

Al-Amanah as a Managerial Catalyst for Microenterprise Development: Evidence from Salsabel Homestay

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ABSTRAK

Penelitian ini mengkaji implementasi Al-Amanah sebagai landasan manajerial dalam pengembangan usaha mikro pada Salsabel Homestay di Kabupaten Bone, Indonesia. Penelitian menggunakan pendekatan studi kasus kualitatif dengan teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi yang melibatkan pemilik, karyawan, dan konsumen. Hasil penelitian menunjukkan bahwa nilai Al-Amanah tercermin dalam kepemimpinan, pengambilan keputusan, tanggung jawab, serta pelayanan kepada pelanggan. Penerapan nilai tersebut meningkatkan komitmen karyawan, kepercayaan pelanggan, kualitas layanan, dan reputasi usaha. Penelitian ini menyimpulkan bahwa Al-Amanah berfungsi sebagai nilai etis sekaligus prinsip manajerial strategis yang mendukung pertumbuhan usaha mikro dan efektivitas organisasi secara berkelanjutan.

Kata kunci: *Al-Amanah; Manajemen Islami; Pengembangan Usaha Mikro; Etika Bisnis; Kepercayaan.*

ABSTRACT

This study examines the implementation of Al-Amanah as a managerial foundation in the development of Salsabel Homestay, a microenterprise in Bone Regency, Indonesia. Using a qualitative case study approach, data were collected through observation, interviews, and documentation involving the owner, employees, and customers. The findings indicate that Al-Amanah is reflected in leadership, decision-making, responsibility, and customer service practices. Its implementation enhances employee commitment, customer trust, service quality, and business reputation. The study concludes that Al-Amanah functions as both an ethical value and a strategic managerial principle that supports sustainable microenterprise growth and organizational effectiveness.

Keywords: *Al-Amanah; Islamic Management; Microenterprise Development; Business Ethics; Trustworthiness.*

INTRODUCTION

Microenterprises play a significant role in promoting local economic growth, employment generation, and community welfare. However, the sustainability and development of microenterprises are not determined solely by financial resources and market opportunities but also by the quality of managerial practices. (Ibrahim Fatwa Wijaya, Andrea Moro, And Yacine Belghitar, "Trust In Islamic Business-To-Business Relationships: Evidence From Indonesia," *British Journal Of Management* 34, No. 1 (2023): 111–28.) In the context of Islamic business ethics, al-Amanah (*trustworthiness*) represents a fundamental value that guides individuals to act honestly, responsibly, transpa-

rently, and fairly in managing organizational resources and stakeholder relationships. The Qur'an emphasizes the importance of fulfilling trusts and administering responsibilities with justice, positioning al-Amanah as an essential principle for ethical and sustainable business management. Consequently, the integration of al-Amanah into managerial practices has the potential to strengthen organizational credibility, improve stakeholder trust, and support long-term business development.

Previous studies have extensively examined the role of Islamic business ethics in organizational performance, entrepreneurial

behavior, and business sustainability. Nevertheless, existing research has predominantly focused on normative discussions of Islamic values or their general implications for business activities, while limited attention has been given to how al-Amanah is operationalized as a managerial foundation in the development of microenterprises. This gap is particularly relevant in rural and emerging business contexts, where managerial systems are often informal and heavily dependent on personal trust. In Indonesia, many microenterprises continue to face challenges related to service consistency, financial accountability, and human resource management, indicating the need for a stronger ethical framework to support managerial effectiveness and business sustainability.

Previous studies have consistently emphasized the strategic role of al-Amanah in enhancing managerial effectiveness and organizational sustainability. As an ethical foundation, al-Amanah promotes responsibility, honesty, integrity, and accountability, thereby strengthening trust between leaders and employees. Empirical evidence further shows that integrating Islamic work ethics into organizational management improves ethical leadership, knowledge sharing, employee performance, and transparent governance. Collectively, these findings indicate that al-Amanah functions not only as a moral value but also as a strategic managerial mechanism that enhances leadership credibility and organizational effectiveness. (Zaid Oqla Alqhaiwi, Timothy Bednall, And Eva Kyndt, "Excellence In Leadership In The Arab World: Islamic Principles And Tribal Values. Evidence From Jordan," *International Journal Of Cross Cultural Management* 23, No. 3 (2023): 613–34.)

