



Designing a Hybrid Qur'an-Based Resistance Management Assessment Tool: Explaining Indicators within the Framework of Revelatory Theorizing

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ABSTRACT

Resistance management, as an indigenous and endogenous model for confronting the threats of hegemonic systems and environmental challenges, has garnered significant attention from Islamic scholars. This study aimed to design a hybrid measurement tool, including questionnaire and checklist, to assess the indicators of Qur'an-based resistance management. Employing a qualitative content analysis method and purposive sampling from 10 authoritative Qur'anic commentaries (both Shi'a and Sunni), a three-level model was developed, comprising three foundations, seven principles, and seven performance indicators. The findings indicate that Qur'anic teachings—such as *Tawhid* (monotheism), *Ma'ad* (eschatology), and *Wilayah* (guardianship)—provide a robust theoretical foundation for resistance management. The novelty of this study lies in transforming Qur'anic concepts into functional performance assessment tools within Islamic management. The final instrument comprises 21 questionnaire items and 21 checklist metrics, validated through 31 Qur'anic and management sources and the Delphi method. This tool is applicable in resistance-oriented organizations and can serve as an indigenous benchmark for evaluating resistance management performance in crisis situations.

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Introduction

In facing global crises and ideological confrontations, resistance management has emerged as a vital concept in both secular and religious spheres. In the Islamic system, resistance management, as a novel managerial paradigm confronting hegemonic threats under sanctions, crises, and international pressures, is an inevitable necessity. It demands a redefinition of fundamental concepts and theorizing rooted in a divine worldview. The Holy Qur'an, as an authentic source, possesses the capacity to provide foundational concepts and theoretical frameworks in this domain. In Qur'anic thought, resistance is not merely a strategic response but a spiritual imperative rooted in divine revelation. Qur'an-based theorizing seeks to systematically present religious concepts in applicable forms within specialized fields such as management. However, this emerging paradigm requires assessment instruments grounded in Qur'anic teachings. The existing Islamic management literature lacks such Qur'an-based performance measurement tools. Although some prior studies (e.g., Rezaei, 2016; Rezvani, 2021) have addressed resistance indicators, they focused on strategic Qur'anic teachings without offering a hybrid tool for both objective and subjective measurements. The present study addresses this gap through the innovation of designing a hybrid instrument and weighting each subjective and objective component in its integration (60% questionnaire, 40% checklist) based on Qur'anic logic. Generally, this research addresses the core question: "How can a Qur'an-based resistance management assessment tool be designed?" Relying on Qur'an-based theorizing (Veisi et al., 2023), it aims to develop a hybrid measurement instrument (both questionnaire and checklist) derived from Qur'anic verses. It proposes a three-level conceptual-operational framework, including foundations, principles, and indicators, for application in macro-policymaking of resistance management. By designing and integrating a qualitative-quantitative hybrid tool (questionnaire-checklist), it bridges the gap between spiritual strategies and functional instruments in Qur'anic resistance management.

Literature Review

A review of the literature reveals numerous studies in the field of resistance management. Previous research on resistance management and organizational resilience indicates that this concept has been addressed in both Islamic and secular traditions. Domestic studies have largely concentrated on concepts of economic resistance and internal empowerment. For instance, Rezvani (2021) examined resistance management indicators in Qur'anic teachings, while Rezaei (2016), in analyzing the economic resistance model, emphasized "internal empowerment" over "passive reaction to threats." However, the exclusive focus on Persian sources and a single Islamic school of thought fails to provide a comprehensive picture of the global discourse on resistance management. Globally, in the field of organizational resilience, classic research by scholars such as Weick (1988), Mileti (1999), and Pearson and Clair (1998) have introduced organizational resilience as the capacity of organizations to anticipate, address, and adapt to crises. These perspectives provide a secular counterpart for comparative analysis with Qur'an-based resistance management. Additionally, in the literature on spiritual management, Fry (2003, 2005), through his "spiritual leadership" model, demonstrated that components such as faith, hope, and altruistic love can enhance organizational performance.

These approaches bear notable similarities to Qur'anic foundations, such as *tawakkul* (trust in God), *sabr* (patience), and *wilayah*, enabling a more precise comparison between Western spiritual management and Qur'an-based resistance management. Furthermore, indigenous management models in non-Islamic cultures are significant: in Africa, the Ubuntu philosophy, grounded in the principle "I am because we are," manifests in management as collective-oriented leadership, empathy, and social participation (Mbigi, 2005). In East Asia, Confucian culture, emphasizing benevolence, justice, and ethical hierarchy, has fostered sustainable, ethics-driven management models (Tu, 2000). These examples illustrate how cultural values can shape indigenous and spiritual management frameworks. The literature review indicates that in the West, organizational resilience primarily focuses on material survival and recovery. Contemporary theories, such as spiritual management, attempt to integrate non-material values into organizations; in indigenous models such as Ubuntu and Confucianism, culture and spirituality form the foundation of management. Additionally, in Qur'an-based management, resistance is not merely a reaction to crisis but a transcendent, divine movement leading to faith-based dignity and spiritual growth. While these models provide valuable comparative frameworks, a systematic integration of revelatory teachings with operational resistance management indicators as an independent indigenous model remains absent. No Qur'an-based resistance management performance measurement tool has yet been developed. By reviewing the strengths and weaknesses of previous studies and emphasizing this research gap, the present study takes the essential next step: developing and presenting a hybrid instrument (questionnaire-checklist) to assess Qur'an-based resistance management, thereby bridging the gap between strategic theories and operational tools and consolidating the Qur'anic model's position within the global discourse on indigenous and spiritual management.

Research Methodology

This study employed an exploratory-confirmatory approach, combining qualitative and quantitative methods. The primary objectives were to extract a three-level framework for Qur'an-based resistance management (foundations–principles–indicators) and to design a hybrid assessment tool (questionnaire and checklist). The research stages were as follows:

Selection of Exegetical Sources

For qualitative content analysis, ten authoritative Shi'a and Sunni Qur'anic commentaries were selected based on:

- Historical influence: inclusion of classical and contemporary commentaries to avoid temporal bias.
- Intellectual school: Shi'a–Sunni diversity to enhance generalizability within the Islamic world.
- Contemporary relevance: capacity to translate concepts into managerial and applied language.
- Scholarly authority: extensive citation in exegetical and educational literature.
- Methodological comprehensiveness: integration of literary, narrative, philosophical, and social approaches.

