

Proceedings of the 1st International Conference on Humanities Studies

Online ISSN: 3047-9428

Volume: 1, 2024

Publisher: Faculty of Adab and Humanities UINAM

INTEGRATING LOCAL CULTURE AND ISLAMIC VALUES FOR THE SUSTAINABILITY OF SMALL-FAMILY BUSINESSES: A CASE STUDY FROM INDONESIA

Andi Sri Wahyuni^{1,2,} Asrini A. Saeni³

¹Faculty of Economics & Business Administration, University of Szeged, Hungary ²Departmen of Accounting, Politeknik Negeri Ujung Pandang, Indonesia ³Sector Public of Business Administration, STIA LAN Makassar, Indonesia

Correspondent Email: andisriwahyuni@poliupg.ac.id;

Abstract

This study investigates the role of local culture and Islamic values in sustaining small-family businesses for more than five years, with a focus on a case study from Indonesia. Employing a qualitative single case study approach, data were collected through direct observation and semi-structured interviews spanning a six-year period (2017-2023). The findings indicate that the integration of local value dimensions such as food taste, and "mapesse" values, along with Islamic values including "ukhuwah," halal, and "thoyyib" food, significantly contributes to the sustainability of small-family businesses beyond the five-year mark. This research sheds light on the importance of cultural and ethical considerations in the success and longevity of such enterprises, particularly in the context of the country with strong application of cultural and Islamic value in society.

Keywords: Local Culture, Islamic Value, Management Strategic, Small-Family Business

Abstrak

Penelitian ini menyelidiki peran budaya lokal dan nilai-nilai Islam dalam mempertahankan bisnis keluarga kecil selama lebih dari lima tahun, dengan fokus pada studi kasus dari Indonesia. Dengan menggunakan pendekatan studi kasus kualitatif, data dikumpulkan melalui observasi langsung dan wawancara semi-terstruktur selama periode enam tahun (2017-2023). Temuan penelitian menunjukkan bahwa integrasi dimensi nilai lokal seperti cita rasa makanan, dan nilai-nilai "mapesse", bersama dengan nilai-nilai Islam seperti "ukhuwah", "halal", dan "thoyyib", secara signifikan berkontribusi pada keberlanjutan bisnis keluarga kecil setelah lima tahun. Penelitian ini menyoroti pentingnya

pertimbangan budaya dan etika dalam keberhasilan dan keberlangsungan usaha-usaha tersebut, terutama dalam konteks negara dengan penerapan nilai budaya dan Islam yang kuat di masyarakat.

Kata kunci: Budaya Lokal, Nilai Islam, Manajemen Strategis, Usaha Kecil-Keluarga Bisnis

A. INTRODUCTION

Scientific research on small and medium-sized family businesses has experienced exponential growth (Valenza et al., 2023). In the dynamic landscape of family-managed businesses, several factors have been identified as influencing their sustainability (Herrera & Heras-Rosas, 2020; Puiu et al., 2022). Two notably crucial factors are the intricate interplay of local culture and Islamic values (Sabah et al., 2014; Triana et al., 2022).

Both these factors play a pivotal role in determining the sustained success of family businesses. A previous study demonstrated that family-owned and professionally managed family firms exhibit a clan culture, while market and hierarchy cultures are more prevalent in non-family firms (Marín et al., 2016). Numerous other studies support these findings by highlighting the significant impact of culture on small family businesses (Sabah et al., 2014; Triana et al., 2022; Tuukkanen et al., 2022). However, there is prior study indicating that although the majority of cultural aspects impact businesses, some other cultural elements do not have a significant effect (Çelikkol et al., 2019).

Beyond cultural factors, the influence of religion has been found to be highly relevant to the sustainability of small-family businesses. This is particularly true in contexts where businesses operate in regions with a strong adherence to religious values (Wahyuni et al., 2021). A study found that a positive understanding of values taught by religion can enhance the relationships between sellers and buyers, ultimately increasing consumer loyalty (Wahyuni et al., 2021). Through the religious awareness of owners and managers, these businesses indirectly derive long-term benefits, especially in terms of customer retention through the establishment of humane relationships (Wahyuni et al., 2021).

