

## ISLAMIC BUSINESS ETHICS IN CORPORATE MANAGEMENT THROUGH THE APPLICATION OF SHARIA PRINCIPLES

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**Abstract.** Modern business practices face challenges in maintaining a balance between profit orientation and ethical values, thus requiring an approach that can integrate moral aspects into corporate management. This study aims to analyze the implementation of Islamic business ethics in corporate management through Sharia principles at NU Mart Karawang. The method used is a qualitative approach with a case study type, with data collection techniques including interviews, observation, and documentation. The data is analyzed using an interactive model consisting of data reduction, data presentation, and conclusion drawing, to interpret the findings systematically. The results show that the application of Islamic business ethics has been realized in operational practices through the values of honesty, fairness, and responsibility, and is supported by the company's social orientation. However, this implementation has not yet been fully integrated into a formal and structured management system. Thus, it can be concluded that the application of Islamic business ethics at NU Mart Karawang has been running substantively in practice, but still requires strengthening in aspects of the management system to be more structured and sustainable. The implications of this study emphasize strengthening sharia-based management systems through clear SOPs and structured supervision, so that ethical values can be implemented consistently and support sustainable business practices.

**Keywords:** Islamic Business Ethics, Corporate Management, Sharia Principles, Sharia Economics, NU Mart

**Abstrak.** Praktik bisnis modern menghadapi tantangan dalam menjaga keseimbangan antara orientasi keuntungan dan nilai-nilai etika, sehingga membutuhkan pendekatan yang mampu mengintegrasikan aspek moral ke dalam manajemen perusahaan. Studi ini bertujuan untuk menganalisis penerapan etika bisnis Islam dalam manajemen perusahaan melalui prinsip-prinsip syariah di NU Mart Karawang. Metode yang digunakan adalah pendekatan kualitatif dengan tipe studi kasus, dengan teknik pengumpulan data meliputi wawancara, observasi, dan dokumentasi. Data dianalisis menggunakan model interaktif yang terdiri dari reduksi data, penyajian data, dan penarikan kesimpulan, untuk menafsirkan temuan secara sistematis. Hasil penelitian menunjukkan bahwa penerapan etika bisnis Islam telah diwujudkan dalam praktik operasional melalui nilai-nilai kejujuran, keadilan, dan tanggung jawab, serta didukung oleh orientasi sosial perusahaan. Namun, implementasi ini belum sepenuhnya terintegrasi ke dalam sistem manajemen yang formal dan terstruktur. Dengan demikian, dapat disimpulkan bahwa penerapan etika bisnis Islam di NU Mart Karawang telah berjalan secara substansial dalam praktik, namun masih memerlukan penguatan dalam aspek sistem manajemen agar lebih terstruktur dan berkelanjutan. Implikasi dari penelitian ini menekankan penguatan sistem manajemen berbasis syariah melalui SOP yang jelas dan supervisi yang terstruktur, sehingga nilai-nilai etika dapat diimplementasikan secara konsisten dan mendukung praktik bisnis yang berkelanjutan.

**Kata Kunci:** Etika Bisnis Islam, Manajemen Korporasi, Prinsip Syariah, Ekonomi Syariah, NU Mart

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## INTRODUCTION

The increasingly dynamic global economic development has driven the emergence of various business management systems that are not solely profit-oriented but also consider ethical and sustainability aspects. In this context, business ethics has become a crucial pillar in maintaining a balance between the interests of the company, society, and the environment (Wafiq & Sisdianto, 2024). With increasing awareness of the importance of moral values in economic activity, the concept of religion-based business ethics has begun to receive significant attention (Aivaz & Petre, 2024). Islam, as a comprehensive religion, offers a set of ethical principles that govern all aspects of life, including business practices and corporate management (Agustian et al., 2023). These principles govern not only the relationship between humans and God but also the relationships between humans in economic activities (Krisnadewi et al., 2026). Therefore, the application of Islamic business ethics in corporate management is relevant to study in a modern context.

As a predominantly Muslim country in Indonesia, the implementation of Sharia principles in the business world holds enormous potential (Utomo et al., 2021). Various Sharia-based business institutions are beginning to develop, both in the financial and real sectors, demonstrating the need for a business system based on Islamic values (Mawardi et al., 2026). However, local business practices still show variations in the application of Islamic ethical principles (Rangkuti, 2023). This is due to differences in understanding, managerial capacity, and organizational culture within each company. This situation indicates that the application of Islamic business ethics has not been fully integrated systematically into company management (Maulina et al., 2023). Therefore, an in-depth study of the implementation of Islamic business ethics in the local context is crucial.

