IBRĀH ACQUISITION:
A NEW CONCEPT OF ABSORPTIVE CAPABILITY BASED ON *ISLĀMIC* VALUE

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ABSTRACT

This study aims at introducing a new concept; the integration of absorptive capacity theory and *ibrāh* value—this value derived from Islamic values, namely *ibrāh* acquisition (IA). Absorptive emphasizes the company's ability to recognize the importance of new information, assimilate it, and apply it for commercial purposes. Meanwhile, *ibrāh* is an effort to take lessons from the experiences of other parties or events that occurred in the past through deep thinking. Thus, *ibrāh* acquisition is defined as the company's ability to absorb external knowledge from various events, history, and experiences based on values and measures that are more rationally applied in the company to realize optimal company performance. The concept of *ibrāh* acquisition includes seven newly developed dimensions presented in this article's contribution, framed in the main competency categories. They are prior investments, prior knowledge, motivation for collecting knowledge, and direction of knowledge with dimensions for scale development, namely *aqidah*, morals, and belief.

1. INTRODUCTION

Absorptive capability in an organization requires the ability to assimilate and create new knowledge based on previous knowledge (Labas and Courvisanos, 2021). Three core dimensions of Absorptive

Capability theory (ACAP) are: knowledge search, knowledge accumulation, and process transformation (Asiedu and Doe, 2022). Those are for identifying, assimilating, and exploiting knowledge from the environment to the company (Levint, 1990). It needs various skills to manage the needs related to the Tacit component of technology transferred to the company's internal needs (Mowery et al., 1996). It also requires the ability to learn and develop problem-solving learning skills. Learning ability includes assimilating knowledge for imitating skills and problem-solving to create new knowledge for innovation.

Since absorptive capability is considered an essential factor in corporate innovation and competitive advantage (Tho, 2017), the absorptive capability perspective should include the role of knowledge absorbed by organizations and provide a better understanding of the nature of boundaries within and around organizations (Easterby-Smith et al., 2008). Jansen et al. (2005) proposed a definition of absorptive capability based on three crucial components: the capability to recognize external knowledge value and the capability to assimilate and apply it. Ko et al. (2005) found that absorption has a positive effect and determines knowledge transfer from consultant to client. In comparison, other studies show that absorptive capability has a negative effect on knowledge transfer. This finding is reinforced by Pacharapha and Vathanophas (2012) that absorption does not increase knowledge transfer.

Ibrāh can be interpreted as an event object either in the form of natural phenomena, history, or stories that contain wisdom, which can be used as lessons, examples, measures, or warnings from Allāh ʿazza wa jalla. The wisdom and lessons can be obtained through observation, consideration, investigation, research, and measurement based on values and rationality. Through the *Qurʾān*, Allāh ʿazza wa jalla teaches the concept of *ibrāh* learning to humans to explore and analyze every event. It aims for humans to find knowledge, wisdom, or lessons behind events or incidents (Ulfah, 2021).

This *ibrāh* method aims at fostering faith (*aqidah*) in monotheism (*tauhid*), provide satisfaction in *aqidah* understanding, arouse a sense of *rabbaniyyah'* (divinity), and foster obedience and a sense of awe toward Allāh ʿazza wa jalla's creatures (Aziz et al., 2022).

Spiritual values can improve performance, job satisfaction, innovation, and leadership potential and provide insight into how organizations can create an environment that supports employee spiritual growth (Biberman, 2008). Knowledge management

performance that focuses on human capital, as well as practices and policies based on religious values, will be more effective in driving organizational performance achievement (Widianti et al., 2024). Five main disciplines—systems thinking, personal mastery, mental models, shared vision, and team learning—are the basis for organizations to create a culture of continuous learning (Peter, 1990). By integrating spiritual values into organizational policies and practices, companies not only create space for employee spiritual growth but also strengthen commitment and motivation, resulting in a more harmonious and innovative environment and enabling organizations to face challenges more effectively. The formation of *Ibrāh* Acquisition (IA) dimensions in the organization will help understand the development of *ibrāh* values in knowledge acquisition, which refers to the company's ability to identify and acquire important external knowledge. The application of *ibrāh* involves learning from past experiences, where members are encouraged to reflect and analyze the phenomena that occur so that they can draw relevant lessons (*hikmah*). In addition, it is important to integrate spiritual values into organizational policies and decisions, create an open culture for discussion, and conduct training targeted at character development and spirituality. In this way, organizations can not only improve performance but also build harmonious and meaningful communities.