A significant number of households in Indonesia typically rely on their micro and small businesses as a source of income (Trinugroho et al., 2022). Therefore, studying small-family businesses in the context of Indonesia is crucial. The Republic Indonesian government give attention to such enterprises through programs like the *KUR* for small business financing to support the growth of this type of business (Indonesian Ministry of Coordinating Economic Affairs, 2023). Furthermore, in the global context, small businesses also garner significant attention. Prior research has indicated that the critical success factors of small businesses in emerging markets play a role in furthering the objectives of the UN Sustainable Development Goals, particularly SDGs 1 (poverty), 2 (zero hunger), 8 (economic growth), and 10 (inequalities) (Adeola et al., 2021).

In addressing the aforementioned research gap and recognizing the importance of conducting this study, the research aligns with prior recommendations. One prior study suggested considering culture in the context of small-family businesses (Valenza et al., 2023), while another study conducted in an Islamic country proposed continuing qualitative research on small-family businesses using case studies in different country contexts (Oudah et al., 2018). Accordingly, this study explores the

multifaceted relationship between culture and Islamic values, focusing on a compelling case study from Indonesia. The investigation aims to answer the main question: What are the roles of local culture and Islamic values in sustaining small-family businesses? Utilizing a qualitative single case study methodology, the exploration spans a six-year timeframe (2017-2023), employing direct observation and semi-structured interviews.

The subsequent sections of the paper are organized as follows: section 2 provides literature review, and section 3 provides a brief explanation of data and methodology, section 4 presents empirical results and discussion, and section 5 offers concluding remarks and policy implications.

B. LITERATURE REVIEW

1. Local Culture in Business

The impact of local culture on small-family businesses has garnered increased attention in academic sphere (Kusairi et al., 2022; Setini et al., 2020; Susanto et al., 2022; Weiss et al., 2019). This influence extends to shaping the identity and operations of these enterprises, influencing various facets of their functioning (Tuukkanen et al., 2022). Moreover, entrepreneurial values embedded in local cultures play a pivotal role in shaping the mindset and approaches of small-family business owners. Previous studies emphasize the significance of cultural values in molding the entrepreneurial spirit, influencing decision-making processes, and contributing to the sustained success of these enterprises (Sabah et al., 2014; Triana et al., 2022).

Furthermore, cultural preferences, significantly impact the consumer base of small-family businesses (Triana et al., 2022; Wahyuni et al., 2021). The integration of local flavors and cultural elements into products and services not only enhances market acceptance but also fosters customer loyalty (Tuukkanen et al., 2022). As a result, adapting to and catering to these cultural preferences proves instrumental in the ongoing success of small-family enterprises.

Prior study also proved that the communal nature of many local cultures fosters strong community relationships, benefiting small-family businesses (Triana et al., 2022; Wahyuni et al., 2021). Community trust and support positively influence the reputation and longevity of these enterprises (Triana et al., 2022). However, there is another contrasting study suggests that individualism, contrary to communal relationships, can have positive effects on businesses, particularly in terms of long-term profitability impacts (Gaganis et al., 2019).

Furthermore, in Indonesia, governments implement initiatives to support and preserve cultural identity for business (Hidayati & Rachman, 2021; Taneo et al., 2022). Programs like *KUR* (*Kredit Usaha Rakyat*) in Indonesia exemplify the impact of such initiatives on small-family businesses, offering financial assistance while aligning with cultural preservation efforts (Aristanto et al., 2022). The multifaceted influence of local culture on small-family businesses encompasses values, consumer interactions, community dynamics, religious considerations, decision-making processes, and responses to government initiatives. Therefore, understanding and leveraging these cultural factors are imperative for ensuring the sustained success and longevity of small-family enterprises.

