From Human Resource to Human REALsource (Spiritual Management Perspective)
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Abstract: Humans are God's creation, while science comes from human thought. One example of science is management science. There have been many management theories that have been delivered in a timely manner by management experts, such as the Theory of Human Resources (HR), Human Resource Management (HRM), and Strategic Human Resource Management (MSDMS). We have been busy discussing the management, but forgot about the study of man (human). For this reason, the relationship between man-management-money is inseparable, especially the man. The study of "humans" in HR, HRM, and MSDMS has resulted in concepts such as Human Resource Management (HRM), Holistic Human Resource Management (HHRM), Human Capital Management (HCM), and Spiritual Capital Management (SCM). Different from these concepts, with the 3M (Man-Management-Money) spiritual management approach, the author offers the concept of Human REALsource (HRs), Management by Heart, and Beyond Success.

Keywords: Human Resource, Human REAL-source, Spirituality.

INTRODUCTION
The turbulence of changes in the external environment which is so high and which occurred in the last 20 years has caused managers to no longer be able to manage organizations or companies they lead (managerial) traditionally like organizational management, such as the 1950s and 1960s, when the organization's external environment was relatively still stable. In the future, the role of managers in managing the organization has undergone many changes. Managers are thus required to be more innovative, creative, and adaptive, as well as spiritualists, so that the organization they lead can survive and achieve their intended goals. Therefore, they are required to redesign and even re-set in managing the organization they lead and the people who work in it (Sobirin, 2016).

As explicitly stated by Sumantra Ghosal and Christopher Barlett, cited by Achmad Sobirin, that a top leader can no longer struggle and pay attention solely to organizational strategy issues, but must have turned to the problem of setting organizational goals. Likewise, the process of achieving these goals must be prioritized rather than merely questioning the organizational structure. Finally, having to pay attention to human issues is more meaningful, rather than just an organizational system problem (Sobirin, 2016). In other words, it means that we must pay attention to the problem first, then management and money.

As we know, that the progress of science in the field of management has been very much, both in terms of theory and its application in the field. What is forgotten is actually reviewing the "actors" of the management, namely the man. Because, as good as any management theory, but if the man is not controlled and educated, it will fall to losses and even destruction. For example, corruptive behavior, demotivation, disloyalty, lying, reneging on promises, not on time, conflict, and so on. Therefore, managing man becomes a priority. To manage man, we must involve the role of the Creator, so that high efficiency and productivity in the use of money is achieved. In other words, the role of the Creator must be included in educating humans in management.
Conceptual Framework

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Information:
C: God, HRs, Management by Heart, Beyond Success is the wisdom area of The Creator, Human, Science (C-H-S)

Science, including management, is the result of human thought, while humans are the creation of God. Because it should, when humans take care of science (management), it must be managed by the creator. Humans without spirit, certainly not perfect and helpless. Because of this, humans are not a resource. In fact, there are those who empower humans, as real source, which in religious language is referred to as "spirit". Why is this study of the "power" of humans important? Because the spirit (human power) we use every day: eat using spirit, drink using spirit, meet using spirit, organize using spirit, think using spirit, and so on.

How do humans get science (knowledge)? Certainly through the epistemology of the senses, namely hearing (not the ear), vision (not the eye), smell (not the nose), words (not the mouth), and feelings (not the tongue). When did the senses begin to function? When God perfects human events, by blowing on him soul (Q.S. as-Sajadah [32]: 9). So, it is the spirit that actually becomes the source of knowledge and resources, not the brain. He is the one who is most meritorious. Because, knowledge or science comes from "who knows", which in Arabic is called "science".

For example, when a person sleeps, all of his organs are intact / good, but why can't he do anything (can't function)? (Q.S. Az-Zumar [39]: 42) Precisely, after we guard from sleep, then all the organs can function. So, the functioning of these organs is the emanation of the soul (human power or Human REAL Source / HRs), which comes from the gift or gift of God in the form of favor (Q.S ar-Rahman [55]: 13) or feeling (the source of human power or The Source of Human REAL source / S-HRs). Gradually, in the sense or S-HRs there is a reason process; it means to outsmart something from nothing to exist, then the thought-thought process then appears, meaning we start thinking about something, how it looks. Then the next process appears, illusion; we fantasize to create something objective. Suddenly we feel understood, the name understand: meaning that we understand something that we will want; then there is a process of reason that produces a science.

