

Islamic Ethical Values Driving Sustainable Entrepreneurial Behavior in Small and Medium Enterprises

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ABSTRACT

This study investigates the role of Islamic ethical values in driving sustainable entrepreneurial behavior in Small and Medium Enterprises (SMEs). Using a Systematic Literature Review approach, the research synthesizes interdisciplinary findings on Islamic business ethics, sustainability, and SME practices to identify conceptual patterns linking faith-based values with responsible entrepreneurship. The review reveals that principles such as justice, trustworthiness, social welfare, and environmental stewardship shape entrepreneurial decision-making beyond short-term profit orientation. These values encourage SMEs to adopt socially responsible practices, strengthen community engagement, and integrate environmentally conscious operations into their business models. The findings also indicate that Islamic ethical frameworks contribute to organizational resilience and long-term orientation by aligning moral commitments with strategic business sustainability. Theoretically, the study advances the ethics-based entrepreneurship literature by integrating faith-based moral reasoning into sustainability discourse and extending conventional models of ethical entrepreneurship to include spiritual and socio-cultural dimensions. Practically, the results highlight the importance of ethical leadership, institutional support, and value-driven governance structures in enabling SMEs to implement sustainable practices effectively. Overall, the study demonstrates that Islamic ethical values provide a coherent normative and practical foundation for fostering balanced economic performance, social responsibility, and environmental sustainability within SME contexts.

Keywords:

Islamic Ethical Values

Sustainable Entrepreneurship

Business Ethics

Social Responsibility

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1. Introduction

Small and Medium Enterprises (SMEs) play a decisive role in promoting economic resilience, social inclusion, and environmental responsibility at local and national levels (Munawaroh, 2025). Their flexibility, proximity to communities, and capacity to foster grassroots innovation position them as key actors in sustainable development (Alhammadi, 2022). Within Islamic thought, business is understood not merely as an economic pursuit but as a moral and social responsibility embedded in broader spiritual objectives. Ethical conduct, social accountability, and responsible stewardship of resources are integral to commercial life and resonate with the Maqasid al-Shari'ah, which

emphasize the protection of life, intellect, property, and religion. Munawaroh (2025) underlines that economic activity in Islam is inseparable from moral accountability and social welfare. Economically, SMEs contribute to employment generation, poverty reduction, and inclusive growth. Socially, they strengthen community cohesion by providing goods, services, and opportunities aligned with local needs, often engaging in corporate social responsibility practices consistent with the Islamic notion of *Maslahah* or public good (Satrianto et al., 2023). Environmentally, SMEs demonstrate adaptive potential to adopt green technologies and sustainable resource management, reflecting Islamic environmental ethics that emphasize balance and stewardship (Alshehri et al., 2020). Islam et al. (2021) further show that emerging approaches, such as Green Human Resource Management, illustrate how environmental awareness can be integrated into SME operations.

Despite this strategic role, SME entrepreneurs face persistent ethical and structural challenges that hinder the consistent implementation of sustainability-oriented practices. Financial constraints often limit SMEs' ability to invest in environmentally friendly technologies or structured social responsibility initiatives (Faridah et al., 2023). Jati et al. (2020) note that limited awareness and insufficient training in ethical and sustainable business practices hinder informed and responsible decision-making. In competitive markets, pressure to maximize short-term profit can overshadow long-term social and environmental considerations, potentially weakening fair labor practices and ecological responsibility (Burak-Adlı, 2024). Mukhlisin et al. (2022) explain that complex regulatory environments create compliance burdens that intensify ethical dilemmas between operational survival and adherence to sustainability standards. These conditions reveal a clear research problem: while SMEs are central to sustainable development, many lack an internal moral framework to guide responsible entrepreneurial behavior under conditions of constraint and uncertainty.

Islamic ethical values provide a normative foundation that may address this gap. Rooted in the Qur'an and Hadith, Islamic business ethics emphasize justice (*adl*), honesty, trustworthiness (*amanah*), accountability (*mas'uliyah*), and concern for community welfare (*Maslahah*). Bouakkaz & Ferdjallah (2023) argue that justice and fairness guide equitable stakeholder treatment and transparent transactions. Accountability extends beyond legal compliance to moral responsibility before God, encouraging integrity in governance and reporting (Yusuf et al., 2020). The orientation toward community welfare aligns business objectives with broader societal well-being (Asutay et al., 2021). Abdelzاهر et al. (2017) describe how environmental stewardship, reinforced by eco-Islamic discourse, integrates conservation and responsible resource use into ethical obligations. Distinct from conventional frameworks that often rely on utilitarian or shareholder-centered logic, Islamic business ethics derive normative authority from divine guidance and the *Maqasid al-Shari'ah*, linking profitability with social justice and harm prevention (Mergaliyev et al., 2019). The prohibition of exploitative practices such as *riba* and *gharar* reinforces fairness and stakeholder protection (Yazdani & Abbas, 2019). (Mamun et al., 2018) emphasize that God-centered accountability deepens the ethical imperative for transparency.