At the operational level, community-based companies such as cooperatives and business units owned by religious organizations have unique characteristics (Sulaeman et al., 2025). They are not solely profit-oriented but also carry out social and religious missions (Berry et al., 2025). In practice, integrating Sharia values into a professional and competitive management system presents challenges (Widiastuti et al., 2026). Furthermore, market dynamics and consumer demands influence how these principles are applied in daily business activities (Mishra et al., 2025). This situation demands a management strategy that accommodates Islamic ethical values without neglecting efficiency and effectiveness. Therefore, research examining the integration of Islamic business ethics into corporate management is highly relevant.

The Indonesian government, through various policies, has encouraged the development of

the Islamic economy as part of its national development strategy (Latief et al., 2021). This is reflected in regulations issued by institutions such as the Ministry of Cooperatives and SMEs and the National Committee for Islamic Economics and Finance, which emphasize the importance of implementing Islamic principles in business activities (Pratama et al., 2025). Furthermore, observations indicate that many Islamic-based businesses still face obstacles in consistently implementing Islamic ethical values. Some of these challenges relate to transparency, fairness in transactions, and accountability in business management. This situation indicates a need to strengthen ethical aspects in Islamic-based corporate management. Therefore, this research aims to contribute to addressing these issues. Therefore, this study has strong relevance to government policy direction.

The main problem addressed in this research concerns how Islamic business ethics are implemented in corporate management, particularly within day-to-day operational practices. Although Sharia principles have been extensively discussed at the conceptual level in the literature, their practical implementation continues to face various challenges. This condition reflects a gap between the ideal ethical values that are expected and the realities of business practices in the field. Consequently, the application of Islamic business ethics has not yet reached an optimal level. In addition, many companies still lack a structured and systematic framework for integrating these ethical values into their management processes. Therefore, a more in-depth investigation is necessary to gain a comprehensive understanding of this phenomenon.

This research was conducted at NU Mart Karawang, a community-based business unit that upholds sharia principles in its operations. The selection of this location is closely related to the theoretical and empirical issues discussed earlier, particularly the gap between the normative framework of Islamic business ethics and its practical implementation at the organizational level. As part of the Islamic economic movement oriented toward community empowerment, NU Mart Karawang represents a relevant case for examining how ethical values are operationalized in real-sector businesses. The focus of this research is directed at how the principles of Islamic business ethics are applied in the company's management. This includes aspects of planning, implementation, and evaluation of business activities. Thus, this research is expected to provide a comprehensive overview of the practice of Islamic business ethics at the local level. This location selection is also relevant to the need to examine the implementation of sharia values in a real-world context.

From a theoretical perspective, the concept of Islamic business ethics, as proposed by experts such as Beekun, emphasizes the principles of monotheism, justice, free will, responsibility, and *ihsan* in business activities (Beekun, 2006). However, in practice, this theory has not fully explained the dynamics of implementation at the organizational level, particularly in the context of community-based companies. This indicates a discrepancy between the conceptual framework and the operational realities faced by companies (Binsar et al., 2026). Furthermore, modern management theories, which are more efficiency-oriented, are often not harmoniously integrated with Islamic ethical values (Alnasser & Kumar, 2025). This situation indicates the need to develop a more contextual approach to understanding Islamic business ethics. Therefore, this study seeks to bridge the gap between theoretical concepts and empirical practice.

Empirically, several previous studies, such as those conducted by Setiawan and colleagues, show that the implementation of Islamic business ethics is still partial and has not been fully integrated into the company management system (Setiawan et al., 2025). Likewise, a study conducted by Talib et al. found that companies tend to only adopt certain aspects of sharia principles without implementing them holistically (Talib et al., 2024). Furthermore, there are discrepancies in research findings regarding the effectiveness of implementing Islamic business ethics in improving company performance. This indicates an inconsistency in empirical findings that requires further study. This situation indicates that there is still room for more in-depth exploration of this phenomenon. Therefore, this research is expected to contribute to enriching empirical studies in this field.

The development of Islamic business ethics studies in recent years has shown significant progress, both theoretically and empirically. The research conducted by Suleman et al. provides an important contribution in developing a conceptual framework for Islamic business ethics. (Sulaeman et al., 2025). Furthermore, contemporary studies have begun to examine the implementation of sharia principles in various industrial sectors. However, most research still focuses on the Islamic financial sector, while the real sector has received little attention. This indicates that the study of Islamic business ethics in real-sector company management remains open for development. Therefore, this research is strategically positioned to broaden the scope of this study.

