

## Driving Business Sustainability in Islamic Enterprises: The Role of Moral Commitment

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### Abstract :

This study examines the role of moral commitment as a foundational determinant of business sustainability in Islamic enterprises. Amid increasing global concerns over ethical failures, environmental degradation, and social inequality, Islamic enterprises are expected to demonstrate moral integrity grounded in Islamic ethical values such as amanah (trustworthiness), adl (justice), ihsan (excellence), and masalahah (public interest). This research aims to analyze how moral commitment is conceptualized, internalized, and operationalized within Islamic business organizations and how it contributes to long-term sustainability across economic, social, and environmental dimensions. Employing a qualitative literature-based research design with a normative-philosophical and conceptual approach, this study synthesizes contemporary national and international scholarly works on Islamic business ethics and sustainability. The findings reveal that moral commitment functions not merely as a normative ideal but as a strategic organizational asset that strengthens governance, stakeholder trust, risk management, and adaptive resilience. The study contributes theoretically by integrating Islamic moral philosophy with sustainability theory and practically by offering a value-based framework for strengthening sustainable Islamic enterprises.

**Keywords :** *Moral Commitment, Islamic Business Ethics, Sustainability, Islamic Enterprises, Stakeholder Trust*

### Abstrak :

Studi ini meneliti peran komitmen moral sebagai penentu mendasar keberlanjutan bisnis di perusahaan-perusahaan Islam. Di tengah meningkatnya kekhawatiran global atas kegagalan etika, degradasi lingkungan, dan ketidaksetaraan sosial, perusahaan-perusahaan Islam diharapkan untuk menunjukkan integritas moral yang berlandaskan nilai-nilai etika Islam seperti amanah (kepercayaan), adl (keadilan), ihsan (keunggulan), dan masalahah (kepentingan umum). Penelitian ini bertujuan untuk menganalisis bagaimana komitmen moral dikonseptualisasikan, diinternalisasikan, dan dioperasionalkan dalam organisasi bisnis Islam dan bagaimana hal itu berkontribusi pada keberlanjutan jangka panjang di berbagai dimensi ekonomi, sosial, dan lingkungan. Dengan menggunakan desain penelitian

kualitatif berbasis literatur dengan pendekatan normatif-filosofis dan konseptual, studi ini mensintesis karya-karya ilmiah nasional dan internasional kontemporer tentang etika bisnis Islam dan keberlanjutan. Temuan menunjukkan bahwa komitmen moral berfungsi bukan hanya sebagai cita-cita normatif tetapi sebagai aset organisasi strategis yang memperkuat tata kelola, kepercayaan pemangku kepentingan, manajemen risiko, dan ketahanan adaptif. Studi ini berkontribusi secara teoritis dengan mengintegrasikan filsafat moral Islam dengan teori keberlanjutan dan secara praktis dengan menawarkan kerangka kerja berbasis nilai untuk memperkuat perusahaan-perusahaan Islam yang berkelanjutan.

**Kata Kunci:** *Komitmen Moral, Etika Bisnis Islam, Keberlanjutan, Perusahaan Islam, Kepercayaan Pemangku Kepentingan*

## INTRODUCTION

Business sustainability has become a central concern in contemporary economic discourse due to repeated financial crises, ethical scandals, environmental degradation, and increasing social inequality that undermine long-term economic stability (Abdurrahman, et al., 2025). Conventional profit-oriented business models are widely criticized for neglecting moral responsibility, resulting in unsustainable organizational behavior (Kaftan, et al., 2023). Scholars increasingly argue that sustainability requires not only technical efficiency but also ethical commitment embedded within organizational values (de Almeida, et al., 2024).

In Islamic economic thought, business activities are inherently moral and spiritual endeavors governed by accountability before Allah SWT. Economic behavior is inseparable from ethical responsibility, as reflected in foundational Islamic values such as amanah (trustworthiness), adl (justice), siddiq (truthfulness), and maslahah (public interest). These values provide a moral framework that guides business actors toward achieving falah (holistic success) rather than mere profit maximization (Sulaeman, et al., 2025; Kramskyi, et al., 2024).

