Ihsan Achievement-Oriented Leadership: Conceptualization, Scale Development, and Validation

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KEYWORDS

ABSTRACT

This study aims to intervene the concept of achievement-oriented leadership by utilizing path-goal leadership theory, with Islamic ethical values that have a transcendental meaning, namely the ihsan value. It also introduces ihsan achievement oriented leadership as a new leadership concept. This intervention is important because the concepts and empirical studies from several existing studies are still oriented to the transactional relationship between leaders and employees. As the result, the best work commitment is based on the employees' preferences of the awards received for their work. Their orientation is still limited to material values in the world rather than religious values and hereafter life. Therefore, the researchers collected data from 103 institutional leaders of madrasah aliyah (Islamic senior high school) in Central Java, Indoneisa. The data collected were tested for the validity of each item by using linear correlation, exploratory factor analysis (EFA), confirmatory factor analysis (CFA), and Cronbach's α. This study found 24 indicator items in ihsan achievement-oriented leadership. The items are accumulated in three dimensions; excellent work oriented by maintaining harmony and benefit, goodness or achievement is believed to be an investment in the future (world and hereafter), and spiritual spirit is the main motivation and goal. The findings of this study enrich the literature on human resource development, especially in the field of achievement-oriented leadership so that it becomes more holistic and comprehensive.

Introduction

Research on the development of leadership style concept has been extensively studied. One of the research is related to "achievement-oriented leadership" from the path-goal theory by (R. J. and T. R. M. House, 1975; R. J. House, 1996). An achievement-oriented leadership will encourage higher performance standards and more confidence to meet the challenging goals. Achievement-oriented

leader's behavior is affirmed to be able to encourage subordinates in achieving high-performance standards. It also raises the employees' confidence to achieve the challenging goals (R. J. House, 1996). A study related to achievement-oriented leadership styles was also conducted by (R. House, 1996; Schriesheim & Neider, 1996; Famakin & Abisuga, 2016; Rana & Kirubi, 2019; Olowoselu, Mohamad, & Aboudahr, 2019). Concepts and empirical studies from several studies are still inseparable from the historical foundation that underlies this theory. that the relationship between leaders and employees belongs to transactional relationships. In the other words, the best work commitment comes from the employees' preferences of the rewards that will be received when their work performance targets are achieved. (R. J. and T. R. M. House, 1975), and not yet connected with the religious value of the leader.

Research on religiosity is captivating because it is associated with leadership which has a strategic role in the organization. Studies related to spirituality suggest that the practice of religious values in the workplace or organizational settings has increased employee goals at a broader level (Markow & Klenke, 2005), encouraged underlying ethical behavior in the decision-making process (Vasconcelos, 2009), and increased organizational effectiveness (Chen, Yang, & Li, 2012). Spirituality in the Islamic perspective shows the relationship between an individual with Allah and the practices of worship and life that must be carried out according to the Qur'an (Zandi, Sulaiman, Naysary, & Rashed, 2013). Spirituality in Islam is also based on the concept of tawhid which connects every human activity with Allah and the activities in the world with the after-life (Beekun & Badawi, 2005). The study of (Mark McCormack Lauren Brinkley-Rubinstein Krista L. Craven, 2014), regarding religiosity and leadership, shows that the capacities and values of religiosity possessed by leaders can be the direction to control the tendency of unhealthy organizational leadership processes, such as setting unrealistic goals and strategies or making a dogmatic decision. This shows the importance of religious values in leadership. In the Islamic perspective, spiritual aspects such as faith, ihsan values, and *ukhrawi* orientation become the components that are considered in achieving the highest goal. Every activity will always rely on Allah and to seek the pleasure of Allah.

The existing literature and the conceptualization of achievement-oriented leadership still have several weaknesses. First, achievement orientation is still based on the size and interests of the organization. It does not yet include the long-term achievement for life in the hereafter based on Quran guidance. Second, human achievement in the Western view is only measured from the physical aspects (health) and abilities (academic competence, production) (Otsuka, 2005; Saniff & Hanapi, 2014). Third,

commitment to achieve targets is still based on transactional relationships. It is in form of rewards from the leader so that it does not rely upon Allah SWT. Fourth, the process of setting and achieving goals has not been based on religious values.

Accordingly, the researchers need to elaborate and intervene the achievement-oriented leadership with Islamic religiosity values, namely ihsan values. Ihsan values imply someone who does everything in the best way and quality to expect better rewards from Allah (Halim, Ali, Shukri, & Ahmad, 2016). *Ihsan* value is highly recommended and loved by Allah SWT (Holy Qur'an.10:26; 16:90; 18:30; 2:195; 3: 134, 148; 5: 13, 93). Based on hadith narrated by Umar Ibn Al-Khattab, Jibril came to the Prophet and asked: "What is *ihsan*?" The Prophet said, "*Ihsan* is doing something as if you see Him and if you cannot see Him, then rest assured that God will see your deed" (HR. Muslim). The verses in Quran and Hadith contain the meaning of *ihsan*, which is carrying out all positive activities as if seeing Allah or feeling the supervision of Allah.