After we understand it, it is then transferred through the spirit or power of the human being, to the brain or human brain. So, the brain is not a source of science and resources, but a tool for knowing. Instead, the brain is energized by the existence of a spirit. Therefore, every human being, will be able to feel after they have read something, observed something, heard something, researched something, and finally understanding it. So at that time the role is the taste (not the substance of the brain or heart). After that, we recognize the existence of science or knowledge, such as management science. So, how do you really put the role of scientists (managers and organizers) and religionists? The interesting explanations are as follows;

"Science (including management science) will never be human, humans will never become souls, spirits will never be God. Science will be beautiful results, will be dignified, useful, meaningful, with high efficiency, if you know the benefits and disadvantages; the condition: spirit is taken care of by God, humans are taken care of by spirit, science is taken care of by humans."(Yusuf, 2016: 30)
Based on the quotation above, we can relate three relations as a framework of holistic thinking in management (holistic management), namely relations: human-science (with the spirit that perfects its occurrence) -God or between management (human thought), human - with real source - (creation of God), and The Creator. It is the Creator who created man, and science (management) comes from human thought. The relationship of the three, if we can imagine in a concept, such as a triangle: the lower left corner of the human position, the lower right corner of the position of science (management), and the middle corner of the position of the Creator. We call it the C-H-S Model: — acronym of— (C) The Creator, (H)uman, and (S) cience.

![3M: Man-Management-Money in the Spiritual Management Frame](image)

According to Mackenzie, in the framework of the "Three-Dimensional Process" theory, there are three basic elements of management that are noteworthy: First, the elements of ideas that are related to conceptual thinking where planning is an important part. Second, something (things) related to administration. Third, the human element (people) is related to how to direct humans (leadership). Leadership and administration in this case are not as common concepts that are often studied in general. In the context described here is leadership and administration as a management function. This is what is called the three dimensional elements or "The Management Process in 3-D". Not surprisingly, some of the experts providing requirements for managers are needed; that is, as a planner, administrator and leader (Mackenzie 1969).

Positive-materialist-patterned management has now begun to be abandoned, leading to a management model with spiritual management. The study of spirituality is rooted in the philosophy of spiritualism, namely the flow which states that the subject of reality is "spirit"; the soul of the world which encompasses the universe in all its levels of activity; as the cause of its activity; orders and guidance (instructions); and act as a complete and rational explanation. Medan spirituality can appear in cognitive, existential, and relational aspects. In the cognitive aspect, one tries to be more receptive to transcendent reality. Usually done by studying the literature or doing reflections on certain spiritual readings, exercising the ability to concentrate, and releasing the previously formed categorical mindset. Called the cognitive aspect because the activities carried out on this aspect are activities of seeking spiritual knowledge. In the existential aspect, one learns to "turn off" the part of him that is egocentric and defensive, defeat your weakness. The activity carried out by someone in this aspect is characterized by the process of searching for self (true self) or researching the self, to find inner self. In the relational aspect, a person feels united with God (and / or united with His love). In this aspect one builds, maintains, and deepens his personal relationship with God (Angeles, 1981).

Today we are witnessing the growth of spiritual awareness in the corporate world and work life. Top executives, middle managers, even ordinary employees, start looking for spirituality in work life and try to express it in various forms. Enthusiasm is seen in various business practices, increasing support for the need for business morality, broader corporate responsibility for the community, the need to hear voice of the heart in executive decisions, servant leadership, wisdom and love in relation to humans and the natural environment, or even God Corporate Governance (GCG). This development undermines the view of positivism, which has so far denied the metaphysical and spirituality dimensions of work life, or the nominalist and even agnostic attitudes of some people, especially in the West, towards institutionalized religion, precisely when science and technology and company management is increasingly advanced (Hendrawan, 2009).

Some people who do not understand the nature of this development see it as an anomaly. They consider spirituality, conscience, spirit, especially God, are issues that concern religious issues. Far from secular corporate life, especially those that are oriented towards profit-maximizing behavior. There is a perception among them that spiritual awareness in business and
management decisions raises unnecessary complications, which hampers the achievement of business and management opportunities or quick decisions; the company did not gain an increase in competitiveness with such awareness. However, existing developments show the opposite reality. Spiritual awareness is even more needed to support corporate transformation and strengthen the coping mechanism of various increasingly complex business and management challenges. In fact, some companies that describe this spiritual awareness into their business practices and management have shown better business and management performance (Hendrawan, 2009). Because, man behind the management.

