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IMPLICIT SHARIAH COMPLIANCE IN NON-SHARIA-LABELED RETAIL BUSINESSES: EVIDENCE FROM BUDIMAN SWALAYAN MODERN RETAIL BUSINESS

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Abstract

This study uses a qualitative exploratory approach to explore and understand concepts and theories through empirical realities, phenomena, and events observed in the field. Prior studies have predominantly focused on formally designated Sharia—compliant institutions, such as Islamic banks and Islamic insurance companies. However, structured evaluation models and comprehensive quantitative or qualitative instruments for assessing the level of Sharia compliance in the retail sector remain limited. Consequently, further research is needed on how Sharia principles are implemented within non—Sharia—labeled organizations, particularly in modern retail. This study is grounded in the belief that non—Sharia—labeled retail businesses can implicitly implement Sharia principles through everyday operational practices rather than formal religious identity. The findings indicate that Budiman Swalayan in Padang City has substantively implemented Sharia principles in its operational practices. These include: (1) the principle of justice, (2) the principle of *al-ihsan*, (3) the principle of responsibility, (4) the principle of *al-kifayah*, (5) the principle of balance, and (6) the principles of honesty and truthfulness. This study proposes the concept of implicitly implementing Islamic principles in non—Sharia—labeled businesses by identifying the actual application of six Islamic principles in retail operations and demonstrating that such implementation can be carried out without significant constraints.

INTRODUCTION

In Islamic law, Muslim businessmen must follow rules and laws that cannot be violated (Miftahurrahmah et al., 2023). As Muslim businesspeople, we should obey Islamic rules or principles and not violate the rules established in Islamic law when conducting business activities or processes. This shows that a business or enterprise cannot be separated from ethical issues (Bekti & Wahyudi, 2022). Sharia principles are the basis of agreements under Islamic business provisions, guiding businesspeople and consumers in carrying out business activities, and refer to Sharia rules based on the Qur'an and hadith (Wusqo & Ihsan, 2022). These Sharia principles include justice, *al-iḥsan* (doing good), responsibility, *al-Kifayah*, balance, and honesty and truthfulness (Aji et al., 2020).

From the above principles of Sharia, the principles of Sharia in general can be interpreted as all resources in the Islamic economy being viewed as a trust or gift from Allah SWT (Beekun, 2006; Zeqiri et al., 2026). These resources are intended for humanity as stewards on Earth. Islam recognises private ownership but imposes certain limitations. Cooperation among Muslim communities is the primary driving force of the Islamic economy (Harsanto et al., 2025). Islam guarantees communal ownership, and its use is planned to benefit the greater good (Rahimi Mavi et al., 2026; Susiang et al., 2026). For individuals, private wealth must serve as productive capital to enhance the well—being

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of the Muslim community (Izudin et al., 2024). Islam prohibits any payment that involves usury (Yaqub et al., 2025).

The retail business is currently one of the most important aspects of society. This is due to changes in consumer purchasing patterns, which have become more selective, as well as changes in how consumers view the retail business (Usman et al., 2024; Zafar & Abu—Hussin, 2025). Globalisation is an important factor in creating or increasing demand for goods and services in the retail sector (Levy & Grewal, 2026).

Retail is a group of activities that sells or adds value to goods and services for end consumers for personal, family, or household use (Levy & Grewal, 2026). Retail is a type of business where products are used by end consumers, or where most goods sold are consumer goods (Anggara et al., 2023). Some products have shorter expiration dates than others (Bachtiar et al., 2025). Goods sold in this business include necessities, beauty products, vegetables, and more. Businesses in this sector operate on a scale ranging from small to large, from corner stores and minimarkets to supermarkets (Ratnasari et al., 2021).

Khan (2020) argue that retail businesses do not necessarily need to formally adopt a "*Sharia*" label to practice and uphold Islamic values. Instead, they emphasise substance over label, focusing on how Sharia values are embedded and integrated into everyday business practices (Khan, 2020). Several principles commonly embedded in the Islamic retail business model include: *Tawhid* (unity of purpose), which emphasises that business orientation extends beyond profit generation to encompass moral responsibility; *'Adl*, which refers to fair pricing and equitable treatment; *Amanah* (trustworthiness), which promotes transparency and honesty; *Ihsan* (excellence/benevolence), which encourages service that exceeds minimum obligations; *Maslahah*, which focuses on generating broader social benefits; and the prohibition of *gharar, riba,* and *tadlis,* which aims to prevent uncertainty, exploitation, and manipulation in business practices (Mardani, 2014; Mulyani et al., 2026).

Implementing Islamic values in retail can influence consumer behaviour, although it does not necessarily depend on a formal "*Sharia*" identity; rather, it depends on how these values are embodied and translated into everyday operational practices. Monoarfa found that product and promotion variables did not have a significant partial effect on purchase decisions. The author explains that consumers already possess a certain level of trust in products offered by Sharia—based retail businesses; consequently, their attention shifts toward other factors, such as pricing and the overall shopping experience (Monoarfa et al., 2023).

Chaniago, H., & Efawati, Y. (2022) found that the success of retail marketing communication depends not only on communication design but also on its alignment with most consumers' religious values (Chaniago & Efawati, 2022). Sharia values can be implemented in operational practices and business communication without necessarily being expressed through a formal identity or Sharia label; more importantly, consumers should experience and perceive these values through actual business practices and real—life experiences (Ardiantono et al., 2024; Rahimi Mavi et al., 2026).