Table 1. Selected Commentaries and Rationale

Commentary	School/Approach	Period	Rationale
Al-Mizan (Tabatabai)	Shi'a, philosophical-analytical	Contemporary	Methodological depth, scholarly authority
Al-Namuna (Makarem Shirazi)	Shi'a, social-applied	Contemporary	Bridging concepts with management and society
Majma' al-Bayan (Tabrisi)	Shi'a, literary-narrative	Classical	Literary and narrative comprehensiveness
Fi Zilal al-Qur'an (Sayyid Qutb)	Sunni, social-movement	Contemporary	Discursive impact on resistance thought
Al-Kashshaf (Zamakhshari)	Sunni, literary-rhetorical	Classical	Linguistic precision and rhetorical depth
Ruh al-Ma'ani (Alusi)	Sunni, comprehensive	Classical	Diversity of narration and analysis
Tafsir Noor (Qara'ati)	Shi'a, educational-applied	Contemporary	Accessibility and practicality
Tafsir Javadi Amoli	Shi'a, philosophical-ijtihadi	Contemporary	Ontological and managerial depth
Tafsir Ibn Kathir	Sunni, narrative	Classical	Narrative authority
Tafsir Baydawi	Sunni, theological-literary	Classical	Complementary conceptual analysis

Coding Process

- Unit of analysis: verse or part of a verse with exegetical context.
- Coding method: combined deductive–inductive approach; the three-level framework (foundations–principles–indicators) was defined deductively, with new concepts added inductively.
- Level mapping rules:
 - Foundation: epistemological-ontological propositions (*Tawhid, Ma'ad, Wilayah*).
 - Principle: guiding rules for managerial behavior (faith, patience, consultation, justice, foresight).
 - Indicator: measurable performance criteria (comprehensive preparedness, dependency reduction, social solidarity).
- Dispute resolution: coding conducted independently by two researchers; disagreements resolved in consensus meetings with reference to commentaries.

Table 2. Coding Sample

Verse	Extracted Code	Classification Level	Mapping Rationale
Anfal: 60	Comprehensive Preparedness	Performance Indicator	Direct implication for resource and capability readiness
Hud: 49	Strategic Patience	Principle	Recommendation of steadfastness on the path of truth
Shura: 38	Consultation and Participation	Principle	Collective decision-making rule
Sajdah: 5	Divine Providence	Foundation	Ontology of planning and foresight

Inter-coder Reliability

To ensure reliability, coding was performed independently by two researchers.

- Percentage agreement: 82%.
- Cohen's kappa: 0.78 (good reliability).

Delphi Method

The hybrid tool (questionnaire and checklist) was developed and validated using the Delphi method.

- Panel composition: 10 experts (Five Qur'anic scholars, five professors of Islamic management) from reputable academic institutions.

- Rounds: three rounds (development, refinement, stabilization).
- Consensus threshold: 80% agreement.
- Nature of refinements: merging similar concepts (faith and *tawakkul*), level differentiation (*Wilayah* categorized as both foundation and principle), redefinition of indicators (multidimensional preparedness), simplification of item language.

Tool Development and Validation

- Development phase: initial extraction of 25 questionnaire items and 25 checklist metrics.
- Refinement phase: removal of 4 items, merging of 3 items, redefinition of operational definitions.
- Validation phase: final structure established with 21 questionnaire items and 21 checklist metrics.

Weighting of the Tool:

Subjective–objective tool integration was conducted based on Qur'anic logic: 60% questionnaire (subjective–valuative dimensions), 40% checklist (objective–structural dimensions). This weighting was confirmed by Delphi panel consensus and Qur'anic logic (predominance of strategic principles over executive mechanisms). Tables 3 and 4 present the weighting of the questionnaire and checklist mapping levels.

Quality Control and Reproducibility

- Clear operational definitions for each indicator.
- Coding handbook with exegetical examples.
- Documentation of changes between Delphi rounds.
- Inter-coder reliability reporting.
- Utilization of 31 Qur'anic and management sources for tool development.

Table 3. Questionnaire Items for Qur'an-Based Resistance Management: (Subjective–Valuative Dimensions, 60% Tool Weight)

No.	Questionnaire Item	Classification Level
1	Management must be grounded in <i>Tawhid</i> and reliance on God.	Foundation
2	Belief in <i>Ma'ad</i> imbues managerial behavior with direction and responsibility.	Foundation
3	Adherence to <i>Wilayah</i> is a prerequisite for organizational cohesion during crises.	Foundation
4	Faith and trust in God guide critical decision-making.	Principle
5	Strategic patience and active resilience under pressure.	Principle
6	Consultation and collective participation in sensitive decisions are essential.	Principle
7	Foresight and deliberation are requirements of resistance management.	Principle
8	Justice-oriented resource allocation and decision-making are vital.	Principle
9	Comprehensive preparedness to counter threats is essential.	Indicator
10	Reducing dependency on adversaries is a key strategy in resistance management.	Indicator
11	Strengthening social solidarity enhances organizational sustainability.	Indicator
12	Economic self-reliance is a condition for sustainable resistance.	Indicator
13	Utilizing spiritual capacities (supplication, <i>jihad</i> , <i>tawakkul</i>) is effective in crisis management.	Indicator
14	Justice in resource distribution reduces vulnerability.	Indicator
15	Consulting elites is essential in crisis situations.	Indicator
16	Employee training for crisis response is part of resistance management.	Indicator
17	Establishing social support networks is essential in crisis management.	Indicator
18	Adherence to divine values is imperative even under difficult circumstances.	Indicator
19	Resistance is not merely a reaction but a transcendent movement.	Indicator
20	Resistance management contributes to the realization of faith-based dignity.	Indicator
21	Resistance management is a pathway to spiritual growth amidst crisis.	Indicator

This table includes 21 questionnaire items assessing the subjective–valuative dimensions of Qur'an-based resistance management across three levels: foundations, principles, and indicators.

Table 4 includes 21 checklist metrics evaluating the objective–structural dimensions of Qur'an-based resistance management across three levels: foundations, principles, and indicators.

Table 4. Checklist Metrics for Qur'an-Based Resistance Management (Objective–Structural Dimensions, 40% Tool Weight)

No.	Checklist Metric	Classification Level
1	Existence of organizational training programs based on <i>Tawhidi</i> teachings.	Foundation
2	Incorporation of <i>Ma'ad</i> -oriented values in organizational bylaws.	Foundation
3	Existence of a mechanism for obedience to <i>Wilayah</i> and leadership within the organization.	Foundation
4	Presence of formal guidelines to strengthen employee faith and <i>tawakkul</i> .	Principle
5	Existence of training programs for patience and resilience during crises.	Principle
6	Presence of a consultation structure and advisory committees within the organization.	Principle
7	Existence of a futures studies and strategic planning unit.	Principle
8	Presence of a justice mechanism in organizational resource allocation.	Principle
9	Existence of comprehensive preparedness programs (drills, reserves, equipment).	Indicator
10	Presence of policies to reduce dependency on external resources.	Indicator
11	Existence of programs to strengthen social solidarity within the organization.	Indicator
12	Presence of economic self-reliance policies within the organization.	Indicator
13	Existence of spiritual programs (congregational prayer, supplication, ethics sessions).	Indicator
14	Presence of justice mechanisms in resource and budget allocation.	Indicator
15	Existence of a committee for consultation with elites and specialists.	Indicator
16	Presence of employee training programs for crisis management.	Indicator
17	Existence of social and public support networks.	Indicator
18	Presence of a system for evaluating adherence to divine values.	Indicator
19	Existence of transcendent-oriented policies in facing crises.	Indicator
20	Presence of programs for realizing faith-based dignity within the organization.	Indicator
21	Existence of mechanisms for employee spiritual growth during crises.	Indicator