The concept of *ihsan* is different from the term benevolence from the Western perspective. Although *ihsan* and benevolence have the same meaning, *ihsan* has attributes that can be identified with a divine element, for instance, feeling the presence of Allah who directly sees and evaluates every human intention, action, feeling, and activity. This unique characteristic cannot be found in the benevolence of the conventional Western perspective (Wahab, 2019). The study on Ihsan-based leadership with a qualitative approach was done by (Halim et al., 2016). In the context of leaders in higher education, however, this study is still limited to conceptual studies and its validity has not been tested empirically.

This research is urgent to do because (1) leaders should not only pay attention to their achievement orientation but also their subordinates achievement orientation, (2) previous researchers believed that religiosity gives positive values in the organization, (3) the existing concept of achievement-oriented leadership has not included ethical values with transcendental relationship meaning. Thus an intervention with a more comprehensive value and transcendental meaning is needed, namely the ihsan value. This intervention aims to expand and provide new insights and vision (Schriesheim & Neider, 1996) and complementing that achievement-oriented leadership has a broader scope, transformative values, and is comprehensive (Bacharach, 1989). This wide range of benefits is an indicator of a good theory (Bao, 2015), even the best of ideas can lose their meaning if their scope of utility is narrow (Colquitt & George, 2011).

Based on the urgency above, this study aims to introduce achievement-oriented leadership with

Islamic perspective. This is called ihsan leadership that uses achievement-oriented, conceptualization, and scale development for measurement and validation. The researchers used existing dimensional instruments on leadership values which are oriented with achievement and ihsan values as the benchmarks to develop the proposed measures. The results of this study contribute first, to increase the literature on Islamic values in achievement-oriented leadership style by paying attention to the role of religiosity at the organizational level. Specifically, it only focuses on spirituality at the individual level. Second, to complement the theory of path-goal to be more holistic, especially in achievement-oriented leadership. Firstly, this paper will present an overview of achievement-oriented leadership from the existing literature, review some of the deficiencies and knowledge regarding ihsan value to intervene.

Literature review

Achievement-oriented leadership

Achievement-oriented leadership is leadership behavior that encourages organizational members to achieve excellent performance. Excellent performance can be achieved by setting challenging goals, continuously seeking and making improvements, prioritizing excellent performance, assuring the subordinates that they can achieve excellent performance (R. J. House, 1996). Motivation and achievement orientation are defined as the tendency to strive for excellence to succeed in competitive situations. Generally. people who have this motive and orientation are active, a hard worker, having high goals, taking challenging tasks, and getting pleasure from the success of doing difficult things, also focusing on quality (Iyer & Kamalanabhan, 2006). However, setting unrealistic organizational goals and tight leader's pressure to hit high-performance targets can be debilitating and stressful for employees (Miron, 2019). Besides, in the literature and empirical studies related to achievement-oriented leadership as presented in Table 1, the leader or organization still focuses on the transactional achievement orientation (Aydin, 2020) which becomes an encouragement in achievement, and not yet based on religious values. Religious values and their practice in the workplace and organizational settings are crucial to improve the employees' motivation and goals (Markow & Klenke, 2005), increase organizational effectiveness (Chen et al., 2012), and become control also direction for organizational leadership that can be unhealthy (Mark McCormack Lauren Brinkley-Rubinstein Krista L. Craven, 2014).

Table 1.

State of the Art Review on Achievement-Oriented Leadership from Path-goal leadership theory

No	Author	Concept	Weaknesses Key points
1.	(R. J. House, 1996)	• Leaders who encourage subordinates to achieve excellent performance, set challenging goals, seek improvement, prioritize excellence in performance, and show confidence to subordinates to achieve high work standards.	• Performance standards are according to the leadership or organization • The approach is still transactional • Motivation is built with a material orientation • Has not been linked to relying upon Allah SWT • Has not been oriented with the after-life
2.	(Schriesheim & Neider, 1996)	• Leadership plays a role in fulfilling existing functions so that subordinates achieve high and satisfying work results.	• Transactional functional approach • Material satisfaction still becomes the main goal • Has not been linked to relying upon Allah SWT • Has not been oriented with after-life
3.	(Famakin & Abisuga, 2016)	• A leadership which aims to encourage excellent performance through challenging goal and assuring the subordinates that they can achieve the best work results. • The employees' commitment is built on the alignment of the goal preferences and personal expectations set by the leader.	• The work commitment is still at the leadership level and the organization is not yet at the transcendental level to Allah SWT. • The working relationship is still transactional • There is no value of belief and relying upon Allah SWT • Has not been oriented with after-life
4.	(Rana & Kirubi, 2019)	• Achievement-oriented leaders set excellent goals for their subordinates, give feedback, and reward the subordinates' performance. • This study adopts the philosophy of positivism as the basis of its research	• The philosophy negates the spiritual value • Not yet based on the belief in Allah SWT • Achievement of goals motivated by material rewards • Has not been oriented with after-life
5.	(Olowoselu et al., 2019)	• Achievement-oriented leadership sets challenging work targets and high standards for employees.	• The employees' commitment to work achievement is still limited to the leaders and organization • Has not been linked to Allah SWT • The leadership orientation is not comprehensive to the long-term goals (hereafter)

