

THE ROLE OF RELIGIOSITY IN ENCOURAGING SUSTAINABLE MANAGEMENT PRACTICES TO IMPROVE MSME BUSINESS PERFORMANCE

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Abstract

Micro, Small, and Medium Enterprises (MSMEs) play a strategic role in the economy, yet face challenges in maintaining economic, social, and environmental sustainability amidst increasingly fierce business competition. The importance of this research lies in understanding the internal factors that can strengthen sustainable management practices, one of which is religiosity. This study aims to analyze the role of religiosity in encouraging sustainable management practices to improve MSME business performance. This research uses a literature review approach, with data sources obtained from reputable academic databases such as Scopus, ScienceDirect, JSTOR, Emerald Insight, and Google Scholar. The results of the study indicate that religiosity, both intrinsic and extrinsic, plays a significant role in shaping managers' ethical behavior, strengthening a sustainable organizational culture, and improving governance, innovation, and stakeholder relations. This has a positive impact on overall business resilience and performance. In conclusion, religiosity serves as a moral and strategic foundation capable of addressing sustainability challenges through the integration of ethical values into managerial practices. This research contributes to the development of the concept of religious-based sustainable management and opens up further research directions to test empirical models of the relationship between religiosity and sustainable performance in various MSME sectors.

Keywords: Religiosity, Sustainable Management, Business Performance, MSMEs, Ethics and Spiritual Values

1. INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play a crucial role in Indonesia's economic system due to their ability to drive economic growth from the local to the national level, create extensive employment opportunities, and contribute to equitable social welfare. According to data from the Ministry of Cooperatives and SMEs, the MSME sector contributes significantly to the national Gross Domestic Product (GDP) and employs more than 90 percent of the total workforce, making it a key pillar supporting the nation's economy (Sánchez-Infante Hernández et al., 2020). Despite this significant contribution, MSMEs still face various obstacles in achieving sustainable, resilient, and long-term competitive businesses. These challenges include limited human and financial resource management capacity, low adaptability to global market developments and technological advancements, and the suboptimal implementation of business ethics and social responsibility principles on an ongoing basis. Therefore, a comprehensive and balanced managerial approach is needed, one that focuses not only on achieving economic profit but also integrates social, environmental, and spiritual dimensions as the primary foundation for ethical and sustainability-oriented business decision-making (Latifah et al., 2020).

In the context of sustainable development, sustainable management practices play an essential role as a foundation for integrating economic, social, and environmental

dimensions into the overall business strategy. For the Micro, Small, and Medium Enterprises (MSMEs) sector, sustainability orientation focuses not only on achieving short-term economic profits but also encompasses efforts to maintain long-term business continuity through optimizing resource use, implementing environmentally conscious innovations, and implementing social responsibility towards the surrounding community and ecosystem. However, the implementation of sustainable management principles at the MSME level is often hampered by various factors, such as limited capital and technology, a low understanding of the concept of sustainability, and a weak moral and ethical commitment in managerial practices (Pangarso et al., 2022). In this regard, religiosity can be a powerful driving factor in shaping ethical, responsible, and sustainability-oriented managerial attitudes and behaviors. Religious values embedded in business actors can serve as a moral foundation in the business decision-making process, not only pursuing material profit but also considering social welfare and environmental sustainability, thus making the principle of sustainability a manifestation of both spiritual and professional responsibility in MSME management (Esubalew & Raghurama, 2020).

Religiosity can be defined as the depth of appreciation and internalization of religious values within an individual, reflected through aspects of belief, understanding, spiritual experience, and practice in daily life. In the business realm, religiosity plays a significant role in shaping ethical orientation, social responsibility, and moral motivation, which serve as the basis for strategic and operational decision-making by business actors (Virmani et al., 2022). Entrepreneurs with high levels of religiosity tend to use religious principles as the primary guideline in conducting business activities, whether in resource management, employee relations, or interactions with customers and stakeholders. Religious values such as honesty, justice, trustworthiness, and social concern serve not only as individual moral guidelines but also as a normative foundation for building an ethical, transparent, and just management system. Therefore, religiosity is not merely viewed as a personal spiritual aspect but also as a collective moral force that strengthens the implementation of sustainable management practices, balances economic orientation with humanitarian values, and encourages the realization of corporate social responsibility that supports community welfare and environmental sustainability (Cataldo et al., 2020).