Despite extensive research on Sharia compliance in formally Islamic institutions, little is known about how non—Sharia—labeled retail enterprises implicitly embody Sharia principles through their business practices. Existing studies largely equate Sharia compliance with formal certification and governance mechanisms, overlooking value—driven ethical practices embedded in conventional retail settings. Consequently, the concept, dimensions, and mechanisms of implicit Sharia compliance remain theoretically underdeveloped and empirically underexplored, creating a significant gap that this study seeks to address (Syah et al., 2026).

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Budiman Swalayan is a modern retailer in Padang. Budiman Swalayan provides household goods, such as food ingredients, kitchen utensils, electronic goods, stationery, cosmetics, office supplies, and others. The modern retail concept groups goods into sections and arranges them by similar needs. This makes it easier for customers to find the items they need.

This study is important because it addresses an overlooked dimension of Islamic business ethics by examining how Sharia principles can be implemented in a conventional retail enterprise without formal Islamic branding or Sharia certification. While existing studies have largely linked Sharia compliance to explicitly Islamic institutions and formal governance mechanisms, they have paid little attention to businesses that implicitly embody Sharia values through their organisational culture and everyday practices. By investigating Budiman Swalayan, this study shows that principles such as justice, *al-ihsan*, responsibility, *al-kifayah*, balance, and honesty and truthfulness can be reflected in managerial decisions, product policies, employee conduct, customer service, and social responsibility, even without an official Sharia identity. Consequently, this research contributes to the development of Islamic business ethics by extending the understanding of Sharia compliance from a formal, label—based concept to a value—based perspective, introducing implicit Sharia compliance as a new analytical lens for understanding ethical business practices in conventional enterprises.

METHOD

This study employs field research, in which the researchers directly engage with the research setting to obtain empirical data (Creswell & Poth, 2024). The research was conducted at the headquarters of Budiman Swalayan, namely Budiman Swalayan Sawahan, located at Jl. Sawahan No. 30, Sawahan Timur Village, Padang Timur District, Padang City. The required data were collected from reliable sources, particularly individuals involved in Budiman Swalayan's management and operational activities (Yin, 2018).

This study also adopts a qualitative exploratory approach. Exploratory research was selected because the study aims to gain an in—depth understanding of a phenomenon that has received limited scholarly attention and to explore how Islamic principles may be implicitly implemented in a non Sharia labeled retail business context (Dewi et al., 2023). Rather than testing predetermined hypotheses, this approach seeks to identify patterns, meanings, practices, and emerging concepts based on participants' experiences and actual business operations. Through exploratory inquiry, the study aims to generate contextual insights and develop a richer conceptual understanding of the phenomenon under investigation.

The qualitative approach enables the researchers to interpret concepts and theories through facts, realities, symptoms, and events occurring in the field. Data collection was carried out using observation, interviews, and documentation (Miles et al., 2019). Observations (primary data) were conducted through direct engagement with the research object, namely Budiman Swalayan, to understand operational practices and daily business activities. Interviews (primary data) were conducted directly with managers and employees who represented the research context and provided relevant insights. Documentation (secondary data) involved collecting supporting information from archival materials and written sources, including internal documents, books, magazines, newspapers, and other relevant records. The data analysis technique involves collecting, presenting, and drawing conclusions from the data. Researchers use this technique to verify whether the data obtained in the field is accurate in relation to the

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actual events that occurred. The data is then processed, examined, analysed, and concluded so the solution can be applied more generally.

The study involved 4 informants selected through purposive sampling to ensure participants had sufficient knowledge and experience of the supermarket's operational practices. The selection criteria included: (1) having worked at Budiman Swalayan for at least one year; (2) being directly involved in managerial, financial, procurement, human resource, or customer service activities; and (3) being willing to participate voluntarily in the study.

The informants included the Human Resources and Public Relations Manager (1), Cashier Supervisor (1), and Administration Staff (2). This composition allowed the researchers to gather information from different organisational perspectives and compare managerial policies with actual operational practices. Non−participant observation was conducted over three months (Jan−March 2025). Observations focused on daily business activities, including customer service, pricing practices, employee interactions, procurement procedures, product handling, financial transactions, and workplace ethics. The researcher recorded field notes systematically after each observation session to document behaviours, interactions, and contextual conditions relevant to implementing Sharia principles.

The researcher conducted semi−structured interviews with each informant individually. Each interview lasted approximately 45−90 minutes and was audio−recorded with participants' consent. The interview guide explored six main themes corresponding to the Sharia principles examined in this study: (1) the principle of justice, (2) the principle of *al-ihsan*, (3) the principle of responsibility, (4) the principle of al−kifayah, (5) the principle of balance, and (6) the principles of honesty and truthfulness. Follow−up questions were used to clarify participants' responses and obtain concrete examples of business practices.

To enhance the credibility and trustworthiness of the findings, this study applied three forms of triangulation. First, source triangulation was conducted by comparing information obtained from managers, supervisors, and staff. Second, method triangulation was implemented by integrating interview data, direct observations, and document analysis, including company regulations, operational procedures, financial records, supplier agreements, promotional materials, and internal policy documents. Third, the investigators triangulated by having all members of the research team review interview transcripts, code results, and interpret themes. Any discrepancies in interpretation were discussed until consensus was reached.

Data analysis followed the interactive model of Miles, Huberman, and Saldana (2020), consisting of data condensation, data display, and conclusion drawing and verification (Miles et al., 2020). The coding process was conducted in four stages: 1) Open Coding**:** Interview transcripts and observation notes were read repeatedly to identify meaningful statements related to ethical business practices, financial management, employee relations, supplier relationships, and customer service. 2) Axial Coding: Similar codes were grouped into broader conceptual categories, such as fairness in pricing, honesty in transactions, employee welfare, transparent communication, responsible procurement, avoidance of uncertainty, and community engagement; 3) Selective Coding: The categories were integrated into broader themes that represented patterns of implicit Sharia compliance across organisational activities; 4) Theory−Driven Categorisation: Finally, each theme was mapped to one of the six Sharia principles based on established Islamic business ethics literature .

