Qurseey: International Journal of Interdisciplinary Quranic Studies, 1(1), 2026, 57-69
Available at: https://journal.nurscienceinstitute.id/index.php/qurseey
E-ISSN: XXXX-XXXX

Qur'anic Perspectives on Islamic Ethical Values as the Foundation of Business Ethics

Laila Azkiya Ulinnuha
State University of Surabaya, Indonesia
laila.23150@mhs.unesa.ac.id

Received: 13-02-2026; Revised: 23-04-2026; Accepted: 27-07-2026

Abstract
The rapid expansion of digital business in Indonesia has been accompanied by various commercial practices that neglect ethical considerations, highlighting the need for a robust and comprehensive moral framework. This study aims to identify and analyze Qur'anic ethical values as the conceptual foundation of Islamic business ethics within contemporary commercial contexts. It employs a Systematic Literature Review (SLR) based on the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) protocol, examining seventeen peer-reviewed scholarly articles published between 2022 and 2025. The thematic analysis identifies five fundamental ethical principles. First, honesty, grounded in Qur'an 83:1–3, prohibits all forms of fraud and deception in commercial transactions. Second, justice, as articulated in Qur'an 16:90, requires equitable treatment of all stakeholders. Third, trustworthiness (amānah), based on Qur'an 4:58, demands professionalism, integrity, and accountability in fulfilling entrusted responsibilities. Fourth, the prohibition of causing harm, derived from Qur'an 7:85, condemns exploitation, monopolistic conduct, and other destructive business practices. Fifth, social responsibility, grounded in Qur'an 2:267, encourages the allocation of wealth and business gains toward the promotion of public welfare. Collectively, these principles constitute a holistic framework of Islamic business ethics in which business success is assessed not solely in terms of economic performance, but also through its contribution to social well-being and its accountability before Allah.

Keywords: *Islamic business ethics; Qur'anic ethical values; honesty; justice; social responsibility*

Introduction

The contemporary business world has undergone a significant transformation, particularly with the emergence of the digital era, which has reshaped the landscape of global commerce. In Indonesia, the rapid growth of e-commerce and online businesses has reached unprecedented levels, generating substantial economic opportunities while simultaneously creating complex ethical challenges (Anjelina & Muzan, 2025). This development has been accompanied by various business practices that frequently disregard moral and ethical principles, including online fraud, price manipulation, dishonesty in commercial transactions, and unfair competition that harms consumers (Hasang, 2025). In the context of the digital fashion industry, for instance, several practices have been identified that deviate from fundamental ethical principles, such as discrepancies between promotional claims and the actual condition or quality of products. Such practices indicate an ethical crisis within the contemporary business environment and underscore the need for a strong and comprehensive moral foundation. The examination of business ethics from a Qur'anic perspective has therefore become increasingly urgent, particularly because the majority of Indonesia's population is Muslim and is consequently expected to regard Islamic values as guiding principles in all aspects of life, including commercial activity.

As the primary source of Islamic teachings, the Qur'an regulates not only ritual worship but also provides comprehensive guidance concerning ethical conduct in economic and commercial affairs. This guidance encompasses such principles as justice, honesty, transparency, and social responsibility. In the modern era, the integration of Islamic ethical values into business practices should not be understood merely as a spiritual imperative but also as a fundamental solution for developing a just and sustainable commercial system (Panjaitan & Febrian, 2025). The implementation of Islamic business ethics has been shown to have a positive effect on customer satisfaction and business sustainability, thereby demonstrating its practical relevance to contemporary commercial activities (Salsabilla et al., 2025).

A number of studies have examined Islamic business ethics from various perspectives. Nurul Huda and Ihwanudin (2022) reviewed Islamic business ethics on the basis of the Qur'an and Hadith. Khoirudin and Azzaki (2024) specifically analyzed Qur'anic verses pertaining to justice and honesty in trade. From a comparative perspective, Alawiyah (2023) examined business ethical values across different religious traditions in Indonesia. Other studies have focused on the application of Islamic business ethics in specific contexts, including online businesses (Qardhawi, 2024), e-commerce (Anjelina & Muzan, 2025), digital culinary commerce, and printing enterprises.