2. LITERATURE REVIEW

2.1 ABSORPTIVE CAPABILITY THEORY

A company's ability to recognize new information value, assimilate it, and apply it for commercial purposes and absorption is highly dependent on knowledge (Cohen and Levinthal, 1990). The new definition of absorptive capability is organizational activities and processes by which companies acquire, assimilate, transform and exploit knowledge to generate dynamic organizational capabilities (Zahra and George, 2002).

Potential absorptive capability and absorption potential are made of two elements. First, is knowledge acquisition which refers to the company's ability to identify and acquire externally generated knowledge important for its operations. Second is the assimilation ability or the company's routines and processes that enable it to analyze, process, interpret and understand information obtained from external sources. The potential absorptive capability allows companies to accept and assimilate external knowledge. Its manifestation consists

of transformation capability, which can be defined as the company's ability to develop and refine routines that facilitate incorporation of existing knowledge, newly acquired and assimilated knowledge.

On the other hand, realized absorptive power is also made of the exploitability of the company. The company can apply the newly acquired knowledge in a product or service that can benefit it financially. Furthermore, realized absorptive capability is a function of transformability and exploitation.

Zou et al. (2018) conducted an absorptive capability meta-analysis and found that: (1) absorptive capability is a strong predictor of innovation and knowledge transfer. Its effect on financial performance is fully mediated by innovation and knowledge transfer; (2) The firm size absorptive capability relationship is positive for small companies but negative for large companies. The relationship between company age absorptive capability is negative for mature companies and in significant for young companies; (3) Social integration mechanisms, knowledge infrastructure, management support, and relational capabilities have a positive and significant impact on the absorptive innovation-capability relationship. Nevertheless, they did not find the extent of external search or the intensity of competition to influence the relationship. Environmental dynamism has a slightly significant negative impact on the absorptive capability innovation relationship; (4) They also found that the absorptive capability-innovation relationship is more potent when measured by surveys rather than by archival proxies.

The definition of absorptive capability is based on three essential components: the capacity to recognize external knowledge value, assimilate it, and apply it. Acquisition capability is the company's ability to find, identify, assess and acquire essential external knowledge to its operations, which will be analyzed, processed, interpreted, comprehended, and internalized (Van den Bosch et al., 2005).

Thus, companies with a high absorptive capability will be able to recognize new external knowledge value, acquire, assimilate or transform, and exploit new external knowledge.

2.2 ACQUISITION

Acquisition is one of companies' most popular growth and internationalization strategies (Buckley et al., 2016). Knowledge assimilation refers to a company's capability to process, examine, interpret, and understand newly acquired knowledge and may include

incorporation into routines (Lewin et al., 2011). Knowledge assimilation occurs when an employee comes up with a new idea and must 'adapt' to a person's knowledge (Silva et al., 2014).

When people discover new things and interpret these experiences, they make small and large adjustments to existing ideas about the world around them (Gosal and Kamase, 2021). Despite its prevalence, however, acquisitions often exceed expectations (King et al., 2004). Previous acquisition research has mainly focused on examining the influence of financial and strategic factors in the pre-acquisition stage, such as company relatedness, payment methods, and previous acquisition experience. These factors, however, only partially explain acquisition outcomes, suggesting the need for additional theory development (Tarba et al., 2020; Oh and Johnston, 2020).