2. Islamic Value in Business

The integration of Islamic values into the framework of small-family

businesses has emerged as a significant topic within scholarly discussions (Disli et al., 2023; Siregar & Andriansyah, 2023; Wijaya & Moro, 2022). The ethical foundation, operational dynamics, and long-term sustainability of these enterprises are profoundly influenced by Islamic principles (Aydin, 2020; Jan et al., 2021; Siswanti et al., 2017). This influence is particularly pronounced in regions where religious values are deeply ingrained in society, leading small-family businesses to align their practices with these values (Alshehri et al., 2021; Oktarina & Mu'alim, 2017).

Islamic values, deeply rooted in ethical principles and moral conduct as outlined in the Quran and hadiths of the Islamic faith (Aydin, 2020; Musa et al., 2020), provide a distinctive foundation for decision-making within small-family businesses. The application of Islamic teachings extends to various aspects of business operations, including financial transactions (Ahmed et al., 2019), employee relations (Ahmed Haj Ali et al., 2018), and other activities in business (Musa et al., 2020). A previous study revealed the significant role played by Islamic values in the decision-making processes and management practices of entrepreneurs in Algeria (Sedkaoui et al., 2022). Other prior studies also underscore the importance of a comprehensive understanding and positive incorporation of Islamic values in enhancing relationships between sellers and buyers, fostering loyalty, and promoting ethical business practices (Ahmed Haj Ali et al., 2018; Sarif, 2019).

Recognizing and embracing Islamic values is integral to the ethical foundation and sustainable success of small-family enterprises, particularly in regions where adherence to Islamic principles is prevalent. Therefore, understanding the socioeconomic landscape shaped by these values is crucial for businesses operating in such Indonesian environments.

C. RESEARCH METHOD

This study was conducted in Makassar City, South Sulawesi Province, Indonesia, the largest Muslim population in the world (Fernando et al., 2023). The study utilized a qualitative single case study, focusing on a small business owned by a couple: Mr. A and Mrs. A. The data collection process spanned a duration of six years (2017 – 2013) and collected data through in-depth interviews and direct observation. The mobile of the informants' business location, from one canteen to another canteen, necessitated the researchers' dedication in visiting the informants to ensure data authenticity on the field. Additionally, the research duration coincided with the outbreak of the COVID-19 pandemic, which imposed limitations on the researchers' ability to visit the informants. However, the use of WhatsApp communication facilitated continuous connectivity and updates between the researchers and the informants regarding the business conditions.

The second technique used by researchers is direct observation. This technique was used while the store is in operation: processing raw food, serving customers, and interacting with employees. Direct observation was made without prior notice, so the phenomena obtained are natural (Lofland et al., 2022). Through the interactions of researchers as clients, researchers can directly observe the attitudes of the owners in running their company, see how their employees work and how they collaborate with their employees. The researchers also interacted with customers and their employees when observing them. The results of direct observation not only strengthen the data from in-depth interviews, but sharpen and complement them. The results of direct observation are obtained and collected in the researchers' field notes.

The collected data were subsequently analyzed using the Thematic Analysis Approach (TA). TA is a method for analyzing qualitative data by identifying similar

patterns (Morgan, 2022). In this study, the researcher identified two main patterns: local value dimensions and Islamic value from the business activities. The results of the analysis mentioned are summarized and discussed in the Findings and Discussion section of this article.

D. FINDINGS AND DISCUSSION

The case study for this research involves a small-family business established by a married couple (Mr. A and Mrs. A) in Makassar City, South Sulawesi Province, Indonesia. The initial initiative to establish this food stall dates back to Mr. A's college days at a prominent university in Makassar. During that time, he lived far from his family in the village and struggled to find authentic Bugis and Makassar food, the two indigenous ethnicities of South Sulawesi, around the campus. Instead, most of the available options were Javanese or Padang cuisine, which were more affordable for students. However, genuine Bugis and Makassar dishes like grilled fish were only found in expensive restaurants. This led him to dream of building a food establishment offering Bugis-Makassar cuisine at affordable prices.

