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SYNERGY OF ISLAMIC BUSINESS ETHICS AND MADURESE CULTURE IN THE MANAGEMENT OF MADURESE GROCERY STALLS

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ABSTRACT

This research examines the implementation of agrarian ethics values, Islamic business ethics in the management of Madurese grocery stalls in urban areas. Using a qualitative method with a multilevel explanatory case study approach, this study found that Madurese grocery stalls adopt Islamic ethical values such as honesty, justice, and social responsibility, which are combined with the hard work ethic and persistence of Madurese agrarian culture. Results show a harmonious integration of Islamic business ethics, Madurese cultural values, and modern business practices, creating a unique and sustainable business model. The success of Madurese grocery stalls is based on strong business ethics principles, the mentality of farmers, the principle of making ends meet, and the ability to maintain traditional values while adapting to the demands of the modern market. The implementation of Islamic business ethics values is seen in the honesty of profit-sharing and reporting systems, fairness of profit sharing, trust in management, willingness in business agreements, and social responsibility.

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Keywords ***:*** *Agrarian Ethics, Islamic Ethics.*

INTRODUCTION

Madurese grocery stores have become a significant socio-economic entity in Indonesia's urban landscape, especially in the wake of the COVID-19 pandemic in 2022. This phenomenon has seen exponential growth in the Jakarta metropolitan area and its satellite cities, reflecting the complexity of interactions between economic, social, cultural and religious factors in the context of Indonesia's pluralistic society. The distinctive characteristics of Madurese grocery stalls manifest themselves through several distinctive attributes, such as 24-hour operations, provision of basic goods with a retail system, and unique visual elements.(Sura Klaudia, 2022)

On the other hand, the distribution of grocery stalls managed by the Madurese community shows a sporadic pattern and is not localized to certain geographical areas. The existence of these stalls is widely spread and rooted in various urban and rural locations. This contrasts with the distribution pattern of supermarkets and minimarkets, which tend to be concentrated in strategic locations with high visibility and accessibility.

The expansion of Madurese grocery stalls is not constrained by factors such as regional characteristics, specific locations, or specific socio-economic environments. As a result, it is not uncommon to find these warungs operating in close proximity to modern retail outlets such as Alfamart, or even directly opposite supermarkets.

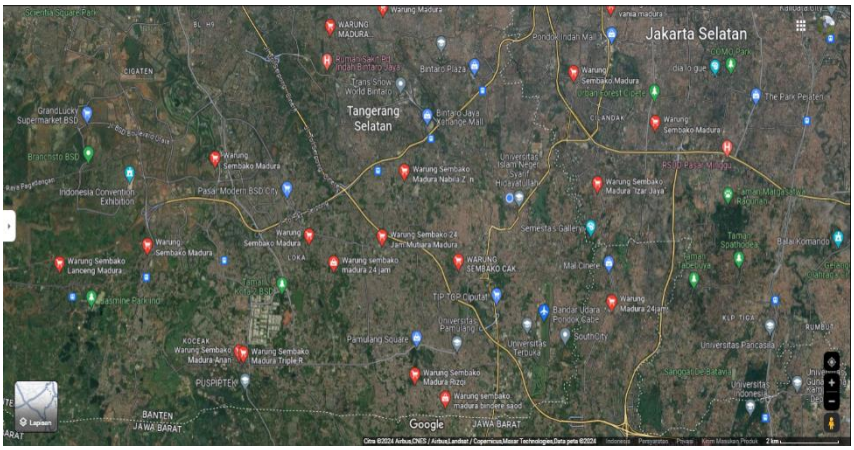


Figure.1 1 Satellite Distribution of Madurese Grocery Stalls in the Jakarta Area

This phenomenon can be interpreted as a form of direct competition between traditional micro-enterprises and modern retail networks that have greater capital and resources. This distribution pattern and positioning of Madurese grocery stalls reflects the resilience and adaptability of the informal sector in the face of market penetration by large players in the retail industry.

