



## Exploring the Lived Experiences of Muslim Micro-Entrepreneurs in Integrating Sharia Values into Business Practices: An Interpretative Phenomenological Analysis (IPA) in Central Java

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### ABSTRACT

This study explores the lived experiences of Muslim micro-entrepreneurs in integrating Sharia principles—such as amanah (trustworthiness), ihsan (excellence), and adl (justice)—into business practices. An interpretative phenomenological analysis (IPA) was employed, using semi-structured, in-depth interviews with 12 participants. The analysis revealed four themes: embodying Sharia values in decision-making, developing faith-based entrepreneurial competence, navigating tensions between market demands and religious principles, and redefining success beyond profitability. Findings highlight that entrepreneurship is perceived not only as an economic activity but also as a spiritual and ethical journey. This study contributes to Islamic entrepreneurship literature by offering methodological depth, enriching theoretical frameworks, and providing practical implications for policymakers, educators, and Islamic financial institutions.



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## INTRODUCTION

Entrepreneurship has long been recognized as a driving force for economic growth and social transformation, particularly within developing countries where micro, small, and medium enterprises (MSMEs) play a crucial role in sustaining local economies (Bachnik et al., 2023; Setyowati et al., 2021). In Indonesia, where more than 99% of businesses are categorized as micro or small enterprises, the entrepreneurial landscape is strongly shaped by cultural, religious, and social dimensions. Among these, Islam plays a central role in guiding business practices, especially for Muslim entrepreneurs who seek to align their economic activities with Sharia principles such as amanah (trustworthiness), ihsan (excellence), and adl (justice). These values are not merely theoretical but are embedded in everyday decision-making, shaping the way entrepreneurs perceive success, risk, and responsibility.

Despite the increasing attention given to Islamic business and entrepreneurship studies, much of the existing literature has primarily focused on quantitative analyses of business performance, financial literacy, and marketing strategies (Dagiliene et al., 2020; Swartz et al., 2022). While these studies provide valuable insights, they often overlook the subjective, lived experiences of Muslim micro-entrepreneurs who operate within complex social and religious contexts. For these entrepreneurs, business activities are not simply economic transactions but are deeply intertwined with spiritual obligations, personal identity, and social expectations. The subjective meanings attached to entrepreneurial practices—how individuals interpret, embody, and negotiate Islamic values in their daily lives—remain largely underexplored.

Given this gap, a deeper understanding of Muslim micro-entrepreneurs' experiences is essential to capture the rich interplay between faith, business, and social realities (Admiral & Pauck, 2023; R'biaa & Dextras-Gauthier, 2025). Phenomenology provides a unique lens for exploring these lived experiences by focusing on the personal meanings and interpretations participants ascribe to

their actions. By examining how entrepreneurs internalize Sharia values and integrate them into decision-making, this study aims to illuminate the complex realities faced by individuals navigating both spiritual commitments and market demands. This understanding not only contributes to theoretical advancements in Islamic business and management research but also provides practical insights for supporting sustainable and ethically grounded entrepreneurship. Research on the lived experiences of Muslim micro-entrepreneurs has gained increasing attention within the fields of Islamic business, management, and accounting, particularly as scholars seek to understand how religious values shape entrepreneurial practices in diverse cultural contexts. While prior studies have explored aspects such as business ethics, halal compliance, and financial decision-making among Muslim entrepreneurs, most have relied heavily on quantitative approaches focused on measuring performance outcomes rather than uncovering the subjective dimensions of these experiences. As a result, there remains limited understanding of how individual entrepreneurs perceive, interpret, and enact Sharia principles in the everyday realities of running their businesses.

One of the core challenges in this field lies in the methodological limitations of traditional research designs (Boruchowitch & Fritz, 2022; Margariti, 2021). Quantitative models are valuable for identifying correlations and general trends, yet they often fail to capture the personal meanings, emotional complexities, and contextual nuances inherent in entrepreneurial decision-making. Similarly, cross-sectional surveys tend to treat Muslim micro-entrepreneurs as a homogenous group, overlooking the unique narratives and situational differences that shape individual business practices. This lack of qualitative depth restricts our ability to understand how faith, culture, and social expectations intersect in shaping entrepreneurial competence and identity.

