



APPLICATION OF ISLAMIC BUSINESS ETHICS IN COSMETIC SALES IN KENDARI CITY

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<p>Info Article</p> <p>Received : 01 Maret 2025</p> <p>Revised : 06 April 2025</p> <p>Accepted : 02 Mei 2025</p> <p>Publication : 30 Mei 2025</p>	<p>Abstract: <i>This study aims to examine the application of Islamic business ethics principles in sales practices at Dzaky Kosmetik, a local cosmetics store in Kendari City. This research uses a qualitative descriptive research design to explore how Islamic business ethics are implemented in sales practices. A qualitative approach was deemed suitable as it allows an in-depth understanding of behaviors, values, and perceptions that cannot be quantified but are critical to evaluating ethical practices from an Islamic perspective. Data were collected through observation, interviews, and documentation. The results show that the principles of honesty (ṣidq) and balance (ʿadl) are implemented quite well, particularly in price transparency and product authenticity. However, the principles of unity (tawhīd), free will (ikhtiyār), and responsibility (amānah) have not been implemented thoroughly. The lack of consumer education and the absence of a structured complaint mechanism are important weaknesses. This study concludes that a deeper internalization of Islamic values is needed to maintain ethical consistency and strengthen consumer trust in the business sector.</i></p>
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<p>Licensed Under a Creative Commons Attribution 4.0 International License</p> 	<p>Abstrak: Penelitian ini bertujuan untuk mengkaji penerapan prinsip-prinsip etika bisnis Islam dalam praktik penjualan di Dzaky Kosmetik, sebuah toko kosmetik lokal di Kota Kendari. Penelitian ini menggunakan desain penelitian deskriptif kualitatif untuk mengeksplorasi bagaimana etika bisnis Islam diimplementasikan dalam praktik penjualan. Pendekatan kualitatif dianggap cocok karena memungkinkan pemahaman mendalam tentang perilaku, nilai, dan persepsi yang tidak dapat dikuantifikasi tetapi sangat penting untuk mengevaluasi praktik-praktik etika dari perspektif Islam. Data dikumpulkan melalui observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa prinsip kejujuran (ṣidq) dan keseimbangan (ʿadl) diterapkan dengan cukup baik, khususnya dalam transparansi harga dan keaslian produk. Namun, prinsip kesatuan (tawhīd), kehendak bebas (ikhtiyār), dan tanggung jawab (amānah) belum diimplementasikan secara menyeluruh. Minimnya edukasi konsumen dan tidak adanya mekanisme keluhan yang terstruktur menjadi kelemahan penting. Penelitian ini menyimpulkan bahwa internalisasi nilai-nilai Islam yang lebih mendalam sangat diperlukan untuk menjaga konsistensi etika dan memperkuat kepercayaan konsumen dalam sektor bisnis.</p>

INTRODUCTION

Islam is a comprehensive religion that governs not only the relationship between humans and God (*ḥablun min Allāh*) but also among human beings (*ḥablun min an-nās*) in various aspects of life, including economic and business activities. Islamic ethics serve as a fundamental basis to ensure that all economic transactions are conducted within the boundaries of Sharia, emphasizing not only material gain but also spiritual accountability. In this context, Islamic business ethics are not merely understood as a set of moral codes but are integral to religious observance and a reflection of one's devotion in daily business affairs.

The core principles of Islamic business ethics include unity (*tawḥīd*), justice (*ʿadl*), free will (*ikhtiyār*), responsibility (*amānah*), and honesty (*ṣidq*). These principles offer a comprehensive ethical framework that distinguishes Islamic business practices from conventional models by embedding religious values into economic activities. Therefore, understanding and applying these principles is crucial, especially in today's capitalist-driven marketplace that often prioritizes profit over ethics and spiritual values.

In recent years, the cosmetics industry in Indonesia has experienced rapid growth, driven by increasing public awareness, particularly among women, regarding personal appearance and self-care. This shift has led to rising demand for cosmetic products that are not only effective but also halal, safe, and aligned with Islamic values. The emphasis on religiously compliant products indicates that Islamic ethics are becoming increasingly relevant—not just in terms of product content but also in business conduct.

