this is known as *differentiators*, (d) What are the step or stage and sequence of activity movements and their speed. These elements are known as (*staging & pacing*) plans, and (e) How the results will be achieved employing economic logic.

3.4 Character Building

Developing employees who are *climbers* who are always passionate about advancing, with the concept of *N-Ach* (*The need for achievement*), namely the need or encouragement to excel in the concept of Protestant Ethics. The drive to excel in the Hindu work ethic is not only for one's inner satisfaction, material rewards become a secondary need so

that the necessities of a more meaningful life in the world and the spiritual realm are more important. Likewise in the concept of Hindu human character development which includes: (a) *Pradnyan* contains intelligence, creative, innovative and reflective meanings, (b) *Purusotama* contains spiritual, ethical, responsible, empathetic, and honest meanings, (c) Karsa emphasizes the importance of a life of mutual respect, tolerance, care and help and (d) Sports, which is education that makes every human being more disciplined, sporty, friendly, cheerful and living a clean life (Triguna, 2017: 46). Employees with character are very supportive of the company and are going through difficult times, all of whom contribute so that the company's operations are very efficient. Meanwhile, other autobus companies that have become competitors have dimmed and are prone to bankruptcy.

3.5 Sustainable Competitive Advantages (SCA) PT. Puspa Jaya Transport

Synergizing the four components mentioned above will build the competitive advantage of PT. Puspa Jaya Transport, based on 5 capabilities, namely: (a) Adaptability to adapt to the times and the latest technology, customer needs and changing rules as needed; (b) Flexible in making policies quickly according to the market situation, designing strategies, and operations based on *stakeholders* key; (c) *Speed*, namely adjusting the speed so as not to run out of energy in the middle of the road, quickly taking advantage of opportunities that arise and quickly developing new products/services; (d) Aggressive in opening up new business opportunities, eliminating competition and satisfying customers as well as intending/focusing on company development; (e) Innovation to always have breakthroughs in terms of services so that it is not boring and marketing expansion.

3.6 Research Findings

The theoretical and practical novelties found in this study are *First*: In the multidimensional crisis of 1997/1998, company management was faced with rational choices so that the company would continue to exist. Rational choices include: (a) Building human beings first based on Hindu values to develop employees with character: honest, disciplined, hard work and loyal to the company; (b) Maximizing maintenance workshop performance; (b) Select compatible vehicle parts; (c) Evaluating service routes with a load factor of $\leq 70\%$, and (d) Delaying business expansion and adding new bus units. Coleman's rational choice theory which has the basic idea that people act deliberately towards a goal, with that goal formed values or choices. It turns out that they still exist in the era of the all-digital 4.0 revolution; it is easier for them to find preferences via the internet and compare them before making their choice.

Second: Entrepreneurs from Desa Bali Sadar Banjit are very observant at reading opportunities and have high adaptations, namely: (1) Embracing the police who are on duty at the guard post by sending newspapers every day, (2) Moving the company's operational office to the city center, (3) Willing to resign as company leaders were replaced with more energetic ones. The changes made were very precise, so that Puspa Jaya could develop rapidly because the bargaining value of its replacement was quite high. The management is familiar and comfortable with changes, adopting the latest bus technology with a computerized maintenance system, combining agent-based and *on-line* marketing systems through Traveloka. This means that the theory of Structural Functionalism in Talcott Parsons' model with its general theoretical build is to view society as a system consisting of parts that are interconnected with one another. It has been applied to the Puspa Jaya Company, which always adapts to the Hindu values so that a solid team is formed to win the competition.

Third: The development of competitive advantage is obtained from the synergy of strategic (modern) management with Hindu spiritual management. Supported by the development of Hindu human character, namely: (1) *Pradnyan* (mastering competence: socializing, building networks, and having discussions); (2) *Purusotama* (virtuous: do not be proud when praised and despised when insulted, master angry and be humble). In building employee work ethics and competitive advantage as well as the preservation of pioneering values as an emotional bond between families and employees, so that the company continues its operations.

Fourth: Customer reception of the transportation services provided by Puspa Jaya includes: reliability, responsiveness, assurance, empathy, and tangibility (TERRA) are generally close to being satisfied. There are still some things that need attention, namely improving services in the areas of reliability and responsiveness.

Fifth: trust is the most important business capital, so it needs to be built by practicing Panca Satya including *satya hrdaya*, *satya wacana*, *satya semaya*, *satya mitra*, and *satya laksana*. It is part of the teachings of Tri Kaya Parisudha, namely: thinking (*manacika*), saying (*wacika*), and doing (*kayika*) as a behavior guide so that life goals are achieved, namely: *dharma*, *artha*, *kama*, and *moksa* (*Catur Purusha Artha*).