Ihsan Value in Islam

The view of life adopted by a person or a group affects how he views himself, his life goals, and his

environment (Mas'ud, 2017; Shihab, 1999). Achieving goals in Islam should not be done by weakening or even destroying other parties even though there is a power to do so, everything must be done fairly and ihsan (HQ.16: 90). Ihsan is comprehensive excellence and the highest glory (Malik, 2014). Ihsan values imply someone who does everything in the best way and quality and is holistic to expect better rewards from Allah (Halim et al., 2016). In a hadith narrated by Umar Ibn Al-Khattab, Jibril came to the Prophet and asked: "What is ihsan?" The Prophet said, "Ihsan is doing something as if you see Him and if you cannot see Him, then rest assured that God will see your deed" (HR. Muslim). Ihsan values give a strong foundation and optimism for leaders because every activity, intention, behavior, hope, and goal is always leaning on Allah.

The concept of ihsan is different from the term benevolence in the Western view. Although literally ihsan and benevolence appear to have the same meaning, ihsan has attributes that contain divine elements. It is a feeling that Allah directly sees and evaluates each individual, including his intentions, actions, feelings, and activities. This unique characteristic is not found in the benevolence aspect of the conventional view (Wahab, 2019). Spiritual aspects such as faith, godliness, and *ukhrawi* orientation become components that are considered in the achievement according to Islamic values. Thus spiritual aspects help to assess humans more comprehensively. This means that every activity of a person in any field is not value-free, and not only individually, materially, worldly oriented but also social, spiritual and *ukhrawi*. The process of achieving a goal must not be done by weakening or even destroying the other party even there is power to do so.

The ihsan attributes include two things. First, ihsan is worship that is offered to Allah sincerely, modestly (*tawadhu*), as if we feel that we are directly connected to Allah. Second, ihsan in *muamalah* means providing the widest possible blessing and prosperity for others such as in the family and society, also improving the quality of work because we always feel under the supervision of Allah SWT (Irmadariyani, Fadah, Tobing, & Wardayati, 2016). Specifically (Ibrahim, 2006), stated that ihsan behavior including, doing something optimally, providing imbalance with the better, ugly weaknesses without exceeding the limit, reducing unpleasant impacts as much as possible. It is also a way out when optimal justice can be felt, as a fruit of faith, and an investment in the future.

Ihsan Achievement Oriented Leadership (IAOL)

This concept is a synthesis of the traits or ihsan values and achievement-oriented leadership. The concept of ihsan achievement-oriented leadership consists of five dimensions, they are work-oriented leadership with the best results because of *muraqabah* to Allah, continues to increase one's capacity, optimism, future-oriented (worldly and *ukhrawi*), and gentleness. Since this concept is a new variable and concept, it is necessary to develop a new measurement instrument through content validity and reliability.

Methods

Sampling and Procedure:

There are several steps and elements involved in designing a measurement scale for ihsan achievement-oriented leadership. First, we develop items and elements that are relevant to ihsan achievement-oriented leadership. Second, we develop the scale/measure and test its validity and reliability. Therefore, we collected data from 103 institutional leaders of madrasah aliyah (senior high school) in Central Java, Indonesia. The rationale for selecting the sample is because madrasah aliyah is a senior high school institution with Islamic characteristics. In which, apart from using the formal legal basis of the government, the values of the Quran and Sunnah become the basic moral values in the planning, implementation, and process of achieving the school's vision. This is in line with the measurement items from ihsan achievement-oriented leadership (IAOL) that the researchers developed from the values of the Quran and Sunnah.

1. Item generation

The purpose of this study is to introduce achievement-oriented leadership from an Islamic perspective, namely, ihsan achievement-oriented leadership. This study conceptualized and developed a scale to measure and validate the ihsan achievement-oriented leadership. The researchers used the existing instrumental dimensions of achievement-oriented leadership values and ihsan values from the Quran and Sunnah as the benchmarks in developing the proposed measures and theoretical definitions constructs. At this stage, the main focus is on the validity of the content, which ensures that the measure includes and represents the concept (Sekaran, U. and Bougie, 2016). After defining the measurement scale instrument, to get good content validity, the researchers conducted interviews and discussions in focus group discussions with the experts and practitioners. (Sekaran, U. and Bougie, 2016; Kidder, L.H. & Judd, 1986). The researchers conducted focus group discussions twice by involving experts in the field of human resources and Islamic studies; especially morals and *tasawwuf* from several Islamic-based

universities and leaders of madrasah aliyah as the practitioners. After the forum group discussions, 28 items were approved for the measurement scale for ihsan achievement-oriented leadership.