Dzaky Cosmetics is a local cosmetic store operating in Kendari City, known for its popularity among female customers. Initial observations suggest that while the business performs well in the local market, there are certain gaps in its application of Islamic business ethics. These include a lack of structured consumer education, limited mechanisms for customer feedback, and insufficient integration of spiritual values in daily operations. Several previous studies also indicate that many small and medium-sized enterprises (SMEs), particularly in the retail cosmetic sector, struggle to implement Islamic ethics holistically. Rosyida (2020) observed that while honesty in pricing and product presentation is often upheld, responsibility and justice are not consistently applied. Suryani (2019) also found that limited understanding among business owners regarding Islamic ethical principles contributes to inconsistent

practices. Based on this background, the present study aims to explore the implementation of Islamic business ethics at Dzaky Cosmetics in Kendari City. It seeks to identify which ethical principles are being practiced effectively and which require improvement. The study is expected to contribute to the ongoing discourse on ethical entrepreneurship in the Muslim context and provide a reference for other SMEs aiming to align their business practices with Islamic values.

METHOD

This study employs a qualitative descriptive research design to explore how Islamic business ethics are implemented in the sales practices of Dzaky Cosmetics, a local cosmetic store in Kendari City. The qualitative approach is deemed suitable as it allows for an in-depth understanding of behaviors, values, and perceptions that cannot be quantified but are critical for evaluating ethical practices from an Islamic perspective. The descriptive nature of the study aims not to test hypotheses, but to depict, interpret, and explain how the ethical principles of Islam are manifested—or not—in everyday business conduct.

Research Site and Subject Selection

The research was conducted at Dzaky Cosmetics, a small-scale cosmetic business located on Jalan Sorumba, in the Pasar Panjang area of Kendari City, Southeast Sulawesi. The business is known for offering various skincare and beauty products that are widely used by local consumers, primarily women. Participants were selected using purposive sampling, targeting individuals who could provide rich and relevant information about the ethical climate of the business. These included:

- The store owner
- Five loyal customers who frequently shop at the store and have direct experience with its products and services.

The rationale behind this selection is that long-term customers and business owners are more likely to possess detailed insight into the consistency of ethical practices over time.

Data Collection Techniques

Data were gathered using three main techniques:

1. Observation. Field observations were conducted by the researcher to directly witness the interactions between store staff and customers. Aspects such as communication

style, price transparency, and customer service behavior were noted. Observations were non-participatory but active, allowing the researcher to remain objective while capturing genuine dynamics.

2. **Semi-Structured Interview.** In-depth interviews were carried out with both the business owner and five selected customers. The semi-structured format allowed flexibility to probe deeper into specific themes while maintaining consistency in the main questions. Topics covered included the implementation of honesty (*ṣidq*), justice (*‘adl*), freedom of choice (*ikhṭiyār*), responsibility (*amānah*), and religious values (*tawḥīd*) in business operations.
3. **Documentation.** Documents such as product packaging, promotional materials, BPOM certifications, and informal customer complaint records were collected and reviewed. These served as supporting evidence to verify claims made during interviews and observations.

Data Analysis

The collected data were analyzed using the Miles and Huberman interactive model, which consists of:

- **Data Reduction:** Selecting, focusing, simplifying, and abstracting data from field notes and transcripts.
- **Data Display:** Organizing data into tables, themes, and narrative categories for clearer interpretation.
- **Conclusion Drawing and Verification:** Interpreting the meaning of data and verifying findings through triangulation and member checks.

This method allows for iterative analysis moving back and forth between data and theory until clear patterns emerge.

Validity and Credibility

To ensure the credibility and trustworthiness of the study, several strategies were employed:

- **Triangulation:** Using multiple data sources (owner and customers), multiple methods (interview, observation, documentation), and theoretical perspectives to validate findings.
- **Member Checking:** Sharing summaries of interview responses with participants to confirm accuracy and authenticity.

- **Researcher Reflexivity:** The researcher maintained reflective notes to monitor personal bias and remain aware of their position throughout the study.