This research develops an analytical approach that emphasizes the integration of Islamic ethical values with modern management practices in the context of community-based companies. This approach not only examines normative aspects but also considers the operational realities faced by companies. Furthermore, this research also examines in depth

how Sharia values are internalized within organizational culture. Thus, the research findings are expected to provide a more applicable implementation model. This approach also provides a new perspective on understanding Islamic business ethics contextually. Therefore, this research is expected to make a significant contribution to the development of science.

This research is important because it can contribute to the development of the concept and practice of Islamic business ethics in corporate management. Furthermore, this research can serve as a reference for companies in implementing sharia principles more effectively. More broadly, this research can support the government's efforts to develop the sharia economy in Indonesia. The results are also expected to benefit academics in enriching scientific studies in this field. Therefore, this research has strategic value both theoretically and practically. Therefore, this study is relevant in addressing the challenges of sharia-based business development.

The purpose of this study is to analyze the application of Islamic business ethics in corporate management through sharia principles at NU Mart Karawang. Furthermore, this study also aims to identify factors influencing the implementation of these values in business activities. This research is expected to provide a comprehensive overview of Islamic business ethics practices at the operational level. Thus, this research has a clear direction in answering the formulated problems. The results are expected to serve as a reference for the development of sharia-based corporate management. Therefore, this research has both an applicative and theoretical orientation.

## **METHOD**

The approach used in this research is a qualitative one, using a case study. This approach was chosen because it allows for a deep exploration of the application of Islamic business ethics in the real-life context of corporate management. Qualitative research allows researchers to holistically understand the meanings, values, and practices that develop within an organization. The case study is used to focus the study on a specific unit of analysis, namely a Sharia-compliant company. Thus, this research seeks to comprehensively describe the implementation of Sharia principles in managerial activities. This aligns with Robert K. Yin's view that case studies are effective for understanding phenomena in real-life contexts (Yin, 2018).

This research was conducted at NU Mart Karawang, a community-based business unit that implements sharia principles in its business activities. This location was chosen based on the consideration that NU Mart represents the ummah economic movement with unique characteristics in its management. Furthermore, this location is also relevant to the research

focus, which emphasizes the application of Islamic business ethics in company management. The research period is planned to last three months, covering the preparation stage, data collection, and data analysis. This timeframe is considered sufficient to obtain in-depth and valid data. Thus, this research is expected to produce comprehensive findings.

The research subjects in this study were the managers and employees of NU Mart Karawang who are directly involved in the company's management and operational activities. Research informants were selected using a purposive sampling technique, which selects informants based on specific considerations relevant to the research objectives. Primary informants include business unit leaders, operational managers, and staff who understand daily business practices. In addition, supporting informants can also come from consumers or other related parties to gain a broader perspective. This informant selection aims to obtain rich and in-depth data. This approach aligns with Sugiyono's opinion, which emphasizes the importance of purposive informant selection in qualitative research.

Data collection techniques in this study included observation, in-depth interviews, and documentation. Observations were conducted to directly observe management practices and interactions within the company environment. In-depth interviews were used to gather information from informants regarding their experiences, understanding, and implementation of Islamic business ethics. Documentation was conducted by collecting data in the form of archives, reports, and other documents relevant to the research. This combination of techniques aimed to obtain complete and valid data (Sugiyono, 2023). Thus, the data obtained complemented and strengthened the research findings.

The research instrument in this study was the researcher herself, the primary instrument. This is because in qualitative research, the researcher plays a direct role in the data collection and analysis process. In addition, supporting instruments such as interview guides, observation sheets, and documentation formats were used. The interview guides were designed flexibly to adapt to the dynamics in the field. Observation sheets were used to systematically record phenomena. The use of these instruments aims to increase the precision and accuracy of the data obtained. This aligns with Lexy J. Moleong's view that the researcher is the key instrument in qualitative research (Moleong, 2019).

The data analysis technique used in this study is interactive analysis, which includes data reduction, data presentation, and conclusion drawing. Data reduction is carried out by selecting and focusing on information related to the implementation of Islamic business ethics and the integration of sharia values in corporate management. The data are then presented in a descriptive narrative form to illustrate patterns of ethical practices and managerial processes.