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The categorisation process was guided by predefined analytical indicators derived from the six Sharia principles. Each empirical finding obtained from interviews, observations, and document analysis was systematically examined and classified according to the following indicators:

Table 1. Sharia Principles Indicators

Sharia Principles	Indicators
Justice (*Al—'Adl*)	Fair treatment of employees and customers, equitable pricing practices, non—discriminatory business decisions, fair supplier relationships, and the equitable distribution of rights and obligations among stakeholders
Al—Ihsan	Voluntary acts of kindness beyond contractual obligations, customer—oriented services, concern for employee welfare, charitable activities, environmental stewardship, and efforts to create social value for the surrounding community.
Responsibility (*Mas'uliyyah*)	Accountability in managerial decision—making, compliance with legal and ethical standards, responsible financial management, fulfilment of contractual obligations, and commitment to organisational sustainability.
Al—Kifayah	Prudent and efficient use of resources, adequate employee compensation and welfare, operational effectiveness, financial sufficiency, and business practices that ensure long—term organisational viability without wastefulness.
Balance (*Tawazun*)	Maintaining equilibrium between profit and social responsibility, balancing the interests of business owners, employees, customers, suppliers, and the community, and balancing economic objectives with ethical and environmental considerations.
Honesty and Truthfulness (*Al—Sidq* and *Al—Amanah*)	Truthful communication, honesty in transactions, accurate product information, transparent pricing, fulfilment of promises, trustworthy business conduct, and integrity in financial reporting.

Source: researcher analysis

Each empirical finding was compared across multiple data sources before being assigned to one of these six principles. A finding was categorised only when it was consistently supported by evidence from interviews, observations, and documentary analysis. This triangulation process enhanced the credibility and dependability of the thematic interpretation while ensuring that the categorisation accurately reflected the implementation of Sharia principles within Budiman Swalayan.

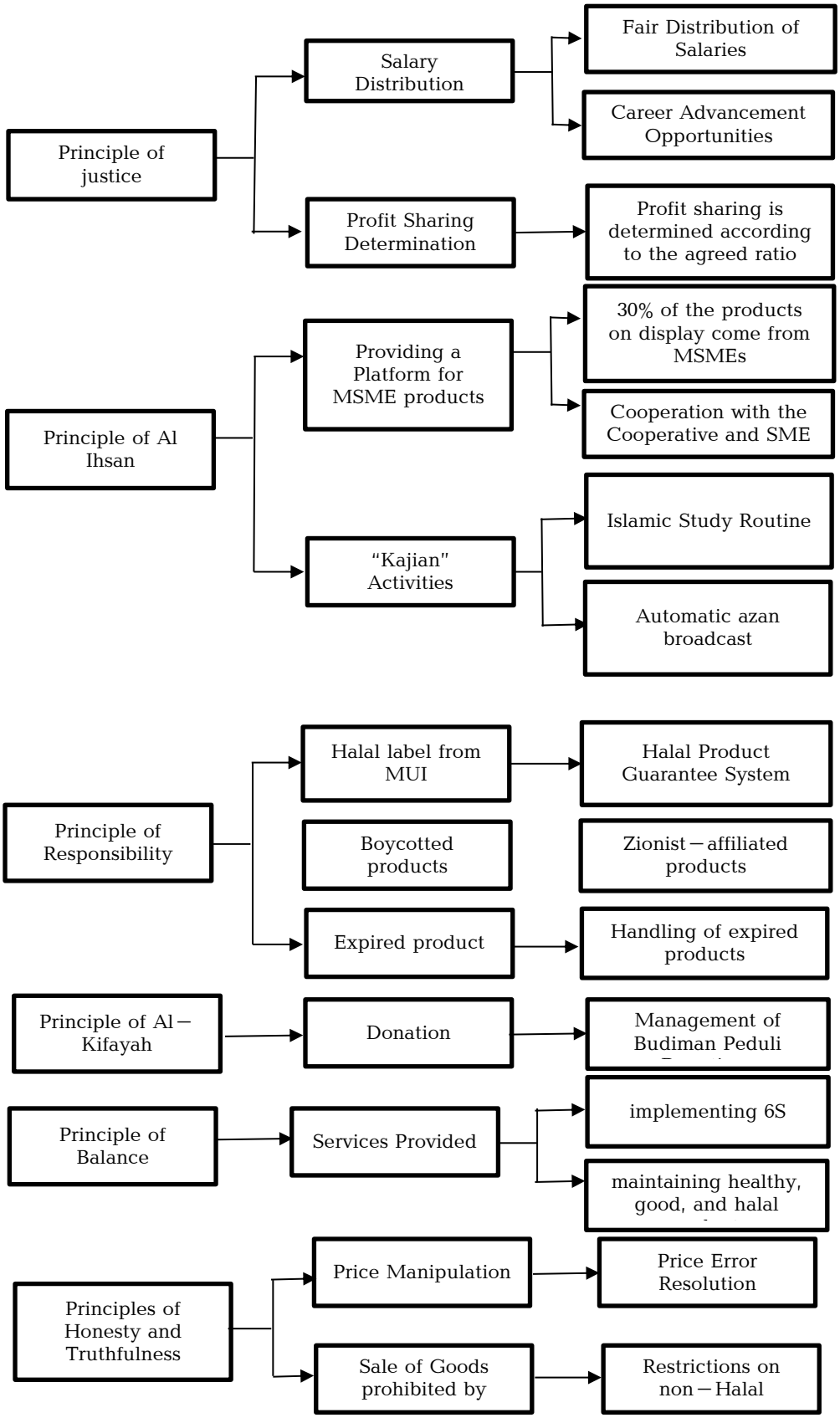
RESULTS AND DISCUSSION

RESULT

Application of Sharia Principles at Budiman Supermarket

Based on the results of processing interview data from informants, keywords related to the application of each Sharia principle at Budiman Swalayan were obtained, as shown in the following figure.