Ethical considerations were also maintained throughout. All participants were informed about the purpose of the research and gave informed consent prior to participation. Anonymity and confidentiality were respected, especially in reporting customer feedback and critiques.

RESULTS AND DISCUSSION

This section presents the core findings of the research and a critical discussion of how Islamic business ethics are reflected in the sales activities at Dzaky Cosmetics. The analysis is guided by the five main principles in Islamic business ethics: honesty (*ṣidq*), justice (*ʿadl*), free will (*ikhtiyār*), responsibility (*amānah*), and unity (*tawḥīd*). These principles are examined thematically based on data collected through observation, interviews, and documentation.

The results are based on direct interaction with the owner and customers, consistent with the data obtained through observation and documentation. The owner's responses were compared with customer perspectives to understand both internal and external views on the business's ethical conduct. Observations were made during the sales process and interaction between seller and buyer, particularly in regard to how prices were conveyed, how customers made choices, how complaints were addressed, and how religious values were reflected in the store environment.

This section is structured to discuss each principle individually. For every ethical value, we explore how it is practiced at Dzaky Cosmetics, assess its strengths and weaknesses, and connect it to broader Islamic ethical teachings. Through this approach, the study aims to offer a holistic picture of how Islamic business ethics function in a real-world SME context.

Honesty (Shidq)

The ethical principle of **honesty (ṣidq)** stands as one of the most emphasized and consistently practiced values at Dzaky Cosmetics. In Islamic teachings, honesty is not only a virtue but a religious obligation in all business dealings. It involves transparency, truthfulness, trustworthiness, and the fulfillment of promises. The Prophet Muhammad (peace be upon him) was known as “al-Amīn” (the trustworthy), a title earned through

his unwavering integrity in trade, long before he received revelation. This historical precedent sets a high moral benchmark for Muslim entrepreneurs.

Field observations and interviews with the store owner and five regular customers confirmed that Dzaky Cosmetics places a strong emphasis on honesty in its day-to-day operations. All products sold are registered with the Indonesian National Agency of Drug and Food Control (BPOM), which guarantees safety and legality. The availability of this certification is not only a regulatory requirement but also an ethical signal to customers that the business does not compromise on product authenticity or legality.

In the interviews, customers expressed high levels of trust toward the store. They noted that product prices are always displayed clearly on the shelves, and that the packaging includes complete information such as ingredients, expiration dates, and usage instructions. When asked whether they had ever encountered misleading claims or defective items, most responded that such cases were rare, and when they did occur, the store owner responded immediately—either replacing the product or offering a refund with no hassle. This responsiveness reinforces customer loyalty and is a direct manifestation of *ṣidq* in practice.

Honesty also extends to the way the business handles complaints. Although Dzaky Cosmetics lacks a formal complaint mechanism or documentation system, the owner's approach to customer dissatisfaction is proactive and empathetic. By acknowledging errors and resolving issues promptly, the store demonstrates its commitment to maintaining ethical relationships with customers. This approach contrasts with many small businesses where complaints are often ignored or dismissed, leading to customer distrust and ethical breakdown.

The principle of *ṣidq* also prohibits any form of exaggeration or deception in advertising. While the store does not engage in aggressive promotional campaigns, its communication with customers—whether in person or through online platforms—is generally straightforward and informative. The avoidance of misleading promotions reflects a conscious effort to uphold Islamic ethical standards, even in areas where formal regulations may be less stringent.

Despite these strengths, there are areas for potential improvement. For example, Dzaky Cosmetics does not explicitly use Islamic terminology or values in its branding or sales environment. Integrating visible signs of Islamic ethics—such as motivational Islamic quotes, modesty in visual advertisements, or ethical reminders—could strengthen the business's identity as a shariah-compliant enterprise. In doing so, the business could

serve not only as a retailer but also as a model for ethical Islamic entrepreneurship in the local community.

In summary, the practice of honesty at Dzaky Cosmetics is commendable and forms a strong foundation for ethical business operations. The store demonstrates sincerity in product offerings, transparency in transactions, and responsibility in customer care. While current practices reflect personal moral integrity, institutionalizing these values into the store's written policies and branding strategies could further enhance its commitment to *ṣidq* and strengthen its position as a trustworthy Islamic business in Kendari City.