Motivated by this vision, Mr. A established his food stall and began selling authentic Bugis-Makassar dishes at an affordable price (see Fig. 1). Throughout the process of building their business, discussions often arose regarding the pricing of their food. Despite suggestions for price increases, Mr. A remained steadfast in keeping the prices low to cater to the middle and lower-income population in Makassar. Even in the face of rising costs for ingredients and spices, Mrs. A proposed price hikes, but Mr. A insisted on maintaining the previous prices to ensure customer loyalty. For Mr. A, selling in larger quantities was more important, and he was willing to accept a slight decrease in profit margin.





215

Fig. 1. Menu in *Warung*Source: *Warung* of Daeng Raja
Fig 2. Menu in Front of the *Warung*Source: *Warung* of Toddopuli Seafood

The findings of this study provide evidence that affordable product prices can attract new customers, as demonstrated in a previous study (Ngo & Chi, 2020). Simultaneously, affordable prices have been shown to increase customer loyalty, aligning with the findings of another study (Chou et al., 2023). Moreover, Mr. A derives personal satisfaction from offering affordable prices for the Bugis & Makassar cuisine he sells. Consequently, as the customer base expands, the reasonable pricing not only attracts customers but also fulfills the owner's inner satisfaction, realizing his dream of providing authentic Bugis and Makassar cuisine to the community at an affordable price. All these factors ultimately contribute to sustaining the small-family business by maintaining its customer base for more than five years.

However, they encountered challenges in covering their operational costs, specifically in paying employee salaries that did not meet the Regional Minimum Wage (*UMR*) standards. Due to their limited revenue, employees were paid below the *UMR*. Nevertheless, the owners provided other facilities to assist their employees, such as financing their studies, allowing them to eat at the stall freely, letting them take home food for their families, and even offering accommodation for those without homes in Makassar. These facilities were expressions of the owners' care for their employees, known as "*mappesse*" in Bugis culture. This value made the owners compassionate toward an employee who was a widow, allowing her to take food home for her family.

Although there were financial constraints in meeting *UMR* standards, the employees appreciated working with Mr. A and Mrs. A because of the fair and humane treatment they received. The findings indicate that the integration of local value dimensions such as food taste and "*mapesse*" values played a pivotal role in shaping the identity and operations of this small-family business.

Additionally, Mrs. A, directly involved in food preparation, always ensured the use of good and halal ingredients. For instance, Mrs. A once found that her cooking spices were infested with flies. She discarded all the spices because, in Islam, food touched by flies is recommended to be discarded. This act resulted in a potential loss, but it was done to maintain the quality of the food sold – halal and good. The owner's steadfast commitment to providing halal and quality food for customers, despite the potential for financial loss, serves as evidence of the application of Islamic values by Mrs. A in running her business. This aligns with previous research indicating that Muslim business ethics are grounded in clear rules against causing harm to customers (Aydin, 2020; Jan et al., 2021; Siswanti et al., 2017).

Furthermore, throughout customer transactions, the owners consistently provided friendly service to maintain positive relationships. The friendly service provided by the owners can be perceived by customers, making them feel comfortable to express criticisms or feedback regarding the service provided by employees and the food products they sell. For instance, if a customer receives unfriendly service from an employee, the customer can directly communicate the issue to the business owners. This proves advantageous for their business as the owners receive direct feedback from customers to enhance the quality of their operations. Such criticisms have been proven effective in improving service quality, consistent with findings from prior research (Blodgett et al., 1995; Min et al., 2021). From these findings, in addition to the influence of cultural dimensions, strong embedded values include Islamic values such as "ukhuwah," halal, and good food. Maintaining relationships with customers

and employees, as well as ensuring the quality of the food they sell, significantly contributes to the sustainability of small-family businesses beyond the five-year mark.