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Source: processed data

Figure 1. Application of Sharia principles at Budiman Swalayan

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Overview of the Empirical Findings

The interview findings reveal that Islamic business values at Budiman Swalayan are expressed through a combination of employee management practices, community—oriented commercial activities, religious workplace norms, consumer protection mechanisms, and socially motivated business decisions. Rather than reflecting a fully institutionalized Sharia governance framework, these practices represent a selective and progressively developed approach to integrating Islamic ethical considerations into conventional retail operations.

The available interviews with human resources management and operational staff reveal six interconnected empirical themes: (1) fairness in employment relations and economic arrangements; (2) community economic inclusion and the cultivation of a religious organizational environment; (3) product screening and ethically selective merchandising; (4) consumer protection, transparency, and service accountability; (5) charitable redistribution and socially responsive business practices; and (6) the organizational limitations of Sharia—oriented business implementation.

Table 2. Summary of the Main Empirical Findings

Empirical theme	Key evidence from interviews	Central finding
Employment fairness and economic arrangements	Position—based remuneration, performance—related promotion, and reported *mush rakah* arrangements with investors	Fairness is principally articulated through organizational procedures and managerial assessments
Economic inclusion and religious workplace culture	MSME consignment, staff religious activities, prayer reminders, and Islamic workplace practices	Islamic values are expressed through both community participation and workplace routines
Product screening and ethical merchandising	Halal documentation, licensing requirements, and selective product exclusions	Ethical considerations influence product admission and assortment decisions
Consumer accountability and transparency	Price—discrepancy explanations, product replacements, complaint handling, and service standards	Consumer protection is operationalized largely through corrective and service—oriented practices
Social redistribution and civic engagement	Budiman Peduli donations, humanitarian assistance, and product—boycott initiatives	Commercial operations provide mechanisms for voluntary charitable redistribution and public ethical positioning
Selective Sharia—oriented institutionalization	Absence of formal Sharia claims, payment—method restrictions, and owner—led ethical initiatives	Islamic business values are implemented incrementally without a demonstrated comprehensive Sharia governance framework

Source: researcher analysis

Fairness in Employment Relations and Economic Arrangements

The findings indicate that organizational fairness at Budiman Swalayan is primarily understood in terms of differentiated remuneration, employment responsibilities, and opportunities for career advancement. According to the human resources manager, employee compensation is determined by occupational position, associated responsibilities and risks, and individual performance rather than being uniformly distributed across the workforce.

As the human resources manager explained:

> *"Salaries are determined based on each employee's position and the risks associated with that position."* (Wandi, HRD)

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This account suggests that management conceptualizes distributive fairness through proportional compensation rather than equal remuneration. The reported salary structure differentiates employees according to their organizational roles, while performance considerations are incorporated into managerial assessments. A similar pattern emerges in career—development practices. Administrative personnel described promotion opportunities as being available to employees across different positions, with advancement influenced by length of service, work performance, and internal evaluation. These accounts indicate that career progression is presented as a combination of tenure—based recognition and merit—oriented assessment. Nevertheless, the interview data establish management's stated employment policies rather than independently demonstrating equitable remuneration or consistent implementation across employees. Information concerning salary scales, promotion outcomes, or employee perceptions of procedural fairness was not provided.

Beyond employment practices, the human resources manager reported that the company maintains a profit—sharing arrangement with investors described as *mush rakah*. This suggests the presence of an investment partnership framed through Islamic financial terminology. However, the available evidence does not specify the contractual structure, profit—allocation ratios, loss—sharing provisions, or mechanisms governing the arrangement. Taken together, these findings suggest that fairness is incorporated into managerial understandings of compensation, career development, and investment relationships. Its practical expression is predominantly procedural, although the extent to which these arrangements meet particular Islamic contractual or distributive standards cannot be established from the interviews alone.

Community Economic Inclusion and the Institutionalization of Religious Workplace Practices

A second finding concerns the integration of community economic participation with religious norms within the retail environment. Budiman Swalayan provides distribution opportunities for local micro, small, and medium enterprises (MSMEs), particularly through consignment arrangements that allow smaller producers to place their products in the company's retail outlets.

The human resources manager reported:

> *"30% of what we sell is MSME products."* (Wandi, HRD)

This statement indicates that management attributes a substantial role to MSME products within the company's commercial activities. However, the interview does not specify whether the reported proportion refers to product categories, inventory volume, units sold, or sales revenue.The reported consignment mechanism allows unsold merchandise to be returned to suppliers. Management also described cooperation with regional government and MSME—related institutions in organizing business—development activities.

These arrangements suggest that the retailer functions not only as a distribution intermediary but also as a potential channel through which smaller producers obtain access to formal retail markets. The resulting benefits to MSME revenue, business development, and market sustainability, however, were not independently measured. Alongside economic inclusion, the interviews reveal the incorporation of religious practices into everyday organizational routines. Employees described modest workplace attire, Islamic—themed audio, collective religious study, Qur'anic recitation, and *tahsīn* activities as recognizable features of the working environment.