Previous studies have also highlighted the importance of al-Amanah in improving business performance and promoting Islamic business ethics. Islamic Work Ethics, which emphasize trustworthiness, responsibility, and integrity, have been shown to strengthen ethical leadership, employee commitment, and organizational performance. Likewise, business practices grounded in Islamic values contribute to long-term sustainability

through responsible managerial behavior, while al-Amanah and justice remain fundamental principles of ethical governance. (Udin, 2024; Nunung Ghoniyah, Farikha Amilahaq, And Sri Hartono, "Business Sustainability Performance Through Sustainability Awareness And Business Work Ethics In Islamic Institutions," *Cogent Business & Management* 11, No. 1 (2024): 2303789.) However, limited research has examined how al-Amanah is implemented as a comprehensive managerial foundation for microenterprise development. Therefore, this study explores its implementation in the managerial practices of Salsabel Homestay as a microenterprise in Bone Regency.

Despite the growing literature on al-Amanah in leadership, business performance, and Islamic business ethics, limited research has examined its implementation as a practical managerial foundation for service-based microenterprises. This study addresses this gap by investigating the implementation of al-Amanah in the managerial practices of Salsabel Homestay through a qualitative approach. Its novelty lies in positioning al-Amanah not only as an ethical principle but also as an applied managerial framework that guides decision-making, resource management, employee relations, customer service, and organizational culture. Accordingly, this study aims to provide a deeper understanding of how al-Amanah can strengthen professionalism, stakeholder trust, and the sustainable development of microenterprises.

Salsabel Homestay, a microenterprise located in Bone Regency, provides an important context for examining the practical implementation of al-Amanah in business management. Preliminary observations indicate several managerial challenges, including inconsistencies in customer service delivery, limited transparency in financial management, and the absence of a systematic approach to employee responsibilities and welfare. (Muhammad Iqmal Hisham Kamaruddin And Sofiah Md Auzair, "The Impact Of Financial Management Practices On Accountability Of Islamic Social Enterprise (Ise)," *International Journal Of Islamic And Middle Eastern Finance And Management*

16, No. 4 (2023): 669–86.) These issues highlight the importance of understanding how al-Amanah can function not merely as a moral value but as a managerial principle that shapes organizational practices and contributes to business development. Therefore, this study aims to analyze the implementation of al-Amanah as a managerial foundation in the development of Salsabel Homestay and to explore its contribution to strengthening service quality, accountability, human resource management, and business sustainability. The findings are expected to enrich the literature on Islamic management and provide practical insights for enhancing the development of microenterprises through values-based management.

LITERATURE REVIEW

Al-Amanah (trustworthiness) is one of the fundamental principles of Islamic ethics that extends beyond personal morality to serve as a managerial foundation for organizational governance. Within the Islamic management perspective, al-Amanah encompasses honesty (*sidq*), responsibility (*mas'uliyah*), accountability, transparency, fairness (*'adl*), and consistency in fulfilling entrusted obligations. (Muhammad Yusuf Rangkuti, "Toward A Holistic Framework Of Islamic Business Ethics: Insights From Leadership, Halal Practices, And Finance In A Digital Age," *Sinergi International Journal Of Islamic Studies* 1, No. 3 (2023): 124–37.) These values guide managers in making ethical decisions, managing organizational resources responsibly, and maintaining equitable relationships with employees, customers, and other stakeholders. Unlike conventional management approaches that primarily emphasize efficiency and profit maximization, Islamic management integrates ethical accountability toward both society and God, positioning al-Amanah as a core principle of leadership and organizational sustainability.

The perspective of Islamic Ethical Leadership further explains that leaders who uphold al-Amanah create an organizational culture characterized by integrity, openness, and mutual trust. (Ali Akhmedi Et Al., "Islamic Work Ethics And Employees' Prosocial Voice Behavior: The Multi-Role Of Organizational Identification," *Cogent*

Social Sciences 9, No. 1 (2023): 2174064.) Such leaders are expected to demonstrate transparent financial management, fair decision-making, responsible delegation of authority, and commitment to service quality. Consequently, al-Amanah functions not merely as an individual virtue but as a managerial mechanism that strengthens organizational credibility, enhances employee commitment, and promotes long-term stakeholder confidence.