Despite the growing body of scholarship on Islamic business ethics, a significant gap remains in the existing literature. Most previous studies have tended to adopt applied and context-specific approaches, while relatively little attention has been devoted to comprehensively exploring the fundamental ethical values contained in the Qur'an as the philosophical foundation of business ethics (Irsyadillah & Irsyadillah, 2025). Moreover, previous studies have generally examined the Qur'an and Hadith simultaneously (Estu & Muchtar, 2025). Consequently, there remains a lack of research that specifically and exclusively investigates the Qur'an as the primary source of ethical values applicable to business. This gap constitutes the principal justification for the present study.

The novelty of this study lies in its systematic and in-depth exploration of the Qur'an as the sole primary source for identifying, classifying, and analyzing fundamental ethical values that may serve as the basis for developing a comprehensive framework of Islamic business ethics. Unlike previous studies, which have generally emphasized practical applications or combined the Qur'an with other Islamic sources, the present study focuses exclusively on the Qur'anic perspective in order to identify universal ethical values that are enduring and applicable across diverse business contexts (Novelni & Sukma, 2021). Accordingly, this study aims to identify Qur'anic ethical values relevant to commercial activities and to analyze their role as a conceptual foundation for developing an applicable framework of Islamic business ethics in contemporary business practices (Anjelina & Muzan, 2025).

The findings of this study are expected to make both theoretical and practical contributions. Theoretically, the study provides a systematic conceptual foundation for understanding Qur'anic ethical values as the basis of Islamic business ethics, an area that has not yet been comprehensively examined in the existing literature (Hasang, 2025). In practice, it offers a framework that Muslim business actors can use to integrate Islamic values into their commercial practices to enhance customer satisfaction and business sustainability (Situmorang, 2024). In addition, this study contributes to the global literature on business ethics by enriching it with an Islamic perspective derived directly from the Qur'an (Wahyudi, 2024).

Methods

This study employed a Systematic Literature Review (SLR) based on the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) protocol to explore and analyze Islamic ethical values derived from the Qur'an as the foundation of business ethics. The SLR approach was selected because it enables the comprehensive, transparent, and replicable identification, evaluation, and synthesis of literature relevant to predetermined research questions.

A systematic literature search was conducted in March 2025 using three academic databases: Google Scholar, the Science and Technology Index (SINTA), and the Directory of Open Access Journals (DOAJ). The search terms included "*etika bisnis Islam*," "Islamic business ethics," "*nilai etis Al-Qur'an*," "Qur'anic business ethics," and "*etika bisnis syariah*." These terms were used individually and in combination with the Boolean operators AND and OR. The search was limited to articles published between 2022 and 2025 in order to ensure the relevance and currency of the reviewed literature (Ridhani et al., 2025). The articles were selected according to predetermined inclusion criteria. To be included, a study had to: (1) be published as a peer-reviewed journal article; (2) address Islamic business ethics or Qur'anic ethical values within business or economic contexts; (3) have been published between 2022 and 2025; and (4) be available in either Indonesian or English. The exclusion criteria comprised: (1) studies that did not directly address either the Qur'an or Islamic business ethics; (2) conference proceedings, books, theses, or dissertations; (3) duplicate publications; and (4) articles for which the full text was unavailable. The initial database search identified 47 articles. Title and abstract screening reduced this number to 26 potentially relevant articles. Following a full-text assessment based on the established inclusion and exclusion criteria, 17 articles were retained as the final corpus for analysis.

The data were analyzed using thematic content analysis conducted in four stages. First, all selected articles were read comprehensively to obtain an overall understanding of their arguments and findings. Second, open coding was performed to identify ethical values explicitly associated by the authors of the reviewed studies with particular Qur'anic verses. Third, the resulting codes were classified into thematic categories according to their conceptual similarities, including honesty, justice, trustworthiness, the prohibition of causing harm, and social responsibility. Fourth, a cross-study thematic synthesis was conducted to formulate a conceptual framework of Qur'anic ethical values as the foundation of Islamic business ethics (Novelni & Sukma, 2021). The validity of the findings was maintained through source triangulation by comparing the consistency of findings across different articles. Only ethical claims that the authors of the reviewed studies explicitly associated with specific Qur'anic verses were included in the synthesis. This procedure was adopted to ensure that the relationship between the identified ethical principles and the Qur'an was direct and verifiable rather than based solely on the present researchers' interpretive inferences.