Theoretical and Conceptual Framework

Qur'an-Based Theorizing

Qur'an-based theorizing is a process wherein the researcher, utilizing *ijtihad*, exegetical, and thematic analysis methods, extracts concepts, principles, and theoretical structures from the Qur'anic text and reconstructs them into testable and applicable scientific frameworks (Soroush, 2001). Therefore, Qur'an-based theorizing signifies the extraction of theoretical frameworks and applied concepts from revelatory texts to address issues in the humanities and social sciences. In this approach, the Qur'an is not merely a source of spiritual inspiration but functions as a resource for theory production in specific fields, such as management, politics, economics, and sociology. Within this paradigm, the Qur'an is considered a source of theoretical data, and scientific concepts are derived from verses. This approach aligns with thematic and narrative exegeses, such as *Al-Mizan* (Tabatabai, 2011), *Al-Namuna* (Makarem Shirazi, 2001), *Javadi Amoli* (2006), and *Noor* (Qara'ati, 2011). This theorizing is characterized by:

- Reliance on the Qur'an's authority as the primary source of knowledge.
 - Extraction of conceptual models from verses using authoritative commentaries.
 - Islamization/indigenization of humanities with a Qur'anic-Islamic approach.
 - Emphasis on the synergy of reason, revelation, and experience in theorizing.
- In this study, based on the aforementioned approach, Qur'anic verses and related

commentaries were selected using thematic analysis and the interpretive insights of 10 Qur'anic experts.

Resistance Management in the Qur'an

Resistance management within the Qur'anic paradigm is defined as the divine strategic system for simultaneous material and spiritual sustainability under threat conditions. This model, grounded in numerous Qur'anic verses, not only concerns organizational survival but also pursues the realization of "divine dignity" (Mansour, 2019, p. 45), "balanced growth amidst crisis" (*And We will surely test you with something of fear and hunger and loss of wealth...*) (Qur'an 2:155). Accordingly, resistance management in the Qur'an entails adopting sustainable, *Tawhid*-centered, and divine strategies in facing adversity, environmental pressures, and multifaceted threats. This type of management is defined not merely by survival but also by the pursuit of spiritual growth and faith-based dignity within the context of threat. Principles derived from foundations constitute the essential pillars of this model, emphasized across multiple Qur'anic verses. In the proposed three-level model, performance indicators represent the process of achieving organizational goals derived from Qur'anic foundations and principles in resistance management, as Rezaei (2016) demonstrated in his analysis of the economic resistance model. The findings of this study align with Rezaei's (2016) research, as both models emphasize "internal empowerment" over "passive reaction to threats." This theoretical commonality illustrates how Qur'anic teachings can be applied both at the micro-level (organizational management) and macro-level (national governance). This approach encompasses three strategic levels: 1) fortifying internal structures, 2) reducing dependency on adversaries, and 3) strengthening social solidarity. These levels correspond well with the three-dimensional model proposed in this study (foundations, principles, indicators). The verse "*And prepare against them whatever you are able of power*" (Qur'an 8:60), according to Al-Kashshaf (Zamakhshari, 2008, vol. 3), pertains to the comprehensive readiness of the Islamic ummah against external threats, serving as a strategic foundation for resistance management.

Distinction Between Qur'anic Resistance and Secular Management Concepts

A fundamental distinction in Qur'an-based theorizing of resistance management lies in its discursive divergence from prevailing secular concepts in crisis management and resilience literature. In Western management literature, resistance often denotes the capacity to return to a pre-crisis state or maintain functionality against shocks and threats (Robbins, 2017). The focus of these perspectives is survival, profitability, and material efficiency. In contrast, within the Holy Qur'an, resistance is a multifaceted, transcendent, and purpose-driven concept. Here, survival alone is not a value; rather, steadfastness on the path of truth, the realization of divine objectives, and movement toward human perfection constitute the essence of resistance (Javadi Amoli, 2006). Consequently, Qur'anic resistance, unlike secular approaches, is not merely a tool for preserving organizational or individual existence but a means to achieve transcendent human and divine goals within crisis and threat contexts. This form of resistance—rooted in Tawhidic beliefs and a divine worldview—enables the

provision of an independent, indigenous, and spiritual model for crisis management in Islamic societies. Theorizing based on these concepts can lead to the production of effective operational models for organizations within the resistance front, cultural institutions, and Islamic decision-making systems.

Table 5. Comparative Example: Secular vs. Qur'anic Resistance

Component	Secular Approach	Qur'an-Based Approach
Goal	Survival, resilience, competitiveness	Steadfastness on truth, spiritual transcendence
Origin	Material resources, individual skill	Faith, <i>tawakkul</i> , <i>taqwa</i>
Value Orientation	Worldly, profit-driven	Divine, Tawhidic, eschatological
Tools	Technology, training, structure	<i>Wilayah</i> adherence, <i>sabr</i> , <i>jihad</i> , supplication, consultation, spirituality

Findings

a) Qualitative Findings: Concepts

The research findings indicate that the three-level framework of Qur'an-based resistance management (foundations–principles–indicators) is not merely a collection of independent concepts but a causal and continuous network of theoretical and practical relationships. For example:

- The foundation of *Tawhid* serves as the epistemological basis directly nourishing the principle of "faith and *tawakkul*." This principle is operationalized through the indicator "strategic reliance on divine sources." Therefore, a clear linkage is established between divine worldview, managerial strategy, and assessment tools.
- The foundation of *Ma'ad* reinforces the principle of "foresight and accountability," translated at the indicator level into "multidimensional organizational preparedness" and "reducing dependency on adversaries."
- The foundation of *Wilayah* legitimizes the principle of "consultation and participation," leading at the indicator level to "social solidarity" and "popular support networks." These relationships demonstrate that each foundation not only leads to specific principles but also that principles are converted into measurable indicators. Therefore, the designed hybrid instrument (questionnaire–checklist) successfully maps the trajectory from revelatory knowledge to operational managerial criteria. The three identified levels are:

Foundations of Qur'anic Theorizing in Resistance Management

Within Qur'anic frameworks, epistemological and ontological foundations play a fundamental role. These foundations refer to "a set of assumptions, principles, and fundamental concepts serving as the theoretical underpinnings of a science or theory" (Hosseini, 2023, p. 14). Foundations constitute the substructure of theories and applied indicators. In Qur'an-based resistance management theory, key foundations include:

a) *Tawhid* (Monotheism)