Spiritual awareness was needed to provide a new orientation in the management of the company. Especially to overcome the destructive effects on the natural environment and human life from the spirit of capitalism that underlies the management of companies and businesses and management today. Therefore, for example, when these spiritual motives can be "injected" into the company, according to Zohar and Marshall in their book entitled Spiritual Capital (SC), capitalism will show a more spiritual face. The spirit of capitalism that works in the management of a company does give birth to a "scarce mentality" mentality that encourages the greed and exploitation of nature and humans. Spiritual awareness helps companies build new orientations of business and management that are upheld on abundance mentality in the form of spaciousness, abundance of souls, breadth of horizons, wisdom and love of fellow humans, and unity of humans and nature, with human, with nature, and with God (Zohar & Marshal, 2005).

The growth of spiritual awareness in the workplace seems to be read in terms of three important things. First, it is a tendency in which people begin to search for more holistic meaning of life (wholeness), or try to achieve greater meaning than themselves (beyond self), and build harmony and harmony with a larger and higher universe reality. Second, by quoting the term in psychology, as a coping mechanism in dealing with major crises in work life. The crisis created conditions beyond the data threshold of the "conventional" soul with the result of the need to look for a response mechanism through "trusting and relying" on something greater than themselves, depend the God. Third, exactly as Maslow and Erich Fromm have long argued, as an evolutionary tendency of personality development that leads to peak experience, to immaterial and transcendental ecstasy; from life only to the level of having to have life at the level of being (Hendra, 2009). We add two more stages, namely to the level of good (to be good), to finally the level to God (towards God).


The Spiritual Management concepts mentioned above are actually developed from fundamental religious messages. The values derived from religious teachings become software in humans in carrying out the life management mission. This view changes the perspective of the place and business and management space that was previously only filled with profit (profit center), then shifts as a space to grow together (social-sharing center) with justice and prosperity for workers, society, nation and community globally, then move to transform as a space that places the Creator as the main stakeholder (spirituality center), where the organization is only given the mandate to run the business wheel based on belief, morality, and trust, where moral values, goodness, truth, and justice lies at the peak of organizational value. In this case, spirituality principle is the basis not only for the highest leaders of the organization, but also for all the personalities within the organization. In conducting business, organizations that implement spirituality principles have strong foundations and principles. The parameter and indicators of success also no longer set tangible and intangible values, but have seen indicators based on the principles of beliefs, morals and beliefs that can be felt when in the environment or when interacting with the organization. They believe, the value of goodness, truth, justice and morality shown in business behavior, will also return to them in a larger form (Hendrawan, 2009).

According to Hendrawan, Islam has a unique conception of humans, which he calls the khilafatullah fil ardi (the leader on the earth). (Q.S. al-Baqarah [2]:30), namely the mission of "leadership on earth". This conception gives a special role to humans to regulate and manage the earth with all the resources contained in it for human interests based on natural and religious law. With this conception, actions, identities,
and human beliefs, as separate elements in corporate life so far, can be reunited as a whole (Hendrawan, 2009: 12-14). Therefore, the company is only one instrument for humans to carry out the leadership mission on earth, of course, after perfecting human events is led by God, namely by organizing activities to produce goods or services needed for human life by maintaining and developing planet earth as a place a good and prosperous life, which conveys man to the pleasure of his Creator.

The way is, the company must be managed by business and management executives in which spirituality (spirituality), leadership (leadership), and science are integrated. Such integration can give birth to new wisdom in managing the business and management of the company, especially in the midst of environmental damage that threatens the global life on earth and the widening of social inequality. The integration of these three things is actually inherent in the conception of man as caliph fil ardi (the leader on the earth). In this conception, it means that to successfully carry out its mission as a leader on earth, humans need divine guidance as a source of their spiritual life, revealed in the Qur'an, an example of human leadership, revealed in his leadership Apostle, and understanding and mastery of natural and social laws, which are formulated in science and technology (science and technology (Hendrawan, 2009).