2. Scale development

To develop a measurement scale for ihsan achievement-oriented leadership, the researchers referred to the principles of good questionnaire design (Sekaran, U. and Bougie, 2016), It includes the language used must be clear and can be understood by the respondent, cultural characteristics factors, education level is also considered to avoid misperception or misunderstanding of the respondent. This is to anticipate the wrong or biased answers.

Furthermore, the researchers conveyed the scale to the respondents and asked for responses to 29 questionnaire items. The researchers conveyed the scale through online media, with an introduction indicating the general nature of the research. The researchers also made sure that the respondents' data will be kept confidential. The data collected will then be tested for the validity of each item by using linear correlation, exploratory factor analysis (EFA), and confirmatory factor analysis (CFA). In testing the reliability of each dimension, the researchers used internal consistency with Cronbach's α.

Findings

1. Item generation

At this stage, the researchers developed a proposed measure for ihsan achievement-oriented leadership based on existing literature and Islamic values. Furthermore, the researchers conducted interviews and discussed with experts, the head of madrasah aliyah as the leader of Islamic senior high school to obtain input regarding the proposed measurement scale. Based on the results of in-depth discussions and interviews in the focus group discussion (FGD) with the panel team, 28 items of measurement scale for ihsan achievement-oriented leadership issues can be proposed as presented in table 2.

Table 2. Scale Measurement of the Proposed Ihsan Achievement-Oriented Leadership

Item	Category	Source
I try to carry out my duties as head of the madrasah/school as well as possible because there is supervision from the madrasah/school supervisor (Q1)	best achievement orientation with *muraqabah*	(Holy Qur'an. 31: 1-5). (HQ.57:4; 67: 13-14) and (Hadith from Umar bin Khatab narrated by Imam Muslim)
I want the madrasah/school that I lead, to have graduates who are academically and morally qualified (Q2)	best achievement orientation with *muraqabah*	(HQ.31:1-5). (HQ.57:4; 67: 13-14) and (Hadith from Umar bin Khatab narrated by Imam Muslim)
The feeling that Allah SWT is always present, encourages me to lead this madrasah/school better (Q3)	best achievement orientation with *muraqabah*	(HQ.31:1-5). (HQ.57:4; 67: 13-14) and (Hadith from Umar bin Khatab narrated by Imam Muslim)
I continue to improve my capacity and abilities through further studies, training, in-house training or workshops so that I can carry out my duties as head of madrasah/school with better results. (Q4)	Self-improvement	(HQ.28 Qashas:77)
The improvements and enhancements that I have done are aims to give better benefits to myself (Q5)	give benefit to others	(HQ.28 Qashas:77)
The improvement and enhancement of my abilities that I have done are to give better benefits for the teachers (Q6)	give benefit to others	(HQ.28 Qashas:77)
The improvement and enhancement in abilities that I have done are to give better benefits for the students (Q7)	give benefit to others	(HQ.28 Qashas:77)
The improvement and enhancement of capacity that I have done are to give better benefits to the educational staff (Q8)	give benefit to others	(HQ.28 Qashas:77)
The improvement and enhancement of capacity that I have done are to give better benefits for the people in madrasah/ school, parents, and its environment (Q9)	give benefit to others	(HQ.28 Qashas:77)
I need and must continue to make improvements and adjustments even though the condition of the madrasah/school that I lead currently has good performance (Q10)	Self-improvement	(HQ.28 Qashas:77)
My goal in leading this madrasah/school is to achieve self-pleasure (Q11)	give benefit to others	(HQ.28 Qashas:77)
My main goal to make this madrasah/school excellent is to fulfill the material needs (Q12)	main spiritual orientation	(HQ. 4: 124-125; 16:97)