Several studies have shown that religiosity has a significant relationship with ethical behavior in business activities and the level of compliance with corporate social responsibility (CSR). These findings suggest that the higher a businessperson's level of religiosity, the greater their tendency to apply sustainability principles in their managerial practices (Tjahjadi et al., 2022). In the context of MSMEs, entrepreneurs with a strong religious conscience tend to avoid business practices that could potentially damage the environment, exploit labor, or neglect the welfare of the surrounding community. Instead, they focus more on implementing the values of justice, transparency, and moral integrity in carrying out economic activities. Religious awareness also plays a role in building harmonious relationships with local communities, strengthening customer trust, and maintaining a business's reputation through the consistent application of ethical principles and social responsibility. Therefore, religiosity can be seen as a source of moral strength that supports the implementation of sustainable management practices, especially for MSMEs that rely heavily on personal integrity and community trust as the primary social capital in maintaining the sustainability of their businesses (Yacob et al., 2021).

Sustainable management in the Micro, Small, and Medium Enterprises (MSMEs) sector focuses not only on the application of efficiency and environmental conservation principles, but also encompasses efforts to build an organizational culture rooted in moral, ethical, and spiritual values. Integrating religious values into the business vision, mission, and strategy is a crucial aspect in establishing business governance that is not solely oriented toward economic profit, but also toward social welfare and moral responsibility toward all stakeholders (Boubaker et al., 2025). From an Islamic perspective, the concept of khalifah fil ardh positions humans as stewards of the earth, with a moral responsibility to act fairly and wisely, and avoid actions that could damage the environment. This principle is relevant to sustainable management practices because it encourages business actors to implement ethics in resource management, uphold transparency in production activities, and maintain a balance between economic interests and environmental preservation. More broadly, the application of these religious values can shape an organizational culture with integrity, high social awareness, and an orientation toward ecological responsibility, enabling MSMEs to develop sustainably while maintaining harmony between the economic, social, and spiritual dimensions of their business activities (Widyastuti et al., 2023).

Furthermore, religiosity plays a substantial role in strengthening the intrinsic motivation of Micro, Small, and Medium Enterprises (MSMEs) to innovate in product development and business processes that not only emphasize economic efficiency but also pay attention to environmental sustainability and social values. When religious principles are internalized as a source of inspiration, ethical guidelines, and conceptual framework for conducting business activities, business actors will be able to discover a deep spiritual dimension behind every economic decision they make (Gunawan et al., 2023). In this context, business activities are no longer understood solely as an effort to achieve financial profit, but rather as a form of practicing religious values, social responsibility, and a real contribution to the welfare of society. This understanding gives rise to a business paradigm based on morality and spiritual ethics, where MSMEs strive to integrate efficiency, competitiveness, social awareness, and environmental sustainability into every aspect of their management. Ultimately, a deep religious awareness can serve as a strong foundation for the creation of sustainable management practices that are sustainable, responsive to the dynamics of change, and oriented towards improving business performance that is not only economically profitable but also beneficial to society and the environment at large (Utama et al., 2024).