Companies that are able to integrate these three things (spirituality-science-leadership) in each of their business decisions, will create a very different business governance, which is called Hendrawan as God Corporate Governance (GCG). This kind of company is nothing but a company that combines IMTAK (faith and piety) and science and technology (science and technology) in the overall management of its business. Therefore, it can be said that corporate spiritualization is a process for combining IMTAK and IPTEK, or in other words integrating spirituality-leadership-sciences, or also integrating aspects called action on what people do, identity (who they are), and values and beliefs (what they are most value and belief). All of this has its meaning in the conception of man as caliph fi al-ardi (the leader on the earth) (Hendrawan, 2009). Is it true that humans can lead? Isn't human a slave of spirit (al-insan 'servant spirit/ al-insan 'abdi ruh ?

**Human REAL-source (HRs), Management by Heart, and Beyond Success**

Human resources (HR) are more valuable and more important than natural resources (NR). Because, if natural resources are limited, for example, then with his mind, humans can be creative to create new alternations. But not the other way around. If there are no humans, then the universe cannot be utilized and empowered and regulated for benefit. The question then: where is human? where is human power? where is the source of human power? In scientific language, the process of direction, utilization, empowerment, organization, for certain purposes, is referred to as "management". So in management, man is an object and at the same time should be a subject. But unfortunately, in a positivistic management, humans are reduced to economic tools only (humans as objects) (Arsyad, 2002), so that humans have become productive means of production, aka have produced "human-machines" or raised dehumanization processes.

The impact of micro technology on the psychology of workers in industrial societies is objectivity. Those who work all day in the same type of work, over the years, will feel that they are only objects that carry out factory tasks, just as the machines have worked. Such machining is called objectivation. Humans are no longer themselves, but become objects, machines, and things. Actual activation also occurs as a result of organizations being carried out technically, such as with mechanical time signals, finger print, and so on. Technology and human techniques can cause alienation when the identity of the personality disappears in the midst of helplessness in front of the machine. What can be done to restore humans in conditions like this, is a touch of humanity in art and religion. Ethics and spirituality will be a backflow against objectivation, both objectivation in industrial processes and in broader social processes (Kuntowijoyo, 1995).

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<td>Long term, proactive, strategic, integrated</td>
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<td>Roles</td>
<td>Specialized/professional</td>
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According to Garry Dessler, HRM is a policy and practice of determining human aspects or human resources in management positions in the process of obtaining, training, assessing and compensating employees, paying attention to their work relations, health, security and justice issues (Dessler, 2006). Whereas in the opinion of Ivancevich (2007), that HRM is specifically filled with the program concerned with the employees carried out in the most effective organizational functions facilitating the use of people (employees) to achieve organizational and individual goals. After the era of Human Resource Management (HRM), now there has also been a development called Human Capital Management (HCM). So, the concept of “resource” changes to “capital”:

“The model further suggests that a strategic approach to HRM strategy, policy and processes fundamentally reflects management choice about how employees are managed—a choice about the nature of the employment relationship, including the ‘psychological contract’ between employees and their employers. As this model indicates, the principles on which HRM theories area based are generally broader and more managerial in their emphasis than personnel management. The central principle is, of course, the effective utilization of employees in order to enable the achievement of organizational objectives. Thus, the entire ‘resource’ of the employee should be tapped (i.e. physical, creative, emotional, productive and interpersonal components) in order to achieve this goal. In contemporary organizations, the emphasis may be more on the ‘intellectual capital’, ‘knowledge worker’, or on ‘emotional intelligence’ than on manual or physical skills. These issues are integral to the management of the contemporary ‘knowledge worker’ and will keep shaping the theory and practice of Human Resource Management, moving forward.” (Rotich, 2015)

According to Chatzkel (2004), HCM is an effort to manage and develop human capabilities to achieve a significantly higher level of performance. Whereas according to Kearns (2005: 34), that HCM is creating value through people and is a philosophy of human development. From the explanation of the above understanding, it can be concluded, that the equation of HRM with HCM is, both are together to regulate all aspects of human or employee of a company by using management functions. HCM & HRM provide various functions and capabilities to manage HR in business processes and provide a source of information for employees. HCM & HRM describes staffing, administration, recruitment, talent management, training and development, compensation, time and management costs, performance management, health and safety, and others related to business processes.

The difference between HRM and HCM, according to Gunawan Tjokro is as follows: First, differences in terms of paradigms, namely HCM views HR (Human Resources) as a key source of organization, while HRM views HR as only a supporting resource. Second, HCM focuses on strategic steps to maximize talent to create value to be able to direct and accelerate business strategies, while HRM focuses on adding value by ensuring that HR management supports the implementation of business strategies. Third, in terms of measuring the effectiveness of HR contractors on the achievement of the organization. HCM considers it important to know the level of management effectiveness of human capital in achieving the organization. Given that the results of this measurement will be determined the direction of the organization's HCM strategy. Therefore the development of measurement tools in HCM is important. When compared with HRM, the contravention measurements mentioned above actually exist, but are not as strong as in HCM (Magazine, 2008).