Religious observance is also supported through adjustments to the store's audio environment. Administrative personnel reported that background music is interrupted during the call to prayer, allowing the *adh n* to function as a reminder of religious obligations. Regular religious activities reportedly involve both general employees and managerial personnel. Nevertheless, the reported frequency of Thursday study sessions differed between informants, with one describing weekly gatherings and another identifying a twice—monthly arrangement. The available accounts therefore support the existence of organized religious activities but do not establish one consistent schedule.

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Overall, the findings indicate that Islamic organizational identity is cultivated through two complementary mechanisms: facilitating participation by local economic actors and embedding religious routines into workplace practices. These activities make Islamic values visible within the organization, although their influence on employee behavior, organizational performance, or beneficiary welfare remains to be empirically established.

Product Screening and Ethically Selective Merchandising

Product selection constitutes another prominent area in which religious and ethical considerations shape retail operations. The interviews indicate that Budiman Swalayan differentiates between established commercial products and goods supplied by smaller producers when assessing product documentation. For MSME suppliers, the human resources manager described requirements involving business permits, home—industry food production permits (*PIRT*), and halal certificates. Established products, meanwhile, were discussed in relation to national product standards and regulatory approvals. This distinction suggests that supplier screening is incorporated into product admission procedures, particularly where smaller producers may have different levels of formal documentation.However, regulatory approval and halal certification represent distinct forms of verification. The available accounts do not establish that every product category has been independently examined for Sharia compliance.

Product screening also extends beyond documentary requirements to decisions concerning the range of goods offered for sale. Interviewees reported that the company does not sell cigarettes, alcoholic beverages, or several other product categories that management considers inconsistent with its preferred business orientation. These decisions indicate that managerial ethical preferences influence commercial assortment strategies. The exclusion of particular products should nevertheless be understood as an organizational choice rather than evidence that every excluded category is universally prohibited under Islamic jurisprudence. The resulting pattern reflects an approach to ethical merchandising in which product legality, documentary compliance, religious considerations, and organizational identity interact. Importantly, the interviews reveal stated screening and selection practices rather than verified compliance outcomes. The actual consistency of these procedures would require examination of supplier records, certification documents, and product—inventory data.

Consumer Protection, Transactional Transparency, and Service Accountability

The findings further demonstrate how ethical expectations are translated into customer—facing procedures, particularly in situations involving inaccurate prices, defective products, expired merchandise, and transaction errors. A recurring issue concerns discrepancies between displayed shelf prices and prices recorded in the cashier system. Administrative personnel indicated that such discrepancies may result from price changes that have not yet been reflected in physical price labels. When these situations arise, employees reportedly investigate the discrepancy, identify the responsible department, explain the circumstances to the customer, and allow the customer to decide whether to proceed with the purchase.

As one administrative employee stated:

> *"Usually, we confirm first whether the price has increased ... or whether the price card has not been updated. We explain this to the customer."* (Revi, ADM)

This practice indicates an emphasis on explaining transaction discrepancies. However, the reported procedure appears predominantly corrective rather than preventive, as the mismatch may already have affected the customer's purchasing decision. Furthermore, the interviews do not establish that customers are automatically charged the lower displayed price when discrepancies occur. Instead, managerial accounts emphasize disclosure, apology, and customer choice. Consumer accountability is also evident in procedures for handling expired and damaged merchandise. Employees described preventive expiration—date checks and the possibility of replacing or accepting the return of goods when customers identify expired items or damaged packaging. Management also indicated that customers may be required to present purchase receipts.

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Similarly, employees acknowledged the possibility of cashier errors, particularly during periods of high transaction volume, and described responsibility for correcting inaccurate entries or change calculations. These findings illustrate how accountability is articulated through complaint resolution and product replacement. At the same time, acknowledgment of pricing discrepancies and cashier mistakes reveals operational vulnerabilities that require ongoing control.

Customer service standards further reinforce these practices. Employees reported adherence to the *6S* service approach—*salam, senyum, sapa, sopan, santun,* and *sigap*—which emphasizes greetings, friendliness, respectful interaction, courtesy, and responsiveness. The company also employs conventional promotional strategies, including in−store announcements, banners, social media, and influencer collaborations. The coexistence of promotional activities and service−oriented procedures suggests that ethical commitments are pursued within an environment shaped by ordinary commercial objectives. Consequently, the empirical significance of this theme lies not in the absence of operational mistakes, but in the company's reported efforts to respond to them through explanation, corrective action, and customer−oriented service.

Charitable Redistribution and Socially Responsive Business Practices

The interviews identify charitable redistribution as a visible component of Budiman Swalayan's engagement with surrounding communities. The principal mechanism is Budiman Peduli, a company−associated social assistance program through which customers are invited to contribute their remaining transaction change voluntarily.

As described by an administrative employee:

> *"We ask customers if they are willing to donate their change to Budiman Peduli."* (Chony, ADM)

Management reported that the collected funds support several forms of assistance, including aid for low−income households and orphans, humanitarian assistance for Palestine, free mass circumcision activities, and assistance for communities affected by natural disasters. This arrangement represents a point of connection between everyday retail transactions and organized charitable activity. Rather than separating social assistance entirely from commercial operations, the donation mechanism incorporates opportunities for voluntary giving into the purchasing process. The interview evidence nevertheless does not include donation records, financial statements, beneficiary information, or independent assessments of the program's distribution outcomes. Accordingly, the findings establish the reported existence and intended use of the program without independently verifying its financial transparency or social impact.