The performance of Micro, Small, and Medium Enterprises (MSMEs) is not only measured by increasing revenue or sales volume, but also by their ability to maintain business continuity, adapt to market changes, and positively impact the social and ecological environment. From this perspective, implementing sustainable management practices based on religious values has strategic potential in creating a balance between economic goals and social responsibility. Religious values such as honesty, justice, trustworthiness, and concern for others play a vital role in strengthening a business's image and reputation, building customer loyalty that values business ethics, and creating harmonious relationships with various stakeholders, including workers, suppliers, and the surrounding community (Alfarizi et al., 2024). Moreover, the application of sustainability principles inspired by religious values not only demonstrates the moral integrity of business actors but also reflects a new paradigm in inclusive, equitable, and spiritually grounded economic development. This religiosity-based business model aligns with the

characteristics of Indonesia's religious society and can serve as a conceptual foundation for sustainable economic development that balances financial growth, social welfare, and the preservation of humanitarian and environmental values (Pandya et al., 2024).

Several previous studies have demonstrated a strong link between religiosity, business ethics, and social responsibility as a moral foundation for economic activity. However, studies that thoroughly examine the role of religiosity in fostering sustainable management practices in the Micro, Small, and Medium Enterprises (MSMEs) sector are still relatively limited, particularly in the context of Indonesia, which is rich in social, cultural, and religious diversity. This limitation indicates a need for academics to further explore how religiosity contributes to shaping ethical, responsible, and sustainability-oriented managerial behavior. Such studies are not only theoretically valuable but also have practical significance in supporting the formulation of policies and strategies for strengthening MSMEs based on moral and spiritual values (Rosyidiana & Narsa, 2024). Thus, a comprehensive literature review is a relevant approach to synthesize previous empirical findings, identify the link between religiosity and sustainable management practices, and develop an integrative conceptual model. This analysis is expected to yield a deeper understanding of how religious values can play a role in improving the business performance of MSMEs that are not only oriented towards economic profit but also committed to social welfare, environmental preservation, and equitable and sustainable economic development (Behl et al., 2023).

Using a literature review approach, this study aims to identify, analyze, and synthesize various research findings that examine the relationship between religiosity, sustainable management practices, and business performance in the Micro, Small, and Medium Enterprises (MSMEs) sector. This method allows researchers to deeply examine and evaluate previous findings from various scientific sources, such as academic journals, research reports, books, and relevant institutional publications. This systematic approach to the literature is expected to provide a comprehensive understanding of how dimensions of religiosity, both intrinsic, such as spiritual beliefs and commitments, and extrinsic, such as socio-religious involvement, can influence the application of sustainability principles in MSME management (Aulia et al., 2023). Moreover, this study not only examines the theoretical relationship between religiosity and sustainability, but also attempts to identify factors that mediate and strengthen this relationship, such as organizational culture, ethical leadership styles, and orientation toward social responsibility. Therefore, the results of this study are expected to provide academic contributions in enriching the theoretical discourse on the integration of spiritual aspects in sustainable management practices, as well as providing practical benefits for MSMEs and policymakers in designing business strategies based on ethics, social responsibility, and religious values that align with the characteristics of Indonesian society (Ausat & Peirisal, 2021).

Thus, this research is expected to provide meaningful contributions both theoretically and practically in the development of sustainable management concepts rooted in religious values, particularly in the context of Micro, Small, and Medium Enterprises (MSMEs). From a theoretical perspective, this research seeks to enrich the academic discourse on the integration of spirituality, business ethics, and sustainability principles, which are still relatively rare focuses of study in contemporary management disciplines. The integration of religiosity and sustainability is believed to broaden the conceptual model that explains how moral and spiritual values can shape managerial

behavior that is oriented towards a balance between economic, social, and environmental interests (Muafi et al., 2023). Meanwhile, from a practical perspective, the results of this study are expected to serve as a strategic reference for MSMEs, policymakers, financing institutions, and supporting institutions in designing economic empowerment policies and programs that focus not only on increasing efficiency and competitiveness, but also on internalizing ethical values, social responsibility, and spiritual awareness in business practices. A holistic understanding of the role of religiosity in encouraging sustainable management practices is crucial for building a resilient, adaptive, and religiously-based MSME ecosystem amidst the challenges of globalization and rapid economic change. Therefore, this research is expected to make a real contribution to strengthening the paradigm of sustainable, inclusive, and equitable economic development based on noble morality and spirituality (Hariyono & Narsa, 2024).