Tawhid, as the most significant epistemological foundation, emphasizes the oneness of God, the negation of any non-divine reliance, and the acceptance of divine guardianship. This foundation shapes a "monotheistic view of management," wherein God is the primary Lord and Administrator of affairs. The Holy Qur'an states: "There is no deity except Me, so worship Me" (Qur'an 21:25). In Al-Mizan, it is stated: "*Tawhid* in *Rububiyah* (Divine

Lordship) signifies God's absolute sovereignty over all aspects of the universe, and this *Tawhid* is the basis for every form of obedience and management in Islamic society" (Tabatabai, 2011, vol. 14, p. 231).

b) *Ma'ad (Eschatology)*

Belief in *Ma'ad*, as a qualitative foundation, directs managerial behavior. Accountability in the Hereafter impels the manager to adopt just, righteous, and corruption-resistant conduct. The Holy Qur'an states: "And fear a Day when you will be returned to God" (Qur'an 2:281). According to Tafsir Al-Namuna: "Recalling *Ma'ad* fosters accountability and strengthens the spirit of responsibility in managers" (Makarem Shirazi, 2001, vol. 2, p. 456).

c) *Wilayah (Guardianship)*

Wilayah, particularly in the form of *Wilayat al-Faqih* during the Occultation, constitutes a foundation for managerial cohesion in Islamic society. *Wilayah* encompasses not only political leadership but also cultural and social guidance. *Wilayat al-Faqih*, as an extension of revelatory rationality, plays a key role in transforming resistance theory into executive strategy. The Supreme Leader's statements on "resistance economy" exemplify this strategy (Khamenei, 2014). The Holy Qur'an commands obedience to *Wilayah*: "Obey God, and obey the Messenger and those in authority among you" (Qur'an 4:59). In Tafsir Noor, "Wilayah ensures social cohesion and counteraction against seditions; in Islamic management, following the divine guardian is a condition for realizing a resistant society" (Qara'ati, 2011, vol. 5, p. 177).

Theoretical Principles of Resistance Management Derived from Foundations

Based on the aforementioned foundations, strategic principles of resistance management are extracted. Principles are defined as "guides directing the movement of managers and organizational members toward realizing the desired value system for the organization" (Rezaei Isfahani, n.d., vol. 5, p. 191). Therefore, principles are rules that are not themselves behaviors but guide behavior. These principles mediate between the foundations and operational indicators, playing a key role in designing a resistance management system. In this study, the principles include:

a) *Faith and Tawakkul (Trust in God)*

Faith in God and *tawakkul* upon Him signify strategic reliance on divine power alongside human effort. Faith and *tawakkul* constitute the most crucial psychological and epistemological foundation for managers during crisis: "And whoever places his trust in God, then He will suffice him" (Qur'an 65:3; Tabatabai, 2011, vol. 19, p. 352; Makarem Shirazi, 2001, vol. 28, p. 245).

b) *Sabr (Patience) and Steadfastness*

Sabr under pressure and persistence in long-term objectives are core principles of resistance management and essential pillars of crisis management. As Hosseini (2020) demonstrated in his research, spiritual *sabr* in Qur'anic teachings is different from passivity and is elucidated

as an active strategy of resistance and steadfastness in facing challenges. According to Hosseini's (2020) analysis, Qur'anic *sabr* has three primary functions in resistance management: a) strengthening organizational resilience, b) creating strategic stability, and c) preserving divine values under crisis. The Holy Qur'an commands: "So be patient; indeed, the outcome is for the righteous" (Qur'an 11:49; Tabatabai, 2011, vol. 10, p. 272; Makarem Shirazi, 2001, vol. 10, p. 159).

c) Consultation and Collective Participation

Based on Majma' al-Bayan's interpretation (Tabrisi, 2007, vol. 3, p. 102) of verse 38 of Surah al-Shura, "and their affairs are [conducted] through consultation among them," the role of consultation in decision-making is a key principle of Qur'anic resistance management. Consultation represents collective participation in critical decision-making processes (Qur'an 42:38; Habibi, 2018, p. 84).

d) Foresight and Deliberation

Resistance management requires a strategic perspective and anticipation of the future. Through concepts such as divine *tadbir* (governance/planning), the Qur'an emphasizes the necessity of foresight and planning. "He governs the affair from the heaven to the earth" (Qur'an 32:5; Javadi Amoli, 2006, p. 62).

e) Justice-Orientation

Justice in decision-making and resource allocation is a pillar of sustainability under difficult conditions and a key element of sustainable management in crises. Attention to this dimension necessitates the consideration of the principles of the Islamic economic system in formulating the theoretical foundations of resistance management. As Motahhari (2016) emphasized in his work "The Economic System of Islam," the Islamic economic system—centered on "equitable distribution of resources" and "avoidance of extravagance" (based on verses 141 and 31 of Surah al-An'am and Surah al-A'raf, respectively)—can provide a model for resistance management at the organizational level. Management within the Islamic paradigm must be grounded in principles such as economic justice, self-reliance, and the avoidance of dependency on hegemonic systems. These principles serve as the theoretical infrastructure of Qur'an-based resistance management. The Holy Qur'an underscores this crucial point in the verse "so that mankind may uphold justice" (Qur'an 57:25), indicating that resistance management must serve the realization of justice and social equity. In *Fi Zilal al-Qur'an*, Sayyid Qutb (1991, vol. 6) interprets justice not merely as material distribution but as the actualization of social dignity—a concept operationalized within the resistance management model as the justice-orientation indicator.

f) Self-Reliance and Internal Transformation

Change from within and reliance on indigenous capabilities form the bedrock of resilience-building in management. Qur'anic resistance management emphasizes internal transformation and self-reliance over dependency. "Indeed, God does not change the condition of people

until they change what is in themselves" (Qur'an 13:11; Makarem Shirazi, 2001, vol. 10, p. 126).

g) Flexibility

According to exegetical sources, the model of Prophet Joseph (AS) in managing the famine represents an exemplary instance of adaptive deliberation under crisis conditions (Qur'an 12:47–55; Tabatabai, 2011, vol. 11, p. 288).