E. CONCLUSION

This research highlights the importance of cultural and ethical considerations in the success and longevity of such enterprises, particularly in a country where cultural and Islamic values hold significant influence in society like Indonesia. The case study of the small-family business run by Mr. A and Mrs. A in Makassar, South Sulawesi, Indonesia, highlights the resilience and dedication of the owners in providing authentic Bugis & Makassar cuisine at affordable prices. The findings demonstrate that affordable pricing not only attracts new customers but also fosters customer loyalty, contributing to the sustainability of the business for over five years. In addition to the special Bugis & Makassar food taste, the integration of local cultural values, such as the Bugis concept of "mappesse" (care and compassion), played a crucial role in shaping the business's identity. This was evident in the owners' compassionate treatment of employees, providing facilities and support even when facing financial constraints.

Furthermore, Mrs. A's adherence to halal and quality standards, despite potential financial loss, exemplifies the application of Islamic values in the business. The owners' friendly service and openness to customer feedback contribute to positive customer relationships (ukhuwah) and continuous improvement in service quality. This customer-centric approach, coupled with the strong cultural and Islamic values, forms a multifaceted foundation for the business's sustainability. The success of this small-family business extends beyond economic factors, encompassing cultural dimensions and Islamic ethical considerations. The case study underscores the significance of understanding and leveraging cultural and Islamic values for the sustained success and longevity of small-family enterprises in Indonesia.

Despite the valuable insights gained from this study, several limitations should be acknowledged. Firstly, the research focused on a single case study, limiting the generalizability of the findings to other small-family businesses in different contexts. Future research could employ a broader sample size or conduct comparative studies across various regions and business types to enhance the external validity of the results. Secondly, the study primarily relied on qualitative methods, such as interviews and direct observation. While these methods provided in-depth understanding, incorporating quantitative data could offer a more comprehensive analysis of the business's performance metrics. Future research may consider integrating quantitative approaches to complement qualitative findings and provide a more robust evaluation.

Acknowledgment

The authors extend their sincere appreciation to the owners of *Warung* Toddopuli Seafood and Daeng Raja, who graciously consented to participate in this research study.

Funding

No specific funding was received for this research.

Declaration of Conflicting Interest

The authors confirms that there are no competing financial, professional, or personal interests from any other parties.

REFERENCES

- Adeola, O., Gyimah, P., Appiah, K. O., & Lussier, R. N. (2021). Can critical success factors of small businesses in emerging markets advance UN Sustainable

 Development Goals? World Journal of Entrepreneurship, Management and

 Sustainable Development, 17(1), 85–105. https://doi.org/10.1108/WJEMSD-09-2019-0072
- Ahmed, H., Tajul Ariffin, F. A., Karbhari, Y., & Shafii, Z. (2019). Diverse accounting standards on disclosures of Islamic financial transactions: Prospects and challenges of narrowing gaps. *Accounting, Auditing & Accountability Journal*, 32(3), 866–896. https://doi.org/10.1108/AAAJ-10-2015-2266
- Ahmed Haj Ali, A. R., Bin Noordin, K., & Achour, M. (2018). The Islamic approach of obligations in mutual relations between employee and employer. *International Journal of Ethics and Systems*, *34*(3), 338–351. https://doi.org/10.1108/IJOES-12-2017-0227
- Alshehri, F., Fotaki, M., & Kauser, S. (2021). The Effects of Spirituality and Religiosity on the Ethical Judgment in Organizations. *Journal of Business Ethics*, 174(3), 567–593. https://doi.org/10.1007/s10551-020-04614-1
- Aristanto, E., Hidayatullah, S., Windhyastiti, I., Khouroh, U., & Rachmawati, I. K. (2022). Obstacles of Micro and Small Business Access to Kredit Usaha Rakyat (KUR) Program. *MBR* (*Management and Business Review*), 6(1), 50–58. https://doi.org/10.21067/mbr.v6i1.6719
- Aydin, N. (2020). Paradigmatic foundation and moral axioms of ihsan ethics in Islamic economics and business. *Journal of Islamic Accounting and Business Research*,