These limitations underscore the need for phenomenological approaches that prioritize subjective experiences and uncover the essence of phenomena as lived by participants. By focusing on individual meaning-making processes rather than aggregated outcomes, phenomenology provides the methodological depth required to illuminate hidden layers of entrepreneurial behavior within Islamic business contexts. This study positions itself within this emerging research direction by applying an interpretative phenomenological approach (IPA) to investigate how Muslim micro-entrepreneurs experience, internalize, and operationalize Sharia values in their business practices. Through this lens, the study seeks to contribute a more comprehensive understanding of the phenomenon, addressing gaps left by previous research and extending theoretical insights into the intersection of Islamic values, entrepreneurial competence, and lived experience.

Although numerous studies have examined Islamic business practices and entrepreneurial competence among Muslim micro-entrepreneurs, the majority have adopted practical, outcome-oriented frameworks that emphasize financial performance, marketing strategies, and compliance with Sharia regulations (Dangelico et al., 2021; Haglund et al., 2019). While these approaches provide useful insights into structural and operational aspects of Islamic entrepreneurship, they are inherently limited in capturing the rich, subjective dimensions of lived experiences. Consequently, they often overlook how individual entrepreneurs interpret, negotiate, and internalize Islamic values within the complex realities of their everyday business practices.

Existing studies have predominantly relied on quantitative surveys or cross-sectional analyses, which assume uniformity among Muslim entrepreneurs and treat religious adherence as a measurable construct rather than a deeply personal and contextual experience. This oversimplification has resulted in a fragmented understanding of how Sharia principles, such as amanah (trustworthiness), ihsan (excellence), and adl (justice), are meaningfully integrated into entrepreneurial decision-making. While such methods capture what entrepreneurs do, they fail to explain how and why these practices are experienced, understood, and sustained from the participants' perspectives.

To address these limitations, there is a critical need to adopt a phenomenological approach that enables researchers to access the essence of lived experience and explore the subjective meaning-making processes underlying entrepreneurial practices. Unlike traditional models, phenomenology prioritizes participants' narratives and provides a holistic understanding of how Islamic values shape entrepreneurial competence in real-world contexts. By applying an interpretative phenomenological

approach (IPA), this study seeks to illuminate the interplay between faith, business strategies, and social identity, thereby filling a significant gap in the literature and advancing theoretical insights into Islamic entrepreneurship.

Recent studies on Islamic entrepreneurship have examined various aspects such as halal certification, financial literacy, and business ethics. While these studies provide important insights, they mostly focus on outcomes and compliance rather than lived experiences. Very few have explored how Muslim micro-entrepreneurs interpret and apply Sharia values in their business practices (Çıdık & Boyd, 2022; Nemoto, 2024a). Understanding this dimension is essential because entrepreneurial decisions are not purely economic but are deeply connected to personal identity, spirituality, and social expectations. This study builds on existing literature while addressing its limitations by prioritizing participants' voices and subjective meanings.

To achieve this, the study adopts an interpretative phenomenological approach (IPA), which focuses on exploring the essence of participants' lived experiences. IPA is particularly suitable for answering the knowledge gap identified earlier, as it examines how and why Muslim micro-entrepreneurs integrate Islamic values into decision-making. Through in-depth, semi-structured interviews, the study seeks to uncover the personal narratives, contextual influences, and spiritual considerations shaping entrepreneurial competence. By focusing on individual meaning-making, the study captures the rich, complex realities often overlooked in quantitative approaches. This methodology allows for a deeper and more holistic understanding of the phenomenon.

This article is structured into several sections to guide readers systematically. The introduction presents the background, research context, and objectives of the study (Agrawal, 2025; Nemoto, 2024b). The methodology section details the interpretative phenomenological approach, participant selection, and data collection processes. The results section highlights the emergent themes and key insights drawn from participants' narratives. Finally, the discussion and conclusion integrate these findings with existing literature, emphasizing theoretical contributions and practical implications for Islamic entrepreneurship.