Conceptual Elaboration of Performance Indicators in Qur'an-Based Resistance Management

Performance indicators are "distinguishing characteristics or features through which the concepts and variables of a theory become identifiable and measurable. Indicators serve as operational tools, transforming abstract concepts into quantifiable and observable criteria" (Earl, 2002, p. 45). Accordingly, an indicator is a measurable parameter of performance assisting managers in evaluating the extent to which objectives have been achieved. In the proposed three-level model, performance indicators measure the process of attaining organizational goals derived from Qur'anic foundations and principles. Indeed, "indicators are criteria used to assess and evaluate the performance of organizations or systems; these criteria are extracted from theoretical principles and concepts and enable both measurement and comparison" (Robbins, 2016, p. 67). Therefore, "indicators are propositions or markers that elucidate the concepts and principles of a theory and serve as tools for interpreting and analyzing data" (Strauss & Corbin, 2016, p. 123). By transforming the key concepts articulated in the principles of resistance management into measurable performance tools, the foundational indicators of Qur'an-based resistance management can be extracted. These indicators are:

a) Realization of Faith-Based Goals

Belief in the oneness of God and faith in *Ma'ad*, coupled with adherence to *Wilayah* and trust in God (*tawakkul*), impel believing managers to evaluate their performance based on this faith and to define corresponding assessment tools within the organization. The degree of achievement of faith-based objectives and the level of strategic reliance on divine resources serve as metrics for this indicator.

b) Resilience in Crisis Conditions

Sabr (patience) and steadfastness constitute the core elements of sustainability against internal and external pressures. According to the interpretation of Al-Durr al-Manthur (Qur'an 11:49; Suyuti, 1984, vol. 4), the indicator of patience and steadfastness in a resistance organization is the level of resilience in the face of crises. The sustainability rate under crisis conditions serves as the metric and assessment tool for measuring success in achieving this indicator.

c) Consultation in Decision-Making

Consultation is a mechanism for harnessing collective wisdom and a means of reducing decision-making error (Qur'an 42:38; Makarem Shirazi et al., 2001, vol. 20). In resistance management, given the anticipated crises and the necessity of minimizing errors, consultation

in decision-making is indispensable. The frequency of managerial consultation in decision-making serves as the performance assessment tool for managers regarding this indicator.

d) Foresight and Preventive Measures

Based on the interpretation of Al-Tahrir wa al-Tanwir (Qur'an 32:5; Ibn Ashur, 1999, vol. 21), resistance management necessitates a strategic perspective and anticipation of the future. Preventive measures based on such foresight constitute the crisis management indicator in this domain. The accuracy of threat anticipation and the extent of actions taken based on that foresight serve as metrics for this indicator.

e) Justice-Orientation in Resource Distribution

Justice in the distribution of resources and opportunities is a key indicator of resistance management. As Motahhari (2016) noted in his analysis of the Islamic economic system, Qur'anic justice is not mechanical equality; rather, it is proportionality based on merit and capability. The justice-orientation indicator can be measured through the coefficient of equitable resource distribution (based on verse 90 of Surah al-Nahl) and the degree of fairness observed in decision-making (based on verse 25 of Surah al-Hadid). Rezvani (2021) demonstrated in his research that justice-oriented organizations exhibit higher resilience under crisis conditions.

f) Self-Reliance and Internal Transformation

This indicator is designed based on the interpretation of Kanz al-Daqa'iq (Mashhadi, 1987, vol. 7, p. 88, Al-Ra'd: 11). Its operational metrics include the percentage reduction in dependency on external resources and the growth rate of indigenous capabilities.

g) Crisis Adaptability

Adapting the organization to crisis conditions, grounded in the principle of flexibility, is an indicator of resistance management. The level of adaptability to change serves as the metric for this indicator. This indicator is based on the interpretation of Jawam'ī' al-Jami' (Qur'an 12:47-55; Tabrisi, 2003, vol. 3).

Table 6. Findings

Foundations	Principles	Performance Indicators
Tawhid: Strategic foundation of divine management	Faith and <i>Tawakkul</i>	Realization of faith-based goals
	Patience and Steadfastness	Resilience in crisis
Ma'ad: Accountability and justice in decision-making	Consultation and Participation	Frequency of consultation in decision-making
	Foresight and Planning	Anticipation and preventive measures
	Justice-Orientation	Justice in resource allocation
Wilayah: Social cohesion and religious leadership	Self-Reliance and Internal Transformation	Reduction of external dependency
	Flexibility	Adaptability to change

Qur'an-Based Conceptual-Analytical Model of Resistance Management

Based on the interpretive content analysis of Qur'anic verses and a comparative study with management theories, a three-level conceptual model can be proposed to elucidate the indicators of Qur'an-based resistance management. This model categorizes key concepts into

three levels: "foundational," "strategic," and "operational." The final research model possesses a network structure in which:

- Foundations act as epistemological roots.
- Principles function as strategic trunks.
- Indicators serve as operational tools with measurable capacity.

This model demonstrates that Qur'an-based resistance management is a causal–applied system extending from the level of revelatory epistemology to the level of managerial instruments.

Table 7. Conceptual Model of the Three-Level Structure of Resistance Management

Qur'an-Based Resistance Management							
Foundations	Tawhid			Ma'ad		Wilayah	
Principles	Faith & Tawakkuls	Steadfastness	Consultation	Foresight	Justice-Oriented	Self-Reliance	Flexibility
Performance Indicators	Realization of Faith-Based Goals	Resilience	Consultation in Decision-Making	Preventive Measures	Justice in Resource Distribution	Indigenous Production	Adaptability to Change

This model is presented for the first time in the current study. Its advantage over Western models, such as Kaplan and Mikes (2012), lies in its simultaneous attention to both the material and spiritual dimensions of management. This framework, by categorizing concepts in layered fashion, not only enables managers to apply Qur'anic teachings systematically in organizational decision-making and leadership but also paves the way for designing performance assessment tools within the field of Islamic management.

Table 8. Sample Comparative Model: Western Management vs. Qur'an-Based Management

Indicator	Western Theory	Qur'anic Equivalent	Explanation
Decision-Making under Risk	Risk Management (Kaplan & Mikes, 2012)	Tawakkul + Tadbir	Al-Talaq: 3; Al-Anfal: 60
Psychological Resilience	Resilience (Luthar et al., 2000)	Spiritual Sabr	Hud: 49
Organizational Democracy	Participative Management (Likert, 1967)	Faith-Based Consultation (Shura)	Al-Shura: 38
Human Sacrifice	Sacrifice Theory (Graham, 1991)	Otherworldly Motivation & Martyrdom-Seeking	Al-Tawbah: 38

Comparative Analysis

A) comparative analysis is possible between Qur'an-based indicators, such as *tawakkul* combined with *tadbir* derived from the Qur'an, and risk management in Western management theories. However, the strength of the Qur'anic model lies in its simultaneous consideration of both material and spiritual dimensions in crisis management. Indeed, the Qur'an-based resistance management model, unlike the purely material approaches of Western theories, integrates epistemological, ethical, and strategic dimensions. By concurrently emphasizing faith and reason, deliberation and trust, patience and participation, this model is capable of providing an indigenous Islamic framework for crisis management within cultural institutions, revolutionary organizations, and the resistance front.

B) The present assessment tool is designed based on the three-level model of the study, including foundations, principles, and indicators. This instrument comprises a questionnaire based on a 5-point Likert scale (1 = Very Low, 2 = Low, 3 = Moderate, 4 = High, 5 = Very High) with specified items, and an objective assessment checklist for each indicator. In designing the formula for calculating the final score of the assessment tool, a weighting of 60% for the questionnaire (assessing attitudes and internal beliefs) and 40% for the checklist (assessing objective performance) was assigned, grounded in two Qur'anic and scientific principles:

The Qur'anic Emphasis on the Central Role of Intention and Faith

Verses such as "Indeed, God only accepts from the righteous [who fear Him]" (Qur'an 5:27) and "But as for those who have believed, they know it is the truth" (Qur'an 2:26) demonstrate that the criterion for the acceptance of deeds in the Qur'anic system is inner piety (*taqwa*) and faith, even if outward performance is imperfect (Tabatabai, 2011, vol. 5; Tabrisi, 2007, vol. 1). This approach provides justification for assigning greater weight to the questionnaire as a tool for assessing fundamental beliefs.