The state of the art indicates growing interest in both sustainable entrepreneurship and Islamic business ethics; however, these streams of literature largely develop in parallel rather than in an integrated manner. Alshehri et al. (2017) observe that many sustainability studies in SMEs do not consider the role of religiously grounded moral values, while Ali et al. (2024) and A. H. Ali & Abu-Saad (2024) note that research on Islamic ethics often remains normative or focused on financial institutions rather than entrepreneurial behavior. Empirical investigations into how Islamic ethical values concretely motivate sustainable entrepreneurial behavior remain limited (Agustin et al., 2023). Budiman et al. (2022) further argue that many existing models lack contextual sensitivity to the socio-cultural realities of Muslim communities and rarely provide a comprehensive framework linking faith-based ethics with sustainability practices at the SME level. The SME context is particularly relevant for advancing this discussion because its adaptive structure, close community engagement, and relational stakeholder dynamics create fertile conditions for the lived expression of values such as trust, integrity, and social responsibility (Alqahtani & Mayes, 2017). Rokhlinasari et al. (2025) suggest that SMEs provide fertile ground for developing context-sensitive models of sustainable development grounded in Islamic principles. This study therefore addresses a clear novelty gap by positioning Islamic ethical values not merely as individual moral traits but as potential drivers of sustainable entrepreneurial behavior that shape strategic and operational decisions within SMEs.

Based on this background, the objective of this study is to develop a more integrated understanding of how Islamic ethical values can drive sustainable entrepreneurial behavior in SMEs. Specifically, the research seeks to synthesize existing literature to clarify key ethical value dimensions, examine their relevance to sustainability-oriented entrepreneurial practices, and propose a conceptual foundation for future empirical and policy-oriented research at the intersection of Islamic ethics and sustainable entrepreneurship.

2. Methods

This study employs a Systematic Literature Review (SLR) approach to develop a comprehensive understanding of how Islamic ethical values drive sustainable entrepreneurial behavior among Small and Medium Enterprises (SMEs). The SLR method was selected because it enables the systematic identification, evaluation, and synthesis of scientific findings, ensuring that conclusions are grounded in strong methodological foundations (Holzberg, 2023). The review process was conducted in a structured manner to ensure transparency, replicability, and traceability of research procedures (Kususiyannah et al., 2024).

To maintain methodological rigor and ensure a coherent progression of the investigation, the study follows a formal research protocol consisting of interconnected stages, from conceptual planning to integrative synthesis. This structured design functions as a strategic framework to reduce researcher bias and strengthen the reliability of the qualitative synthesis. The overall procedure is summarized in Figure 1, which presents the SLR workflow adopted in this study.