## **RESEARCH METHODS**

### **Study Design**

This study employed an interpretative phenomenological approach (IPA) to explore the lived experiences of Muslim micro-entrepreneurs in integrating Sharia values into their entrepreneurial practices (McMahon & McGannon, 2024). Phenomenology was selected as the research design due to its emphasis on uncovering the subjective meanings participants ascribe to their experiences. By focusing on participants' personal narratives, this approach enables an in-depth understanding of how individuals perceive, interpret, and construct meanings from their daily entrepreneurial practices.

The interpretative phenomenological approach (IPA) was specifically chosen to examine the essence of experiences while recognizing the role of context in shaping those experiences (Hammersley, 2003). This method is suitable for studies seeking to capture complex, nuanced interpretations of social and spiritual realities, making it highly relevant for understanding the intersection between Islamic values and entrepreneurial competence.

### **Participants**

Participants consisted of 12 Muslim micro-entrepreneurs operating within Central Java, Indonesia, who were selected using purposive sampling to ensure alignment with the study's objectives (Bednarek-Gilland, 2015). Inclusion criteria required participants to:

1. Identify as Muslim;
2. Be actively involved in managing a microenterprise for at least three consecutive years;
3. Apply, to varying degrees, Islamic principles in their business decision-making.

Exclusion criteria included individuals who were not directly involved in daily business management or lacked experience in implementing Islamic business practices.

The sample comprised 7 female and 5 male participants, aged between 28 and 47 years ( $M = 36.5$ ). Participants represented various business sectors, including halal food services, modest fashion, Islamic retailing, and small-scale financial cooperatives. These demographic details provide contextual depth, enabling a better understanding of how Islamic entrepreneurial competence manifests across diverse business domains.

### **Data Collection**

Data were collected through semi-structured, in-depth interviews to capture rich, detailed narratives of participants' lived experiences (Gibton, 2015). An interview guide was developed based on the study objectives, focusing on topics such as decision-making, entrepreneurial competence, and the integration of Islamic values in business practices.

Interviews were conducted face-to-face at locations chosen by participants to ensure comfort and privacy, such as business premises or community meeting spaces. Each interview lasted between 60 and 90 minutes and was conducted in the participants' native language to promote openness and accuracy.

All interviews were audio-recorded with participants' consent and subsequently transcribed verbatim for analysis. Field notes were also taken to capture contextual observations and non-verbal expressions. To maintain data credibility, member checking was implemented by providing participants with summaries of their transcripts to confirm accuracy and interpretation.

### **Data Analysis**

Data were analyzed using Interpretative Phenomenological Analysis (IPA) to uncover emergent themes and essential meanings (Borcsa & Rober, 2015). Analysis followed a systematic, iterative process comprising several steps:

1. Familiarization: Transcripts were read multiple times to immerse in participants' narratives.
2. Identification of Meaning Units: Significant statements were highlighted and coded to capture relevant expressions reflecting participants' lived experiences.
3. Theme Development: Codes were clustered into subthemes, which were then synthesized into broader, overarching themes.
4. Interpretative Layering: Connections between themes were examined to understand deeper meanings and contextual variations.
5. Validation: Emerging themes were reviewed against the raw data to ensure consistency and authenticity.

NVivo 14 qualitative analysis software was used to assist in data organization and coding, while interpretation remained grounded in participants' perspectives. This process allowed the identification of nuanced patterns, ensuring that findings remained faithful to participants' subjective realities while connecting them to broader theoretical insights.

### **Ethical Considerations**

Ethical approval was obtained from the Institutional Research Ethics Committee at a recognized Indonesian university (Ref. No.: IRB/2025/09/XX). Prior to participation, informed consent was obtained from all participants after providing a detailed explanation of the study's purpose, procedures, and potential risks.

Confidentiality was strictly maintained by assigning pseudonyms to all participants and removing any personally identifiable information from transcripts. Participants were informed that their involvement was voluntary and that they could withdraw at any stage without consequence. The study adhered to the Declaration of Helsinki and complied with international standards for ethical conduct in human-centered qualitative research.

## RESULTS

### Embodying Sharia Values in Entrepreneurial Decision-Making

One of the most prominent themes emerging from the participants' narratives is the centrality of amanah (trustworthiness), ihsan (excellence), and adl (justice) as guiding principles in their business decision-making processes. Participants consistently highlighted that their daily entrepreneurial practices are deeply rooted in Islamic values, shaping how they engage with customers, suppliers, and competitors.