The spread of Madurese grocery stalls cannot be separated from the geographical background of Madura, characterized by challenging agrarian characteristics, which have contributed significantly to the formation of a unique work ethic and mentality among the Madurese. The arid and barren natural conditions have given birth to attributes such as courage (*bhengal*), toughness (*koko*), tenacity, and perseverance. These attributes become vital social capital in the development of grocery stall businesses in competitive urban areas.(Nayli Amirah Firdaus dkk,2023)

The concept of agrarian ethics is a fundamental aspect in understanding the phenomenon of Madurese grocery stalls. Agrarian ethics, rooted in human relationships with land and nature, has shaped the worldview and values of Madurese society. Principles such as self-reliance, hard work and respect for limited natural resources, derived from the experience of farming on infertile land, are transformed into the urban business context.(Subaharianto, 2024) The concept of "*taneyan lanjang*" or long yard in traditional Madurese architecture, which reflects family values and efficient use of land, can be seen analogously in the layout and space management of efficient grocery stalls.(Rifa'i, 2007)

The dimension of Madurese religiosity plays an integral role in the phenomenon of Madurese grocery stalls, reflected in cultural phrases that indicate a deep integration between ethnic and Islamic identity.(Rifa'i, 2007) The phenomenon of Madurese grocery stalls has significant implications for business practices, including the implementation of Islamic business ethics in the management of grocery stalls. The dynamics of social capital and complex ethnic networks become the foundation for the growth and sustainability of Madurese grocery stalls, with recruitment patterns that tend to be endogamous, showing exactly the tension of traditional values in the context of a modern economy.

The concept of Islamic business ethics is an important foundation in understanding the operations of Madurese grocery stores. Islamic business ethics, sourced from the Quran, and the Sunnah of the Prophet Muhammad,(Kamri, n.d.) emphasizes principles such as honesty (sidq), trust (amanah), justice ('adl), and freedom (Hurriyah) in business transactions. These principles not only provide moral guidance, but also shape daily business practices. The concept of "*barokah*" or blessing in business, which emphasizes that profits are not only measured materially but also spiritually, is an important motivation for Madurese grocery shop owners.(Hamid Ebadollahi Chanzanagh & Mahdi Akbarnejad, 2011)

The phenomenon of Madurese grocery stalls represents a unique synthesis between agrarian ethics and Islamic business ethics. Further research is needed to comprehensively explore how these

various ethical dimensions are implemented and interact in the practice of the *Synergy of Islamic Business Ethics and Madurese Culture in the Management of Madurese Grocery Stalls*. An in-depth analysis of this phenomenon has the potential to provide valuable insights into the broader socio-economic dynamics in Indonesia, as well as its contribution to inclusive and sustainable economic development

LITERATURE REVIEW

Islamic Business Ethics

According to Yusuf al-Qardawi Islam does not distinguish between economics and ethics, as well as science and morals and politics and ethics. This shows that ethics is tied to faith and ethics so that it emphasizes commendable behavior in every activity whether social, political, business and speaking or acting, by having morals in speech, behavior and heart.(al-Qardhawi, 2021) Syed Nawab Haidar made the same statement that ethics dominates economics with reference to an Islamic system.(Naqvi, 1991)

In Islam, it is called morals or ethics, substantially and normatively morals are the anatomy of praiseworthy and noble human behavior, where the attitude of work ethic will dominate because it is influenced by habits, culture and the system of values believed.(Echols & Hassan Shadily, 2005) Furthermore, regarding the Islamic view of Islamic business ethics, perhaps it can be started by capturing the meaning of the sentence of Ethics, work, and Islam which consists of a combination of three words First, Ethics means characteristics or traits, habits, customs, moral tendencies.(Bukhori, 2004) Secondly, work means effort, movement, and action and (Depdikbud, 1989) Thirdly, Islam means safety, security and peace.(M. M. Ali, 1980)

Agrarian Ethics

By definition, agrarian cultural values are patterns of behavior, attitudes and beliefs adopted by farming communities in the world of agriculture and rural life.(Mellor, 1976) Agricultural communities with a background in the profession of farmers or fishermen are known to have a hard work ethic and perseverance in cultivating agricultural land. These values are reflected in the spirit and resilience of Madurese people in seeking sustenance overseas, in various informal sectors including in managing grocery stalls.(Persaud & Adrienne M. Persaud, 2017)