My main goal to make this madrasah/school excellent is to fulfill spiritual needs (Q13)	main spiritual orientation	(HQ. 4: 124-125; 16:97)
My main goal to make this madrasah/school excellent is to fulfill material and spiritual needs (Q14)	main spiritual orientation	(HQ. 4: 124-125; 16:97)
The final goal of the achievements in the madrasah/school that I lead is to maximize the goodness for the madrasah/school, teachers, education staffs, students and society (Q15)	give benefit to others	(HQ. 4: 124-125; 16:97)
The main point of the achievements in this madrasah/school to me is getting the pleasure of Allah SWT (Q16)	main spiritual orientation	(HQ. 4: 124-125; 16:97)
I remain optimistic about doing my best in leading the madrasah/school even though it doesn't have a direct material impact (Q17)	main spiritual orientation	(HQ. 4: 124-125; 16:97)
I use my authority/power as the head of the madrasah/school fully to make the madrasah/school become an excellent school (Q18)	best achievement orientation with *muraqabah*	(HQ. 31: 1-5). (HQ.57:4; 67: 13-14) and (Hadith from Umar bin Khatab narrated by Imam Muslim)
I need to use decisive action to discipline teachers, students, education personnel while paying attention to their feelings (Q19)	maintaining harmony with gentleness	(HQ.3:159; 4: 36; 20:44),(HQ.9.Taubah: 128) (Hadith Arbain number 17 from Syaddad bin Aus narrated by Imam Muslim)
Forgiving and giving guidance are my priority to deal with mistakes made by teachers of the madrasah/schools (Q20)	maintaining harmony with gentleness	(HQ.3:159; 4: 36; 20:44),(HQ.9.Taubah: 128) (Hadith Arbain no.17 from Syaddad bin Aus narrated by Imam Imam Muslim)
Forgiving and giving guidance are my priority to deal with mistakes made by the educational staffs of the madrasah/school (Q21)	maintaining harmony with gentleness	(HQ.3:159; 4: 36; 20:44), (HQ.9.Taubah: 128) (Hadith Arbain number 17 from Syaddad bin Aus narrated by Imam Muslim)
Forgiving and giving guidance are my priority to deal with mistakes made by the students of the madrasah/school (Q22)	maintaining harmony with gentleness	(HQ.3:159; 4: 36; 20:44),(HQ.9.Taubah: 128) (Hadith Arbain number 17 from Syaddad bin Aus narrated by Imam Muslim)
My best performance in madrasah/school is my investment in the future (world and hereafter) (Q23)	future investment (worldly and *ukhrawi*)	(HQ.31: 1-5)
My career development and advancement are the main considerations of work performance achievement in madrasah/school (Q24)	future investment (worldly and *ukhrawi*)	(HQ.31: 1-5)

The absence of appreciation from the agencies/ministries do not lessen my enthusiasm in leading the madrasah/schools better (Q25)	future investment (worldly and *ukhrawi*)	(QS.31: 1-5)
I hope there is appreciation from the ministry regarding the achievements of the madrasah/school (Q26)	future investment (worldly and *ukhrawi*)	(HQ.31: 1-5)
I hope that there will be an appreciation from teachers and educational staff regarding the achievements of madrasah/school (Q27)	future investment (worldly and *ukhrawi*)	(HQ.31: 1-5)
I hope that there will be appreciation from parents regarding the achievements of the madrasah/school (Q28)	future investment (worldly and *ukhrawi*)	(HQ.31: 1-5)
I hope there is appreciation from the society regarding the achievements of madrasah/school (Q29)	future investment (worldly and *ukhrawi*)	(HQ.31: 1-5)

2. Scale development

The researchers used exploratory factor analysis (EFA) and confirmatory factor analysis (CFA) to test the validity and reliability of the developed measurement scale. This study utilized the Kaiser criterion, which uses eigenvalues of more than 1 and component analysis with orthogonal rotation as the general criteria for determining retention factors (Adawiyah & Pramuka, 2017).

The Result of Exploratory Factor Analysis (EFA)

Based on the results of the eigenvalues, the measurement scale is factored into 3. First, excellent work orientation by maintaining harmony and benefit. This factor is named so because most of its items reflect excellent work orientation and efforts to provide benefits to all parties in the organization and their environment. It follows the concept of ihsan, which is someone doing their activities with comprehensive excellence and the highest honor (Malik, 2014), which is based on the philosophy of compassion, justice, care and forgiveness (Ali, 2011; Rizal & Amin, 2017; Mianoki, 2010). This factor describes how a leader achieves excellent work performance in his organization through the foundation, processes and achievements based on ihsan values.

Second, goodness is believed to be an investment in the future (world and hereafter). The items on this factor illustrate that when a person does not get his hopes in the world, he believes that there will be an

after-life as a better investment (Ibrahim, 2006). The third factor is the spirit of spirituality. It is interpreted as a work encouragement from transcendental religiosity values. According to the Islamic perspective, work is not only interpreted as an impulse to gain physical, material, and financial benefits or results. Kindness activities in the workplace according to the instructions of the Qur'an, are believed to be rewarded by Allah SWT many times over, not only in the world but also in the hereafter. The spirit of good activities based on faith will be an intrinsic motivation that distinguishes it from transactional motivation in conventional views. This spirit will be the starting point in achieving the ultimate goal of each individual.