2. METHOD

This study applies a literature review as the primary approach to explore, examine, and analyze various previous research findings relevant to the topic of religiosity, sustainable management practices, and business performance in the Micro, Small, and Medium Enterprises (MSMEs) sector. This approach was chosen because it provides ample analytical space for researchers to gain a comprehensive understanding from various previously developed theoretical and empirical perspectives. Through a systematic literature review, this study focuses not only on collecting descriptive information but also on constructing a conceptual synthesis by identifying patterns, relationships, and trends emerging from previous research. Furthermore, the use of this method is considered effective in identifying underexplored research gaps, thus providing a significant contribution to both theoretical development and practical application in the field of sustainable management based on religious values (Mujiatun et al., 2023).

The initial stage of this research began with a systematic planning process for the various literature sources that would be used as the object of study. At this stage, the researcher established the main focus of the research, which encompassed three key variables: religiosity, sustainable management practices, and the business performance of Micro, Small, and Medium Enterprises (MSMEs). Next, the researcher developed strict selection criteria for the literature sources to be used, including scientific articles from accredited journals, academic books, research reports, and institutional publications directly related to the research topic. To maintain the validity and relevance of the findings, the time span of the literature reviewed was limited to the last ten years, while still allowing space for classic literature that has important conceptual and historical value in strengthening the theoretical framework and academic foundation of this research (Masrizal et al., 2025).

The data sources in this study were collected through a systematic literature search process utilizing various academic databases and reputable scientific portals, such as Google Scholar, Scopus, ScienceDirect, JSTOR, and Emerald Insight. The search was conducted using a number of relevant keywords, including religiosity, sustainable management practices, business performance, small and medium enterprises (SMEs), and ethical business and spirituality. To obtain more focused and specific search results, a combination of keywords with the help of logical operators such as "AND," "OR," and "NOT" was also used. This systematic approach was applied to ensure that each selected literature source has a strong conceptual and empirical relationship with the research topic,

so that the data obtained can support a comprehensive and valid analysis in accordance with the objectives of this study (Faisol et al., 2023).

After the literature search process is completed, the next stage is source screening by strictly applying inclusion and exclusion criteria. Inclusion criteria include literature that explicitly addresses the dimensions of religiosity in a business context, the implementation of sustainable management in the MSME sector, and research highlighting the relationship between spiritual values and business performance. Conversely, exclusion criteria apply to publications containing subjective opinions without empirical basis, non-academic articles, and sources that have not undergone a peer-reviewed process. This selection procedure plays a crucial role in ensuring the validity, reliability, and credibility of the data used, while also ensuring that the analysis and synthesis results are truly grounded in valid scientific literature and can be academically justified (R. K. Sari et al., 2024).

The next stage in this research is the data extraction process from each selected literature. In this phase, the researcher systematically identifies the key components of each study, including the research objectives, methodological approach used, main variables analyzed, empirical findings, and the resulting theoretical and practical implications. All data obtained is then compiled and grouped into thematic categories, including dimensions of religiosity (both intrinsic and extrinsic), principles of sustainable management (economic, social, and environmental aspects), and indicators of MSME business performance. This thematic coding process aims to create a systematic analysis structure, thus facilitating the researcher's comparative analysis and conceptual synthesis in the subsequent stages (Babber & Mittal, 2025).

In the data analysis stage, this study applied a thematic analysis approach as the primary method to identify conceptual patterns, relationships between variables, and thematic dynamics emerging from the literature review. The analysis process was conducted by exploring similarities, differences, and causal relationships between dimensions of religiosity and the implementation of sustainable management practices in the context of MSME management. Through this approach, the researcher attempted to describe how religious values can influence managerial behavior oriented towards ethics, social responsibility, and environmental sustainability, as well as their impact on improving business performance. The results of this analysis process were then used as the basis for formulating an integrative conceptual framework that illustrates the relationship between spirituality, sustainability, and business performance. Thus, the use of thematic analysis provides flexibility and analytical depth for researchers to produce a comprehensive, systematic, and academically meaningful conceptual synthesis (Rumijati & Rahman Hakim, 2023).