- 11(2), 288–308. https://doi.org/10.1108/JIABR-12-2016-0146
- Blodgett, J. G., Wakefield, K. L., & Barnes, J. H. (1995). The effects of customer service on consumer complaining behavior. *Journal of Services Marketing*, *9*(4), 31–42. https://doi.org/10.1108/08876049510094487
- Çelikkol, M., Kitapçi, H., & Döven, G. (2019). CULTURE'S IMPACT ON

 ENTREPRENEURSHIP AND INTERACTION EFFECT OF ECONOMIC

 DEVELOPMENT LEVEL: AN 81 COUNTRY STUDY. Journal of Business

 Economics and Management, 20(4), 777–797.

 https://doi.org/10.3846/jbem.2019.10180
- Chou, S., Chen, C.-W., & Wong, M. (2023). When social media meets low-cost airlines:

 Will customer engagement increase customer loyalty? *Research in Transportation Business & Management*, 47, 100945.

 https://doi.org/10.1016/j.rtbm.2023.100945
- Disli, M., Aysan, A. F., & Abdelsalam, O. (2023). Favoring the small and the plenty:

 Islamic banking for MSMEs. *Economic Systems*, 47(1), 101051.

 https://doi.org/10.1016/j.ecosys.2022.101051
- Fernando, H., Galuh Larasati, Y., Abdullah, I., Jubba, H., Mugni, A., & Persadha, P. D. (2023). The de-existence of Islamic political parties in general elections: A case study of Indonesia as a Muslim-majority country. *Cogent Social Sciences*, *9*(1), 2225838. https://doi.org/10.1080/23311886.2023.2225838
- Gaganis, C., Pasiouras, F., & Voulgari, F. (2019). Culture, business environment and SMEs' profitability: Evidence from European Countries. *Economic Modelling*,

- 78, 275–292. https://doi.org/10.1016/j.econmod.2018.09.023
- Herrera, J., & Heras-Rosas, C. D. L. (2020). Economic, Non-Economic and Critical
 Factors for the Sustainability of Family Firms. *Journal of Open Innovation: Technology, Market, and Complexity*, 6(4), 119.
 https://doi.org/10.3390/joitmc6040119
- Hidayati, R., & Rachman, N. M. (2021). INDONESIAN GOVERNMENT POLICY

 AND SMEs BUSINESS STRATEGY DURING THE COVID-19 PANDEMIC.

 NIAGAWAN, 10(1), 1. https://doi.org/10.24114/niaga.v10i1.21813
- Indonesian Ministry of Coordinating Economic Affairs. (2023). Regulation of the

 Coordinating Minister for Economic Affairs Number 1 of 2023 concerning

 Amendments to the Regulation of the Coordinating Minister for Economic Affairs

 of the Republic of Indonesia Number 1 of 2022 concerning Guidelines for

 Implementing People's Business Credit (Peraturan Menteri Koordinator Bidang

 Perekonomian Nomor 1 Tahun 2023 tentang Perubahan Atas Peraturan Menteri

 Koordinator Bidang Perekonomian Republik Indonesia Nomor 1 Tahun 2022

 Tentang Pedoman Pelaksanaan Kredit Usaha Rakyat).

 https://peraturan.bpk.go.id/Details/249011/permenko-perekonomian-no-1-tahun-2023
- Jan, A. A., Lai, F.-W., & Tahir, M. (2021). Developing an Islamic Corporate Governance framework to examine sustainability performance in Islamic Banks and Financial Institutions. *Journal of Cleaner Production*, 315, 128099. https://doi.org/10.1016/j.jclepro.2021.128099