Despite the normative strength of Islamic business ethics, empirical realities reveal inconsistencies between ethical ideals and actual business practices among Islamic enterprises (Şener, 2026). Several studies indicate that Sharia compliance does not automatically translate into ethical excellence or sustainable performance, suggesting a gap between formal compliance and substantive moral commitment (Saif-Alyousfi, & Alshammari, 2025).

Previous research on business sustainability has largely emphasized corporate social responsibility, governance mechanisms, and environmental management from secular perspectives (Challoumis, 2025; Kuanova, et al., 2025). Meanwhile, studies on Islamic business ethics often remain normative and descriptive (Bisschop, et al., 2025). Limited attention has been given to moral commitment as an internal organizational driver that systematically influences sustainability outcomes, indicating a clear research gap addressed by this study (Akhtar, & Rashid, 2024).

This study aims to analyze the role of moral commitment in enhancing business sustainability within Islamic enterprises by integrating Islamic moral

philosophy with sustainability theory. The study contributes theoretically by developing a conceptual framework and practically by offering ethical guidance for strengthening sustainable Islamic business practices.

## RESEARCH METHOD

This study employs a qualitative research design based on an extensive literature review and conceptual analysis (Hartanto, et al., 2024; Zul, et al., 2026). Data sources include peer-reviewed national and international journal articles, academic books, and authoritative reports published within the last ten years, with a focus on Islamic business ethics and sustainability (Sofyan, et al., 2026). The selection criteria prioritize relevance, methodological rigor, and theoretical contribution.

Data were analyzed using thematic analysis to identify recurring concepts, relationships, and patterns related to moral commitment and business sustainability (Quttainah, & BenSaid, 2025; Anam, et al., 2025). A normative-philosophical approach was applied to interpret findings within the Islamic ethical framework, while a conceptual synthesis was used to develop an integrative model linking moral commitment to sustainability outcomes (Purwatiningsih, et al., 2024; Qadri, & Bhatti, 2025).

## FINDINGS AND DISCUSSION

### Findings

#### Moral Commitment as a Multidimensional Construct in Islamic Enterprises

The results of this conceptual analysis indicate that moral commitment in Islamic enterprises functions as a multidimensional construct influencing sustainability outcomes through ethical governance, stakeholder trust, and organizational resilience. Moral commitment is not merely an individual moral attribute but an embedded organizational capability that integrates Islamic ethical values into strategic decision-making and operational processes.

Based on the synthesis of the literature, three core dimensions of moral commitment were identified: (1) spiritual-ethical orientation, (2) organizational ethical culture, and (3) stakeholder responsibility. These dimensions interact dynamically with sustainability performance, encompassing economic viability, social responsibility, and environmental stewardship.

**Table 1 Moral Commitment Dimensions and Sustainability Outcomes in Islamic Enterprises**

Dimension of Moral Commitment	Core Islamic Values	Organizational Mechanism	Sustainability Outcome
Spiritual-Ethical Orientation	Amanah, Taqwa, Siddiq	Ethical leadership, self-regulation	Long-term economic resilience
Organizational Ethical Culture	Adl, Ihsan	Ethical governance, fair policies	Social legitimacy and employee loyalty

Stakeholder Responsibility	Maslahah, Ukhuwwah	Inclusive stakeholder engagement	Environmental and social sustainability
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Source: Conceptual synthesis based on Islamic business ethics literature