To ensure the quality, objectivity, and credibility of the analysis, this study applies the principle of methodological transparency and maintains data validity at every stage of the literature review process. All library sources used are systematically documented using reference management tools such as Mendeley and Zotero, to ensure traceability and accuracy of citations. Furthermore, the researcher cross-checks literature sources to verify the consistency of information, avoid misinterpretations, and minimize potential bias in the analysis process. This approach ensures that the research results not only meet strict academic standards but also have a high degree of scientific reliability and validity, thus

serving as a reliable reference for researchers and practitioners interested in developing similar studies in the future (Rumijati & Rahman Hakim, 2023).

This research also upholds the principle of methodological reliability by ensuring that the entire process, from the literature search and selection to analysis, can be replicated by other researchers and yield consistent findings. Each research procedure is described openly and in a structured manner, including the determination of source selection criteria, data retrieval strategies, and the applied analysis methods. This approach not only strengthens transparency and scientific accountability but also ensures that the research process can be objectively verified. Therefore, this research has high academic robustness and has the potential to become a solid methodological foundation for further studies examining the relationship between religiosity, sustainable management practices, and business performance, particularly in the context of MSMEs (Bhalla et al., 2023).

In addition to conducting a conceptual analysis, this study also focuses on developing an integrative theoretical model linking the dimensions of religiosity with sustainable management practices and their implications for the business performance of Micro, Small, and Medium Enterprises (MSMEs). The model was constructed through a theoretical and empirical synthesis process of various relevant conceptual frameworks, such as Islamic business ethics theory, organizational behavior theory, and sustainability theory. This approach allows the study to not only describe the relationships between variables descriptively but also explain the causal and mediating mechanisms that bridge the influence of religious values on sustainable managerial practices and improved business performance. Thus, the resulting theoretical model is expected to serve as a comprehensive conceptual framework that serves as a foundation for future empirical research and contributes to the development of management science based on spiritual values and sustainability (Hadi et al., 2023).

Overall, the use of a literature-based research method in this study provides an opportunity for researchers to build a solid theoretical foundation regarding the role of religiosity in encouraging the implementation of sustainable management practices in the Micro, Small, and Medium Enterprises (MSMEs) sector. This approach allows for the formation of a comprehensive and multidimensional understanding of the relationship between aspects of spirituality, ethical values, and sustainability principles in contemporary economic dynamics. Through a systematic synthesis of various empirical and conceptual findings from previous studies, this study is expected to make a significant scientific contribution to the development of modern management studies oriented towards moral and spiritual values. In addition, the results of this study also have the potential to become a strategic reference for policymakers, MSMEs, and supporting institutions in designing policies and business management strategies that are ethical, equitable, and sustainable in accordance with the socio-religious characteristics of Indonesian society (Sutramiani et al., 2024).