Balance Between Subjective and Objective Metrics

From a methodological perspective, combining qualitative (questionnaire) and quantitative (checklist) data reduces measurement error. Nevertheless, priority is given to assessing the intention of managers, as the realization of resistance objectives without commitment to monotheistic foundations and values would be merely superficial (Hosseini, 2023).

In designing the assessment tool for this research, the questionnaire, checklist, and individual items each have distinct yet complementary roles defined by specific characteristics, applications, and functions, and are used for collecting both qualitative and quantitative data.

1. Item

- **Definition:** The smallest unit of measurement (basic unit) in a research instrument that assesses a specific characteristic or component.
- **Application:** In the questionnaire, presented as questions or statements that the respondent evaluates on a Likert scale (1 to 5).
- **Example:** "To what extent is attention to *Tawhid* considered in organizational planning?" (Scale: 1 = Very Low to 5 = Very High).
- **Characteristics:**
 - Subjectivity-oriented (assesses attitudes, beliefs, or perceptions of individuals).
 - Requires statistical analysis (mean, standard deviation).

2. Questionnaire

- **Definition:** An instrument composed of a collection of items, designed in a structured format based on a Likert scale (1 to 5) to measure subjective components.
- **Application:** Measuring the perceptions, attitudes, and opinions of individuals (managers/employees) regarding the indicators of resistance management.

- **Example:** The "Crisis Resilience" section with 3 items:
 1. Ability to maintain composure under severe pressure.
 2. Degree of adherence to principles in difficult circumstances.
 3. Speed of returning to a stable state.
- **Characteristics:**
 1. Based on Likert scale (quantification of qualitative responses).
 2. Its data requires weighted average calculation.

3. Checklist

- **Definition:** A list of objective, observable metrics whose presence or absence within the organization is verified. The checklist is a tool for recording objective data through dichotomous (yes/no) or numerical items.
- **Application:** Assessing objective, documented realities (e.g., existence of programs, documents, or organizational statistics).
- **Example:**
 - Existence of a documented crisis management plan.
 - Percentage of budget allocated to spiritual programs.
- **Characteristics:**
 - Objectivity-oriented (requires observation or document review).
 - Responses are typically dichotomous (/) or numerical (e.g., percentages, counts).

Table 9. Practical Comparison of Questionnaire and Checklist

Component	Data Type	Scale	Example	Analysis
Questionnaire	Subjective (individual opinions)	Likert 1-5	To what extent do organizational goals align with Qur'anic criteria based on the alignment of organizational documents with verses concerning faith and <i>tawakkul</i> , patience and steadfastness, foresight and deliberation, justice, consultation, self-reliance, and flexibility?	Calculation of mean and standard deviation
Checklist	Objective (organizational documentation)	<input type="checkbox"/> / <input type="checkbox"/> or numerical values	Does a Qur'an-based management ethics charter exist?	Percentage summation or frequency aggregation

In this research, the combination of these two methods (questionnaire + checklist) enhances the validity and reliability of the results, as it attends to both internal attitudes and external realities.

Table 10. Questionnaire (Likert Scale 1-5)

No.	Indicator	Questionnaire Items	Qur'anic Reference	Interpretation & Citation
1	Realization of Faith-Based Goals	Extent of attention to <i>Tawhid</i> in organizational planning	Al-Anbiya: 25	Al-Mizan, vol. 14, p. 302 (the importance of <i>Tawhid</i> in management)
		Level of strategic reliance on divine resources in decision-making	Al-Talaq: 3	Majma' al-Bayan, vol. 10, p. 155 (reliance on God in decision-making)
		Degree of alignment of organizational goals with Qur'anic teachings	Al-Hadid: 25	Tafsir Al-Namuna, vol. 23, p. 315 (alignment with Qur'anic values)
2	Resilience in Crisis	Ability to maintain composure under severe pressure	Hud: 49	Al-Mizan, vol. 10, p. 245 (patience in difficulties)
		Adherence to principles in difficult circumstances	Al-Baqarah: 155	Ibn Kathir, vol. 1, p. 432 (divine tests)
		Speed of returning to a stable state	Al-Anfal: 60	Majma' al-Bayan, vol. 4, p. 821 (preparedness in crisis)
3	Consultation in Decision-Making	Frequency of decision-making council meetings	Al-Shura: 38	Tafsir Al-Namuna, vol. 20, p. 280 (importance of consultation)
		Employee participation in decision-making	Al-Imran: 159	Al-Mizan, vol. 4, p. 56 (Prophet's consultation)
		Decisions revised following consultation	Al-Nisa: 59	Ibn Kathir, vol. 2, p. 350 (judging with justice)
4	Foresight and Preventive Measures	Accuracy of threat anticipation	Al-Baqarah: 205	Al-Mizan, vol. 2, p. 156 (the prevention of corruption)
		Investment in forward-looking research	Al-Hashr: 8	Majma' al-Bayan, vol. 9, p. 127 (long-term planning)
		Preparedness for various scenarios	Yusuf: 47-48	Tafsir Al-Namuna, vol. 10, p. 240 (story of Joseph and crisis management)
5	Justice-Orientation	Employee satisfaction with managerial fairness	Al-Hadid: 25	Ibn Kathir, vol. 4, p. 321 (upholding justice)
		Diversity in job opportunities	Al-Nisa: 58	Al-Mizan, vol. 4, p. 405 (fulfilling trusts)
		Fair distribution of resources	Al-Ma'idah: 8	Majma' al-Bayan, vol. 3, p. 280 (social justice)
6	Self-Reliance	Procurement of raw materials from domestic sources	Al-Ra'd: 11	Tafsir Al-Namuna, vol. 6, p. 308 (change from within)
		Indigenous innovations developed	Al-Anfal: 60	Tabrisi, Majma' al-Bayan, vol. 4, p. 821 (military preparedness)
		Reduction of dependency on foreign technology	Al-Baqarah: 195	Al-Mizan, vol. 2, p. 105 (avoiding wastefulness)
7	Adaptability	Speed of structural adjustment	Al-Baqarah: 286	Al-Mizan, vol. 2, p. 450 (obligation within capacity)
		Alternative processes	Al-A'raf: 54	Ibn Kathir, vol. 3, p. 240 (harmony with divine system)
		Multi-skills capabilities	Al-Hajj: 46	Tafsir Al-Namuna, vol. 14, p. 150 (flexibility in management)