2.1 Microenterprise Development from a Managerial Perspective

Microenterprise development is increasingly recognized as a multidimensional process that depends not only on financial resources and market access but also on managerial effectiveness and organizational capability. (Abebe Getaneh Kebede, Solomon Dubale Terefe, And Amare Werku Ijigu, "Linking Entrepreneurial Leadership To Quality Performance Of Micro And Small-Scale Enterprises In Service Sector: The Mediating Role Of Service Innovation," *Cogent Social Sciences* 10, No. 1 (2024): 2339526.) Previous studies have identified several indicators of successful microenterprise development, including service quality, customer satisfaction, employee commitment, financial accountability, innovation, organizational effectiveness, and business sustainability. These indicators suggest that sustainable business growth requires managerial practices capable of balancing operational efficiency with ethical responsibility. (Mugoan Jeong, "The Relationship Between Leadership And Performance In Enhancing The Sustainability Of Social Enterprises," *Sustainability* 16, No. 8 (2024): 3218.)

From a managerial perspective, ethical values play a strategic role in shaping organizational performance because they influence decision-making processes, human resource management, customer relationships, and organizational reputation. For service-based microenterprises, where customer trust represents a critical business asset, managerial practices founded upon integrity and accountability become essential for maintaining competitiveness and ensuring long-term sustainability.

2.2 Al-Amanah as a Driver of Microenterprise Development

The relationship between al-Amanah and microenterprise development can be understood through the perspectives of Islamic Ethical Leadership and Islamic Work Ethics. These frameworks emphasize that trustworthiness is not only a moral obligation but also a managerial mechanism that guides decision-making, financial accountability, employee relations, and customer service. The implementation of these practices strengthens customer trust, employee commitment, organizational credibility, and effective business governance, all of which support sustainable microenterprise development.

Accordingly, this study conceptualizes al-Amanah as a managerial catalyst that connects Islamic ethical values with organizational performance (Zaroni & Lestari, 2025; Judijanto et al., 2025). The consistent application of trustworthiness is expected to improve leadership, financial management, employee management, and customer service, thereby enhancing organizational effectiveness and supporting the sustainable development of Salsabel Homestay.

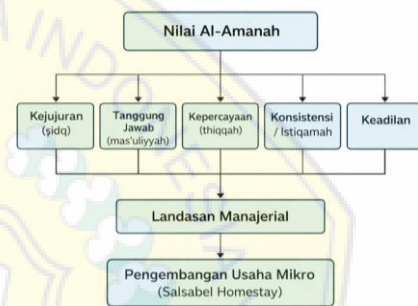
METHODS

This study employed a qualitative field research design to examine the implementation of al-Amanah as a managerial foundation for microenterprise development (Martiana et al., 2024; Abdullah et al., 2023). The research was conducted at Salsabel Homestay, located in Macege Village, Tanete Riattang Barat District, Bone Regency, South Sulawesi, Indonesia, in November 2025. The site was purposively selected because it integrates Islamic values, particularly al-Amanah, into its managerial and operational practices.

Data were collected through observation, in-depth interviews, and document analysis using a descriptive qualitative approach. The study involved four purposively selected informants, comprising the homestay owner, two employees, and one customer, all of whom had direct experience with the

implementation of al-Amanah in daily business activities.

To ensure the credibility of the findings, data were triangulated across multiple sources and analyzed using the interactive model of Miles and Huberman, including data reduction, data display, and conclusion drawing (Ambarawadi et al., 2025). Thematic analysis was employed to identify key patterns related to ethical leadership, accountability, resource management, service quality, and the contribution of al-Amanah to sustainable microenterprise development.



Source: Author's Own Work, 2025

Figure 1. Analytical Model

RESULT AND DISCUSSION

4.1 Understanding the Concept of Al-Amanah in the Management of Salsabel Homestay

The findings indicate that both the owner and employees of Salsabel Homestay perceive al-Amanah as the fundamental principle underpinning managerial and operational activities. Rather than being understood solely as a religious obligation, al-Amanah is interpreted as an ethical commitment manifested through honesty, responsibility, consistency, and accountability in managing business operations. The owner emphasized that trust represents the enterprise's most valuable asset because the sustainability of a service-based microenterprise depends largely on maintaining long-term relationships with customers. Consequently, business decisions are consistently guided by truthful communication, reliable service delivery, and the avoidance of practices that could compromise customer trust.