Meanwhile, according to Andrew Mayo, Professor of Human Capital Management from Middlesex University, providing an overview of the differences between HRM and HCM is different from the emphasis of "the value of people and what they produce" compared to the focus of the function of Human Resources itself. The HCM focus assesses the impact of People Management practices and their contribution to the lowest size of the performance line. Another thing according to Kearns, that HCM is creating one’s value and not an overhead, whereas in HRM where people are considered significant as a cost and must be managed (Kearns, 2005).

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<th>Nu</th>
<th>HR</th>
<th>HC</th>
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<td>Humans can run out when overexploited</td>
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<td>Knowledge and Skills (Cognitive)</td>
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Human Resource (HR) ideas have now developed into Holistic Human Resource (HHR). In the HHR concept, there is a combination of IQ values (skill, knowledge, ability, rational, logical), EQ (emotions control, stress management, skills, conflict, management skills, self control, empathy), and SQ (wisdom, sense) of meaning, sense of community, self awareness, humanization, compassion, connectedness), which is applied in management (Ahmed et al., 2016: 69). Holistic itself (in terms of HHR) comes from the word “holism”. Holism is an all-encompassing stream spearheaded by Jan Christian Smuts, explaining that this holism creates itself and its final structure is always more comprehensive than its initial structures. All of this always encourages natural processes towards a higher level of complexity and integration. The view of holism then spread to various branches of science.

One of the figures in holistic thinking is Danah Zohar. To understand the Zohar study of spirituality in the holism perspective, can be read in the book's trilogy. First, The Quantum Self (Zohar, 1990). In this book, Zohar has broken down the elitism of quantum physics which Capra merged with Eastern mystic elitism into an exclusive elitism of new-age mysticism. With this book, Zohar precisely puts a quantum process in the midst of our daily lives, not only is it an esoteric mystical experience, but basically is a quantum process. Second, The Quantum Society (Zohar, 1994). In this book Zohar states that the world community must be reorganized into a quantum society, namely a number of small face-to-face communities that interact dialogically similar to the internal dialogue model that occurs in the human brain. In the book, Zohar says that the physics foundation for human consciousness is the quantum Bose-Einstein condensation of nerve cells that gives rise to the coherence of electric-magnetic waves in the brain. Third, Spiritual Intelligence (SI) or Spiritual Quotient (SQ) or The Ultimate Intelligence (Zohar, 2000). In this book, Zohar uses the brain as the central model for his great discourse, and his theory of quantum holism becomes its big frame. He then used the concept of supranational spiritual intelligence as a central concept in the discourse of applied mysticism. The idea of Human Capital (HC) being Spiritual Capital (SC) was inspired by Zohar's view of Spiritual Quotient (SQ) (Zohar and Marshall, 2001).

According to Zymonik (2015: 148; compare with Vasconcelos, 2015) in management there are four capital, namely: human capital, physical capital, social capital, and spiritual capital. The principles of value in SC, which can be developed in organizational management, such as:

- wisdom and knowledge (curiosity of the world, creativity, willingness to learn, intelligence, cognitive distance),
- courage (integrity, persistence, bravery and valour),
- humanity (love, goodness),
- justice (impartiality, diligence),
- temperance (self-control, modesty and humility, judiciousness, generosity),
- transcendence (appreciation for beauty and harmony, gratitude, openness to the future).