Table 11. Objective Assessment Checklist

No.	Indicators	Objective Metrics	Qur'anic Reference	Interpretation & Citation
1	Faith-Based	Existence of regular Qur'an interpretation sessions for managers	Al-Anbiya: 25	Al-Mizan, vol. 14, p. 302 (teaching Qur'anic concepts)
		Formulation of a management ethics charter based on Qur'anic verses	Al-Hujurat: 13	Majma' al-Bayan, vol. 9, p. 156 (managerial ethics)
		Percentage of budget allocated to spiritual programs	Al-Tawbah: 105	Tafsir Al-Namuna, vol. 8, p. 124 (resource allocation for spiritual affairs)
2	Resilience	Existence of a documented crisis management plan	Yusuf: 47-55	Tafsir Al-Namuna, vol. 10, p. 240 (crisis planning)
		Percentage of personnel trained in crisis coping skills	Al-Anfal: 60	Tabrisi, Majma' al-Bayan, vol. 4, p. 821 (military preparedness)
		Number of successful crisis management records in the past 5 years	Al-Baqarah: 155	Ibn Kathir, vol. 1, p. 432 (experience in facing difficulties)
3	Consultation	Existence of a formal suggestion submission system	Al-Shura: 38	Al-Mizan, vol. 18, p. 80 (consultative mechanisms)
		Diversity of advisory council members (gender, expertise, experience)	Al-'Imran: 159	Tafsir Al-Namuna, vol. 3, p. 150 (diversity in advisors)
		Time allocated for discussion prior to decision-making	Al-Nisa: 58	Majma' al-Bayan, vol. 3, p. 102 (sufficient opportunity for review)
4	Foresight	Existence of an environmental monitoring unit	Al-Hashr: 18	Ibn Kathir, vol. 4, p. 345 (environmental scanning)
		Percentage of budget allocated to long-term planning	Yusuf: 47	Al-Mizan, vol. 11, p. 156 (forward-looking investment)
		Number of prepared alternative scenarios for potential crises	Al-Baqarah: 195	Tafsir Al-Namuna, vol. 2, p. 105 (alternative planning)
5	Justice-Orientation	Transparent reporting system	Al-Hadid: 25	Majma' al-Bayan, vol. 9, p. 280 (organizational transparency)
		Transparency in equitable access to resources	Al-Ma'idah: 8	Al-Mizan, vol. 5, p. 321 (fair distribution)
		Percentage of registered complaints regarding discrimination	Al-Nisa: 135	Ibn Kathir, vol. 2, p. 150 (monitoring injustice)
6	Self-Reliance	Percentage of budget allocated to domestic R&D	Al-Ra'd: 11	Tafsir Al-Namuna, vol. 6, p. 308 (internal development)
		Existence of continuous training programs for skills enhancement	Al-Zumar: 9	Al-Mizan, vol. 17, p. 205 (continuous learning)
		Number of registered domestic inventions/patents	Al-Anfal: 60	Tabrisi, Majma' al-Bayan, vol. 4, p. 821 (indigenous innovation)
7	Adaptability	Existence of alternative protocols for each process	Al-Baqarah: 286	Ibn Kathir, vol. 1, p. 340 (flexibility in processes)
		Percentage of multi-skilled personnel	Al-Talaq: 2-3	Al-Mizan, vol. 19, p. 156 (multi-skilled capability)
		Time required for process redesign	Al-Hajj: 46	Tafsir Al-Namuna, vol. 14, p. 150 (speed in redesign)

Table 12. Implementation and Validation Guide

Stage	Description
Questionnaire Completion	By managers and key personnel
Checklist Completion	By internal units or an independent evaluator
Final Scoring	$(\text{Questionnaire Mean} \times 0.6) + (\text{Checklist Score} \times 0.4)$
Scheduling	Every 6 months
Validation	Three-member committee (senior manager + employee representative + religious advisor)
Software	Design of an AI system for analyzing responses based on Qur'anic interpretations
Feedback	Provision of a "Qur'an-Based Resistance Report Card" to units

Conclusion

The Holy Qur'an is not merely a book of individual guidance but a comprehensive charter for management under difficult and critical conditions, grounded in strengthening collective spirit and connection with God. Resistance management is a multidimensional and systematic concept capable of forming the basis for indigenous management theories. Qur'an-based theorizing is an effective method for producing religious knowledge and Islamizing the humanities and management sciences. The Holy Qur'an, within a three-level model, possesses significant capacity to provide a theoretical and practical framework for resistance management. The three-level model presented in this research is the initial step in transforming Qur'anic teachings into measurable performance indicators within Islamic management. Based on this model, the Qur'an-based resistance management can offer a suitable paradigm for macro-policymaking under sanctions and crisis conditions. By designing a hybrid tool, this study has taken a novel step in linking Qur'anic concepts with assessment instruments, aiming to operationalize Qur'anic principles in resistance management. This research has created a bridge between revelatory epistemology and operational management science through its hybrid instrument. The primary innovation lies in the integration of subjective and objective data with Qur'anic weighting. This model, applicable at various managerial levels, provides a solution for evaluating and developing the Islamic management system under crisis conditions, with practical implications including the application of the tool in resistance-oriented organizations.

The limitations of the study include the focus on specific commentaries and limited sampling. Furthermore, this research faced constraints such as the lack of experimental implementation in Islamic resistance organizations and the absence of pilot testing in non-Islamic and non-religious contexts. It also requires the localization of indicators for diverse cultures. Future research can strengthen the validity of this tool by expanding the range of sources and conducting empirical testing of the instrument.

Recommendations

- 1. Software Development:** Design an indigenous intelligent system with empirical tool capabilities, featuring automated analysis of Qur'anic interpretations for analyzing and aligning the results obtained from the questionnaire and checklist with Qur'anic exegeses.
- 2. Pilot Implementation:** To further validate this model, it should be assessed through implementation with 50 managers of Iranian organizations subject to sanctions.
- 3. Application in Evaluating Iranian Organizations under Sanctions:** To assess the model's applicability, institutions of the resistance front and sanctioned Iranian organizations should apply this model in their policymaking and evaluate its performance through analysis.
- 4. Database Completion:** Implementing centers should record the evaluation results to build a database for future comparative studies.

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Appendix: Assessment Tool

This research, through the designed hybrid tool, enables a comprehensive assessment of Qur'an-based resistance management at the levels of foundations, principles, and indicators as follows:

- Questionnaire: 21 items on a Likert scale, 60% weight in the final score.
- Checklist: 21 objective metrics, 40% weight in the final score.
- Validation: The tool has been validated using 31 Qur'anic and management sources and the opinions of 10 Qur'anic experts.