This finding demonstrates that al-Amanah functions not merely as an individual moral virtue but as a managerial philosophy that shapes organizational behavior and strategic decision-making. (Giang Hoang, Mingjun Yang, And Tuan Trong Luu, "Ethical Leadership In Tourism And Hospitality Management: A Systematic Literature Review And Research Agenda," *International Journal Of Hospitality Management* 114 (2023): 103563.) From the perspective of Islamic Ethical Leadership, trustworthiness provides an ethical framework through which leaders integrate religious values into everyday managerial practices. Business decisions concerning pricing, service standards, and customer welfare therefore become ethical responsibilities rather than purely economic considerations. This suggests that managerial effectiveness within Islamic organizations is closely associated with the leader's ability to institutionalize ethical values into organizational governance, thereby strengthening both organizational legitimacy and stakeholder confidence.

The interviews further revealed that employees share a similar understanding of al-Amanah. They perceived their responsibilities as a trust entrusted by both the owner and customers, which must be fulfilled through professional conduct, courteous service, and consistent adherence to established operational standards. Maintaining room cleanliness, providing accurate information, and delivering services responsibly were viewed not merely as routine operational tasks but as ethical obligations reflecting Islamic values. These findings indicate that al-Amanah has become embedded within the organizational culture, encouraging employees to internalize responsibility rather than relying solely on formal supervision or external control. (Seerat Fatima, Muhammad Abbas, And Muhammad Mubbashar Hassan, "Servant Leadership, Ideology-Based Culture And Job Outcomes: A Multi-Level Investigation Among Hospitality Workers," *International Journal Of Hospitality Management* 109 (2023): 103408.)

This pattern extends the understanding of trustworthiness beyond its conventional interpretation as personal

honesty. The findings suggest that al-Amanah operates as an organizational governance mechanism that encourages self-regulation among organizational members. Rather than depending primarily on monitoring systems, employees develop responsibility through the internalization of ethical values, creating a workplace culture characterized by mutual trust, accountability, and shared commitment. Fatima, Abbas, And Hassan. Such an environment strengthens organizational cohesion while simultaneously supporting service consistency, which is particularly important for microenterprises operating in highly competitive service industries.

The findings are consistent with the work of Udin (2024), who identifies honesty (*ṣidq*), responsibility (*mas'uliyah*), trust (*thiqqah*), and consistency (*istiqāmah*) as the core dimensions of al-Amanah. Likewise, Zadin (2023) argues that trustworthiness constitutes a central characteristic of Islamic leadership capable of fostering organizational integrity and accountability. (Udin, "Ethical Leadership And Employee Performance: The Role Of Islamic Work Ethics And Knowledge Sharing"; Alqhaiwi, Bednall, And Kyndt, "Excellence In Leadership In The Arab World: Islamic Principles And Tribal Values. Evidence From Jordan.") However, the present study extends these previous findings by demonstrating that al-Amanah is not only reflected in individual leadership behavior but is also institutionalized across organizational practices involving decision-making, employee behavior, and customer interactions. This broader institutionalization illustrates that trustworthiness functions as a managerial system rather than merely an individual ethical attribute.

From a theoretical perspective, these findings reinforce the proposition that al-Amanah serves as a managerial catalyst linking Islamic ethical values with organizational effectiveness. The evidence from Salsabel Homestay indicates that trustworthiness influences managerial practices by shaping ethical decision-making, strengthening organizational culture, and fostering reciprocal trust between leaders, employees, and customers. (Hazem Tawfik Halim, Yasser Tawfik

Halim, And Osman Mohamed Elsayy, "Fostering Organisational Citizenship Behaviour In The Egyptian Hospitality Industry: The Role Of Internal Brand Management And Leadership Styles," *Future Business Journal* 9, No. 1 (2023): 101.) Consequently, al-Amanah should be understood not merely as a moral principle but as a strategic managerial resource that contributes to professionalism, stakeholder confidence, and the sustainable development of service-based microenterprises.

4.2 Implementation of Al-Amanah in the Management of Salsabel Homestay

The findings indicate that the implementation of al-Amanah serves as the primary ethical foundation guiding managerial decision-making at Salsabel Homestay. Interviews with the owner revealed that business decisions are evaluated not only based on efficiency but also on fairness, accountability, and their impact on customers and other stakeholders. This demonstrates that managerial practices integrate business objectives with Islamic ethical values. From the perspective of Islamic Ethical Leadership, leadership effectiveness is achieved by embedding moral responsibility into organizational governance, thereby strengthening organizational legitimacy, stakeholder trust, and long-term sustainability. (Muhammad Yasir And Kainat Alam, "Ethical Leadership, Green Innovation And Environmental Performance In The Restaurant Industry," *Social Responsibility Journal* 21, No. 5 (2025): 1032–48.)