3. RESULTS AND DISCUSSION

3.1. RESULTS

Tabel 1. Research Findings Based on the Stages of the Literature Review Method

Research Stages	Main Activities	Main Findings
Literature Search	The search was conducted through databases such as Scopus, Google Scholar, ScienceDirect, JSTOR, and Emerald Insight with the keywords "religiosity", "sustainable management practices", "business performance", "SMEs", and "ethical business".	76 relevant scientific articles were found (2015–2025), which were then selected into 32 articles that met the inclusion criteria, namely discussing the relationship between religiosity, sustainability, and business performance.
Literature Selection	Inclusion and exclusion criteria were applied. Inclusion: empirical or conceptual research related to religiosity, sustainability, and MSMEs. Exclusion: non-peer-reviewed articles, opinion pieces, and non-academic sources.	Valid academic literature was filtered, consisting of 20 empirical articles and 12 conceptual articles that have high relevance to the research topic.
Data Extraction	Identify important elements of the literature such as objectives, methods, variables, and findings.	It was found that religiosity plays a significant role in shaping business ethical values, encouraging sustainable decision-making, and strengthening social and environmental commitments in MSME management.
Thematic Analysis	The analysis was conducted by grouping the findings based on three main themes: (1) dimensions of religiosity, (2) sustainable management practices, (3) MSME business performance.	There are three main patterns: (a) intrinsic religiosity drives ethical business behavior and social responsibility; (b) the application of sustainability principles improves business efficiency and reputation; (c) the integration of religious values strengthens customer loyalty and financial performance.
Synthesis and Development of Theoretical Models	Development of a conceptual model linking religiosity → sustainable management → business performance.	An integrative model was formed which shows that religiosity functions as a moral foundation that strengthens sustainable management practices, which in turn has a positive influence on the economic, social and environmental performance of MSMEs.

Research Stages	Main Activities	Main Findings
Data Validation and Credibility	Cross-check between sources and record references through Mendeley and Zotero to maintain validity.	Literature data shows the consistency of the relationship between religiosity and business performance through the mediation of sustainability practices, so that the research results are considered reliable and replicable.

A comprehensive literature review reveals that religiosity plays a significant role in shaping the value orientation and managerial behavior of MSMEs, particularly in fostering ethical awareness, integrity, and social responsibility in daily business activities. A high level of religiosity is not only evident in the ritual implementation of religious teachings but also manifests in decision-making processes based on moral, spiritual, and humanitarian principles. Several previous studies, such as those by Ahmad et al. (2021) and Karim and Salleh (2022), confirm that entrepreneurs with strong religiosity tend to use values such as justice, honesty, and social responsibility as primary guidelines in business management and strategic decision-making. Religious values such as amanah (responsibility for trust) and ihsan (optimally doing good) serve as fundamental principles that foster a long-term and sustainable management orientation. Within this framework, religiosity serves not only as a source of individual moral guidance but also as an internal control mechanism that strengthens ethical, transparent, and fair business governance. Therefore, the application of religious values in MSME management practices has been proven to contribute significantly to the formation of a sustainable business system, where social welfare, environmental preservation, and economic sustainability can be realized in a harmonious and balanced manner (Aisyah et al., 2024).

Based on the results of thematic analysis of various literature, religiosity can be categorized into two main dimensions: intrinsic and extrinsic, each of which has a distinct impact on the managerial behavior of MSMEs. Intrinsic religiosity reflects deep faith, sincere intentions, and spiritual awareness originating from the heart, which consistently guides business actors in making ethical and responsible decisions in daily business activities. In contrast, extrinsic religiosity places more emphasis on external aspects, such as participation in religious activities, adherence to social norms, and the motivation to gain recognition or social status through religious practices. The literature review shows that intrinsic religiosity has a more dominant influence in shaping ethical, sustainability-oriented, and responsible business behavior compared to extrinsic religiosity. MSMEs with high levels of intrinsic religiosity tend to demonstrate moral consistency in upholding justice, avoiding detrimental business practices such as labor exploitation, wage inequality, or environmental pollution, while also paying attention to the social welfare of the surrounding community. This deep spiritual awareness emphasizes that business success is not only measured by economic aspects, but also by contributions to social welfare and environmental sustainability. Therefore, intrinsic religiosity serves as an ethical foundation that strengthens the implementation of sustainable management practices while supporting long-term business sustainability (Mastintianto et al., 2025).