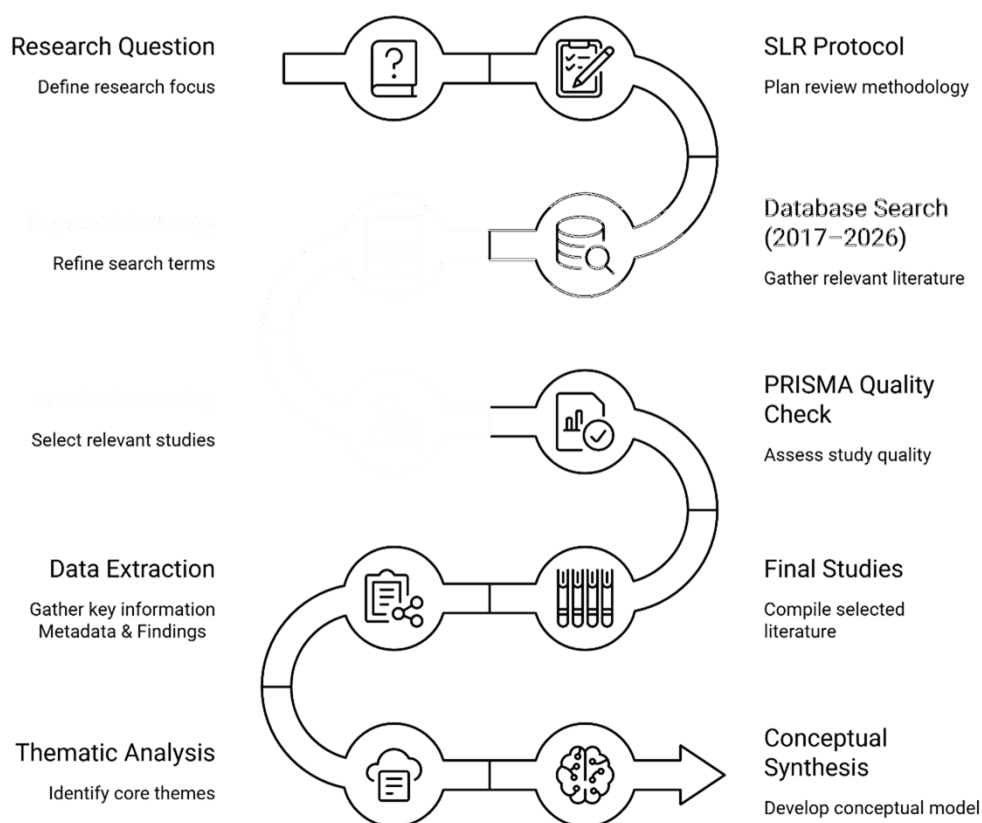


Figure 1. Systematic Literature Review (SLR) Workflow for Islamic Ethical Values and Sustainable Entrepreneurial Behavior in SMEs

Figure 1 visually represents the sequential stages of the review process, from research question formulation to conceptual synthesis, and clarifies how each step contributes to the development of a rigorous and transparent evidence base. The workflow highlights how faith-based ethical dimensions are systematically integrated into the analysis of sustainable entrepreneurial practices in SMEs. The first stage involved formulating focused research questions that explore the relationship between Islamic ethical values and sustainable entrepreneurial practices. This

formulation followed systematic frameworks such as SPICE to clarify the context, perspective, and evaluation of the phenomenon under investigation (Mukhlisin et al., 2024). Based on these questions, inclusion and exclusion criteria were established before the literature search. Included studies were peer-reviewed journal articles indexed in reputable databases, relevant to Islamic business ethics and entrepreneurship, published within a contemporary timeframe, and employing clear scientific methodologies (Salleh et al., 2024). Studies that were not peer-reviewed, thematically irrelevant, or methodologically weak were excluded from the review (Althaqeb, 2025).

The literature search strategy was conducted systematically using several major academic databases to ensure comprehensive coverage of the topic. Scopus and Web of Science were prioritized for their multidisciplinary coverage and robust citation analysis capabilities (Alhammedi, 2022). JSTOR was used to complement conceptual and historical literature on Islamic business ethics (I. Ali, 2025). Google Scholar was utilized to broaden the search scope, particularly for publications not indexed in commercial databases (Salamun et al., 2021). Emerald Insight was also included because of its focus on management and Islamic economics literature (Aassouli et al., 2018). The review specifically focused on studies published between 2017 and 2026 to capture contemporary developments in Islamic business ethics and sustainable entrepreneurship. Keyword combinations were constructed using Boolean operators to capture the intersection of research themes, such as “Islamic values AND sustainable entrepreneurship” and “Shariah compliance AND business sustainability” (Fernando & Imanuddin, 2025).

The article selection process involved title and abstract screening, followed by full-text review of studies meeting the preliminary criteria. Methodological quality assessment was conducted using PRISMA guidelines to ensure the eligibility of studies included in the synthesis (Astuti et al., 2022). In addition, critical appraisal principles were applied to evaluate the clarity of the research design, the appropriateness of the analytical methods, and the validity of the findings (Hanif & Haron, 2022). Data extraction was carried out systematically by recording key information, including authors, year of publication, methodological approach, examined variables or themes, and principal findings (Saha, 2019). The final stage consisted of data synthesis through thematic and conceptual approaches to identify patterns, similarities, and differences across studies. The thematic synthesis enabled the grouping of findings based on dimensions of Islamic ethical values and sustainable entrepreneurial practices (Alam et al., 2019). Conceptual synthesis was subsequently used to develop an integrated understanding of the mechanisms through which Islamic ethical values influence sustainability orientation in SME practices (Sulistiyowati et al., 2024). This integrative process supports the development of a conceptual framework that forms the basis for subsequent discussion and research implications.