Balance / Justice (Adl)

The principle of justice (*‘adl*) is a core value in Islamic business ethics that mandates fairness in all aspects of commercial activity, from pricing and product quality to customer treatment and profit-sharing. Islam strictly prohibits all forms of exploitation, manipulation, and unjust enrichment, emphasizing instead equitable transactions that preserve the dignity and rights of all parties. Justice is considered inseparable from piety, as reflected in the Qur’anic verse:

“Be just: that is nearer to piety.” (Q.S. Al-Mā'idah: 8)

At Dzaky Cosmetics, this principle is manifested primarily through fair pricing and egalitarian customer service. According to interviews with regular customers, the prices of products are consistent and do not fluctuate arbitrarily. The store owner sets prices in line with local market standards and avoids charging excessive markups, even for popular or imported products. Discounted items are clearly labeled, and promotions, when offered, are accessible to all customers without bias or hidden conditions.

The observational data supports these claims. Customers are allowed to ask questions and even negotiate prices in a respectful environment. Staff members respond equally to all buyers whether they are first-time visitors or loyal patrons—ensuring that no customer is treated with preferential or discriminatory behavior. This approach upholds the Islamic value of *al-‘adl*, which advocates equal treatment regardless of one's social status, appearance, or economic capacity.

However, while justice is generally upheld in direct transactions, the business lacks formalized systems that could institutionalize fairness more deeply. For example, there is no written pricing policy, service guarantee, or customer rights notice displayed in the

store. These absences could potentially lead to inconsistencies, especially if the business expands and employs more staff who may interpret fairness differently.

In Islamic jurisprudence, justice also encompasses *mu‘āmalah* (human interactions) that are transparent, accountable, and protective of public welfare. As noted by Koni (2017), businesses have a duty not only to avoid harming customers but to actively contribute to ethical market practices. In this context, Dzaky Cosmetics could improve its commitment to *‘adl* by adopting ethical standards for supply chain transparency, ensuring all products are sourced from halal and reputable suppliers, and communicating these standards to the public.

Another area for improvement is the inclusion of feedback mechanisms to assess fairness from the customer’s perspective. Although complaints are reportedly handled well on a case-by-case basis, the absence of a formal system makes it difficult to evaluate whether all issues are addressed equitably and consistently. A suggestion box, customer satisfaction survey, or even a simple logbook could provide structure to these interactions and serve as evidence of the store’s ongoing commitment to justice.

In conclusion, Dzaky Cosmetics demonstrates a strong orientation toward justice in pricing and interpersonal conduct, which reflects positively on its ethical standing in the community. Nevertheless, the formalization and public communication of these just practices are needed to enhance transparency, accountability, and consistency—hallmarks of true Islamic business conduct rooted in the principle of *‘adl*.

Free Will (Ikhtiyar)

The principle of free will (*ikhtiyār*) in Islamic business ethics upholds the idea that every individual should have the autonomy to make decisions voluntarily, without coercion, while remaining within the boundaries set by Sharia. In business, this principle requires that both the seller and buyer engage in transactions with full awareness, mutual consent, and no element of pressure or manipulation. It also entails that customers are given access to adequate information so they can make informed decisions that align with their values, including ethical and religious considerations.

At Dzaky Cosmetics, the practice of *ikhtiyār* is partially implemented. Based on the researcher’s observations and customer interviews, consumers have the freedom to choose from a wide variety of cosmetic products without any pressure from the seller. The store does not employ persuasive or aggressive sales tactics. Instead, the atmosphere

remains relatively open, allowing customers to browse independently and make their own purchasing decisions. This indicates a baseline respect for consumer autonomy.

However, the study also identified several limitations in the implementation of this principle. The store provides minimal guidance or educational support to assist customers in making ethically informed decisions. For instance, there is no signage, pamphlet, or verbal explanation provided regarding the halal status of certain products, nor is there any effort to promote awareness about the ethical dimensions of cosmetic consumption in Islam. Although many products are BPOM-certified, this legal status is not equivalent to a halal guarantee, and such distinctions are not actively clarified to customers.