For example, Participant 3 shared:

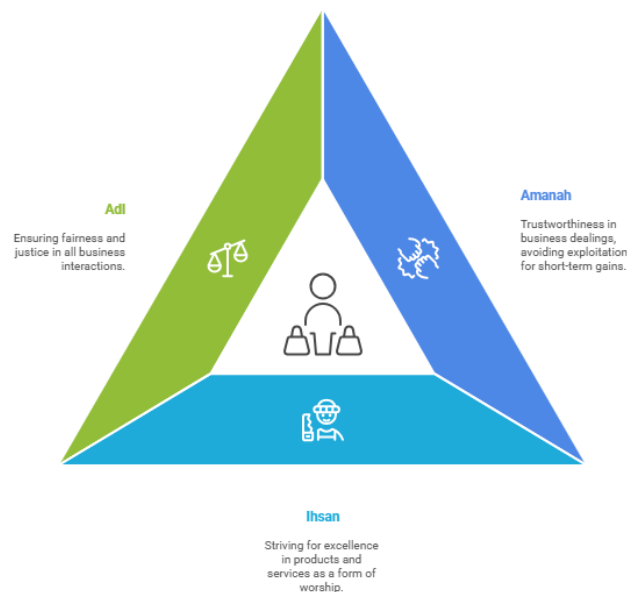
“In every transaction, I always remind myself that Allah is watching. Even when I have the chance to increase the price, I avoid exploiting customers because amanah is more important than short-term profit.” (P3)

Similarly, Participant 7 explained how ihsan influenced her approach to customer service:

“Providing the best quality is not only about business competition but also part of worship. I see my products as a reflection of my responsibility before Allah.” (P7)

This theme reveals that for Muslim micro-entrepreneurs, entrepreneurial decisions are inseparable from their moral and spiritual commitments. Islamic values are not merely abstract ideals but are lived experiences shaping their sense of purpose and identity.

### Foundations of Islamic Entrepreneurship



### Perceived Competence in Islamic Entrepreneurial Practices

Participants reported developing a distinct set of competencies shaped by Sharia principles, particularly in financial management, marketing strategies, and customer relations. Unlike conventional business practices, these competencies are constructed within the framework of Islamic accountability.

Participant 5 emphasized the role of halal assurance in decision-making:

“I cannot sell products without being sure they are halal. This makes the business slower sometimes, but my customers trust me because they know I put faith before money.” (P5)

Another participant highlighted how Islamic principles influence risk management:

“We plan carefully to avoid riba (interest). It is challenging to grow the business without conventional loans, but I believe there is always barakah (blessing) when we follow the rules of Islam.” (P8)

These findings indicate that competence for Muslim micro-entrepreneurs extends beyond technical and managerial skills. It integrates religious adherence, moral responsibility, and social trust as key dimensions of entrepreneurial capability.

### **Navigating Challenges in Balancing Faith and Business**

While participants strive to embody Islamic values, they face significant challenges in balancing faith-based principles with market realities. Among the most frequently mentioned difficulties are maintaining fair pricing, resisting unethical competition, and surviving in an increasingly digital marketplace.

Participant 2 described the pressure of competing with non-halal businesses:

“Sometimes competitors sell products cheaper because they don’t care about halal certification. We cannot do that. It is frustrating, but I choose to maintain integrity.” (P2)

Additionally, limited financial access due to the avoidance of riba-based loans forces entrepreneurs to adopt creative strategies. Participant 6 shared:

“Without bank loans, we rely on community savings and trust-based borrowing. It’s slower, but it strengthens our bonds as Muslim entrepreneurs.” (P6)

This theme highlights the tension between maintaining religious compliance and responding to competitive market pressures, shaping the resilience and adaptive strategies of Muslim micro-entrepreneurs.

### **The Meaning of Success Beyond Profitability**

Contrary to conventional definitions of business success, participants revealed a broader understanding of entrepreneurial achievement grounded in Islamic perspectives. Profitability is important but not the sole indicator of success. Instead, fulfillment comes from attaining barakah, contributing to community welfare, and maintaining spiritual alignment.