Results and Discussion

Social Ethics in Entrepreneurship from a Qur'anic Perspective

The thematic analysis of the seventeen selected articles identified five Qur'anic ethical principles that consistently emerge as the principal foundations of Islamic business ethics. These principles do not function as isolated values; rather, they constitute an integrated system of social ethics for entrepreneurship grounded in the Qur'an. This system emphasizes honesty, justice, trustworthiness, the prohibition of harming others, and social responsibility as the fundamental principles governing business activities. These ethical values are not merely moral recommendations but obligations that must be integrated into every dimension of commercial activity in order to establish a just and sustainable business ecosystem.

The findings demonstrate that the Qur'an offers a holistic ethical framework. Honesty, justice, trustworthiness, the prohibition of harm, and social responsibility are mutually interconnected and form an indivisible system of values. A violation of one principle may weaken the others. Dishonest business practices, for example, ultimately constitute a breach of trust, generate injustice, and potentially inflict harm upon other parties. Conversely, the consistent implementation of all five principles can create a healthy and trustworthy business environment oriented toward the common good.

These principles are particularly relevant to contemporary economic development. Many current economic problems—including corruption, information manipulation, labor exploitation, unfair competition, and environmental degradation—are fundamentally rooted in the inadequate application of ethical values within economic activities. Qur'anic social ethics may therefore serve both as a normative foundation and as an alternative framework for developing a more equitable and sustainable entrepreneurial system (Panjaitan & Febrian, 2025). Lubis (2024) emphasizes that the Qur'an regulates not only ritual and devotional matters but also provides comprehensive ethical guidance for economic and commercial activities. This guidance encompasses the entire spectrum of human economic life, ranging from individual transactions to macroeconomic systems. Within this framework, honesty and trustworthiness establish the foundation of personal integrity; justice governs relationships among actors within the business ecosystem; the prohibition of harm (*ḍarar*) establishes a minimum threshold of protection; and social responsibility encourages business actors to move beyond this minimum threshold by actively contributing to public welfare.

The literature synthesis further indicates that Qur'anic social ethics in entrepreneurship possesses a spiritual dimension that distinguishes it from many conventional approaches to business ethics. Modern business ethics is commonly grounded in legal compliance, corporate reputation, or long-term economic interests. Islamic business ethics, however, is additionally founded upon an awareness of ultimate accountability before Allah. This spiritual consciousness encourages business actors to uphold ethical principles even in the absence of direct external supervision. The internalization of Qur'anic values may therefore establish a stronger mechanism of self-regulation within entrepreneurial activities.

Furthermore, Qur'anic social ethics conceptualizes business activity as an instrument of social empowerment. An entrepreneur is not merely a profit seeker but also an agent of social transformation who can create employment, improve societal welfare, and promote a more equitable distribution of economic resources. Islamic entrepreneurship is therefore not exclusively oriented toward profit; it simultaneously encompasses concern for people and collective prosperity. This perspective indicates that, from a Qur'anic standpoint, an ideal business is one that generates economic profit while also producing broad benefits for society and the environment.

Honesty and the Prohibition of Fraud in Commercial Transactions

The Qur'an unequivocally condemns fraudulent practices in commercial transactions in Qur'an 83:1–3:

> "Woe to those who give less than due: those who, when they receive by measure from others, demand it in full, but when they measure or weigh for others, give less than what is due."

These verses warn business actors who reduce weights or measures when selling while demanding full measure when purchasing (Azzaki, 2024). Honesty in trade concerns not only the quantity of goods but also their quality, price, and the accuracy of the information communicated to consumers (Ayat-ayat et al., 2025). This principle has become increasingly relevant in the digital era, in which commercial transactions are particularly vulnerable to fraud and discrepancies between promotional representations and the actual condition of products. The application of honesty has been shown to exert a positive influence on consumer trust and loyalty. Anjelina et al. (2025) found that Islamic business ethics, including the principle of honesty, contribute significantly to customer satisfaction and business sustainability. Trust generated through honest business practices possesses substantial economic value for a business's continuity. In a competitive commercial environment, consumers consider not only product prices and quality but also the credibility of sellers in communicating information. Honesty, therefore, functions as a form of social capital that strengthens long-term relationships between business actors and consumers. The greater the level of consumer trust, the greater the likelihood of repeat purchases and sustained customer loyalty.