This lack of proactive information-sharing undermines the full expression of *ikhtiyār*, as customers may unknowingly purchase products that do not meet their personal or religious standards. In Islamic ethics, true free will includes the right to know the ethical implications of one's choices. According to Yusanto and Wijayakusuma (2002), facilitating customer understanding is a moral obligation for Muslim entrepreneurs, particularly in matters related to halal and haram.

To better align with the principle of *ikhtiyār*, Dzaky Cosmetics should consider implementing simple yet effective educational tools, such as halal product labeling, ethical purchasing guides, or even short consultations upon request. These efforts would not only fulfill ethical requirements but also differentiate the store in a competitive market increasingly driven by conscious consumerism. In conclusion, while Dzaky Cosmetics respects customer autonomy in transactional behavior, the store has yet to develop mechanisms that support informed ethical choices. Bridging this gap is essential for the full realization of *ikhtiyār* in accordance with Islamic business values.

Responsibility (Amanah)

The principle of responsibility (*amānah*) in Islamic business ethics refers to the moral and legal obligation of business actors to uphold trust, protect the interests of others, and remain accountable for their actions. It stems from the Qur'anic instruction to fulfill trusts and keep promises (Q.S. An-Nisā': 58). In a commercial context, this principle demands that sellers ensure the quality of their products, honor their agreements, and address any negative consequences resulting from their business operations.

At Dzaky Cosmetics, responsibility is practiced informally but sincerely. According to the store owner and customer testimonies, the business owner handles

customer complaints personally and strives to resolve them immediately. If a product is defective or not as expected, the owner offers a replacement or a refund. This approach reflects a genuine commitment to ethical accountability, despite the absence of a formal return or complaint policy.

Nevertheless, the lack of a structured system for customer service and complaint handling poses a limitation in fully realizing the principle of *amānah*. Interviews reveal that the store does not keep written records of complaints, nor does it have a formal mechanism for feedback collection. This could result in inconsistencies in how customer concerns are addressed, depending on the individual judgment of the owner or staff. In larger businesses or future expansions, such informal systems may become unreliable and ethically problematic.

From an Islamic ethical standpoint, *amānah* goes beyond reactive responses. It includes proactively ensuring that the products sold are safe, halal, and beneficial. Although Dzaky Cosmetics confirms that its products are BPOM-certified, there is no clear documentation or assurance provided to customers regarding the halal status of each product. This gap represents a missed opportunity to fulfill the full scope of *amānah*, particularly for Muslim consumers who seek both legal and religious assurance in their purchases.

Moreover, the principle of responsibility also covers internal aspects of the business, such as employee treatment, sourcing, and environmental concerns. While these elements were not the main focus of this study, their inclusion in future evaluations could provide a more holistic picture of ethical responsibility.

In conclusion, Dzaky Cosmetics demonstrates a basic but sincere implementation of *amānah* through personal accountability and customer responsiveness. However, to fully align with Islamic ethical expectations, the store should establish formal complaint procedures, keep transparent records, and improve product information—especially regarding halal certification. By institutionalizing these practices, the business can better uphold the trust placed in it by consumers and strengthen its reputation as a responsible Islamic enterprise.

Unity (Tawhid)

The principle of unity (*tawḥīd*) is the theological foundation of all Islamic ethics, including in business. It refers to the oneness of Allah and the integration of faith into every aspect of life, including commerce. In the context of business ethics, *tawḥīd*

demands that all activities—economic or otherwise—be guided by spiritual consciousness, aimed at seeking the pleasure of Allah, and consistent with Islamic moral values. Business, therefore, is not merely a means to earn profit but a form of worship (*ibādah*) when conducted in accordance with divine principles.

In the case of Dzaky Cosmetics, the principle of *tawḥīd* appears to be the least visibly implemented among the five core values assessed. Observational data and interview responses indicate that the store's daily operations are largely driven by conventional business motivations such as profit-making and customer satisfaction. While these goals are not inherently problematic, the absence of explicit integration of Islamic identity into the business environment suggests a gap in spiritual orientation.