Likewise, the way of appearance is full of simplicity of a simple lifestyle and avoids excessive waste. This value of simplicity can be seen in the management of Madurese grocery stalls which tend to be unpretentious and not excessive.(Madjid, 1997) As well as the value of brotherhood which is reflected in the concept of gotong royong and cooperation. Because the tradition of mutual cooperation and cooperation in managing agricultural land became the initial value in the formation of the most important in agricultural culture. This value is reflected in the practice of recruiting employees (*Ajhegheh*) from the family environment, family, friends, or neighbors in the management of Madura grocery stalls.(Koentjaraningrat, 2009)

Agricultural communities have the wisdom to preserve the environment and natural resources. In the context of grocery stores, this value can be realized through environmentally friendly and sustainable business practices. Agricultural culture upholds the value of togetherness and kinship. This is reflected in the management of Madurese grocery stalls, which involves the nuclear family, family, and immediate environment in the employee recruitment process.(Satria, 2015)

In agricultural culture, there is a strong social network between community members. This value can be seen in the formation of social capital and strong social networks among fellow ethnic Madurese in the management of grocery stalls. Agricultural communities often have a high level of religiosity. Therefore, religious values and Islamic principles become the foundation in the application of business ethics.(Damsar & Indrayani, 2019)

These agricultural cultural values are an inherent part of Madurese life and can influence their grocery shop management practices, either directly or indirectly. Understanding these values is important to analyze the role of Madurese culture as an agricultural society in the application of Islamic business ethics in Madurese grocery stalls.(Djakfar, 2012)

Journal Islamic Ethics and the Implications for Business

Gillian Rice's journal has the main objective of examining the relationship between ethical principles and business practices in the context of Islamic teachings. This research focuses on two fundamental aspects: First, it provides Westerners with a comprehensive understanding of the concepts of business and ethics from an Islamic perspective. Interpreting Islamic philosophy in the context of Muslim culture in a more in-depth manner.

To illustrate the difference between Islamic philosophy and economic practice, the research took a case study in Egypt. In a similar context, the journal written by the researcher has some similarities, but there are significant differences in terms of cultural emphasis. The main similarity lies in the focus on the implementation of Islamic business ethics. ("Gillian Rice," 1999)

The journal written by Abbas et al. discusses the important role of ethics in shaping business behavior and priorities, focusing on ethics based on religious teachings. Asserting that ethical guidance is rooted in religious values that have a significant influence in determining how businesses are run and what are priorities. (A. J. Ali et al., 2013). This research has a difference that is more specific to the implementation of Islamic business ethics in Madurese grocery stalls in urban areas. It combines Islamic business ethics with Madurese cultural values and agrarian work ethic,

RESEARCH METHODS

The methodology used in this research uses qualitative methods and a multi-level explanatory case study approach by collecting data by conducting observations, in-depth interviews, literature studies and social interactions with shopkeepers and shop owners.

RESULTS AND DISCUSSION

Implementation of Islamic Business Ethics Values in Madura Grocery Stalls

Another term for implementation is the application or realization of a series of activities that aim to produce the desired results or benefits. Implementation will be realized if there is effective communication, transparency of information, consistency of information, and the most fundamental in supporting the sustainability of the Madura grocery shop business is the availability of competent human resources. This includes the implementation of Islamic ethical values in the management of Madurese grocery stalls.

Islamic business ethics values such as honesty, justice, trust, willingness, and responsibility are manifestations of religiosity embraced by the Madurese community. With Madurese religiosity as one of the ethnic identities, these values manifest into attitudes and traits that are implemented in the management of grocery stalls.(Ramzi Durin, 2020)

Religious values and agrarian values in the Madurese ethnic body are inseparable, like spirit and body. Religiosity is the spirit, while agrarian attitude is the body. Because they adhere to 4 (four) noble values such as honesty, justice, trust, willingness, and responsibility are the veins and become the spirit in the journey of the business world that has priority value in various elements.