A comprehensive literature review shows that the application of sustainability principles, encompassing economic, social, and environmental dimensions, is a crucial factor in improving the business performance of MSMEs. Several previous studies, such as those by Rahman et al. (2020) and Nurhayati (2023), emphasize that MSMEs that adopt environmentally friendly business strategies, manage resources efficiently, and practice social responsibility towards their surrounding communities tend to achieve a better reputation and build higher levels of consumer trust. Furthermore, the integration of religious values into sustainability practices provides a moral dimension that strengthens the ethical legitimacy of the business, so that every managerial decision is not solely based on financial gain but also considers social welfare and environmental sustainability. This approach can also create a sustainable competitive advantage through increased customer loyalty, operational efficiency, and a consistent ethical reputation. Thus, combining sustainability principles with religious values not only supports economic performance but also builds a managerial foundation that is ethical, responsible, and in harmony with social and environmental needs, thus making MSMEs more adaptive and competitive in the long term (Kaur et al., 2024).

A synthesis of the various literature analyzed indicates that religiosity has a broader influence than simply shaping the behavior of individual business actors, as it also has a significant impact on improving the overall business performance of MSMEs. Spiritual values such as honesty, justice, trustworthiness, and empathy play a role in building a positive organizational culture, creating a conducive work environment, and increasing employee motivation and productivity. Furthermore, a religious orientation encourages entrepreneurs to ethically and harmoniously manage relationships with stakeholders, including customers, suppliers, local communities, and regulators. In this way, religiosity serves as social and moral capital that strengthens business legitimacy, facilitates sustainable decision-making, and increases organizational resilience to external pressures. Cumulatively, these findings confirm that the integration of religious values into management practices not only supports the achievement of economic goals but also plays a role in building an ethical, equitable, and socio-environmental sustainability-oriented business system, thereby making MSMEs more adaptive, competitive, and positively impacting society at large (Yacob et al., 2023).

Based on an in-depth literature synthesis, this study develops a conceptual model in which religiosity serves as the primary antecedent, sustainable management practices serve as a mediating variable, and MSME business performance serves as the outcome variable. Within this framework, religiosity shapes business actors' ethical awareness and moral responsibility, which in turn influences the application of sustainability principles, including economic, social, and environmental dimensions, in daily managerial practices. The implementation of sustainability strategies based on religious values enables MSMEs not only to achieve operational efficiency and economic growth but also to build harmonious relationships with employees, customers, and local communities, while preserving the environment. This conceptual model makes an important theoretical contribution by emphasizing that spiritual values are not merely complementary but rather the primary foundation for building sustainable businesses. Furthermore, this

model provides a conceptual framework that can be used in further empirical research to assess the causal relationship between religiosity, sustainable management practices, and business performance, and serves as a practical guide for MSMEs and policymakers in designing business strategies that are ethical, sustainable, and aligned with moral and spiritual values (Zunairoh & Wijaya, 2024).

The findings of this study make an important contribution to the development of academic literature, particularly in broadening the understanding of sustainable management based on religious values. From a practical perspective, the results of this study can serve as a guideline for MSMEs and policymakers in designing and implementing business models that focus not only on achieving financial profits but also on social sustainability, ethical responsibility, and environmental impact. The integration of religious values into managerial practices has been proven to strengthen business resilience by establishing an ethical and consistent organizational culture, enhancing reputation and public trust, and strengthening harmonious relationships with various stakeholders, including employees, customers, and local communities. Furthermore, the application of religious principles in business strategies also supports the achievement of sustainable development goals (SDGs) by emphasizing the balance between economic growth, social welfare, and environmental preservation. Thus, MSMEs can act as agents of change that integrate spiritual and ethical values into sustainable, adaptive, and highly competitive business practices (Supatminingsih et al., 2025).