There are no visible elements within the store that reflect Islamic values, such as Islamic quotes, modest branding, or religious messaging in promotional materials. Additionally, the store does not emphasize its commitment to sharia compliance in its public image, nor does it frame its ethical practices as a reflection of Islamic teachings. For Muslim consumers who seek spiritually aligned purchasing experiences, this lack of symbolic or substantive integration of *tawḥīd* may weaken the business's perceived religious credibility.

Moreover, the store does not conduct staff development or ethical training based on Islamic teachings. In Islamic business thought, cultivating *taqwā* (God-consciousness) among business actors is essential for maintaining sincerity, avoiding unethical behavior, and reinforcing the understanding that every transaction is witnessed by Allah. The lack of such initiatives may hinder deeper internalization of ethical values beyond procedural compliance.

However, it is important to recognize that the owner's personal behavior—such as honesty, fairness, and willingness to resolve complaints—does reflect an internal ethical compass that is compatible with Islamic values, even if not explicitly framed as such. This suggests that the spirit of *tawḥīd* may be present in intent, but not yet fully manifested in the store's structure, branding, or strategic vision.

To align more closely with the principle of *tawḥīd*, Dzaky Cosmetics could gradually incorporate elements of Islamic identity into its business model. These may include displaying Islamic calligraphy, implementing ethical guidelines based on Qur'anic verses or Hadith, using Islamic branding strategies, and conducting staff sessions on Islamic business values. Such efforts would transform the store from a merely

profit-seeking enterprise into a spiritually driven business that reflects the holistic nature of Islam.

In conclusion, while Dzaky Cosmetics demonstrates ethical practices compatible with Islam, the absence of explicit religious integration reflects a shortcoming in fulfilling the principle of *tawhīd*. Addressing this would not only enhance the store's ethical consistency but also strengthen its position as a role model for spiritually grounded entrepreneurship in the local Muslim community.

Extended Discussion

The findings of this study reveal a pattern that is consistent with prior research on the ethical conduct of small and medium-sized Muslim-owned enterprises (SMEs). Similar to Dzaky Cosmetics, studies conducted by Rosyida (2020) and Suryani (2019) found that while the principles of honesty (*ṣidq*) and justice (*‘adl*) are often internalized and practiced relatively well by Muslim entrepreneurs, other values such as unity (*tawhīd*) and responsibility (*amānah*) tend to be underemphasized or misunderstood in operational contexts.

One recurring factor in this partial application of Islamic ethics is the lack of formal ethical training and institutional support for Muslim business owners. In many cases, ethical behavior is shaped by personal values or religious upbringing rather than structured understanding of Islamic economic principles. As seen at Dzaky Cosmetics, the store owner appears to act ethically out of sincerity and a sense of personal integrity, but has not developed written policies or consciously framed these actions as manifestations of Islamic ethics.

This phenomenon suggests a broader pattern among Muslim-owned SMEs in Indonesia: Islamic values are often practiced intuitively, without being explicitly articulated as part of a strategic business identity. While this does not negate their ethical value, it limits their potential impact—both in terms of marketing differentiation and deeper social responsibility. Businesses that explicitly incorporate Islamic branding and ethical positioning often enjoy stronger consumer loyalty among Muslim customers, who are increasingly aware of and concerned with halal and ethical consumption.

Furthermore, this study highlights a critical gap in the transmission of Islamic economic thought from theory to practice. Although Islamic business ethics are widely discussed in academic and religious settings, many practitioners lack access to concise, actionable models for implementing these principles. Bridging this gap will require

collaborative efforts from universities, business associations, Islamic economic institutions, and local governments.

Another key reflection lies in the opportunity for Islamic ethics to offer added value beyond compliance. For example, structured complaint systems, halal certification, and value-driven staff training not only fulfill ethical obligations but also enhance customer trust, brand credibility, and market competitiveness. This positions Islamic ethics not as a constraint, but as a competitive advantage for SMEs seeking sustainable growth.