The suitability of practices and values applied by Madurese grocery stalls gives the impression that the nature and attitude of religious religiosity and agrarian mentality are very strong. So that when they plunge into urban areas the character and culture of agrarian Islamic nuances are brought and applied to the informal sector, namely Madurese grocery stalls.

Principle of Honesty

The implementation of the value of honesty in Islamic ethics is evident in the profit-sharing practice applied by Madurese grocery stalls. This system reflects a strong commitment to the principle of honesty, which is one of the main pillars in Islamic business ethics.

In the financial management of Madurese grocery stores, honesty is shown through consistent transparency in recording and reporting daily income. As exemplified in the case of Trisno, Mr. Samsul, and Mr. Muna'am, every incoming rupiah is recorded carefully and openly. This practice is in line with Islamic teachings that emphasize the importance of honesty in every business transaction. Furthermore, the principle of honesty is reflected in the way profits are calculated and distributed. After daily income is recorded, a portion is set aside for savings, and operational costs such as business premises rent are accounted for transparently. The remaining revenue is then shared fairly between the owner and employees. This process demonstrates honesty in financial management and fairness in profit sharing, which is a manifestation of the values of honesty taught in Islam.

This practice of honesty is also seen in the consistent application of the system in various Madurese grocery stalls. This consistency shows that honesty is not just a slogan, but has become a culture that is deeply embedded in their business practices. This is in line with the message "*pa jhujhur ka orèng mon kakèh terro suksessah*" emphasized in Madurese culture, asserting that honesty is the key to success. "*mon sapèh eteggu' tongarrah, mon orèng etéggu' colo'en*" which means 'if it's a cow, hold its mouth, if it's a human, hold its mouth,' emphasizes the importance of keeping one's words and upholding honesty in interactions with fellow humans.

In the context of Islamic ethics, the honesty applied in this profit-sharing system reflects compliance with the teachings of the Qur'an, particularly QS. Muhammad [47] verse 21 which recommends walking on a straight path. Honesty in financial management and profit sharing is a manifestation of the "straight path" in the context of business.(Desi Efilianti, 2018)

This transparent and fair profit-sharing system also reflects a deep understanding of the principle of honesty in Islam. It is not just about not lying or cheating, but also about providing accurate and complete information to all parties involved. As such, this practice builds trust between owners and employees, which is an important foundation in healthy and sustainable business relationships.

Through the implementation of the value of honesty in this profit-sharing system, Madurese grocery stores are not only running a profitable business, but also practicing Islamic ethical principles in their daily lives. This shows that Islamic values can be integrated successfully into modern business practices, creating a business model that is not only financially profitable, but also ethical and in accordance with religious teachings.

In an effort to see the application of Islamic business ethics in Madurese grocery stores. The honesty table presented below will reflect the principles of honesty and transparency that have been explained in the WKM profit-sharing system.

Table 1 : The Following Is The Honesty Table

Name	Daily Income	Savings (10%)	Operating Costs	Residual Income	Owner's Share (50%)	Employee Share (50%)
Samsul	4.000.000	400.000	1.667.000	10.333.000	5.166.500	5.166.500
Trisno	3.000.000	300.000	1.583.000	7.147.000	3.708.500	3.708.500
Muna'am	3.300.000	330.000	1.667.000	8.233.000	4.116.500	4.116.500

This table reflects honesty and transparency in several aspects. First, consistent daily record keeping. Second, Transparency in income, expenses, and profit sharing. Third, Consistency in the application of profit-sharing percentages. Fourth, Openness in showing daily income fluctuations

Principle of Justice

The profit-sharing system applied by Madurese grocery shop entrepreneurs reflects the implementation of justice values that are in line with Islamic business ethics. The practice of equal profit sharing between owners and employees shows a commitment to the principle of distributive justice that is fundamental in Islamic teachings. This is in line with the concept of "Bâdâ è tongka' bâdâ è dâi" or a sense of justice that is deeply rooted in Madurese culture.