Moreover, related to factor items, all factor items of ihsan achievement-oriented leadership (IAOL) have a loading value above 0.3 and a cross-loading value below 0.4 (Hair, J., Black, W., Babin, B., Anderson, R. and Tatham, 2009). Based on data of the EFA test, it was also found that 29 factor items from IAOL were contained in three factors with eigenvalues of 10,970, 3,437, and 2,085, respectively. The total variance is explained by five factors with a value of 66,367%, as the recommended value, which is more than 60% (Hair, J., Black, W., Babin, B., Anderson, R. and Tatham, 2009). To test the adequacy of the sample measurement, the researchers used an MSA value with a value above 0.50. The MSA of Kaiser-Meyer-Olkin was 0.868 indicating the adequacy of the data for factor analysis (Hair, J., Black, W., Babin, B., Anderson, R. and Tatham, 2009). The value of Bartlett's test of Sphericity with a p-value of 0.000 which is less than 0.05, indicates the correlation of all items. Table 3 presents the results of the EFA analysis.

Table 3. The Data of EFA Test from Ihsan Achievement-Oriented Leadership

No	Item	Factor		
		1	2	3
	Factor 1 (F1): excellent work orientation by maintaining harmony and benefit			
1	The final goal of the achievements in the madrasah/school that I lead is to maximize the goodness for the madrasah/school, teachers, educational staffs, students, and society. (Q15)	.851		
2	My best performance in madrasah/school is my investment in the future (world and hereafter). (Q23)	.828		
3	I want the madrasah/school that I lead to have graduates who are academically and morally qualified. (Q2)	.819		
4	The improvement and enhancement of capacity that I have done are to give better benefits for the people in madrasah/ school, parents, and its environment. (Q9)	.798		
5	The main point of the achievements in this madrasa / school to me is getting the pleasure of Allah SWT. (Q16)	.773		
6	The improvement and enhancement of capacity that I have done are to give better benefits to the educational staff. (Q8)	.769	.393	
7	The feeling that Allah SWT is always present, encourages me to lead this madrasah/school better. (Q3)	.767		
8	Forgiving and giving guidance are my priority to deal with mistakes made by the educational staffs of the madrasah/school. (Q21)	.742	.313	
9	Forgiving and giving guidance are my priority to deal with mistakes made by teachers of the madrasah/schools. (Q20)	.732	.320	
10	The improvement and enhancement in abilities that I have done are to give better benefits for the students. (Q7)	.730		
11	I need to use decisive action to discipline teachers, students, education personnel while paying attention to their feelings. (Q19)	.725		
12	I continue to improve my capacity and abilities through further studies, training, in-house training, or workshops so that I can carry out my duties as head of madrasah/school with better results. (Q4)	.705		
13	I remain optimistic about doing my best in leading the madrasah/school even though it doesn't have a direct material impact. (Q17)	.703		
14	I need and must continue to make improvements and adjustments even though the condition of the madrasah/school that I lead currently has good performance. (Q10)	.683		
15	The improvement and enhancement of my abilities that I have done are to give better benefits for the teachers. (Q6)	.680	.312	
16	Forgiving and giving guidance are my priority to deal with mistakes made by the students of the madrasah/school. (Q22)	.666	.387	
17	I use my authority/power as the head of the madrasah/school fully to make the madrasah/school become an excellent school. (Q18)	.663		
18	The absence of appreciation from the agencies/ministries do not lessen my enthusiasm in leading the madrasah/schools better. (Q25)	.403		
	Factor 2 (F2): goodness as an investment in the future (world and hereafter)			
19	I hope there is appreciation from the society regarding the achievements of madrasah/school. (Q29)		.852	
20	I hope that there will be appreciation from parents regarding the achievements of the madrasah/school. (Q28)		.849	
21	I hope that there will be an appreciation from teachers and educational staff regarding the achievements of madrasah/school. (Q27)		.781	

22	I hope there is appreciation from the ministry regarding the achievements of the madrasah/school. (Q26)		.722	
23	My career development and advancement are the main considerations of work performance achievement in madrasah/school. (Q24)		.672	
24	I try to carry out my duties as head of the madrasah/school as well as possible because there is supervision from the madrasah/school supervisor. (Q1)		.423	
25	The improvements and enhancements that I have done are aims to give better benefits to myself. (Q5)	.329	.401	
	Factor 3 (F3): The spirit *tauhid* as the main motivation and goal			
26	My main goal to make this madrasah/school excellent is to fulfill the material needs. (Q12)			.784
27	My main goal to make this madrasah/school excellent is to fulfill spiritual needs. (Q13)	.308		.700
28	My main goal to make this madrasah/school excellent is to fulfill material and spiritual needs. (Q14)	.349		.635
29	My goal in leading this madrasah/school is to achieve self-pleasure. (Q11)	-.316		.583

The Result of confirmatory Factor Analysis (CFA)