3. Results

The synthesized literature shows that Islamic ethical values are increasingly recognized as drivers of sustainable entrepreneurial behavior in Small and Medium Enterprises (SMEs) (Sulistiyowati et al., 2024). This section therefore focuses on the thematic patterns, conceptual linkages, and interpretative insights emerging from the reviewed studies rather than on repeating methodological procedures. A major finding concerns the rapid expansion of scholarly work connecting Islamic ethics with entrepreneurship and sustainability. Sulistiyowati et al. (2024) note that publications after 2010 increasingly frame Islamic ethical principles as relevant to modern business challenges, particularly in linking moral responsibility with long-term sustainability. This body of literature consistently positions Islamic ethics as a practical orientation guiding entrepreneurial priorities beyond short-term profit (Saleh et al., 2025).

Regionally, the findings show strong research concentration in Southeast Asia and the Middle East. Indonesia emerges as a central context for the study of Islamic business ethics in relation to SMEs and community-based entrepreneurship (Asha'ari et al., 2023). Gorian & Osman (2024) emphasize that Middle Eastern research often highlights institutional and governance dimensions of Islamic ethical compliance. Comparative perspectives from Western contexts examine how Islamic ethical frameworks interact with or differ from conventional business ethics models (Alziyadat & Ahmed, 2018).

To synthesize these diverse academic perspectives into a cohesive framework, the following table encapsulates the core thematic pillars, the specific behavioral manifestations of these ethics, and the systemic barriers that currently define the field of study:

Table 1: Synthesis of Islamic Ethical Values and Sustainable Entrepreneurship in SMEs

Key Dimensions	Thematic Summary and Interpretative Insights	Primary References
Foundational Principles	Conceptualization of core values (justice, honesty, compassion) is rooted in the moral objectives of <i>Maqasid al-Shari'ah</i> .	Nugraheni et al. (2024)
Operational Manifestations	Transformation of ethical values into waste reduction, energy efficiency, employee welfare, and ethical marketing.	(Arifardhani et al., 2025; Aziz et al., 2023)
Driving Mechanisms	Influence of individual religiosity and organizational culture, including Islamic leadership and value-based education.	(Udin et al., 2022; Wahyudi et al., 2025)
Structural Barriers	Financial and knowledge-based constraints create a gap between ethical intentions and operational capacity.	(Rabbani et al., 2021; Rahman et al., 2020)

The data presented in Table 1 illustrates a significant shift from purely theoretical discussions toward a more practical, multifaceted application of ethical principles. This structured overview provides a foundation for a deeper examination of how these specific values are conceptualized and subsequently implemented within the unique operational environments of SMEs.

The literature consistently conceptualizes Islamic ethical values as core principles such as justice, trustworthiness, honesty, and compassion. Nugraheni et al. (2024) link these principles to the objectives of *Maqasid al-Shari'ah* as a moral foundation for business conduct. Across studies, these values are operationalized through fair stakeholder treatment, transparent transactions, social responsibility initiatives, and environmentally conscious practices (Arifardhani et al., 2025). In SME contexts, sustainable entrepreneurial behavior is reflected in concrete actions such as waste reduction, energy efficiency, community engagement, employee welfare, and ethical marketing (Aziz et al., 2023). Another key finding concerns the mechanisms through which Islamic ethical values shape sustainable behavior. Wahyudi et al. (2025) show that religiosity and internalized moral commitments motivate pro-social and pro-environmental entrepreneurial decisions at the individual level. At the organizational level, ethical culture, Islamic leadership, and value-based education translate personal beliefs into collective practices (Udin et al., 2022). These mechanisms indicate that Islamic ethics operates not only as a personal belief system but also as an organizational resource supporting sustainability-oriented strategies.

The findings also reveal structural constraints affecting SMEs. Financial and knowledge-related constraints often limit SMEs' ability to implement sustainable practices despite strong ethical orientations (Rabbani et al., 2021). Rahman et al. (2020) argue that this tension between ethical intention and operational capacity highlights the need for supportive ecosystems, including ethical financing, training, and institutional support. Overall, the reviewed evidence demonstrates that Islamic ethical values function as both a moral foundation and a behavioral driver of sustainable entrepreneurial practices. The synthesis suggests a conceptual pathway in which Islamic values influence individual motivation, shape organizational culture, and inform strategic decisions, thereby contributing to long-term social, environmental, and economic sustainability in SMEs (Hamid et al., 2021).

4. Discussion

This section examines the conceptual implications of the synthesized literature, emphasizing how Islamic ethical values can be systematically integrated into a sustainable entrepreneurship framework for small and medium-sized enterprises (SMEs). In line with journal guidelines, the discussion focuses on interpretation, theoretical relevance, and practical implications rather than restating results. The progression moves from an integrative framework to theoretical contributions, expansion of ethical entrepreneurship models, SME-level institutionalization, and policy and research implications, as summarized in Table 2.