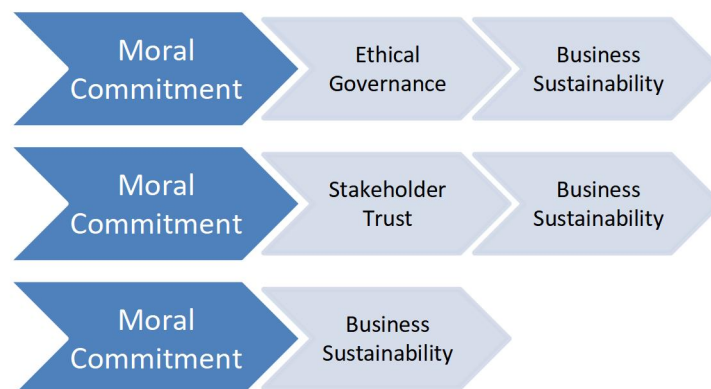
In addition, the analysis reveals that Islamic enterprises with strong moral commitment demonstrate superior adaptability in responding to market uncertainty, regulatory pressure, and societal expectations. Moral commitment strengthens internal control systems and minimizes ethical risk, thereby enhancing sustainable performance.

The findings underscore that moral commitment operates as a strategic ethical infrastructure within Islamic enterprises. Unlike conventional sustainability drivers that rely heavily on external regulation and reputational incentives, moral commitment in Islamic enterprises is internally motivated by spiritual accountability to Allah SWT. This intrinsic motivation ensures consistency and authenticity in sustainability practices.

Furthermore, moral commitment bridges the gap between formal Sharia compliance and substantive ethical performance. While Sharia compliance ensures legality, moral commitment ensures legitimacy and moral excellence. This distinction is crucial in understanding why some Islamic enterprises succeed in achieving sustainability while others remain symbolic in their ethical claims.

### Conceptual Relationship Between Moral Commitment and Business Sustainability

Based on the literature synthesis and analytical findings, this study proposes a conceptual model linking moral commitment to business sustainability in Islamic enterprises. Moral commitment is positioned as an independent variable influencing sustainability performance both directly and indirectly through ethical governance and stakeholder trust as mediating variables.



**Figure 1 Conceptual Model of Moral Commitment and Business Sustainability in Islamic Enterprises**

Source: Developed by the author

Figure 1 illustrates a conceptual model of the relationship between moral commitment and business sustainability in Islamic enterprises. The model demonstrates that moral commitment serves as a fundamental factor influencing business sustainability both directly and indirectly. In the first pathway, moral commitment contributes to business sustainability through ethical governance, which encompasses management practices grounded in honesty, transparency, accountability, and compliance with Islamic principles. In the second pathway, moral commitment fosters stakeholder trust, thereby enhancing the confidence of customers, employees, investors, and society, which ultimately supports long-term business sustainability. Furthermore, the model indicates a direct effect of moral commitment on business sustainability without the involvement of mediating variables. This suggests that strong moral values can shape an ethical organizational culture, improve corporate reputation, and strengthen long-term competitiveness. Therefore, within the Islamic business perspective, sustainability is not solely determined by economic performance but is also influenced by moral integrity, effective governance, and the trust of stakeholders. Collectively, these elements create a solid foundation for achieving sustainable growth, organizational resilience, and enduring success in a competitive business environment.

The findings support the argument that moral commitment is a strategic asset rather than a mere ethical obligation. By integrating Islamic moral values into organizational systems, Islamic enterprises can achieve sustainable competitive advantage. This aligns with stakeholder theory, which emphasizes the importance of ethical relationships for long-term success.

Moreover, moral commitment bridges the gap between Sharia compliance and substantive sustainability. While compliance ensures adherence to legal and religious requirements, moral commitment drives proactive engagement with social and environmental responsibilities. This reinforces the Islamic vision of business as a means of achieving collective well-being (*falah*).

## DISCUSSION

The findings demonstrate that moral commitment operates as a strategic ethical infrastructure within Islamic enterprises. Unlike conventional sustainability drivers that rely heavily on external regulation and reputational incentives, moral commitment in Islamic enterprises is internally motivated by spiritual accountability to Allah SWT. This intrinsic motivation creates consistency and authenticity in sustainability practices because organizational behavior is guided not only by legal obligations but also by religious and ethical consciousness (Basofitrah, et al., 2022).