This CFA test was conducted to support the construct validity of Ihsan Achievement Oriented leadership (IAOL) which was explored into three dimensions. They are; excellent work orientation by maintaining harmony and benefit, good future investment (world and hereafter), and the spirit of spirituality as the main encouragement. Figure 1 shows the IAOL model.
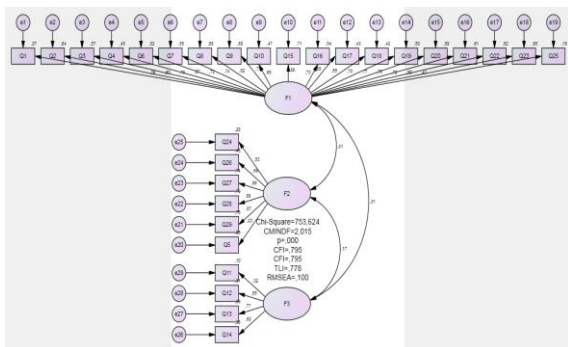

Figure 1. The Measurement Model of Ihsan Achievement Oriented Leadership

To assess the fit model, the researchers used the fit index as done by (Adawiyah & Pramuka, 2017), and followed the guidelines of (Byrne, 2010), they used more than one conformity index. Following the guidelines, the researchers used the χ2 index (CMIN

/ df), the comparative fit index (CFI) and the root mean square error of approximation (RMSEA).

Based on the results of the CFA test, the CFI value is 0.795, it is still below the limit of 0.90 (Hair, J., Black, W., Babin, B., Anderson, R. and Tatham, 2009). The RMSEA value of 0.10 is also above the recommended range, which is between 0.05 and 0.08. The CMIN / df value of 2,015 is already at threshold ≤ 3. These data show that the model is not yet at an encouraging level because CFI and RMSEA are still outside the recommended limits. Additionally, the researchers examined the indicators with low loading values below 0.5 and removed them from the model, namely Q1, Q5, Q11, and Q25 with loading values of 0.26, 0.23, 0.32, and 0.43, respectively. This pattern is repeated when the loading value of the indicator is below 0.5. This is aimed to get a better model. Figure 2 is the revised model.

After the model is revised, it obtained better goodness of fit index value with the CFI value of 0.856, RMEA of 0.097, and a much better CMIN / df of 1.960, as recommended ≤ 2 or ≤ 3.
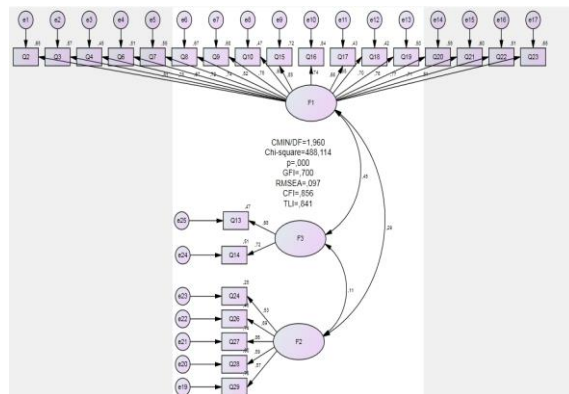

Figure 2. The Revised Measurement Model of Ihsan Achievement-Oriented Leadership

Reliability

This factor analysis process begins with exploratory analysis to test the reliability of each item on the IAOL dimensions. Based on the analysis, it was obtained that Cronbach's α value was 0.911. This value exceeds the recommended limit of 0.70 (Sekaran, U. and Bougie, 2016), which ensures the consistency of the indicator items. Thus these items have sufficient internal consistency.

Discussion

The results of this study provide benefits to the development of leadership theory, especially in the dimensions of achievement-oriented leadership in the path-goal leadership theory. The intervention of ethical values that have a transcendental orientation,

namely ihsan values, makes the concept of oriented leadership more holistic and has a broad scope. Ethical foundation and the practice of ethical values based on religion in organizational settings have enhanced employees' goals at a broader level (Markow & Klenke, 2005), encouraged ethical behavior in the process of decision making (Vasconcelos, 2009), and triggered the organizational effectiveness (Chen et al., 2012).

The ihsan value that underlies the concept of ihsan achievement-oriented leadership is different from the concept of benevolence from a Western perspective. Ihsan value has unique characteristics. It connects each person's activity, intention, behavior, and goal, also always relying on a transcendental relationship to Allah SWT, which does not exist in the concept of benevolence from Western perspective. In IAOL, the dimension of excellent work orientation by maintaining harmony and benefit illustrates that the determination and process of an organization's achievements must be based on the spirit of tawhid. Particularly, it should be relied upon Allah SWT to achieve the best work results following the basic values of the Qur'an: "These are the verses of the Book, rich in wisdom, ⌐It is¬ a guide and mercy for the good-doers, those who establish prayer, pay alms-tax, and have sure faith in the Hereafter. It is they who are ⌐truly¬ guided by their Lord, and it is they who will be successful (HQ.31:2-5). It also maintains harmony and balance and to provide broad benefit according to the verse of the Qur'an: "Rather, seek the ⌐reward¬ of the Hereafter by means of what Allah has granted you, without forgetting your share of this world. And be good ⌐to others¬ as Allah has been good to you. Do not seek to spread corruption in the land, for Allah certainly does not like the corruptors." (HQ.28:77).