The implementation of al-Amanah is also reflected in financial management through systematic bookkeeping and the clear separation of business and personal finances. These practices represent more than sound administrative management; they embody the Islamic principle of accountability by ensuring that entrusted resources are managed transparently and responsibly. Consistent with previous studies, financial transparency strengthens organizational credibility and minimizes managerial ambiguity. However, this study further demonstrates that financial accountability functions as an expression of al-Amanah that shapes organizational culture while promoting professionalism,

trust, and sustainable organizational performance. (Hasan Ahmed Almashhadani And Mohammed Almashhadani, "An Overview Of Recent Developments In Corporate Governance," *International Journal Of Business And Management Invention* 11, No. 5 (2022): 39–44.)

Customer service practices likewise illustrate the institutionalization of al-Amanah. The owner consistently provides accurate information regarding facilities, prices, and available services while ensuring that all commitments made to customers are fulfilled. These findings indicate that honesty functions not only as an ethical obligation but also as a strategic managerial resource that enhances customer trust and satisfaction. In line with relationship marketing theory, consistency between organizational promises and actual service delivery strengthens credibility and creates a relationship-based competitive advantage for service-oriented microenterprises. (Muhammad Nurhaua Huddin Et Al., "The Relationship Between Customer Experience, Customer Satisfaction, Customer Trust, And Customer Loyalty In Tourism Destination," *Diponegoro International Journal Of Business* 6, No. 2 (2024): 142–54.)

The findings further reveal that al-Amanah is embedded in human resource management through the fair allocation of responsibilities according to employees' competencies and equitable treatment of their rights and obligations. Rather than relying solely on hierarchical supervision, the organization encourages employees to internalize responsibility as an ethical commitment. This approach fosters stronger ownership, accountability, and organizational commitment while reflecting the principles of Islamic Work Ethics, which emphasize justice, responsibility, and mutual trust as key drivers of employee performance. (Michael Kyei-Frimpong Et Al., "Employee Empowerment And Organizational Commitment Among Employees Of Star-Rated Hotels In Ghana: Does Perceived Supervisor Support Matter?," *Journal Of Work-Applied Management* 16, No. 1 (2024): 65–83.) Finally, the implementation of al-Amanah extends to continuous quality management, where the owner consistently monitors

cleanliness, facility maintenance, and customer comfort while promptly addressing operational shortcomings. Unlike conventional quality management systems that primarily focus on efficiency and customer satisfaction, the practices observed integrate ethical responsibility into every aspect of service delivery. Overall, the findings demonstrate that al-Amanah functions as an integrated managerial system that links ethical decision-making, financial accountability, customer service, human resource management, and quality assurance. Consequently, trustworthiness becomes the organizational foundation that enhances managerial effectiveness and supports the sustainable development of service-based microenterprises. (Shyju Pj Et Al., "Service Quality And Customer Satisfaction In Hospitality, Leisure, Sport And Tourism: An Assessment Of Research In Web Of Science," *Journal Of Quality Assurance In Hospitality & Tourism* 24, No. 1 (2023): 24–50.)

4.3 Implementation of Al-Amanah in the Management of Salsabel Homestay

The findings demonstrate that the implementation of al-Amanah has significantly contributed to the development of Salsabel Homestay by strengthening managerial capacity, organizational performance, and long-term sustainability. The integration of honesty, responsibility, transparency, fairness, and consistency into daily managerial practices has created an ethical organizational environment that supports both operational effectiveness and good governance. Rather than being viewed solely as a religious obligation, al-Amanah functions as a practical managerial principle that shapes organizational behavior, stakeholder relationships, and business performance. From the perspective of Islamic Ethical Leadership, these findings indicate that ethical governance aligns Islamic values with professional management, thereby enhancing organizational resilience and sustainable competitiveness. (Christopher J Collins, "Expanding The Resource Based View Model Of Strategic Human Resource Management," *In Strategic Human Resource Management And Organizational Effectiveness* (Routledge, 2022), 107–34.)