Another dimension of social responsiveness emerges in management's reaction to public calls for boycotting products allegedly associated with Israel during the Palestine−related controversy. The human resources manager described an initial one−day boycott following a decision by the Indonesian Ulema Council (MUI). Subsequent actions reportedly shifted toward displaying informational banners and allowing customers to make their own purchasing decisions. This sequence reveals an important distinction between organizational ethical signaling and continued commercial intervention. The initial boycott represented a direct and time−limited action, whereas the subsequent communication strategy emphasized public awareness and consumer discretion. Thus, the findings suggest that the retailer's responses to wider ethical and humanitarian concerns combine charitable redistribution, public communication, and selective commercial actions. The available evidence does not establish the effectiveness of these initiatives or independently verify the affiliations of the products concerned.

Selective Institutionalization and the Limits of Sharia-Oriented Business Implementation

The most analytically significant finding emerges from the distinction between the company's observable Islamic−oriented practices and management's reluctance to characterize the business as fully Sharia−based. Despite the reported use of Islamic workplace practices, selected product exclusions, charitable programs, and restrictions on certain transaction methods, the human resources manager explicitly rejected the

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suggestion that Budiman Swalayan formally identifies itself as a Sharia—compliant enterprise.

He stated:

"Actually, Budiman never claimed that it was based on sharia principles." (Wandi, HRD)

This statement provides an important qualification to the interpretation of the preceding findings. It suggests that the incorporation of Islamic values is not necessarily accompanied by a formal institutional commitment to comprehensive Sharia governance. Management described the company's ethical direction as an owner—led effort to improve business practices progressively. This orientation is reflected in decisions to exclude selected merchandise, discourage certain payment arrangements, and introduce religiously informed organizational activities. The interviews also indicate that management perceives limitations in employees' and consumers' understanding of Sharia business principles. Such limitations were presented as part of the explanation for adopting a gradual approach rather than a comprehensive transformation of the company's operating model.

Restrictions on credit cards and *buy-now-pay-later* facilities were similarly described as deliberate organizational choices. However, the human resources manager acknowledged broader complexities concerning banking transactions, indicating that the company's preferred ethical practices do not necessarily resolve every issue associated with Sharia financial requirements.These accounts reveal a distinction between the adoption of individual Islamic ethical practices and the establishment of a formally defined, consistently monitored system of Sharia governance. More specifically, the evidence points toward an implementation process characterized by managerial discretion, selected ethical restrictions, religiously informed organizational routines, and incremental operational adjustments. The available interviews do not demonstrate a unified governance structure with documented Sharia standards, independent supervision, systematic compliance audits, or formal accountability procedures covering all business activities. Rather than establishing complete institutional compliance, the findings therefore identify a practice—based model of Islamic ethical integration in which religious values influence selected operational decisions while the wider business structure remains organizationally pragmatic.

Synthesis of the Principal Findings

Across the six empirical themes, a consistent pattern emerges: Islamic business values at Budiman Swalayan are manifested through identifiable organizational practices, but their implementation varies in scope, formality, and evidentiary support. Employment—related fairness is expressed through differentiated compensation and performance—based advancement; community—oriented responsibility through MSME participation and charitable redistribution; product—related ethical considerations through supplier screening and selective merchandising; and consumer accountability through complaint handling, disclosure, and replacement procedures. Nevertheless, these practices do not collectively establish a comprehensive Sharia governance system. Instead, they reveal an organization in which religiously informed values are incorporated into selected aspects of retail management while commercial considerations, managerial discretion, and operational limitations remain evident.

The central empirical finding is therefore the coexistence of substantive ethical practices, visible Islamic organizational identity, and incomplete formal institutionalization.This distinction provides the foundation for examining how Islamic business ethics may be enacted in retail organizations without necessarily being consolidated into a fully articulated and independently verified Sharia compliance framework.

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Application of Sharia Principles at Budiman Supermarket

Principle of Justice

Budiman Swalayan distributes salaries fairly, where the salary is given on time according to the position and the risks faced. Budiman Swalayan also provides career advancement opportunities for employees who perform best in their positions. Budiman Swalayan also shares profits with investors using the musyarakah system. Budiman Swalayan tries to pay profit sharing to investors on time. Because Budiman Supermarket does not want to lose the trust of its investors, based on the results of the study, it can be concluded that Budiman Supermarket applies the principle of justice in distributing salaries and determining profit sharing. This was also found in previous research by Andriani (2019) at Minimarket Sakinah 212 Mart and Kurnia (2021) at Koperasi 212 Mart Siborang. In his research, he tried to pay employees' salaries on time.

Al Ihsan Principle

Budiman Swalayan provides opportunities for MSME products, with 30% of its products being MSME products, such as wet cakes, pastries, chips, and others. Budiman Swalayan has also collaborated with the provincial office of cooperatives and MSMEs to support MSME products. Budiman Swalayan also conducts routine study activities for all employees. Activities are carried out twice a month, in the first and third weeks. Tahsin is done every week, with schedules divided on Monday and Tuesday for women, and Saturday and Sunday for men. In addition to routine employee studies, Budiman Supermarket also holds routine study activities for leaders twice a month on Wednesday nights. This routine study can be seen in the following video: (https://www.instagram.com/budimanswalayan.id/reel/DDRJblypATD/).

Based on the results of the study, it can be concluded that Budiman Swalayan has applied the principle of al ihsan in providing opportunities for MSME products, creating Islamic nuances, and conducting routine study activities. This was also found in previous research by Andriani (2019) at the Sakinah 212 Mart Minimarket and Kurnia (2021) at the 212 Mart Siborang Cooperative. In his research, he also applies routine study scheduling for employees, provides opportunities for MSMEs, and creates Islamic nuances.