A) Questionnaire (Likert Scale 1–5)

Indicator	Items	Qur'anic Reference
Realization of Faith-Based Goals	1. Extent of attention to <i>Tawhid</i> in organizational planning.	Al-Anbiya: 25
	2. Level of strategic reliance on divine resources in decision-making.	Al-Talaq: 3
	3. Degree of alignment of organizational goals with Qur'anic teachings.	Al-Hadid: 25
Resilience in Crisis	4. Ability to maintain composure under severe pressure.	Hud: 49
	5. Adherence to principles in difficult circumstances.	Al-Baqarah: 155
	6. Speed of returning to a stable state after a crisis.	Al-Anfal: 60
Consultation in Decision-Making	7. Frequency of decision-making council meetings per month.	Al-Shura: 38
	8. Level of employee participation in the decision-making process.	Al-'Imran: 159
	9. Number of decisions revised following consultation.	Al-Nisa: 59
Foresight and Preventive Measures	10. Accuracy of anticipating environmental threats.	Al-Baqarah: 205
	11. Percentage of budget allocated to forward-looking research.	Al-Hashr: 18
	12. Number of prepared scenarios for potential crises.	Yusuf: 47-48
Justice-Orientation	13. Employee satisfaction with managerial fairness.	Al-Hadid: 25
	14. Diversity in job opportunities for all members.	Al-Nisa: 58
	15. Fair distribution of organizational resources.	Al-Ma'idah: 8
Self-Reliance	16. Percentage of raw materials procured from domestic sources.	Al-Ra'd: 11
	17. Number of indigenous innovations developed per year.	Al-Anfal: 60
	18. Degree of reduction in dependency on foreign technology.	Al-Baqarah: 195
Adaptability	19. Speed of strategy adjustment in response to changes.	Al-Baqarah: 286
	20. Percentage of personnel with multi-skills capabilities.	Al-Talaq: 2-3
	21. Time required for process redesign.	Al-Hajj: 46

Response Guide

Please evaluate each item according to the following scale:
1 = Very Low, 2 = Low, 3 = Moderate, 4 = High, 5 = Very High

B) Objective Checklist

Indicator	Objective Metrics	Assessment Type	Qur'anic Reference
Realization of Faith-Based Goals	1. Existence of regular Qur'an interpretation sessions for managers.	□/□	Al-Anbiya: 25
	2. Formulation of a management ethics charter based on Qur'anic verses.	□/□	Al-Hujurat: 13
	3. Percentage of budget allocated to spiritual programs.	□ (%)	Al-Tawbah: 105
Resilience in Crisis	4. Existence of a documented crisis management plan.	□/□	Yusuf: 47-55
	5. Percentage of personnel trained in crisis coping skills.	□ (%)	Al-Anfal: 60
	6. Number of successful crisis management records in the past 5 years.	□ (count)	Al-Baqarah: 155
Consultation in Decision-Making	7. Existence of a formal system for recording employee suggestions.	□/□	Al-Shura: 38
	8. Diversity of advisory council members (gender, expertise, experience).	□/□	Al-'Imran: 159
	9. Time allocated for discussion prior to decision-making.	□ (hours/month)	Al-Nisa: 58
Foresight	10. Existence of an environmental monitoring unit.	□/□	Al-Hashr: 18
	11. Percentage of budget allocated to long-term planning.	□ (%)	Yusuf: 47
	12. Number of alternative scenarios for potential crises.	□ (count)	Al-Baqarah: 195
Justice-Orientation	13. Existence of a transparent financial reporting system.	□/□	Al-Hadid: 25
	14. Transparency in equitable access to organizational resources.	□/□	Al-Ma'idah: 8
	15. Percentage of registered complaints regarding discrimination.	□ (%)	Al-Nisa: 135
Self-Reliance	16. Percentage of budget allocated to domestic R&D.	□ (%)	Al-Ra'd: 11
	17. Existence of continuous training programs for skills enhancement.	□/□	Al-Zumar: 9
	18. Number of registered domestic inventions/patents per year.	□ (count)	Al-Anfal: 60
Adaptability	19. Existence of alternative protocols for each process.	□/□	Al-Baqarah: 286
	20. Percentage of multi-skilled personnel.	□ (%)	Al-Talaq: 2-3
	21. Time required for process redesign.	□ (days)	Al-Hajj: 46

Assessment Guide:

☑ = Present, ✕ = Absent, $\boxed{\begin{smallmatrix} 12 \\ 34 \end{smallmatrix}}$ = Numerical value (percentage/count)

C) Final Score Calculation Formula

Final Score = (Average of Questionnaire Items \times 0.6) + (Sum of Checklist Scores \times 0.4)

Example:

- Questionnaire Mean: 4.2
- Checklist Total: 8 out of 10
- Final Score: $(4.2 \times 0.6) + (8 \times 0.4) = 2.52 + 3.2 = 5.72$

In the final score calculation formula $(=AVERAGE(B2:B4)*0.6 + SUM(C2:C4)*0.4)$, the weighting of 60% for the questionnaire and 40% for the checklist is based on the significance of intention (*niyyah*) and motivation in actions. According to Qur'anic emphasis and expert consensus, this weighting—prioritizing the questionnaire (assessing intention and belief) over the checklist (assessing outward performance)—is justified.

This weighting approach is grounded in the Qur'an's emphasis on the central role of intention and faith in evaluating actions. As stated in verse 5 of Surah al-Ma'idah: "... Allah only accepts [deeds] from the righteous [who fear Him]." This verse underscores the role of *taqwa* (piety) and pure intention in the acceptance of deeds, which is linked to internal assessment (questionnaire). 'Allamah Tabatabai, in *Al-Mizan*, explicitly states under this verse that the condition for the acceptance of deeds is heartfelt *taqwa* (inner intention and faith), not merely outward performance (Tabatabai, 2011, vol. 5).

Furthermore, verse 26 of Surah al-Baqarah ("But as for those who have believed, they know it is the truth from their Lord...") demonstrates that faith (inner belief) is the basis for discerning truth from falsehood, highlighting the importance of assessing intention. Tabrisi, in *Majma' al-Bayan*, emphasizes in his interpretation of this verse that faith is an inner conviction which becomes the foundation for distinguishing truth from falsehood, and outward deeds without it hold no value (Tabrisi, 2007, vol. 1).

Similarly, verse 110 of Surah al-Nahl ("Then, indeed your Lord, to those who emigrated after they had been compelled [to renounce their faith] and thereafter fought [in the cause of Allah] and were patient – indeed, your Lord, after that, is Forgiving and Merciful") refers to emigration and jihad accompanied by sincere intention, even if outward results were imperfect. As Ibn Kathir notes in *Tafsir al-Qur'an al-'Azim*, the verse considers the intention of the emigrants, and God forgave them despite practical shortcomings due to the sincerity of their intention (Ibn Kathir, 1998, vol. 4).

This explanation demonstrates that the primary criterion is inner belief; outward performance without it is deficient. Collectively, these verses and interpretations clarify that according to Qur'anic teachings, intention and faith (assessed via the questionnaire) are the foundation of righteous deeds, and even if outward performance (checklist) is incomplete, sincere intention carries greater weight in the final evaluation.