Transparency in financial management and profit sharing is a concrete manifestation of the values of honesty and trustworthiness that are highly emphasized in Islamic business ethics. This openness not only creates trust between owners and employees, but also reflects compliance with sharia principles in business dealings. The Madurese proverbs "*Tadâ' attas bâbâna*" and "*Tadâ' bâbâ èrèna*" which describe the absence of status differences and jealousy, reinforce the application of this transparency in the local cultural context.

The fulfillment of workers' rights through the provision of basic needs and fair profit sharing is a direct implementation of Islamic teachings on the responsibility of employers towards their employees. This system not only fulfills material needs, but also preserves the dignity and well-being of employees, which is an important aspect of maqashid sharia (the objectives of sharia).

The spirit of cooperation and mutual aid reflected in this profit-sharing system is very much in line with the concept of ta'awun (helping each other) in Islam. This approach creates a working relationship that is more than just an economic transaction, but also a strong and mutually beneficial social bond. This is in line with Islamic teachings that emphasize the importance of building a community of mutual support.

The application of justice regardless of kinship relations, as reflected in the practice of recruitment and equal sharing of results despite involving family or close relatives, demonstrates adherence to the principle described in Surah An-Nisa' verse 135. This verse emphasizes the importance of upholding justice even against oneself, parents, or close relatives.

However, it is important to remember that the concept of justice in Islam is dynamic and contextual. In situations where there are significant differences in contributions or responsibilities between owners and employees, it may be necessary to adjust the profit-sharing system to ensure that the principles of justice are maintained. Flexibility in the application of this system, while adhering to the basic values of Islamic justice, will allow adaptation to different situations and different scales of business. (Uus Suhendar, 2024)

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Table 2 : Principle of Justice

ASPECT	OWNER	EMPLOYEE	DESCRIPTION
Profit Sharing	50%	50%	Equal sharing of proceeds reflects distributive justice
Health Insurance	Jointly Covered	Jointly Covered	Fair division of responsibilities
Work Facilities	Equivalent	Equivalent	Equality in working conditions
Voting Rights in	Available	Available	Involvement in decision-

Business Decisions			making
Training and Development	Provided	Provided	Equal opportunity for growth
Conflict Management	Fair Mediation	Fair Mediation	Equality in problem solving

The table above reflects the principles of justice in Islam and Madurese culture: First. "*Bâdâ è tongka' bâdâ è dâi*": Reflected in the equal division of proceeds. Second, "*Tadâ' attas bâbâna*" and "*Tadâ' bâbâ èrèna*": Demonstrated through equality in various aspects of work. Third, Ta'awun (helping): Seen in the system of sharing results and shared responsibility. Fourth, Maqashid sharia: Fulfilled through maintaining the welfare and dignity of employees. Fifth, Justice regardless of kinship: Applied in all aspects, including recruitment and profit sharing.

Principle of Trust

The profit-sharing system applied in Madurese grocery stalls is a concrete manifestation of the ethical values of trust in business that are deeply rooted in Madurese culture and in line with the principle of trust in Islam. Trust becomes the main foundation in the interaction between shop owners and employees, who generally still have kinship ties or come from the same ethnic community.

In practice, this profit-sharing system reflects a high level of trust between owners and employees. Shop owners give full trust to employees to manage daily operations, including recording income and expenses. For example, in the case of Trisno, Samsul, and Muna'am, employees are given the responsibility to manage daily income that ranges from Rp3,000,000 to Rp4,000,000. This trust is balanced with the employee's obligation to report transparently and accurately all financial transactions.

Transparency in financial reporting is key in building and maintaining trust. Employees are expected to be honest in reporting monthly income, quantity of goods, and financial records to the owner without any manipulation. This honesty is in line with the concept of amanah in the Quran, which emphasizes the importance of integrity and reliability in carrying out responsibilities.

A profit-sharing system that divides net income equally between owners and employees also reflects a high level of trust. For example, in Trisno's case, after deducting operational costs, the net income of Rp7,417,000 was divided in half, with each party receiving Rp3,708,500. This practice shows that the owner trusts the employees to contribute equally to the success of the business.