2.3 *IBRĀH*

According to al-Wahidi, *ibrāh* can be interpreted as thinking about various issues so that something other than its kind is known. This word is commonly used in the sentence "*al-i'tibar bi ma madha,*" or taking lessons from the past. The value of *ibrāh* can be taken from stories and experiences so that it will change behavior, encouraging one to be humble and think that everything other than Allāh *ʿazza wa jalla* is small because Allāh *ʿazza wa jalla* is the Greatest. The reflection on education in *ibrāh* includes education in *aqidah* and morals (Ansari, 2011).

Ibrāh is an Arabic word meaning crossing from one river bank to another. Imam Ghazali defined *i'tibar* as; "Crossing from what is mentioned to what is not mentioned. Therefore, it is not limited to those mentioned". It means *i'tibar* is taking a lesson from an event by a person, even though the lesson is invisible or not explicitly stated. *Ibrāh* is a word found in the *Qurʾān* in *Ṣūrah* Yusuf Verse 111. The definition of *ibrāh* in the *Qurʾān* refers to an effort to learn lessons from other people's experiences or events that occurred in the past through a deep thought process. This aims at raising awareness within individuals, so that they can learn and take lessons from history and the experiences they have undergone (Aziz et al., 2022).

The meaning of *ibrāh* comes from the Arabic word عِبْرَة which means lesson, or there is a lesson in every story for people who have sense. *Qurʾān* is not a fabricated book but justifies the previous books, explains everything, and acts as guidance and mercy for those who believe. Types of *ibrāh* in the *Qurʾān* are *ibrāh* through stories, taking lessons from favors and Allāh *ʿazza wa jalla's* gifts, and taking lessons from various events and history.

The story of Prophet Moses and Pharaoh is one example often told by Prophet (*ṣal-Allāhu ʿalayhi wa sallam*) to provide moral and ethical lessons. Allāh *ʿazza wa jalla* sent Prophet Moses to free the Children of Israel from the oppression of Pharaoh, who was known as a cruel and tyrannical ruler. This story contains many lessons, especially regarding just leadership, courage in facing oppression, and the importance of trust in Allāh *ʿazza wa jalla*. Prophet Moses showed strong leadership by adhering to the principles of justice and truth, even though he had to face great challenges from Pharaoh. Pharaoh, on the other hand, illustrates the nature of arrogance and rejection of the truth, which ultimately led to his destruction. The lesson that from this story is that good leadership must be based on justice and that Allāh *ʿazza wa jalla* always supports those who fight for the truth. This story can be found in the *Qurʾān*, in *Ṣūrah* Al-A'raf (7:103-137) and *Ṣūrah* Ta-Ha (20:9-79), which describe the journey of Prophet Moses and his interactions with Pharaoh.

By implementing the lessons from this story in the *Qurʾān*, organizations can develop more effective leadership, improve fairness in decision-making, and encourage innovation through learning from experiences, both positive and negative. This will not only strengthen the organization's foundation but also improve overall employee performance and satisfaction.

2.4 *IBRĀH* ACQUISITION

Ibrāh acquisition knowledge transfer integrates *ibrāh* and acquisition values developed from absorptive capability theory. The integration process is shown in Figure 1.

The acquisition is the capability to recognize, understand, and acquire the importance of external knowledge for organizational operation (Zahra and George, 2002). Acquisition is a generator of knowledge for an organization; thus, it can result from investment in management or through prior knowledge (Welsh et al., 2001). The concept of absorptive capability has been widely studied from a theoretical perspective. The dimension of absorption, from a literature review, consists of (1) Acquisition with indicators, namely risk tolerance, senior management support, training, and investment in research and development (R&D), (2) Prior knowledge with Knowledge repertory indicators, the intensity of knowledge, experience within the R&D department, highest academic degree held by employees, (3) Motivation for collecting knowledge with indicators of motivation, observation, learning speed and (4) The

direction of knowledge with indicators of circulation of knowledge (Noblet et al., 2011).

Components that create IA are given in the following Figure 2: The newly developed measures presented in this contribution have been framed within these main competency categories, which generate seven dimensions for scale development.