Conclusions are drawn by identifying relationships between empirical findings and the research focus, particularly in explaining how ethical values are applied and the extent to which they are integrated into a structured management system. The analysis process is conducted continuously from data collection until the research is completed to ensure the consistency and depth of interpretation. The analysis process is carried out continuously from data collection until the research is completed (Miles et al., 2014).

Data validity testing in this study was conducted using triangulation techniques, namely source, technique, and time triangulation. Source triangulation was conducted by comparing data from various different informants. Technique triangulation was conducted by comparing the results of observations, interviews, and documentation. Meanwhile, time triangulation was conducted by collecting data at different times to ensure consistency of information. In addition to triangulation, member checking was also conducted to ensure the accuracy of the data obtained from informants. This technique aims to increase the credibility and validity of the research results. Thus, the resulting data can be trusted and scientifically accounted for.

The research procedures in this study include several systematic stages. The first stage is the preparation stage, which includes proposal development, permitting, and determining the research location. The second stage is the implementation stage, which includes data collection through observation, interviews, and documentation. The third stage is the data analysis stage, which is carried out continuously throughout the research process. The final stage is the preparation of a research report containing comprehensive results and discussions. All these stages are carried out systematically to ensure the quality of the research. Thus, this research is expected to produce valid and useful findings.

## **RESULTS AND DISCUSSION**

This opening paragraph presents a general overview of research findings regarding the application of Islamic business ethics in company management at NU Mart Karawang. In general, the findings indicate that the implementation of sharia principles has been attempted in various managerial aspects, although it has not been fully structured systematically. The main aspects identified include the application of honesty, fairness in transactions, and responsibility in business management. Furthermore, internal supervisory practices oriented toward religious values were also identified. In operational activities, Islamic ethical values are evident in interactions between managers, employees, and consumers. However, this implementation is still influenced by human resource capacity and the applicable management system.

### **Implementation of Islamic Business Ethics Principles in Company Operations**

One of the main focuses of this research is the implementation of Islamic business ethics principles in company operations. Interviews with management revealed the statement, *"We always strive to run this business honestly, not taking excessive profits, and ensuring that the goods sold are halal and of high quality."* This statement demonstrates a normative awareness of implementing Sharia principles in daily business activities. Furthermore, observations indicate that transactions are conducted transparently, particularly in pricing and customer service. Documentation also reveals open, albeit rudimentary, financial record-keeping. This demonstrates that honesty and transparency have become part of operational practices.

From the statement above, it can be understood that the implementation of the principles of honesty and fairness is the foundation for conducting business activities at NU Mart Karawang. These values are not only understood conceptually but also applied in practical ways, such as pricing and product quality. This demonstrates the management's commitment to maintaining consumer trust. Furthermore, transparency in transactions is an important indicator of building good relationships with customers. However, this implementation remains contextual and has not yet been formalized in written operational standards. Therefore, the practice of Islamic business ethics is driven more by individual awareness than by a structured system. Another finding indicates that the implementation of the principle of responsibility is also part of the company's operations. One employee stated, *"We feel responsible not only to the business owner, but also to God, so we must maintain this trust well."* This statement illustrates the spiritual dimension in carrying out daily tasks. Field observations indicate that employees work with a disciplined attitude and strive to provide good service to customers. Furthermore, no manipulation practices were found in transactions during the observation process. This indicates that the value of responsibility has been internalized in work behavior.

Based on the interview results above, it is clear that work responsibility is understood not only in a professional context but also in a religious context. This provides moral encouragement for employees to carry out their duties with integrity. The value of trustworthiness is the foundation for maintaining service quality and customer trust. However, there is no formal mechanism to measure the extent to which this responsibility is consistently carried out. This situation indicates that the implementation of this value still depends on individual awareness. Therefore, a more structured system is needed to strengthen this implementation.

### **Integration of Sharia Values into the Company's Management System**

The second focus of this research is the integration of Sharia values into the company's management system. Interviews with management revealed the statement, "*We want NU Mart to not only seek profit, but also to serve as a means of economic outreach to the community.*" This statement demonstrates that the company's orientation is not only economic, but also social and religious. In practice, this is reflected in pricing policies that consider the community's purchasing power. Furthermore, efforts are made to involve the surrounding community in business activities. Documentation shows that management regularly conducts social activities. From this statement, it can be understood that sharia values are integrated into the company's vision and mission. The orientation of economic da'wah forms the basis for determining the direction of managerial policies. This demonstrates that the company functions not only as a business entity but also as a social agent. This integration of values adds a distinctive dimension to business management. However, the implementation of these values has not yet been fully documented in the formal management system. Thus, sharia values are reflected more in practice than in policy documents.