This trust is also seen in the management of stall cash for the personal needs of both owners and employees. Taking money from stall cash for food, credit, and other personal expenses shows a high level of trust and a shared understanding of each party's needs.

The principle of "Bâdâ è tongka' bâdâ è dâi" (sense of justice) held firmly by the Madurese community strengthens the ethics of trust in this profit-sharing system. Fairness in the distribution of business results becomes the foundation for building and maintaining trust between owners and employees.

However, it is important to remember that this trust is not given blindly. As mentioned, "not all Madurese can be fully trusted". This shows an awareness of the potential for abuse of trust. However, the assumption that fellow ethnicities are brothers is an important factor that motivates both parties to maintain the trust that has been given.

In this context, the profit-sharing system is not only a profit-sharing mechanism, but also an instrument for building and maintaining trust. This system creates interdependence between

owners and employees, where the success of one party depends on the honesty and performance of the other. This is in line with the principle of amanah in Islam which emphasizes professionalism, diligence, and commitment in carrying out the tasks entrusted to them.

Thus, the profit-sharing system in Madurese grocery stalls is a clear example of how ethical values of trust can be integrated into business practices. This system not only reflects the local wisdom of the Madurese community, but is also in line with the principles of Islamic business ethics that emphasize the importance of trustworthiness, honesty, and fairness in economic transactions.

Table 3 : Principle of Trust

TRUST ASPECT	IMPLEMENTATION	IMPACT
Daily Cash Management	Employees are given full access to cash	Increase employees' sense of responsibility
Financial Reporting	Employees report income and expenses transparently	Build honesty and accountability
Profit Sharing	50% owner, 50% employee without close supervision	Strengthen a sense of justice and partnership
Cash Retrieval	Allowed for personal use with no record keeping	Demonstrate flexibility and mutual understanding
Stock Management.	Employees are fully responsible for inventory.	Improve operational efficiency
Interaction with Customers.	Employees are given freedom in service.	Increase customer loyalty.
Daily Decision Making.	Employees can make operational decisions.	Increase initiative and managerial ability.
Complaint Handling.	Employees are authorized to solve problems	Improve problem-solving skills
Working Hours	Flexible, based on agreement	Demonstrate mutual trust in time management
Business Development	Employees can provide suggestions and ideas	Encourage innovation and ownership

This table illustrates how trust values are integrated into various aspects of Madurese grocery shop operations. This reflects the principle of “Bâdâ è tongka' bâdâ è dâi” and the concept of trust in Islam, where trust is the cornerstone of the working relationship. This system not only builds loyalty and productivity, but also creates a positive work environment and supports sustainable business growth.

Principle of Willingness

The profit-sharing system applied in Madura grocery stalls (WKM) is a concrete manifestation of the principle of Taradin or willingness which is a fundamental foundation in Islamic business ethics. The implementation of this system reflects an agreement built on mutual willingness between shop owners and employees, creating a harmonious and mutually beneficial working environment.(Sri Ari Sumaryati, 2022)

In the context of WKM, this willingness is realized through transparency in the calculation and distribution of business results. Shop owners voluntarily share profits fairly with their employees, while employees willingly carry out their duties and responsibilities in managing the shop. Equal profit sharing, as seen in the examples presented, where net profits are shared equally between owners and employees, shows the real implementation of this principle of willingness.

Furthermore, this profit-sharing system also reflects a willingness in the form of gotong royong and close cooperation between owners and employees. The provision of basic needs such as food and credit from the stall's cash indicates an agreement built on mutual understanding and mutual willingness. This is in line with the spirit of ta'awun or mutual help that is highly emphasized in Islam, where willingness is the main foundation in building a working relationship that is more than just an economic transaction.(Aswand Hasoloan, 2018)

The implementation of the principle of willingness in the profit-sharing system of WKM is also reflected in the flexibility of this system in dealing with fluctuations in income. Both owners and employees voluntarily accept the consequences of the ups and downs of warung income, which shows a mutual understanding and willingness to face business risks. This strengthens the bond of cooperation and mutual trust between owners and employees.