- Kusairi, S., Muhamad, S., Razak, N. A., & Trapsila, A. P. (2022). The role of local wisdom "Ugahari" and the impact of internet and mobile technology on worklife-balance during COVID-19 outbreak: Data set from malaysian workers. *Data in Brief*, 40, 107779. https://doi.org/10.1016/j.dib.2021.107779
- Lofland, J., Snow, D., Anderson, L., & Lofland, L. H. (2022). *Analyzing Social Settings:*A Guide to Qualitative Observation and Analysis (4th ed.). Waveland Press.
- Marín, G. S., Carrasco Hernández, A. J., Danvila Del Valle, I., & Sastre Castillo, M. Á.
 (2016). Organizational culture and family business: A configurational approach.
 European Journal of Family Business, 6(2), 99–107.
 https://doi.org/10.1016/j.ejfb.2017.05.002
- Min, K. S., Jung, J. M., & Ryu, K. (2021). Listen to their heart: Why does active listening enhance customer satisfaction after a service failure? *International Journal of Hospitality Management*, *96*, 102956. https://doi.org/10.1016/j.ijhm.2021.102956
- Morgan, H. (2022). Understanding Thematic Analysis and the Debates Involving Its Use. *The Qualitative Report*. https://doi.org/10.46743/2160-3715/2022.5912
- Musa, M. A., Sukor, M. E. A., Ismail, M. N., & Elias, M. R. F. (2020). Islamic business ethics and practices of Islamic banks: Perceptions of Islamic bank employees in Gulf cooperation countries and Malaysia. *Journal of Islamic Accounting and Business Research*, 11(5), 1009–1031. https://doi.org/10.1108/JIABR-07-2016-0080
- Ngo, C. N., & Chi, M. (2020). The Political Economy of Small and Medium-Sized

- Enterprise Development: Characteristics, Productive Value and Market Constraints in Industrial Manufacturing. *Southeast Asian Economies*, *37*(3), 291–312. https://doi.org/10.1355/AE37-3d
- Oktarina, A., & Mu'alim, A. (2017). IMPLEMENTATION OF ISLAMIC BUSINESS ETHICS ON SMALL AND MEDIUM-SIZED ENTERPRISES (SMEs): CASE STUDY OF SMEs XYZ. *Jurnal Ekonomi & Studi Pembangunan*, 18(2). https://doi.org/10.18196/jesp.18.2.4042
- Oudah, M., Jabeen, F., & Dixon, C. (2018). Determinants Linked to Family Business Sustainability in the UAE: An AHP Approach. *Sustainability*, *10*(1), 246. https://doi.org/10.3390/su10010246
- Puiu, S., Bădîrcea, R. M., Manta, A. G., Doran, N. M., Meghisan-Toma, G.-M., & Meghisan, F. (2022). A Multivariate Analysis of the Interest in Starting Family
 Businesses within a Developing Economy. *Behavioral Sciences*, 12(6), 181.
 https://doi.org/10.3390/bs12060181
- Sabah, S., Carsrud, A. L., & Kocak, A. (2014). The Impact of Cultural Openness,
 Religion, and Nationalism on Entrepreneurial Intensity: Six Prototypical Cases of
 Turkish Family Firms. *Journal of Small Business Management*, 52(2), 306–324.
 https://doi.org/10.1111/jsbm.12101
- Sarif, S. Mhd. (2019). STRATEGIC TA'AWUN AND FASTABIQUL KHAIRAT

 PARTNERSHIPS FOR SUSTAINABLE COMPETITIVE ADVANTAGE

 AMONG SMALL AND MEDIUM ENTERPRISES IN THE MUSLIM

 WORLD. Asian Academy of Management Journal, 24(Supp. 1), 125–139.