FIGURE 1

Integration of Absorptive Capability Theory with the Concept of *Islāmic* Value
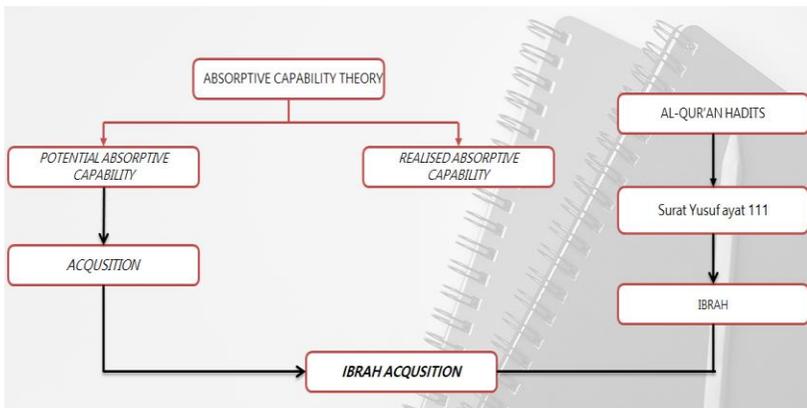

FIGURE 2

Competency Categories

- Prior investments

It is all initial investments that meet the requirements for reuse. In this study, the investment is initial employee knowledge obtained from formal and non-formal education and experience. The company manages it, so it supports absorption of knowledge. It aims at assisting in completing tasks and routines and supporting decision-making. The indicators are Senior management support, training, and investment in R&D (Noblet et al., 2011).

- Prior knowledge

The ability of an individual to evaluate and make better use of knowledge that comes from outside is a level function of interconnected prior knowledge. This interconnected prior knowledge provides an ability to recognize the new knowledge value, to assimilate and apply it in new settings. Specifically, prior knowledge may include basic skills, language division, or knowledge of the most recent technological or scientific developments in related fields.

Prior knowledge as a concept can be interpreted as a set of experiences, attitudes, knowledge, and even beliefs already owned by individuals who obtain it from experiences throughout their lives that will be used to construct new knowledge and experiences. The better the initial knowledge possessed by employees, the easier the capability to absorb knowledge for organizational progress. Several studies on prior knowledge show a relationship between prior knowledge and the ability to complete tasks and investigate concepts. The higher a person's initial knowledge level, the higher the relationship (Idris Hasanuddin, 2020).

Hence prior knowledge has strong implications in interactions with tasks and learning (Ningsih and Khoiriyah, 2016). Interrelated prior knowledge provides the ability to recognize new knowledge value and absorb and apply new attitudes. The indicators are knowledge repertory, the intensity of knowledge, experience within the R&D department, and the highest academic degree held by employees (Noblet et al., 2011).

- Motivation for collecting knowledge

Process: It is the process carried out by employees in gathering knowledge from formal and non-formal education, training, self-experience, and other people, which can be utilized to support organizational performance achievement.

To have the required knowledge absorption capability, a person needs to know various types of knowledge or topics (knowledge aspect) and have deep mastery of a particular type of knowledge (knowledge depth aspect). Likewise, as a recipient of

knowledge, a person needs to know various types of knowledge, even if it is only the big picture, to relate it to the current knowledge. In this case, the process of seeking and acquiring knowledge becomes crucial.

The indicators include levels of motivation, observation, and speed of learning (Noblet et al., 2011).

- Direction of knowledge

There will be different levels of absorptive capability between one individual and another because of   differences in conditions such as professional experience or educational background. The level of human education influences   perception of rationality and thinking with a moral awareness full of responsibility and independence. Thus, human self-maturity becomes the basis for developing knowledge and awareness in mind. In other words, the direction of knowledge will be better based on   the awareness of recognizing and understanding external knowledge that will be applied and contribute to the organization. The indicator is the circulation of knowledge (Noblet et al., 2011).