Amalia and Hasang (2025) similarly confirm that honesty in online retail is a key determinant of consumer loyalty. Consumers are more likely to make repeat purchases and provide positive testimonials when online sellers consistently practice honesty. Business actors who accurately describe their products and transparently disclose prices also tend to receive greater consumer trust than competitors who provide misleading information. Honesty thus functions not merely as a moral standard in commercial transactions but also as a form of social capital that supports long-term business sustainability.

In contemporary marketing theory, consumer trust constitutes an intangible asset of strategic importance to a company. Consumers who trust a particular brand are more likely to demonstrate stronger loyalty, make repeat purchases, and recommend the brand to prospective customers. The implementation of honesty in business therefore not only generates spiritual blessings but also produces sustainable competitive advantages over the long term (Irsyadillah & Irsyadillah, 2025). From an Islamic perspective, honesty is not merely an ethical principle but also an act of worship for which individuals are accountable before Allah (Wahyudi, 2024). The Qur'an associates moral integrity with *taqwā*, or God-consciousness. Muslim business actors are therefore motivated not only by the possibility of worldly sanctions but also by an awareness of accountability in the Hereafter (Irsyadillah & Irsyadillah, 2025). Honesty in business encompasses every stage of a commercial relationship, including product offerings, contractual arrangements, transaction implementation, and dispute resolution. Honesty also contributes to economic efficiency by reducing monitoring costs, verification expenses, and the potential for transactional disputes. When the parties involved in a transaction trust one another, commercial processes can be conducted more efficiently and effectively. Honesty consequently possesses not only moral and spiritual dimensions but also tangible economic benefits for all parties participating in commercial activities (Azzaki, 2024).

In the digital culinary sector, violations of honesty frequently take the form of product photographs that do not accurately represent the goods sold, ingredients that differ from those stated in product descriptions, and unsupported health claims. Digital technologies have also enabled information concerning products and services to spread rapidly through social media and consumer-review platforms. Under these conditions, honesty has become increasingly important because discrepancies between commercial claims and actual products can be easily identified and widely disseminated by consumers.

Conversely, business actors who consistently maintain transparency are more likely to develop a positive public image and strengthen their business reputation. Such a reputation may ultimately become a distinguishing factor that enhances competitiveness in increasingly crowded markets. In e-commerce, maintaining honesty is particularly challenging because of the physical distance between sellers and buyers. The internalization of Islamic business ethics is therefore increasingly necessary to reduce information asymmetry and sustain consumer trust (Anjelina & Muzan, 2025). A strong understanding of Qur'anic and Prophetic teachings concerning honesty has also been positively associated with business conduct characterized by integrity. This finding demonstrates the importance of introducing Islamic business ethics education from an early stage (Estu & Muchtar, 2025).

From a broader social perspective, honesty contributes to the economic stability of society. A high degree of trust among economic actors can reduce transaction costs, minimize the risk of conflict, and strengthen mutually beneficial cooperation. The Qur'an therefore positions honesty as one of the principal moral qualities that Muslims must embody in their economic and entrepreneurial activities.

Justice and Benevolence as the Foundations of Socioeconomic Relations

Justice and benevolence constitute fundamental principles of social and economic relations, as stated in Qur'an 16:90:

> "Indeed, Allah commands justice, benevolence, and generosity toward relatives, and He forbids indecency, wrongdoing, and aggression. He admonishes you so that you may take heed."

This verse commands human beings to uphold justice and practice benevolence. From a Qur'anic perspective, justice encompasses distributive justice—the equitable allocation of resources; procedural justice—the implementation of fair processes; and commutative justice—the maintenance of fairness and equivalence in commercial exchanges. All three dimensions must be applied within business activities in order to establish an equitable economic system (Irsyadillah & Irsyadillah, 2025). Khoirudin and Azzaki (2024) emphasize that justice in trade concerns not only equivalence in the economic value exchanged but also the fair treatment of all parties involved in the business value chain, including suppliers, employees, distributors, and consumers. Accordingly, no party should be exploited or subjected to harm. Justice in Islamic business ethics is therefore not limited to equality in economic transactions; it also requires the proportional distribution of rights and obligations among all relevant stakeholders.