Principle of Responsibility

Budiman Supermarket, in providing products, has paid attention to halal—labelled products. If a product does not include a halal label on its packaging, Budiman Supermarket requests a halal certificate for the product. This is because products for trade must be clearly halal. Budiman Supermarket has also followed MUI's decision to boycott some products affiliated with Israel by notifying customers of affiliated products on the shelf. This gives consumers the freedom to choose the products to be purchased. Budiman Supermarket also provides new products if the goods consumers purchased have passed their consumption period or expired. Based on the results of the study, it can be concluded that Budiman Supermarket has implemented the principle of responsibility in the guarantee system for halal labels, affiliated products, and expired products. This was also found in Andriani's previous research (2019) at Minimarket Sakinah 212 Mart. In his research, he also applied the halal label to products and withdrew goods if he found that the purchased goods had expired.

Al Kifayah Principle

The Budiman Care programme manages donations, infaq, and alms from Budiman Supermarket, distributing the funds directly to orphans and victims of natural disasters and sending them to Palestine in cooperation with DT Care. This can be seen on Budiman

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Peduli's Instagram account (https://www.instagram.com/budimanpeduli/#). Based on the results of the study, it can be concluded that Budiman Supermarket applies the principle of al kifayah in managing donations, infaq, and alms. This was also found in Andriani's (2019) previous research on the Sakinah 212 Mart Minimarket. In his research, he also applied a donation programme, namely providing social funds channelled directly to BMH (Baitul Maal Hidayatullah).

Principle of Balance

Budiman Swalayan uses social media such as Instagram and installs banners and other promotional materials. Budiman Swalayan runs its own promotions and works with suppliers to make them more attractive. Promotions on social media can be seen on Budiman Swalayan's Instagram (https://www.instagram.com/budimanswalayan.id/#). Budiman Swalayan provides the best service to consumers by consistently applying 6S (Salam, Smile, Sapa, Polite, Santun, Sigap) in every transaction. Based on the study results, it can be concluded that Budiman Supermarket applies the principle of balance in promotional programmes and equality in customer service. This was also found in Andriani's previous research (2019) at Minimarket Sakinah 212 Mart. In his research, he also applied the principle of balance in providing the best service to consumers.

Principles of Honesty and Truthfulness

Budiman Supermarket will handle customer complaints if an error is made by its employees. Once the problem is known, Budiman Supermarket will take full responsibility. Budiman Supermarket applies restrictions on products that are not recommended to be traded in Islam. Some products that are not traded in Budiman Supermarket are cigarettes, lighters, alcoholic beverages, hair dye, false eyelashes, and others. Based on the results of the study, it can be concluded that Budiman Supermarket has applied the principles of honesty and truthfulness in the settlement of price errors and restrictions on non−halal products. This was also found in previous research by Andriani (2019) at the Sakinah 212 Mart Minimarket and Kurnia (2021) at the 212 Mart Siborang Cooperative. In his research, he also applies no price manipulation and does not sell goods prohibited by Islamic law.

Table *3.* Conformity of Sharia Principles

No	Sharia Principles	Compliance	Not Compliance
1	Principle of Justice	✓	
2	Al Ihsan Principle	✓	
3	Principle of Responsibility	✓	
4	Al Kifayah Principle	✓	
5	Principle of Balance	✓	
6	Principles of Honesty & Truthfulness	✓	

Source: researcher analysis

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The implementation of Sharia principles identified in Budiman Swalayan can be linked to previous studies that emphasise embedding Islamic values into business practices beyond formal religious labelling (Syah et al., 2026). The findings indicate that Islamic principles (Justice, *Al Ihsan*, Responsibility, *Al-kifayah*, Balance, Honesty) can be integrated implicitly into retail operations and become part of daily business activities without requiring a formal Sharia identity (Zeqiri et al., 2026).

This finding aligns with Sami and Khan (2025), who argue that retail businesses do not necessarily need to adopt a Sharia label to practice Islamic values formally; rather, the emphasis should be placed on substance over label, namely how Sharia values are embedded in everyday business practices. The operational practices observed at Budiman Swalayan show that Islamic values can be realised through business conduct, organisational culture, and stakeholder interactions rather than relying solely on symbolic religious identity.

Furthermore, the practices identified in Budiman Swalayan reflect several principles commonly associated with the Islamic retail business model, including *Tawhid* through balancing business objectives with moral responsibility, '*Adl* through fair treatment and pricing practices, Amanah through transparency and honesty in business operations, Ihsan through service quality that exceeds basic expectations, and Maslahah through creating broader benefits for employees, customers, and society while avoiding practices related to *gharar*, riba, and *tadlis* (Islam et al., 2025).

The findings also support Monoarfa et al. (2023), which found that consumers' purchase decisions in Sharia—based retail are influenced not merely by product and promotion but by other dimensions such as pricing and shopping experience. This suggests that successfully implementing Islamic values in retail depends on how consumers experience those values through operational practices rather than formal religious branding. In the context of Budiman Swalayan, embodying ethical conduct, fairness, and service quality may build consumer trust and positive retail experiences.

In addition, this study aligns with the findings of Chaniago, H., & Efawati, Y. (2022) on integrated marketing communication (IMC), which emphasise that the success of retail communication depends not only on communication design but also on its alignment with consumers' religious values. Budiman Swalayan's implementation of Islamic principles shows that values such as honesty, openness, mutual assistance, and customer orientation can be incorporated into business communication and retail operations in ways that resonate with consumers' expectations.

Overall, the findings suggest that Budiman Swalayan exemplifies implicit Sharia implementation in a non—Sharia—labeled retail business, where Islamic values are operationalised through concrete business practices and embedded in the retail experience rather than communicated solely through formal religious identity.