- *Aqidah*

The concept of *aqidah* is essential for the legality of a person, whether he is worthy of being a Muslim or not. Allāh ʿazza wa jalla conveys the principles of *aqidah*, one of them is through *ibrāh*. Therefore, *aqidah* education has an urgency that must be conveyed to every Muslim generation. The aim is to grow and familiarize the process of fostering and strengthening self-confidence that is firmly and correctly based on the values of the creed. *Aqidah* contains an element of invitation to humans as well as arousing awareness and stimulating reason to capture the true values of *aqidah* so that everyone's rationality will encourage reason to make further observations and research.

Several verses of *aqidah* containing *ibrāh* have lessons to be used as contemplation and observation for people who use their minds. Observations made through rational power will transform into an awareness of faith embedded in the heart and science. One of the most important things in every lesson from *ibrāh* is strengthening the value of *aqidah*. The first way *Islām* filters science and technology development in human life is that the *Islāmic* faith must be the basis for all science and technology concepts and applications. It is the *Islāmic* paradigm as brought by Prophet (ṣal-Allāhu ʿalayhi wa sallam).

- *Akhlaq*

Akhlaq or morals are the traits humans carry from birth embedded in their souls. This trait can be in the form of good deeds, called noble character, or bad deeds, called despicable morals. The science of *akhlaq* determines the boundaries between good and bad, between what is commendable and what is reprehensible, about the words or actions of human beings physically and mentally (Asmaran-As, 2002). It also explains good and bad, teaches human relations, and states the goal of all their endeavors and work. Standards of good or bad *akhlaq* are derived from *Qurʾān* and *as-Sunnah*, while good and bad ethical and moral standards are society's common sense and customs. Thus, the standards of morals and ethical values are local and temporal, while *akhlaq* standards are universal and eternal.

- Belief in Allāh *ʿazza wa jalla*

It is described in the *Qurʾān* as regarding individual beliefs in achieving the expected goals. A person's faith creates commendable attitudes, namely belief in Allāh *ʿazza wa jalla* in all his or her efforts, being patient (consistent) in facing difficulties or even failure, and always being grateful for the successes (Widianti, 2024).

This model is expected to provide an overview of a new concept, namely a measure of absorptive capability with IA. which can help achieve organizational performance. The discussion in this article refers to the formation of a new concept, namely, *Ibrāh* Acquisition (IA). It is especially about the company's ability to absorb external knowledge from various events, history, and experiences based on values and measures that are more rationally applied in companies to realize optimal company performance. This research implies that better IA has the potential to improve organizational performance. The seven dimensions of IA encompass prior investments, prior knowledge, motivation for collecting knowledge, the direction of knowledge, *aqidah, akhlaq*, and beliefs.

3. CONCLUSION

Knowledge assimilation requires understanding how new information fits into what is already contained in the knowledge base and how the current information should be modified. Hence it can reflect the views of experts on the domain through assimilation and take new information or experience and incorporate it into existing ideas. The process is more subjective because it changes experience or information to match pre-existing beliefs. Accordingly, a deep understanding is needed to create wisdom in new information or

knowledge that can be used as lessons, examples, measures, or warnings so that considerations, investigations, research, and measurements are based on values and measures that are more rational. This assimilation plays an important role in learning about the world around people.

The new concept of IA is defined as the company's ability to absorb external knowledge from various events, history, and experiences based on values and measures that are more rational and applied to realize optimal company performance. This paper shows that the IA has the potential to improve organizational performance while upholding noble values and hoping for the blessing of Allāh *ʿazza wa jalla.*

The implementation of IA within an organization is a strategic step that not only improves organizational operational effectiveness but also builds a culture of continuous learning. By creating an environment where employees are encouraged to share experiences and learn from mistakes, organizations can turn challenges into opportunities for innovation. Through structured training and clear communication, each individual can feel involved and have a sense of ownership of the change process. Thus, IA is not only a theoretical concept but also a real practice that strengthens the foundation of the organization in facing the dynamics of the ever-changing market.

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