This principle requires that profit be generated not through the exploitation of others but through processes of exchange that provide proportionate benefits to all parties. Justice consequently functions as a mechanism for maintaining equilibrium between individual interests and collective welfare in economic activities. It also serves a strategic role in preserving the stability of economic relationships within society. When all parties receive their rights and fulfill their obligations proportionately, the potential for conflict can be reduced, while economic cooperation can be sustained. In this respect, justice operates not only as a moral principle but also as an instrument for creating social order and strengthening public confidence in business activities.

Justice and benevolence complement one another. Justice establishes the minimum ethical threshold that must not be violated, whereas benevolence encourages business actors to move beyond that threshold in pursuit of a broader public good. The implementation of justice also contributes to sustainable economic stability. When stakeholders perceive that they are treated fairly, confidence in the economic system increases, thereby encouraging healthier and more productive economic activity. Conversely, injustice frequently contributes to social conflict, economic inequality, and public dissatisfaction with business actors and economic institutions. Moreover, the principle of justice promotes the development of fair competition. Business actors are encouraged to improve product quality, innovation, and customer service without undermining competitors through unethical practices. The implementation of justice therefore benefits not only particular individuals but also contributes to the formation of a more productive and sustainable economic ecosystem (Wahyudi, 2024). Studies have further demonstrated that justice promotes a competitive environment based on product quality and service excellence rather than harmful practices such as predatory price competition or monopolistic conduct. In e-commerce, justice may be implemented through transparent pricing, equitable return and refund policies, and equal access to accurate product information for all consumers (Anjelina & Muzan, 2025). Business actors who consistently apply these principles have been found to develop stronger reputations and experience fewer customer complaints (Salsabilla et al., 2025).

Qur'an 4:58 commands believers to return trusts to those entitled to them. In a business context, this obligation encompasses responsibilities toward investors, consumers, employees, and society at large (Hasang, 2025). The Islamic concept of trustworthiness, or *amānah*, possesses two dimensions: a horizontal responsibility toward other human beings and a vertical responsibility before Allah (Situmorang, 2024). It encompasses the management of capital, the performance of contractual obligations, the maintenance of product quality, and the fulfillment of commitments to all stakeholders.

In the digital era, *amānah* has become increasingly important because many transactions take place without face-to-face interaction. Business actors are therefore obligated to protect customer data, fulfill delivery commitments, and address complaints professionally. The Qur'an not only commands the preservation of trust but also strongly condemns its betrayal (Rakhma et al., 2022). In the digital culinary sector, for example, *amānah* is manifested through transparency regarding ingredients, accurate allergen information, and the preservation of product freshness in accordance with representations made to consumers (Lestari & Jubaedah, 2023). The concept of *iḥsān*, which is mentioned alongside justice, broadens the scope of Islamic business ethics. While justice requires individuals to fulfill the rights of others appropriately, *iḥsān* encourages them to provide benefits beyond what is strictly required. In business practice, *iḥsān* may be manifested through courteous service, reasonable accommodations for customers, and concern for the economic conditions of surrounding communities. This approach transforms business from a purely economic activity into a means of realizing human dignity, compassion, and social solidarity.

Trustworthiness and Professionalism in Business Activities

The concept of *amānah* concerns not only personal responsibility but also constitutes a central principle governing social and economic relations. This principle is affirmed in Qur'an 4:58:

> "Indeed, Allah commands you to return trusts to those entitled to them, and when you judge between people, to judge with justice. Excellent indeed is what Allah instructs you. Surely Allah is All-Hearing, All-Seeing."

This verse commands the fulfillment of trusts toward those who are entitled to them. In business, this obligation encompasses responsibilities toward investors, consumers, employees, and society at large (Penerapan, 2023). In Islam, *amānah* is not merely a horizontal obligation toward other human beings but also a vertical form of accountability before Allah (Rakhma et al., 2022). It includes the responsible management of capital, the fulfillment of contracts, the maintenance of product quality, and the honoring of commitments made to all stakeholders (Irsyadillah & Irsyadillah, 2025). A sound understanding of *amānah* has been shown to correlate positively with responsible and integrity-based business conduct (Estu & Muchtar, 2025), This is because *amānah* is closely associated with professionalism and competence in business management. A trustworthy business actor does not merely fulfill formal obligations but is also committed to producing the best possible outcomes. Within an Islamic framework, professionalism embodies earnestness and excellence in carrying out responsibilities entrusted to an individual. *Amānah* therefore encourages business actors to continuously improve their competence, skills, and quality of service so that they may perform their duties optimally (Wahyudi, 2024).