Sixth: The concept of Hindu spiritual management is to work hard according to each one's self-practice based on *dharma*, to achieve the goal of life in the world and the spiritual realm. As stated in the *Veda* as follows: (1) The gods help people who are not tiring of hard work; (2) O mankind, acquire wealth in a hundred hands, and donate it generously with a thousand of your hands; (3) The gods like those who work hard and do not like lazy people; and (4) One should like to live in this world by working hard for a hundred years.

All the sloka in the scriptures mentioned above recommends that those of us who live in this world work all their lives, even though currently humans live in the world.

Seventh: If you wish to rule the world with just one action, dominate the cow in the form of fifteen faculties which always carry the mind here and there, namely: (1) The working faculties: feet, hands, mouth, genitals, and rectum; (2) The five faculties: eyes, nose, tongue, skin, and ears; (3) Five sense objects: sight object, smell object, auditory object, taste object, and touch object (Canakya Niti Sastra XIV.13). Ruling the cow here means controlling the source of livelihood, namely controlling the economy to get wealth, by controlling the fifteen senses you can free yourself from the sins of wealth/property.

4 Conclusion

First: Building company employees to be hard workers, honest and with high integrity, it is necessary to instill values that can encourage achievement from within themselves. These values are found in the life goals according to Hinduism, namely: *dharma*, *artha*, *kama*, and *moksa* (*Catur Purusha Artha*). Of course, achieving that life goal is based on honesty, as revealed in the Rgweda: *Yes, Hyang Widhi*, I hope you will bestow wealth that is a holy encourages us to acquire wealth in the form of glory, may our prosperity be based on honest efforts.

Second: The keyword for a company is sustainability so that the management of Puspa Jaya implements Hindu values for several reasons, namely: (1) The expansion of spiritual nuances to achieve life happiness, namely maintaining a balance of physical health, emotional intelligence, and spiritual intelligence; (2) Equality of human dignity so that the work atmosphere is conducive by practicing the Hindu Tat Twam Asi teachings, namely the teachings of love, brotherhood, mutual respect, tolerance, and help to help; (3) Build integrity: honesty, loyalty, and employee work ethic for business sustainability, by instilling universal Hindu values; (4) Make the family company last from generation to generation; (5) Continuing the tradition of starting a business, with a simple life motto "Honest, disciplined, and humble" led him to success.

Third: Modeling is the most powerful way to practice Hindu values in a corporate environment. In addition to using *WhatsApp* messages, *dharma wacana*, and pamphlets to build employee motivation which is installed in strategic places in the office environment.

Fourth: Implementation of Mabenihni at PT. Puspa Jaya Transport has implications for religious/religious life, socio-culture, and the entrepreneurial spirit of Hindus in Lampung, including: (1) As a driving force for the physical development of religious facilities, routine maintenance of Pura Kahayangan Tunggal Kerthi Bhuana, the construction of Pura Segara Garuda Hitam, and land clearing for the *Hindu Center & Pura Agung Sanghyang Sakti*; (2) Take an active role in the development of Hindus through Parisadha, UKM on campus, KMHDI, Peradah, and WHDI; (3) Preserving the culture according to ritual procedures following the traditional Balinese cultural standards such as: Rejang Dewa dance performances, Sidakarya Mask dance, ogoh-ogoh parades and Tawur Kesanga to demonstrate the existence of Hindus in Lampung; (4) Community economic development through the "*koperasi Sai Bumi Artha*"; (5) Implications for the entrepreneurial spirit have created several new entrepreneurs in transportation services and in the field of consulting & contracting services, travel, financial services/BPR.

Suggestions

Based on the conclusions and findings, the following suggestions are *First:* It is suggested to the next researcher that the concept of Hindu spiritual economy and management be the object of further research, to make sure that collective interests are more important as the practice of Canakya Nitisastra XVII.15: He who always thinks about pursuing the interests and happiness of others, all difficulties will be avoided. And he will get good luck in every endeavor. *Second:* It is necessary to expand and diversify the business by Hindu entrepreneurs if a crisis occurs, it can still exist, to support the expansion of influence in the economic sector and even politics, such as the Javanese ethnic group which has already spread massively throughout Indonesia. *Third:* It is necessary to empower the synergy between the local

government of Bali, Hindu entrepreneurs, and Hindu professionals/intellectuals, to formulate and immediately execute business opportunities outside Bali. To create jobs for the younger generation so that they are not only focused on tourism.

Conflict of interest statement

The authors declared that they have no competing interests.

Statement of authorship

The authors have a responsibility for the conception and design of the study. The authors have approved the final article.

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