- https://doi.org/10.21315/aamj2019.24.s1.9
- Sedkaoui, S., Benaichouba, R., & Belkebir, K. M. (2022). The Influence of Islamic

 Values on the Algerian Entrepreneurs' Behavior. *Indian Journal of Economics*and Business, 21(1). http://www.ashwinanokha.com/IJEB.php
- Setini, M., Yasa, N. N. K., Gede Supartha, I. W., Ketut Giantari, I. G. A., & Rajiani, I. (2020). The Passway of Women Entrepreneurship: Starting from Social Capital with Open Innovation, through to Knowledge Sharing and Innovative Performance. *Journal of Open Innovation: Technology, Market, and Complexity*, 6(2), 25. https://doi.org/10.3390/joitmc6020025
- Siregar, O. M., & Andriansyah, A. (2023). Islamic Marketing for Small Firms Value: In A. Rafiki, A. G. Pananjung, & M. D. T. P. Nasution (Eds.), *Advances in Logistics, Operations, and Management Science* (pp. 153–167). IGI Global. https://doi.org/10.4018/978-1-6684-7519-5.ch010
- Siswanti, I., Salim, U., Sukoharsono, E. G., & Aisjah, S. (2017). The Impact of Islamic Corporate Governance, Islamic Intellectual Capital and Islamic Financial Performance on Sustainable Business Islamic Banks. 7(4), 316–323.
- Susanto, Y. K., Rudyanto, A., & Rahayuningsih, D. A. (2022). Redefining the Concept of Local Wisdom-Based CSR and Its Practice. *Sustainability*, *14*(19), 12069. https://doi.org/10.3390/su141912069
- Taneo, S. Y. M., Noya, S., Melany, M., & Setiyati, E. A. (2022). The Role of Local Government in Improving Resilience and Performance of Small and Medium-Sized Enterprises in Indonesia. *The Journal of Asian Finance, Economics and*

- Business, 9(3), 245–256. https://doi.org/10.13106/JAFEB.2022.VOL9.NO3.0245
- Triana, D., Wahyuni, A. S., & Utami, R. (2022). Phenomenology of A Paggadde-Gadde's Resilience in Managing Their Business Post-Quarantine of Covid-19

 Period. *International Journal of Religious and Cultural Studies*, 4(2).

 https://doi.org/10.34199/ijracs.2022.10.03
- Trinugroho, I., Pamungkas, P., Wiwoho, J., Damayanti, S. M., & Pramono, T. (2022).

 Adoption of digital technologies for micro and small business in Indonesia.

 Finance Research Letters, 45, 102156. https://doi.org/10.1016/j.frl.2021.102156
- Tuukkanen, V., Wolgsjö, E., & Rusu, L. (2022). Cultural Values in Digital

 Transformation in a Small Company. *Procedia Computer Science*, *196*, 3–12.

 https://doi.org/10.1016/j.procs.2021.11.066
- Valenza, G., Caputo, A., & Calabrò, A. (2023). Is small and medium-sized beautiful?

 The structure and evolution of family SMEs research. *Journal of Family Business Management*, 13(2), 453–485. https://doi.org/10.1108/JFBM-03-2021-0024
- Wahyuni, A. S., Astuti, A., Utami, R., Safitri, N. A., Nurhalizah, A., & Hairuddin, N. H.
 (2021). How did Paggadde-gadde Maintain its Business? An Ethnography Study
 Before and During Pandemic of Covid-19. AKUNSIKA: Jurnal Akuntansi Dan
 Keuangan, 2(1), 42. https://doi.org/10.31963/akunsika.v2i1.2712
- Weiss, J., Anisimova, T., & Shirokova, G. (2019). The translation of entrepreneurial intention into start-up behaviour: The moderating role of regional social capital.
 International Small Business Journal: Researching Entrepreneurship, 37(5), 473–501. https://doi.org/10.1177/0266242619831170

Wijaya, I. F., & Moro, A. (2022). Trustworthiness and margins in Islamic small business financing: Evidence from Indonesia. *Borsa Istanbul Review*, 22, S35–S46. https://doi.org/10.1016/j.bir.2022.10.010