The ethical values of willingness in Madurese warung businesses are also seen in the way they interact with customers. The phrase "*Bâdâ è tongka' bâdâ è dâi*", which reflects a sense of justice, does not only apply in the internal relationship of the stall, but also in transactions with customers. Owners and employees of WKM apply honesty and transparency in transactions, provide accurate information about products, and set fair prices. This practice creates an atmosphere of trust and willingness between the stall and its customers, which in turn supports business sustainability.

The implementation of the principle of willingness in WKM's profit-sharing system and operations is in line with Islamic teachings that emphasize the importance of Taradin in every business transaction. By building all aspects of the business on the basis of willingness, WKM not only complies with sharia principles, but also creates an ethical, fair, and sustainable business model. This ultimately contributes to the establishment of a strong and harmonious economic community, in accordance with the objectives of muamalah in Islam. (Hasna Lutfi Indriani, 2024)

Through the implementation of profit-sharing system based on the principle of willingness, WKM has successfully integrated the values of Islamic business ethics with modern business practices and Madurese local wisdom. The result is a business ecosystem that is not only financially profitable, but also strengthens social and spiritual bonds among all parties involved, from owners, employees, to customers.

The table below presents and illustrates the implementation of the principle of voluntariness (Taradin) in the profit-sharing system and operations of Madurese grocery stalls (WKM). This table will reflect the various aspects of willingness described in the context of everyday business.

Table 4 : Principle of Willingness

SAFETY ASPECT	IMPLEMENTATION	IMPACT
Profit Sharing	50% owner, 50% employee based on mutual agreement	Create a sense of fairness and mutual satisfaction
Revenue Fluctuation	Owners and employees alike accept the risk of fluctuating income	Building solidarity and shared understanding
Provision of Basic	Food and credit are provided	Demonstrate care and

Needs	from the stall's cash	mutual cooperation
Working Hours	Mutually agreed upon with flexibility	Respect the needs and conditions of each party
Decision Making	Involving employees in important decisions	Build a sense of belonging and shared responsibility
Pricing	Mutually agreed upon with market and fairness in mind	Maintain customer trust and business sustainability
Complaint Handling	Employees are authorized to resolve customer issues	Increase customer satisfaction and employee loyalty
Business Development	Employee ideas and suggestions are valued and considered	Encourage innovation and active participation

This table illustrates how the principle of Taradin or willingness is integrated into various aspects of WKM operations. It reflects the values of Islamic business ethics and Madurese local wisdom, such as "*Bâdâ è tongka' bâdâ è dâi*", which emphasizes fairness and mutual willingness. This system not only creates a harmonious and productive work environment, but also builds a strong foundation for business sustainability and shared prosperity, in accordance with the principles of muamalah in Islam.

Responsibility Principle

In Madurese culture, the concept of "*Jhâk Ajhâk*" is a strong foundation that combines social responsibility, profit-sharing system, and the spirit of gotong royong in the management of grocery stalls. This concept not only reflects active cooperation, but also embodies a deep concern for others, especially in the context of business and economy.

The profit-sharing system applied in the management of Madurese grocery stalls is a clear manifestation of "Jhâk Ajhâk". This practice generally involves an equal division of profits between the owner and manager of the stall after deducting operational costs. This approach is not just a financial mechanism, but a reflection of the social responsibility rooted in Madurese culture.(Hany Bengu, 2024)

Mutual cooperation, as the essence of "Jhâk Ajhâk", is evident in various aspects of managing the grocery shop. Starting from "Nolongin Keluarga", where the shop owner prioritizes family members to manage the business, to "Nolongin kancâh" which involves helping fellow shopkeepers, For example, Mr. Hasyim once offered an empty rent to his fellow grocery shopkeepers with the excuse, "*karena berung ki' kosong etareaki ka nak kana'an*" (Because the rent is still empty, it is offered to his friends), and "*Nolongin padeh réng Madhurènah*" which extends help to the wider Madurese community. All of these reflect how social responsibility is integrated into everyday business practices.

This profit-sharing system also serves as a social safety net. In difficult situations, such as when the business suffers a loss, the burden is shared. This shows how the principles of mutual cooperation and social responsibility are maintained even in the face of economic challenges.