In the digital era, *amānah* has become even more crucial because commercial transactions frequently occur without direct interaction between sellers and buyers. Business actors are required to protect customer data, fulfill delivery promises, and manage complaints professionally (Lestari & Jubaedah, 2023). Breaches of trust in e-commerce may include the misuse of personal data, unexplained delivery delays, and the unjustified rejection of warranty claims (Anjelina & Muzan, 2025). Professional and accountable business actors have been found to achieve higher levels of customer satisfaction and receive fewer complaints. Trustworthiness also provides an essential foundation for developing long-term relationships with consumers. The trust extended by customers must be preserved through consistent product quality, reliable service, and the effective resolution of problems arising during transactions. Business actors who uphold *amānah* are more likely to achieve greater customer loyalty than those oriented exclusively toward short-term profits.

In modern business practice, *amānah* is also reflected in a company's commitment to maintaining product quality, complying with operational standards, and fulfilling obligations in accordance with agreed contractual terms. Such conduct plays an important role in developing business reputation because consumers tend to place greater confidence in business actors who consistently align their promises with the services actually delivered (Situmorang, 2024). Trustworthiness consequently contributes to the development of reputation and long-term confidence among all stakeholders (Rakhma et al., 2022).

The Qur'an not only commands the preservation of trust but also provides strong warnings against its betrayal. In commercial activities, *amānah* includes the prohibition against concealing product defects, the obligation to provide accurate information, and the complete fulfillment of contractual commitments (Azzaki, 2024). In the digital culinary sector, it manifests as transparency about ingredients, accurate allergen disclosure, and maintaining product freshness in accordance with promises made to consumers. In the context of modern organizations, *amānah* aligns with the principles of good corporate governance, particularly transparency, accountability, responsibility, independence, and fairness. This correspondence demonstrates the continuing relevance of Qur'anic values to contemporary management practices. *Amānah* may therefore be regarded as a moral foundation that strengthens corporate governance, enhances organizational effectiveness, and supports long-term business sustainability.

The Prohibition of Harm in Economic Activities

The Qur'an explicitly prohibits business practices that cause harm to others, as indicated in Qur'an 7:56:

> "And do not cause corruption on the earth after it has been set in order. That is better for you if you are true believers."

The verse prohibits human beings from causing corruption after order has been established. Situmorang and Diana (2024) interpret this prohibition as encompassing all forms of exploitation, monopoly, fraud, and business conduct that harm other parties or disrupt an economic order that otherwise functions properly. Such harm may affect individuals, communities, or the natural environment. The principle of avoiding harm demonstrates that Islam places collective welfare at the center of economic activity. Profit obtained at the expense of others' rights or interests is contrary to the principle of justice underlying Islamic teachings. Every business activity must therefore take into consideration its consequences for consumers, employees, surrounding communities, and the environment. Irsyadillah (2025) further argues that the prohibition of harm encompasses not only material losses but also non-material harms, including environmental degradation, moral deterioration, disruption of social order, and the erosion of virtuous values within society.

Khoirudin and Azzaki (2024) explain that the principle of *lā ḍarar wa-lā ḍirār*—that harm must neither be inflicted nor reciprocated—is a fundamental maxim of Islamic law that should govern all economic transactions. Business actors must not harm others in the pursuit of profit. Where unintended harm nevertheless occurs, an equitable mechanism of compensation must be provided. Islam accordingly promotes mutually beneficial commercial relations in which all parties to a transaction receive value, and no party is unfairly disadvantaged. A sound business is therefore one that creates added value for all stakeholders, rather than exclusively for business owners. This principle of mutual benefit reflects an Islamic understanding of economic success as a shared achievement rather than an outcome secured through losses imposed on others. Business activities that generate profit through the exploitation of consumers, workers, or the environment are inconsistent with the objectives of Islamic law, which seek to realize human welfare and the common good. Business actors must therefore consider the social consequences of every commercial decision they make (Wahyudi, 2024).