Other findings indicate that the management system implemented remains rudimentary and not fully based on formal Sharia standards. One manager stated, "We don't have specific Sharia-based SOPs yet, but we try to adhere to Islamic principles as much as possible." This statement indicates limitations in the formality of the management system. Observations also revealed the lack of written guidelines detailing the implementation of Sharia principles. Despite this, practices in the field still adhere to Islamic values in general. This indicates a gap between practice and the formal system.

Based on the interview results above, it is clear that the integration of Sharia values into company management is still in its development stage. Despite management's commitment, implementation is still not supported by adequate managerial tools. This has the potential to lead to inconsistencies in the application of these values. Furthermore, the absence of Sharia-based standard operating procedures (SOPs) can complicate evaluation and oversight. This situation indicates the need to strengthen a more structured management system. This will allow for a more optimal and sustainable integration of Sharia values.

**Table 1.** Research Findings

<b>Focus/Subfocus</b>	<b>Indicators</b>	<b>Implementation Methods</b>	<b>Data Sources</b>
Operational Ethics	Honesty	Price and product quality transparency	Interviews, Observations
Operational Ethics	Justice	No excessive profit-making	Interviews

Operational Ethics	Responsibility	Maximum service and work fidelity	Interviews, Observations
Sharia Management	Social Orientation	Social activities and community empowerment	Documentation
Sharia Management	Management System	Lack of Sharia-based standard operating procedures	Interviews, Observations

The findings show that the implementation of Islamic business ethics at NU Mart Karawang is reflected in several operational aspects. In terms of honesty, the company applies transparency in pricing and product quality. The value of fairness is demonstrated through the absence of excessive profit-taking practices. Responsibility is reflected in the provision of maximum service and employees' commitment to their work.

The application of sharia-based management is indicated by the company's social orientation, which is realized through social activities and community empowerment programs. However, the absence of a structured sharia-based management system, particularly in the form of formal standard operating procedures (SOPs), has significant implications for managerial sustainability. Without clearly defined guidelines, the implementation of ethical values remains dependent on individual awareness, which may lead to inconsistencies, difficulties in monitoring and evaluation, and vulnerability to decline when organizational conditions change. This condition potentially hinders the institutionalization of sharia principles and limits the company's ability to maintain consistent and sustainable ethical business practices over time.

This concluding paragraph summarizes that the implementation of Islamic business ethics at NU Mart Karawang has been carried out in various aspects, both operational and managerial. Values such as honesty, fairness, and responsibility have been implemented in daily practice. Furthermore, efforts have been made to integrate sharia values into the company's vision and policies. However, this implementation still faces limitations within the formal and structured management system. The results of this study indicate that the problem formulation has been answered through the findings obtained in the field. Furthermore, these findings will be further analyzed in the discussion to obtain deeper meaning.

## DISCUSSION

This study found that the application of Islamic business ethics in corporate management at NU Mart Karawang has been implemented in operational practices, but has not been fully integrated into the formal management system. The findings indicate a strong tendency for values such as honesty, fairness, and responsibility to form the primary foundation of daily business activities. Furthermore, social orientation and economic da'wah influence the

company's policy direction. However, the implementation of these values still relies heavily on individual awareness, rather than a standardized system. This situation reflects a duality between existing practices and the need for strengthening the management system. Therefore, this discussion aims to further analyze these dynamics.

The findings of this study indicate that the internalization of Islamic business ethics values at NU Mart Karawang occurred through cultural and religious processes, rather than through formal structural mechanisms. This is understandable because community-based organizations tend to rely on shared values that develop naturally through social interactions. Individual religious awareness is a dominant factor in driving ethical behavior in business activities. This process results in relatively consistent business practices regarding honesty and responsibility, even without standard written guidelines. However, reliance on individual awareness can potentially lead to inconsistencies when human resources change. Thus, these findings demonstrate the importance of transforming values into a more structured system.

Furthermore, the integration of Sharia values into corporate management demonstrates a dual orientation: economic and social. This reflects the distinctive characteristics of religious community-based businesses, which pursue not only profit but also social benefit. This integration process is evident in pricing policies, customer service, and involvement in community social activities. The uniqueness of this finding lies in the effort to transform business into a vehicle for economic outreach, a practice not always found in conventional companies. However, limitations in the management system have prevented these values from being optimally formalized. Therefore, strengthening managerial aspects is crucial to support the sustainable implementation of Sharia values.