One of the most significant impacts identified is the strengthening of customer trust. Honest communication, reliable services, and consistency between promised and delivered services encourage customers to revisit the homestay and recommend it to others. These findings suggest that al-Amanah creates a relationship-based competitive advantage by institutionalizing trustworthiness within managerial practices rather than relying primarily on promotional strategies or price competition. Consequently, customer loyalty and organizational reputation are strengthened through ethical service delivery, supporting sustainable business growth. (Saeed Aldulaimi Et Al., "Customer Perceived Ethicality And Electronic Word Of Mouth Approach To Customer Loyalty: The Mediating Role Of Customer Trust," *International Journal Of Ethics And Systems* 41, No. 1 (2025): 258–78.)

The implementation of al-Amanah also positively influences employee motivation and organizational commitment. Employees reported greater enthusiasm in performing their responsibilities because they were trusted by the owner and treated fairly in the workplace. Instead of depending solely on formal supervision, employees internalized responsibility as both a professional and ethical obligation. Consistent with the principles of Islamic Work Ethics, this trust-based management approach promotes accountability, professionalism, and intrinsic motivation, demonstrating that ethical values can effectively enhance employee performance and organizational commitment. (Hung-Yu Tsai, "Ethical Leadership Influences Proactive And Unethical Behavior: The Perspective Of Person-Environment Fit," *Ethics & Behavior* 34, No. 2 (2024): 151–62.)

Another important impact is the creation of harmonious organizational relationships between the owner and employees. Workplace interactions are characterized by openness, mutual respect, shared responsibility, and reciprocal trust, allowing employees sufficient autonomy while encouraging them to uphold the trust placed in them. These ethical managerial practices strengthen communication, reduce

organizational conflict, and enhance collaboration. Such organizational cohesion is particularly important for microenterprises, where close interpersonal relationships directly influence operational effectiveness and service quality.

These findings show that the implementation of al-Amanah contributes directly to long-term business sustainability by strengthening customer trust, employee commitment, organizational cohesion, and managerial accountability. These interconnected mechanisms enhance organizational resilience and improve the enterprise's ability to compete in a dynamic business environment. Therefore, this study argues that al-Amanah should be understood not merely as an ethical principle but as a strategic managerial resource that transforms Islamic values into sustainable organizational capabilities, thereby enriching the literature on Islamic management and microenterprise development. (Anna Land Et Al., "Dynamic Capabilities Theory," In Handbook Of Theories For Purchasing, Supply Chain And Management Research (Edward Elgar Publishing, 2022), 378–98.)

CONCLUSION

This study confirms that al-Amanah functions as an effective managerial foundation for the development of microenterprises at Salsabel Homestay. The findings demonstrate that trustworthiness is not merely understood as a religious or moral obligation but is operationalized as a managerial principle that guides decision-making, financial management, customer service, and human resource practices. The consistent implementation of honesty, responsibility, transparency, fairness, and accountability has enabled the enterprise to establish a strong organizational culture and maintain sustainable relationships with customers and employees. In this context, al-Amanah serves as both an ethical framework and a practical governance mechanism that supports business continuity and organizational effectiveness.

The study further reveals that the implementation of al-Amanah contributes significantly to customer trust and loyalty, employee motivation and commitment, harmonious workplace relationships, and

long-term business sustainability. These findings suggest a dynamic relationship between Islamic values as an ethical foundation, managerial practices as an operational mechanism, and business development as an organizational outcome. The resulting conceptual understanding indicates that al-Amanah creates value not only through moral compliance but also through its capacity to strengthen organizational credibility, service quality, and stakeholder engagement. Consequently, trustworthiness emerges as a strategic resource that enhances the resilience and competitiveness of microenterprises operating in the service sector.

Theoretically, this study enriches the literature on Islamic management and microenterprise development by providing empirical evidence of how al-Amanah is translated into everyday managerial practices within a local tourism-based microenterprise. Practically, the findings offer a valuable reference for microenterprise owners seeking to integrate Islamic values into organizational governance without compromising professionalism and business performance. (Sayantan Khanra Et Al., "A Resource-Based View Of Green Innovation As A Strategic Firm Resource: Present Status And Future Directions," *Business Strategy And The Environment* 31, No. 4 (2022): 1395–1413.) The implications of this study highlight the importance of institutionalizing al-Amanah through organizational culture, operational procedures, and leadership practices in order to strengthen sustainable business development. Future research may extend this investigation to different sectors and organizational contexts to further explore the role of Islamic managerial values in promoting ethical, resilient, and competitive enterprises.

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