This principle is particularly relevant to e-commerce, where practices such as fabricated reviews, predatory pricing, algorithmic manipulation, and the dissemination of misleading information may harm both consumers and competitors. The prohibition of harm has become increasingly significant in the digital economy because technological accessibility may be misused to manipulate information, circulate false testimonials, and engage in unfair competition. These conditions demonstrate the need to apply the principle of *lā ḍarar wa-lā ḍirār* in order to establish a healthy, transparent, and equitable business environment for all economic actors (Anjelina & Muzan, 2025). In the digital culinary sector, violations of this principle may include the use of hazardous ingredients, unsubstantiated health claims, and excessive preservatives that endanger consumers. The literature also identifies several prohibited commercial practices associated with the risk of harming others, including *najash,* or artificial bidding intended to inflate prices; *ghabn fāḥish,* or grossly unfair pricing; *iḥtikār,* or hoarding and monopolistic withholding; *tadlīs,* or deceptive concealment; and *gharar,* or excessive contractual uncertainty (Qardhawi, 2024).

Lestari et al. (2023) find that the Qur'an provides an explicit theological basis and a strong moral sanction for violations of this principle. Business actors who harm others are subject not only to worldly consequences but also to accountability in the Hereafter. The scope of this prohibition is extensive, encompassing consumer protection from hazardous products, the prevention of unfair competition, and the protection of the environment and future generations from unsustainable resource exploitation. This principle has become increasingly important in the modern economy because of the growing complexity of relationships among economic actors. A business decision may affect not only consumers directly but also suppliers, workers, surrounding communities, and the natural environment. The prohibition of harm must therefore be understood as an ethical principle applicable throughout the entire business value chain, from production processes to the distribution of products to consumers (Lestari & Jubaedah, 2023). Its implementation has been shown to contribute to customer satisfaction and business sustainability by creating harmonious relationships with stakeholders (Estu & Muchtar, 2025).

From a sustainability perspective, the prohibition of harm also entails responsibility toward the environment. Business activities that produce pollution or excessively exploit natural resources constitute forms of harm whose consequences may be borne by future generations. Business actors are therefore required to develop models that balance economic profitability, social welfare, and environmental preservation.

Social Responsibility and Orientation toward the Common Good

The social responsibility of business actors toward society constitutes an important dimension of Islamic business ethics. It is expressed through the Qur'anic command to allocate a portion of lawful business earnings for the benefit of others, as stated in Qur'an 2:267:

> "O you who believe, spend from the good things which you have earned and from that which We have produced for you from the earth. Do not select defective items for donation that you yourselves would accept only with closed eyes. Know that Allah is Self-Sufficient, Praiseworthy."

This verse affirms that entrepreneurship should not be oriented exclusively toward profit maximization. It must also contribute positively to social welfare through the distribution of part of its earnings for the public good. Such distribution may occur through formal mechanisms, including *zakāt* and taxation, as well as voluntary initiatives such as *infāq*, *ṣadaqah*, and corporate social responsibility programs (Lestari & Jubaedah, 2023).

Rakhma et al. (2022) regard social responsibility as an integral element of sustainable Islamic business, in which success is measured not only by profitability but also by positive effects on society and the environment. The Islamic concept of *maṣlaḥah*, or the realization of human welfare and the common good, places societal well-being among the principal objectives of economic activity. The success of a business is therefore evaluated not merely according to the amount of profit it generates but also according to its contribution to improving the quality of human life. The greater the benefits provided to society, the greater the social value generated by the business.

This conception is more comprehensive than a conventional understanding of corporate social responsibility because it concerns the entire manner in which business is conducted, including its commitment to social welfare, economic justice, and environmental sustainability. From an Islamic perspective, social responsibility is not an additional activity undertaken only after profit has been generated. Rather, it constitutes an inseparable dimension of the business process itself. Every business decision must therefore consider its effects on social well-being and environmental sustainability (Irsyadillah & Irsyadillah, 2025).