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<tr>
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<th>Human Resource Management (HRM)</th>
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<td>Human REAL source</td>
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Unlike HHR and SC that use "spirit" as the basis of their knowledge, we use the concept of "spirit" in the language of religion. If "spirit" can be with or without God, then "spirit" must include the role of God. We cannot immediately equate the term 'spirit' with ‘soul’ as Yusuf Ali did in the interpretation of The Holy Qur'an when translating Q.S. 4: 171, 15: 29, 70: 38 and 97: 4 (Hady, 2007). Why? Because, in the view of Islam, the word "spirit" is never and will not be released from the aspect of divinity (Q.S. Al-Isra’[17]: 85). This is very different from the term 'spiritual' in SQ thinking from Danah Zohar and Ian Marshall - which according to him is not closely related to divinity (Ihsan, 2007). So, that spirit surpasses spirit. Spirit is not just spirituality intelligence. In it, there are not only cognitive dimensions (for "there" and truth), but also conative dimensions (for value and goodness). He is not only the ability to understand everything, but he also loves everything (Leahy, 2001). Therefore, in the phrase "human resources", there are three objects that are interrelated, namely human (human), human power (its human power), and the source of human power (the source of human power). In this context, we call human power as Human REAL source (HRs) Spirit, and the source of human power as The Source of Human REAL source (S-HRs) Sense. So, what actually becomes the source of the problem is not the management theories, but the man.
In the theory of Human Resource Management (HRM) and conventional Strategic Human Resource Management (MSDMS) (Rotich, 2015), namely HR and HC, it is still considered that HR is determined by titles and ranks, certificates, etc.; this is positivistic Western-style HR. Because, for them, HR is science (knowledge) and technology. In fact, science and technology are the products of the spirit. In fact, actual HR is the heart, more precisely in the heart, which in the language of religion is referred to as spirit (HRs), which originates from the emotion of feeling (S-HRs). If it is likened to a car and driver, the car and the driver, then the professional qualifications are "the car". So, all this time that we have repaired and we are training in companies or corporations, then "the car", not the "driver". Apparently, it was not the "car" that became HR, but was the "driver". In other words, human resources are not in the exterior dimension, but rather in the interior dimension, it is not from the outside, but inside. In short, if HR and HC repair the "car", then HRs want to educate the "driver".

In a more concrete realm, HR and HC emphasize the application of motivational theories, which tend to be negative (use of the word "motif" usually for negative things) and are temporary (rises from the human). Meanwhile, with the HRs approach, it wants to apply beyond motivation, namely rises from the heart (rising from the heart); told to be told, he will work efficiently and definitely productively. Because, they will work with the truth, not just procedural, work by trust, not work by money. HR and HC only deliver an employee to "can", I can, whose end is successful, I success. Whereas with HRs, we will deliver us to the "right", I truth, whose purpose is peaceful, I peaceful — from I Can to I Truth, from Success to Peaceful—. So, HRs want to make essential changes, which begin with oneself (from inner self). Because, our job is to win, after that, other people get a winning for others. With these HRs, other people will find benefits in themselves that are pure, original, not artificial, inner action.

HRs wants to explain the "self concept" that exists in humans. HRs emphasizes empowerment efforts in the "in" area, as the real inner strength. This is certainly very different from HR and HC, whose focus is on empowering "outward". Though, outside from inside. For example, it could be that the behavior of goodness that is shown by someone is made up or because of the rules of obedience (rises from the law), not because of rises from the heart. This is what we witnessed in other places, for example, where citizens are very orderly and obedient, not from their conscience, but because they are afraid of the rules and sanctions. So, the task of HRs is to re-empower the actual "self". How: (1) connected and remember of God; (2) stand the truth or uphold the truth, reactivating the inner strength in him (siddiq/ right), amanah/trust, tabligh/publishable, fathanah/smart), so that they are true, trustworthy, conveying, and wise. If with the concept of HR and HC, then someone can "rise", then with HRs, then someone will "bow", like the science of rice, the higher it will be lower down. HRs can also be referred to as management by heart, not heart management. That is, management of all things must be with the truth that is in the heart (weigh), the real truth. If this HRs can be applied, then a company employee, for example, will do good and truth wherever he is, not only when he is working, but in all places he is. After that, HRs want to bring, from Good (The Truth, The Trust) to God.

CONCLUSION

Based on the explanation above, we can give three conclusions: First, management science is derived from the results of human thought, and humans are the creation of the Creator. In order for humans to take care of the results of their thoughts, namely the science of management, resulting in high efficiency, effectiveness, and productivity, humans must be managed by the Creator. Second, improving management must begin with improving the man. Because, management is a place to do something, while man is the culprit. Third, Holistic Human Resource (HHR) and Spiritual Capital (SC), still use a spiritual (non-religious) basis, which can be with or without including the Creator. This is different from the Human REAL-source (HRs), which uses the basis of religion, namely "spirit", which is actually mandatory or must involve the role of the Creator in controlling the man.
REFRENCE
1. The Book of Qur’an.
2. The Book of Hadith.