Furthermore, the dimension of IAOL is that goodness is believed to be an investment in the future (world and hereafter). This dimension illustrates that each of the best activities carried out by a leader is not solely to get appreciation from related parties in return for his work. This is because they believe that every good deed they do will get a much better reward from Allah SWT not only in the interests of life in the world but also in the hereafter. This is in line with what Allah SWT promised in the Qur'an: "Whoever does good, whether male or female, and is a believer, We will surely bless them with a good life, and We will certainly reward them according to the best of their deeds" (HQ.16:97). The last is the spirit of spirituality dimension as the main motivation and goal. This dimension means that every intention, thought, behavior aims for excellent achievement, which is driven by a transcendental spirit to Allah SWT and with the main goal to get the pleasure of Allah SWT. By this spirit, the leader's orientation in achieving organizational goals does not rely solely on material goals, but there are more urgent goals for

the next life, that is in the hereafter. The life and happiness in the hereafter are endless. This value is in line with the verses of the Qur'an: "But those who do good—whether male or female—and have faith will enter Paradise and will never be wronged ⌐even as much as¬ the speck on a date stone. And who is better in faith than those who ⌐fully¬ submit themselves to Allah, do good, and follow the Way of Abraham, the upright? Allah chose Abraham as a close friend" (HQ.4:124-125).

Thereupon the concept of ihsan achievement-oriented leadership has a unique spirit toward excellent achievement, which is based on the value of tawhid connected to Allah SWT. It also maintains harmony and benefit to all members of the organization and its environment in every effort excellent achievements. The excellent achievements are not based on transactional relationships, but on a broader expectation of getting the pleasure of Allah SWT with better rewards. As explained in the Qur'an : "Whoever does good, whether male or female, and is a believer, We will surely bless them with a good life, and We will certainly reward them according to the best of their deeds" (HQ.16:97). Ihsan values which become the core of this concept also encourage organizational leaders to build positive working relationships with colleagues. This is in line with the values in the Qur'an as follows: "It is out of Allah's mercy that you ⌐O Prophet¬ have been lenient with them. Had you been cruel or hard-hearted, they would have certainly abandoned you. So pardon them, ask Allah's forgiveness for them, and consult with them in ⌐conducting¬ matters. Once you make a decision, put your trust in Allah. Surely Allah loves those who trust in Him" (HQ.3:159). "Worship Allah ⌐alone¬ and associate none with Him. And be kind to parents, relatives, orphans, the poor, near and distant neighbours, close friends, ⌐needy¬ travellers, and those ⌐bondspeople¬ in your possession. Surely Allah does not like whoever is arrogant, boastful (HQ.4:36). The same values are also explained in (HQ.20:44; 9:128). This is also similar to (Milliman, Czaplewski, & Ferguson, 2003), who stated that spiritual values in organizations can provide a way out for individuals to meet and satisfy inner needs which have a positive impact on social relationships with others, and have consistency between one's religious values and organizational values.

Thus, these findings confirm the importance of transcendental ethical values in organizational leadership, especially achievement-oriented leadership. The three dimensions of ihsan achievement-oriented leadership (IAOL) are unique and at the same time make the concept of achievement-oriented leadership more comprehensive and holistic. This study also distinguishes from previous studies (R. House, 1996; Schriesheim & Neider, 1996; Famakin & Abisuga, 2016; Rana & Kirubi, 2019; Olowoselu, Mohamad, &

Aboudahr, 2019), that the concept of achievement-oriented leadership in existing studies is still limited to material orientation. Also, the employees' spirit in achieving the target is still based on transactional relationships and rewards from leaders or organizations. Their spirit has not been based on ethical values with the transcendental relationship to Allah SWT.

Conclusion, implication, and future research

The results of this study confirm the urgency of internalizing ethical values which have transcendental meaning in the study development on leadership concept. Literature exploratory and confirmatory data have been carried out and resulted in comprehensive measurements so that they can be used for new research material on leadership. After going through focus group discussions as the research procedures, the researchers proposed 29 indicator items for ihsan achievement-oriented leadership. It then obtained 24 items after going through the validation process. These items are accumulated in three dimensions, namely excellent work orientation by maintaining harmony and benefit, goodness or achievement is believed to be an investment in the future (world and hereafter), and the spirit of spirituality becomes the main motivation and goal of achievement. Theoretically, these findings enrich the literature on human resource development, especially in the field of achievement-oriented leadership by involving ihsan values as the main ethical foundation. In the managerial aspect, this study provides new insights for leaders of madrasah aliyah in determining and giving meaning to achievement for their organization. The limitations of this study are this study took samples from organizations whose members are all Muslim, so it still needs to be studied for a diverse sample, for example in institutions with other religions, or a mixture. Future research is needed to test the concept of ihsan achievement-oriented leadership as an antecedent with other variables as output, for instance; spiritual well-being at work. Additionally, further research can be carried out in a different field outside of education.

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