The findings offer important policy implications for retail businesses, regulators, and institutions promoting ethical and sustainable business development. Evidence from Budiman Swalayan indicates that Sharia principles can be implemented effectively without formal Sharia labelling, highlighting the need to shift policy orientation from symbolic compliance to the substantive integration of ethical values into business operations. For retail practitioners, this suggests that principles such as fairness, transparency, honesty, service excellence, and social responsibility can strengthen consumer trust and support long—term sustainability. For policymakers and Sharia economic institutions, the findings underscore the importance of promoting value—based business practices through supportive regulations, business guidelines, and capacity—building initiatives that extend beyond certification frameworks (Anggara et al., 2023). This approach may encourage

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broader adoption of ethical business conduct, align Sharia principles with sustainability objectives, and foster inclusive, socially responsible retail development.

2. Constraints on the Implementation of Sharia Principles in Budiman Swalayan

The findings indicate that Budiman Swalayan encountered no significant obstacles in implementing Sharia principles, despite not formally identifying itself as a Sharia—based retail enterprise.

DISCUSSION

This study's findings contribute to the development of Islamic business ethics by showing that implementing Sharia principles does not depend exclusively on formal religious identity or institutional certification. Although Budiman Swalayan does not officially identify itself as a Sharia—based retail enterprise, its organisational practices reflect many of the ethical values emphasised in Islamic business ethics, including justice, honesty, responsibility, balance, *al-ihsan*, and *al-kifayah*. This suggests that Sharia—oriented business conduct can emerge as an organisational value system rather than merely as a consequence of formal Sharia governance or religious branding.

This finding extends the literature, which has largely conceptualised Sharia compliance through explicit institutional mechanisms such as Sharia certification, Sharia supervisory boards, or Islamic legal frameworks. By contrast, this study suggests that the substantive application of Sharia principles may also be embedded in organisational culture, managerial decision—making, operational policies, employee behaviour, customer service, procurement practices, and corporate social responsibility. In other words, ethical business conduct inspired by Islamic values may exist even in enterprises that do not formally present themselves as Islamic businesses.

From a theoretical perspective, these findings support a shift from a label—based view of Sharia compliance to a value—based one. Rather than viewing Sharia compliance as a binary status determined solely by formal institutional recognition, the findings suggest that it should also be understood as a continuum of ethical practices embedded in everyday business operations. This perspective broadens the conceptualisation of Islamic business ethics by emphasising that realising Sharia values depends not only on legal or religious labels but also on how organisations internalise and institutionalise ethical principles within their routines and stakeholder relationships.

Accordingly, this study introduces the notion of implicit Sharia—oriented business practices, referring to business practices that embody the objectives and ethical values of Sharia without explicitly adopting an Islamic organizational identity. This concept offers a useful analytical lens for examining conventional enterprises operating in Muslim—majority societies, where Islamic ethical values may influence organizational behaviour through cultural norms, leadership values, and social expectations rather than formal religious governance structures.

Therefore, the study contributes to Islamic business ethics by expanding the theoretical boundaries of Sharia compliance beyond formal institutional arrangements. It highlights that ethical business practices grounded in Islamic values can emerge through organizational culture, product policies, employee conduct, customer service, and social responsibility. This broader understanding opens new directions for future research on how Islamic ethical principles are internalized across diverse organizational contexts, including conventional businesses that operate without explicit Sharia labels.

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CONCLUSION

Based on the results of the research that has been conducted by researchers, the following conclusions can be drawn: Budiman Swalayan has implemented Sharia principles in carrying out its business activities, in which the application of the Principle of Justice is evident in implementing fair salary distribution and determining profit sharing with a musyarakah system. Under the Al Ihsan Principle, it provides a forum for MSME products and conducts routine Islamic study activities. Under the Principle of Responsibility, we ensure that traded products already have a halal label from MUI, restrict affiliated products, and handle expired products. Under the Al Kifayah Principle, we collect infaq and alms voluntarily given by consumers and give them to orphans, Palestinians, and natural disaster relief, managed directly by Budiman Care. Under the Principle of Balance, the company runs promotional programmes and provides equal services to customers. And in the Principles of Honesty and Truthfulness, there is problem—solving if an error is made by one of the employees, and there are restrictions on the sale of non—halal products. Budiman Swalayan does not officially claim that the business is sharia—based, and based on the results of the interview, no obstacles were found in the application of sharia principles in Budiman Swalayan.

This study has several limitations that should be considered when interpreting its findings: The research was conducted as a single qualitative case study at Budiman Swalayan in Padang City. While this approach enabled an in—depth exploration of organisational practices and values, the findings are context—specific. They are not intended to be statistically generalizable to other retail enterprises or business sectors. The study focused on identifying the implementation of Sharia principles through organisational practices, observations, interviews, and company documents. As a result, the findings primarily reflect the experiences and perceptions of the selected informants. They may not fully capture the perspectives of all stakeholders, such as suppliers, regulators, or the wider community. Third, the categorisation of business practices into the six Sharia principles was based on qualitative interpretation supported by triangulation. Although systematic coding procedures and multiple data sources were employed to enhance credibility, qualitative analysis inevitably involves researcher interpretation, which may differ from alternative theoretical perspectives. Fourth, this study examined the presence of Sharia—oriented practices without evaluating the degree or level of Sharia compliance using standardised assessment instruments or formal Sharia governance frameworks. Consequently, the findings should not be interpreted as evidence that Budiman Swalayan formally complies with Sharia standards or qualifies as a Sharia—certified business.

Finally, this study focused exclusively on one conventional retail enterprise operating within a Muslim—majority socio—cultural context. The findings may therefore reflect local cultural and religious influences that differ from those in other regions or countries. Future research could employ comparative case studies across multiple retail businesses, mixed—methods approaches, or quantitative validation to develop and test a broader framework of implicit Sharia compliance in conventional enterprises.

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