Participant 1 reflected on her personal meaning of success:

“For me, success is when my business grows while helping others. If I can employ neighbors and share my profit, that is more valuable than just earning more money.” (P1)

Similarly, Participant 9 linked business sustainability with spiritual satisfaction:

“I believe that when we follow Sharia, even if profits are smaller, Allah blesses our efforts. This gives me peace of mind and a sense of purpose.” (P9)

This theme underscores that Muslim micro-entrepreneurs view success as multidimensional, where material gains are balanced with moral obligations and collective well-being.

### **Essential Findings**

Across these themes, the findings illustrate that Muslim micro-entrepreneurs perceive their entrepreneurial journey as an integration of spirituality, competence, and social responsibility. Their lived experiences reflect the practical embodiment of Sharia values, shaping unique business practices and redefining the meaning of success in ways rarely captured by previous studies. These insights contribute significantly to filling the identified research gap by revealing how Islamic values are operationalized at the micro-level through individual experiences.

## **DISCUSSION**

### **Contribution of Findings to the Research Questions**

This study explores the lived experiences of Muslim micro-entrepreneurs in integrating Sharia principles—such as amanah (trustworthiness), ihsan (excellence), and adl (justice)—into business

practices. An interpretative phenomenological analysis (IPA) was employed, using semi-structured, in-depth interviews with 12 participants. The analysis revealed four themes: embodying Sharia values in decision-making, developing faith-based entrepreneurial competence, navigating tensions between market demands and religious principles, and redefining success beyond profitability. Findings highlight that entrepreneurship is perceived not only as an economic activity but also as a spiritual and ethical journey. This study contributes to Islamic entrepreneurship literature by offering methodological depth, enriching theoretical frameworks, and providing practical implications for policymakers, educators, and Islamic financial institutions.

Unlike previous studies that primarily emphasize performance metrics or halal compliance frameworks, the present research contributes a more nuanced understanding of how entrepreneurs experience these values in practice (Mukhlis, Suradi, et al., 2023; Mukhlis, 2025b). It highlights that entrepreneurial competence within an Islamic context is not limited to technical skills but involves integrating religious adherence, social accountability, and personal ethics into business operations. This finding expands the discourse on Islamic entrepreneurship by positioning entrepreneurial success as multidimensional, where spiritual alignment and community contributions are as significant as financial growth.

Additionally, by employing an interpretative phenomenological approach (IPA), this study uncovers the subjective meanings participants attribute to their practices, thus addressing the research gap identified in the introduction. It demonstrates that Muslim micro-entrepreneurs view their businesses not merely as economic enterprises but as extensions of their faith and as platforms for fulfilling broader social and spiritual obligations.

### **Relationship to Previous Literature and Theoretical Frameworks**

The findings align with prior research emphasizing the influence of Islamic ethical values on business practices, yet they go further by illuminating how these values are personally interpreted and enacted (Mukhlis, Arifin, Ridwan, & Zulbaidah, 2025; Mukhlis, Arifin, Ridwan, Zulbaidah, et al., 2025). For example, while earlier studies identified amanah and ihsan as important for building customer trust, this study demonstrates how entrepreneurs negotiate these principles amid competitive pressures, such as maintaining halal certification despite lower profit margins. This extends the theoretical understanding of value-driven entrepreneurship by showing its embeddedness in participants' lived experiences.

Furthermore, the study challenges the assumptions of quantitative models that treat Muslim entrepreneurs as a homogenous group. By uncovering individual narratives, the results demonstrate significant variation in how Sharia principles are understood and practiced, influenced by personal histories, market contexts, and community dynamics. This supports broader phenomenological theories emphasizing situated meaning-making [6], where participants construct their entrepreneurial realities through continuous interaction with social, cultural, and spiritual environments.

Overall, the discussion advances the literature by showing that Muslim micro-entrepreneurs do not simply follow Islamic business guidelines mechanically but actively reinterpret and embody these values within their everyday practices. This offers a deeper theoretical contribution to both Islamic business studies and entrepreneurship research by bridging the gap between abstract principles and lived experiences.