Table 2. Conceptual Dimensions of Integrating Islamic Ethics into Sustainable Entrepreneurship

Discussion Dimension	Main Focus & Mechanism	Key References
Philosophical Foundation & Framework	"The use of Maqasid al-Shari'ah as the normative objective of business activity (protection of life, wealth, intellect, and well-being). The integration of economic justice, environmental responsibility, and social responsibility."	Asha'ari et al. (2023), Budiman et al. (2022), Hamdi et al. (2025)
Decision-Making Process	"Integration of Amanah, Siddiq, and Fathanah as a moral compass. Expansion of economic rationality with spiritual accountability."	Sulistiyowati et al. (2024), Alhammadi (2022)
Theoretical Contribution	Challenging secular models by incorporating communal well-being into stakeholder theory.	Fernando & Imanuddin (2025), Budiman et al. (2022)
Business Model & Performance Indicators	A shift from purely profit-oriented models to holistic ones. The need for non-financial performance indicators based on Islamic values.	Hamdi et al. (2025), Munawaroh (2025)
SME Operational Mechanisms	"Institutionalization through Islamic work ethics, Sharia-compliant profit-sharing finance, and Islamic philanthropy (Zakat, Sadaqah)."	Satrianto et al. (2023), Alias et al. (2023)
Leadership & Governance	The role of leaders as moral exemplars and the development of accountability systems that support ethical values.	Islam et al. (2021), Rabbani et al. (2021)
Ecosystem & Policy Support	"The importance of government regulation, tax/green practice incentives, and Islamic financial literacy for SMEs."	Mariyono (2024), Dharma et al. (2024)
Future Research Agenda	"Development of ethical performance metrics, cross-cultural comparative studies, and the role of digital technology in ethical transparency."	Asha'ari et al. (2023), Erniwati (2025)

Islamic ethical values can be integrated into sustainable entrepreneurship through a framework grounded in Maqasid al-Shari'ah as the normative objective of business. Entrepreneurial activities are thus oriented not only toward profit but also toward protecting life, wealth, intellect, and social well-being as moral responsibilities (Budiman et al., 2022). Economic justice, environmental responsibility, and social welfare form core pillars linking Islamic ethics with contemporary sustainability principles. Ethical decision-making represents a central mechanism in this integration. Values such as justice, honesty, and amanah guide business conduct and shape responsible managerial choices. This perspective broadens economic rationality by incorporating spiritual and social accountability into decision evaluation (Munawaroh, 2025). Islamic ethics therefore, functions as a normative compass directing strategies toward long-term sustainability (Alhammadi, 2022).

At the theoretical level, integrating Islamic ethical values enriches sustainable entrepreneurship by combining faith-based ethics with sustainability theory. This expands stakeholder theory by including communal well-being as a core business objective (Budiman et al., 2022). Sustainability-oriented entrepreneurship can thus be grounded in moral philosophy while remaining relevant within management theory. This integration challenges models that prioritize

profitability as the primary success indicator. A more holistic business model emerges by balancing economic performance, social impact, and ecological responsibility. Performance evaluation must therefore include social and environmental indicators aligned with Islamic values (Munawaroh, 2025).

At the SME level, institutionalization requires structured mechanisms. Islamic work ethics strengthen employee commitment and organizational citizenship behavior. Sharia-compliant profit-sharing financing promotes fairness and transparency (Alias et al., 2023), while zakat- and sadaqah-based philanthropy reinforces links between business activity and community welfare. Ethical leadership and governance further reinforce these practices. Leaders who exemplify amanah and justice foster climates that support sustainable conduct (Islam et al., 2021). Governance systems emphasizing moral accountability ensure alignment between declared values and organizational behavior, showing that ethics-based sustainability depends on supportive institutional structures (Asha'ari et al., 2023).

At the ecosystem level, supportive public policies remain essential. Regulations that facilitate access to Sharia-compliant financing help SMEs align their operations with ethical principles. Incentives for responsible practices encourage the adoption of sustainable models, while capacity-building and Islamic financial literacy initiatives address knowledge constraints (Dharma et al., 2024). Future research should develop non-financial indicators to assess ethical performance grounded in Islamic values. Comparative cross-country studies can deepen understanding of contextual adaptation. Further work is also needed on Sharia-compliant financing and long-term sustainability, as well as on the role of digital technology in enhancing ethical transparency (Erniwati, 2025).

Conceptually, this discussion advances an integrative framework that links normative foundations, organizational mechanisms, and ecosystem support within a unified model of Islamic value-based sustainable entrepreneurship, summarized in Table 2. Overall, it highlights the importance of positioning moral and spiritual dimensions as foundational elements of business strategy while promoting balanced social, environmental, and economic sustainability.

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