More than just a business practice, this system serves as an informal educational tool for those who are new to the business world. Through the profit-sharing system, they learn to manage finances, serve customers, and other aspects of business with more manageable risks. This reflects how social responsibility also includes aspects of empowerment and capacity building

within the community. (Devano Vincent Prayogo, 2024)

Gotong royong in this context is also evident in how established stall owners offer partnerships with a profit-sharing system to newcomers or those in economic difficulty. This practice not only creates economic opportunities but also strengthens social ties within the Madurese community, as well as becoming a cross-ethnic glue.

Through the integration of social responsibility, profit-sharing systems and gotong royong, Madurese society demonstrates how traditional values can be applied successfully in a modern business context. This system creates an economic ecosystem that is not only sustainable but also loaded with human values.

Thus, the management of Madurese grocery stalls is a clear example of how social responsibility, profit-sharing systems, and gotong royong can synergize in business practices. It is not just about making a profit, but also about building a strong community, maintaining cultural identity, and creating a wider positive impact. Through "Jhâk Ajhâk", the Madurese community proves that business success and social concern can go hand in hand, creating a business model that is not only financially profitable but also rich in social and cultural values.

The table below illustrates the implementation of social responsibility in the context of Madurese grocery stalls, based on the concept of "Jhâk Ajhâk" and the practices described. This table will reflect the different aspects of social responsibility integrated in the daily operations of the stalls.

Table 5 : Responsibility Principle

ASPECTS OF SOCIAL RESPONSIBILITY	IMPLEMENTATION	IMPACT
Nolongin Keluarga	Prioritizing family members as stall managers	Strengthens family ties and provides economic opportunities
Nolongin kancâh	Helping fellow stallholders (e.g. offering rent)	Build solidarity among business owners
Nolongin padeh réng Madhurènah	Extending assistance to the wider Madurese community	Strengthening Madurese identity and community cohesion
Profit Sharing System	50-50 profit split between owner and manager	Create economic justice and equal opportunity
Social Safety Network	Share the burden when the business makes a loss	Reduce individual risk and strengthen community resilience
Informal Education	Teaching business skills through a profit-sharing system	Increase community economic capacity and empowerment
Partnership with Newcomers	Offering partnerships to start-ups	Opens up economic opportunities and social integration
Community Services	Provide basic needs of the surrounding community	Meet local needs and strengthen the social role of stalls
Mutual Cooperation	Involving the community in	Strengthening the spirit of

in Operations	stall activities	togetherness and community participation

This table illustrates how the concept of "Jhâk Ajhâk" is implemented in various aspects of Madurese grocery stall operations, reflecting a deep integration between business practices and social responsibility. It shows how grocery stalls not only function as economic units, but also as social institutions that play an important role in strengthening community ties, preserving cultural values, and creating a broad positive impact in society.

CONCLUSION

This research reveals an interesting picture of the application of Islamic business ethics in the management of Madurese grocery stalls in Jakarta. The main findings show that Islamic values such as honesty, justice and trust have become a strong foundation in daily business practices. More interestingly, these values are not only in line with Islamic teachings, but also harmonize with Madurese culture, creating a unique and effective business model.

Honesty is reflected in the transparency of the profit-sharing system and the accuracy of financial records. Justice is realized through equitable profit sharing and equal treatment of customers. Meanwhile, trust is built through giving responsibility to employees. The principles of willingness (taradin) and social responsibility also characterize the management of these stalls.

Nevertheless, this study has limitations, especially in terms of geographical coverage and limited sample. However, these findings pave the way for further, more comprehensive research, including inter-ethnic comparative studies and the development of an integration model of Islamic business ethics with local culture for different types of SMEs.

Going forward, it is important for warung owners to continue to strengthen the application of these values, while for academics, there is a great opportunity to deepen the understanding of the intersection between Islamic business ethics, local culture, and modern business practices. As such, this research not only provides valuable insights into the business practices of the Madurese community in Jakarta, but also lays the foundation for further exploration of the role of Islamic business ethics in the broader context of Indonesia.

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