In sum, the case of Dzaky Cosmetics is emblematic of a broader trend: ethical awareness exists, but remains fragmented and informal. Systematic integration of Islamic values in business processes, policies, and branding remains a challenge that future initiatives must address—particularly in the face of evolving consumer expectations and global ethical standards.

Implications and Recommendations

Implications

The findings of this study have several important implications. First, they reaffirm that Islamic business ethics are not only moral ideals but practical tools that can improve business credibility, customer trust, and long-term sustainability. The case of Dzaky Cosmetics shows that even small businesses, when guided by sincere ethical conduct, can build loyal customer bases. However, the partial implementation of certain ethical principles highlights a critical gap between ethical awareness and structured application. Academically, this research contributes to the growing literature on Islamic business ethics by offering empirical evidence from a grassroots-level business in Indonesia. It also underlines the importance of integrating ethical education into entrepreneurial training, especially in regions with a high concentration of Muslim-owned SMEs. For policymakers and Islamic economic institutions, the study highlights the need for accessible resources, training modules, and incentives to promote ethical awareness and practice among small businesses. These supports can encourage SMEs to embed Islamic values not just in intention but in systems, branding, and operations.

Recommendations

Based on the findings, several actionable recommendations are proposed:

1. Develop structured feedback and complaint mechanisms to institutionalize responsibility (*amānah*) and justice (*'adl*) in customer service.

2. Introduce consumer education tools—such as halal product labels, ethical shopping guides, or brief staff counseling—for supporting informed choices in line with *ikhtiyār*.
3. Embed Islamic values in branding and communication, using calligraphy, Qur’anic quotes, or modest visual elements to reflect *tawhīd* and reinforce business identity.
4. Conduct regular ethical training for staff, using Islamic business principles as core content.
5. Collaborate with local Islamic economic bodies or universities to access support, consultation, and capacity-building programs related to sharia-compliant business conduct.

By following these recommendations, businesses like Dzaky Cosmetics can enhance not only their ethical consistency but also their competitive edge in an increasingly value-driven marketplace.

CONCLUSION

This study examined the implementation of Islamic business ethics—namely honesty (*ṣidq*), justice (*‘adl*), free will (*ikhtiyār*), responsibility (*amānah*), and unity (*tawhīd*)—in the sales practices of Dzaky Cosmetics, a local cosmetic retailer in Kendari City. The findings indicate that while the store demonstrates commendable adherence to certain ethical values, particularly in the areas of honesty and justice, other principles remain underdeveloped.

Honesty is reflected in the store’s transparent pricing, product legitimacy, and customer service integrity. Justice is upheld through fair treatment of customers and consistency in pricing without discrimination. However, the principles of free will and responsibility are only partially implemented. Although customers are free to choose products, the absence of structured guidance and ethical education limits their ability to make fully informed decisions. Similarly, while the store addresses complaints informally, it lacks formal mechanisms to ensure accountability and consistency.

The principle of unity (*tawhīd*) is the least visible in the business operations. There is minimal integration of Islamic values in the store’s branding, internal policies, or staff development. This indicates a disconnect between ethical conduct and spiritual orientation, which is essential in fully realizing Islamic business values.

To enhance the application of Islamic ethics in business, several strategic steps are needed. These include the development of formal feedback systems, ethical branding

efforts, and employee training grounded in Islamic principles. The institutionalization of ethical practices will not only elevate consumer trust but also protect the business from ethical inconsistency as it grows.

Beyond the individual case of Dzaky Cosmetics, this study sheds light on a broader issue in Muslim-majority societies: the disconnection between religious identity and economic behavior. While personal faith may guide ethical intentions, without structural reinforcement, those values may not translate into sustainable and scalable business practices. Therefore, there is a need for more proactive engagement from Islamic economic institutions, universities, and government agencies in educating and empowering entrepreneurs.

This research also contributes to the ongoing academic discourse on how Islamic ethics can be actualized in modern market contexts. It reaffirms that ethical business is not an abstract ideal but a practical path to achieving both spiritual fulfillment and economic success. Ultimately, the integration of Islamic business ethics is not only beneficial for individual businesses but also essential for cultivating a more just, responsible, and value-driven economy.

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