In Islam, social responsibility is not merely a moral obligation but also a religious duty for which business actors will be accountable before Allah. Muslim entrepreneurs are therefore expected to regard socially responsible conduct as part of worship. The principal distinction between Islamic social responsibility and conventional CSR lies in their respective philosophical foundations. In Islam, social responsibility forms an integral part of worship and represents the fulfillment of the trust bestowed upon human beings by Allah. Social initiatives should consequently not be undertaken solely to enhance corporate image, but also as an expression of obedience to religious teachings that emphasize compassion and concern for others (Wahyudi, 2024).

The Qur'an and Hadith provide concrete guidance for balancing economic interests with social responsibilities, including through the mechanisms of *zakāt*, *infāq*, and *ṣadaqah* derived from lawful earnings. The objective of *maṣlaḥah* also positions society as a stakeholder entitled to benefit from business activities. Business actors are required not only to generate profits for their companies but also to contribute to social welfare through job creation, local economic empowerment, and support for socially beneficial programs (Rakhma et al., 2022). Social responsibility also encompasses paying adequate wages to employees, fair prices to suppliers, and providing quality products to consumers at reasonable prices (Azzaki, 2024). Ritonga and Jamal (2025) emphasize that the Qur'an views wealth as a trust rather than as an absolute possession. Business actors, therefore, have an obligation to allocate part of their profits to social welfare.

In digital business, social responsibility may be manifested through nondiscriminatory access to products and services, the protection of consumer data, and contributions to the development of an inclusive digital economy (Qardhawi, 2024). In the digital culinary sector, its practical expressions may include sourcing raw materials from local farmers, economically empowering marginalized groups, and participating in food assistance programs for disadvantaged communities (Hasang, 2025). Business actors who implement social responsibility have been found to receive positive consumer recognition and achieve stronger customer loyalty, particularly among Muslim consumers who increasingly consider Islamic values when selecting businesses and products (Lestari & Jubaedah, 2023). The consistent implementation of social responsibility may also strengthen a company's social legitimacy. When communities experience direct benefits from the presence of a business, harmonious relationships can develop between the company and its social environment. Such relationships constitute valuable social capital for business sustainability because they generate strong public support for the company's operations.

In addition to benefiting society, social responsibility produces positive consequences for business actors themselves. Studies indicate that companies actively involved in socially beneficial activities tend to enjoy stronger corporate images, higher customer loyalty, and greater resilience in responding to changes in the business environment. Social responsibility therefore possesses ethical and religious value while simultaneously generating strategic advantages for long-term business sustainability.

Conclusion

Based on the systematic literature review, this study concludes that the Qur'an provides a comprehensive ethical foundation for business activities through five interrelated principles. First, the principle of honesty, as emphasized in Qur'an 83:1–3, prohibits all forms of fraud in commercial transactions and requires transparency in every aspect of business conduct. Second, the principle of justice, grounded in Qur'an 16:90, requires the equitable treatment of all stakeholders throughout the business value chain. Third, the principle of trustworthiness (*amānah*), as affirmed in Qur'an 4:58, obligates business actors to preserve the trust placed in them and to conduct their activities professionally and accountably.

Fourth, the prohibition of causing harm requires business actors to avoid practices that adversely affect consumers, competitors, society, and the natural environment. Fifth, the principle of social responsibility, as articulated in Qur'an 2:267, requires business actors to allocate part of their lawful earnings for social welfare rather than orienting their activities exclusively toward profit maximization.

Taken together, these five principles constitute a holistic and sustainable framework of Islamic business ethics. Within this framework, business success is measured not solely in terms of economic performance but also according to its positive contribution to social welfare, the common good, and environmental sustainability. Moreover, Qur'anic business ethics incorporates a vertical dimension of accountability before Allah, which distinguishes it from ethical approaches based exclusively on legal compliance, corporate reputation, or economic utility. The internalization of these principles can therefore provide a normative and practical foundation for developing business practices that are ethical, socially responsible, equitable, and sustainable in contemporary economic contexts.

Acknowledgments

The author expresses sincere gratitude to all individuals and institutions that provided assistance, support, and valuable contributions throughout the research process and the preparation of this manuscript. Particular appreciation is extended to the academic supervisor for the guidance, constructive feedback, and insightful recommendations that significantly contributed to the development of this study. The author also wishes to thank colleagues, family members, and all those who offered direct or indirect support, thereby enabling the successful completion of the research and manuscript.

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