These findings support the argument that sustainability cannot be achieved solely through technical or managerial mechanisms. Consistent with sustainability theory, organizations require ethical foundations that shape long-term decision-making and organizational behavior. However, this study extends the existing literature by emphasizing that in Islamic enterprises,

ethical commitment is rooted in Islamic moral philosophy, particularly the principles of amanah, adl, ihsan, and maslahah (Panakaje, et al., 2025). Therefore, moral commitment functions not merely as an ethical norm but as a strategic organizational asset that strengthens governance quality, stakeholder trust, and organizational resilience.

The findings also reveal that moral commitment bridges the gap between formal Sharia compliance and substantive ethical performance. Previous studies have often highlighted that many Islamic enterprises focus primarily on procedural compliance with Islamic financial or operational standards while overlooking deeper ethical responsibilities (Yilmaz, 2024; Hak, et al., 2024). This study confirms that compliance alone is insufficient to ensure sustainable business practices. Moral commitment is necessary to transform Sharia compliance into ethical excellence and organizational legitimacy.

Furthermore, the integration of moral commitment into organizational systems contributes to stronger stakeholder relationships. Consistent with stakeholder theory, organizations that prioritize ethical responsibility tend to develop higher levels of stakeholder trust and social legitimacy. In the context of Islamic enterprises, stakeholder trust is strengthened because moral commitment encourages transparency, fairness, accountability, and social responsibility (Pusparini, et al., 2026). These ethical characteristics support long-term business sustainability by reinforcing cooperative relationships between organizations, employees, customers, investors, and society.

Another important finding is that moral commitment contributes to adaptive organizational resilience. Islamic enterprises with strong moral commitment demonstrate greater capability in responding to environmental uncertainty, social pressure, and changing market expectations. This suggests that moral commitment does not only influence ethical behavior but also enhances strategic adaptability and risk management. In this context, moral values become part of the organization's strategic capability in maintaining sustainability under dynamic business conditions.

From a theoretical perspective, this study contributes to the development of Islamic business ethics and sustainability literature by integrating Islamic moral philosophy with sustainability and stakeholder theories. The study positions moral commitment as a strategic intangible asset that influences sustainability performance through ethical governance and stakeholder trust. This conceptual integration enriches the understanding of how Islamic ethical values can function within modern organizational and sustainability frameworks.

Practically, the findings imply that Islamic enterprises should strengthen ethical leadership, internalize Islamic moral values within organizational culture, and integrate moral commitment into governance and sustainability strategies. Organizations should not limit themselves to formal Sharia compliance but must also develop substantive ethical practices that support social welfare, environmental responsibility, and long-term organizational sustainability.

## CONCLUSION

This study concludes that moral commitment constitutes a fundamental driver of business sustainability in Islamic enterprises. Rooted in Islamic ethical principles such as amanah, adl, ihsan, and maslahah, moral commitment functions as an intrinsic organizational capability that enhances ethical governance, stakeholder trust, and long-term resilience. Moral commitment enables Islamic enterprises to integrate economic objectives with social and environmental responsibilities in a coherent and sustainable manner.

The theoretical implication of this study lies in the integration of Islamic moral philosophy with contemporary sustainability and stakeholder theories, positioning moral commitment as a strategic intangible asset rather than a purely normative concept. Practically, the findings suggest that Islamic enterprises should strengthen ethical leadership, internalize moral values within organizational culture, and embed moral commitment into governance and sustainability strategies. Nevertheless, this study is limited by its conceptual nature and reliance on secondary data.

Future research is recommended to empirically test the proposed conceptual model using quantitative or mixed-method approaches across different sectors and regional contexts. Such studies would provide deeper insights into the causal relationships between moral commitment, ethical governance, stakeholder trust, and business sustainability in Islamic enterprises.

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