The results of this study align with the concept of Islamic business ethics proposed by Rafik Issa Beekun, who emphasizes the importance of the values of monotheism, justice, and responsibility in business activities. These findings support the possibility of implementing these values in practice, even in simple contexts. Furthermore, this study expands on M. Umer Chapra's view in Rahmatillah et al., which states that the Islamic economic system must integrate moral values into economic activities (Rahmatillah et al., 2026). In this context, NU Mart Karawang demonstrates that such integration can be achieved even though it is not yet a formal system. Furthermore, the results of this study also reinforce the findings of Asyraf Wajdi Dusuki in Sofya and Puteri, who emphasized the importance of the social dimension in Islamic business (Sofya & Puteri, 2024). Thus, this study supports and expands previous studies in the context of the real sector.

However, the findings of this study also differ from several studies that emphasize the importance of formal systems in the implementation of Islamic business ethics. For example, Adrai and Perkasa's view states that the successful implementation of business ethics is highly dependent on the existence of clear regulations and operational standards (Adrai & Perkasa, 2024). In this study, ethical practices can actually operate even without a strong formal system. This suggests that organizational culture and religious values play a significant role. Furthermore, research by Kurniawan and Nasution also emphasizes the importance of systematic Sharia-based corporate governance (Kurniawan & Nasution, 2025). The findings of this study demonstrate that this aspect remains a challenge in the local context. Therefore, this study provides a new perspective on variations in the implementation of Islamic business ethics.

The results of this study directly address the research question of how Islamic business ethics are applied in corporate management through sharia principles. The findings indicate that this implementation has taken place in operational practices and company policies, although it is not yet fully structured. Furthermore, this study successfully identified factors influencing the implementation of these values, such as individual awareness and organizational culture. Thus, the research objective of analyzing the implementation of Islamic business ethics has been achieved. These results provide a comprehensive overview of the actual conditions on the ground. Therefore, this research has strong relevance to the formulated focus of the study.

The implications of this research indicate that developing Islamic business ethics in corporate management requires an approach that is not only normative but also systemic. Existing practices need to be supported by structured policies and procedures to ensure consistency and sustainability. Furthermore, this research contributes to expanding the study of Islamic business ethics in the real sector, particularly community-based companies. These findings can also serve as a reference for business practitioners in integrating Sharia values into corporate management. More broadly, the results of this study can support the development of the Sharia economy at the local level. Therefore, this research has strategic value both theoretically and practically.

This study has several limitations that should be considered. First, it was conducted in only one location, thus limiting the generalizability of the findings. Second, the data obtained relied heavily on the informant's perspective, thus potentially creating subjectivity. Third, the limited timeframe also affected the depth of data exploration. Therefore, future research is recommended to involve more locations and employ a more diverse approach. Furthermore,

further research could examine quantitative aspects to measure the effectiveness of the implementation of Islamic business ethics. This way, studies in this area can continue to develop more comprehensively.

## **CONCLUSION**

Based on the research results above, it can be concluded that the implementation of Islamic business ethics in company management at NU Mart Karawang has been implemented in operational practices through the values of honesty, justice, and responsibility, and is supported by a social orientation that leads to economic empowerment of the community. This implementation indicates the integration of sharia values in business activities, although it has not been fully formalized in a structured management system. This finding confirms that the practice of Islamic business ethics can run effectively through individual religious awareness and organizational culture, although it still requires strengthening in the institutional aspect. Thus, the research objective of analyzing the application of Islamic business ethics in company management has been comprehensively achieved. This research provides a scientific contribution in enriching the study of Islamic business ethics in the real sector, as well as practical implications for business managers in integrating sharia values in an applicable manner. Furthermore, the results of this study also open up space for the development of a more systematic and sustainable sharia-based management model. Therefore, strategic steps are needed to strengthen the implementation of these values in future business practices. For further research, it is recommended to expand the scope of the research location by involving various types of sharia-based companies to obtain a more comprehensive comparison.

## **RECOMMENDATION**

Based on the findings of this study, companies are advised to strengthen the implementation of Islamic business ethics by developing a structured Sharia-based management system and standard operating procedures (SOPs), supported by increased human resource capacity and consistent oversight mechanisms to ensure the sustainable implementation of honesty, fairness, and responsibility. Furthermore, companies' social roles need to be optimized, while the government is expected to provide regulatory support. Further research is recommended to broaden the scope and approach to obtain a more comprehensive implementation model.

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