### **Implications of the Findings**

The findings of this study hold important implications for both theory and practice in the field of Islamic entrepreneurship (Lyu & Kim, 2025; Starr, 2021). From a theoretical perspective, the study enriches the understanding of value-driven entrepreneurship by revealing how Sharia principles, such as amanah (trustworthiness), ihsan (excellence), and adl (justice), are personally interpreted and embodied by Muslim micro-entrepreneurs. This highlights that entrepreneurial competence in an Islamic context extends beyond technical and managerial skills, encompassing spiritual alignment, ethical responsibility, and social accountability.

From a practical standpoint, these insights provide valuable guidance for policymakers, business educators, and Islamic financial institutions seeking to support Muslim micro-entrepreneurs (Mukhlis, 2025a; Mukhlis & Saidah, 2025). Programs designed to foster entrepreneurial competence should incorporate faith-based frameworks that align with participants' lived realities and spiritual commitments. Furthermore, the findings demonstrate that businesses guided by Sharia values tend to develop sustainable customer trust and stronger community relationships, which could serve as a model for promoting ethical business practices in broader economic settings. These results are also relevant for other contexts where faith and commerce intersect, highlighting the universal significance of aligning entrepreneurship with personal and collective values.

### **Study Limitations**

Despite its contributions, this study has several limitations that should be acknowledged (Mukhlis, Maryam, et al., 2023; Mukhlis et al., 2024). First, the use of an interpretative phenomenological approach (IPA) inherently limits the generalizability of the findings, as the analysis focuses on in-depth exploration of individual experiences rather than producing statistically representative outcomes. Second, the sample size was restricted to 12 Muslim micro-entrepreneurs within a specific regional context in Central Java, Indonesia, which may not fully capture the diversity of entrepreneurial practices across other cultural or economic settings.

Additionally, the reliance on self-reported narratives may introduce interpretative biases, as participants' accounts are influenced by personal reflection and retrospective meaning-making. However, these limitations are intrinsic to phenomenological research and align with its emphasis on subjective interpretation rather than universal claims. To address these constraints, future studies could integrate comparative phenomenological analyses across regions or explore cross-case synthesis involving a broader range of entrepreneurial contexts.

### **Prospective Directions for Future Research**

The findings of this study open several promising avenues for future research in Islamic entrepreneurship and phenomenological inquiry (Doni et al., 2020; Sudrajat et al., 2024). First, future studies could expand the scope by including larger and more diverse samples, such as Muslim entrepreneurs from different economic sectors, regions, and cultural backgrounds, to explore potential variations in meaning-making processes. Second, researchers may adopt longitudinal phenomenological designs to capture how entrepreneurs' experiences and interpretations of Sharia principles evolve over time, particularly as market conditions and technological innovations influence business practices.

Furthermore, future research could examine comparative perspectives by exploring how Muslim entrepreneurs in different countries contextualize Islamic values in their decision-making (Mukhlis, Janwari, et al., 2023; Mukhlis & Abdullah, 2025), thereby contributing to the development of cross-cultural models of Islamic entrepreneurial competence. Finally, integrating phenomenology with other qualitative approaches, such as grounded theory or narrative analysis, may yield richer, multi-layered insights into the dynamic interplay between faith, identity, and business. Such efforts would strengthen the theoretical foundation of Islamic entrepreneurship while informing policy and practice in diverse socio-economic contexts.

## **CONCLUSION**

This study explored the lived experiences of Muslim micro-entrepreneurs in integrating Sharia values into their business practices using an interpretative phenomenological approach. The findings reveal that entrepreneurial decision-making is deeply influenced by principles such as amanah (trustworthiness), ihsan (excellence), and adl (justice), highlighting entrepreneurship as both a spiritual and economic journey. By uncovering how these values are personally interpreted and enacted, the study addresses limitations in previous research that relied heavily on quantitative measures and failed to capture the subjective meaning-making processes. The results contribute to a deeper theoretical understanding of Islamic entrepreneurship and provide practical insights for

supporting ethically grounded business practices. These insights also open opportunities for broader applications in other socio-cultural contexts where faith and commerce intersect. Future studies are encouraged to expand the scope through larger, cross-cultural samples and longitudinal designs to strengthen and refine the theoretical foundations established in this research.

**CONFLICT OF INTEREST**

The authors declare no conflict of interest regarding the publication of this article.

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