3.2. DISCUSSION

A thematic analysis of the literature shows that religiosity plays a dual role, both as an individual attribute and as a structural factor shaping organizational culture in the context of MSMEs. The spiritual values embraced by business actors not only guide personal actions but also form internal norms that guide collective behavior within the organization. Thus, sustainable management practices are no longer merely individual decisions but are internalized as part of the organization's overall identity, values, and culture (Panya & Petchsawang, 2025). This approach emphasizes that religiosity can create an ethical, transparent, and sustainability-oriented work environment, which in turn strengthens organizational integrity and the consistency of behavior of all members. Consequently, interactions with employees, customers, suppliers, and other external stakeholders become more harmonious and mutually supportive, allowing sustainable management practices to be implemented consistently, effectively, and sustainably, while simultaneously strengthening the reputation and legitimacy of MSMEs in the eyes of the community and the market (Lestari et al., 2024).

Literature findings indicate that the intrinsic dimension of religiosity has an influence far beyond simply shaping individual ethical behavior, as internal motivation stemming from faith and spiritual awareness also shapes long-term commitment to sustainability principles. In the context of MSMEs, this influence is evident in the readiness of business actors to undertake strategic investments that support environmentally friendly product innovation, the implementation of responsible waste management practices, and the implementation of sustainable social responsibility programs. While these steps may initially require additional resource allocation or face

short-term financial risks, intrinsic motivation driven by religious values makes commitment to sustainability more consistent and sustainable (Goyal & Mishra, 2024). In other words, this spiritual orientation creates an ethical foundation that encourages MSMEs to integrate sustainability into their core business strategies, while simultaneously fostering awareness that business success is not only measured by financial profits, but also by contributions to community welfare, environmental sustainability, and ongoing social responsibility (Kartikasary et al., 2023).

Findings from the literature review indicate that religiosity plays a crucial role in shaping decision-making processes based on moral, ethical, and socially responsible principles. MSMEs with high levels of religiosity assess business decisions not only based on potential financial returns but also actively consider the potential social and ecological consequences of each strategic action (Kartikasary et al., 2023). This approach emphasizes the comprehensive integration of sustainability values into the core of business strategy, so that sustainable management practices are not treated as additional activities or merely formal compliance, but rather as an integral part of strategic planning, operations, and resource management. Thus, religiosity becomes an ethical foundation that encourages MSMEs to internalize sustainability principles within their organizational culture, creating a balance between economic growth, social responsibility, and environmental preservation, while strengthening the moral legitimacy and credibility of the business in the eyes of stakeholders (Putri et al., 2020).

The findings of the literature review confirm that religiosity plays a strategic role in strengthening internal control mechanisms and corporate governance in MSMEs. Spiritual values such as amanah (trustworthiness), honesty, and ihsan (perfect goodness) serve not only as individual moral principles but also as normative guidelines that govern internal oversight processes, resource management, and the formulation of operational and strategic company policies. The implementation of these values enables MSMEs to develop transparent, accountable, and ethical governance practices, thereby significantly reducing the risk of irregularities, such as corruption, misuse of assets, or business activities that harm society and the environment (S. Wulandari & Rahmah, 2020). Furthermore, internalizing religious values in the organizational structure also creates a work culture that is consistent with moral and spiritual principles, strengthens managerial integrity, and builds a sustainable positive reputation, so that MSMEs can operate with high social legitimacy while ensuring long-term business continuity (Zainuri et al., 2025).

Findings from the literature review indicate that the integration of religious values into sustainable management practices not only shapes the internal behavior of MSMEs but also plays a strategic role in strengthening relationships with external stakeholders. MSMEs that adopt ethical and sustainability principles rooted in religiosity tend to build strong and long-term trust with various parties, including customers, suppliers, local communities, and regulators. This trust is reflected in increased consumer loyalty, sustained social support, and a more positive and credible business reputation in the public eye (Singh et al., 2025). By creating harmonious, value-based relationships, MSMEs are able to maintain their social legitimacy and competitiveness in a competitive market environment, while ensuring the long-term sustainability of their operations.

Furthermore, this approach emphasizes that religiosity is not merely an individual's spiritual aspect, but rather a strategic foundation for developing an ethical, sustainable, and mutually beneficial business ecosystem between the company and its stakeholders (Rita et al., 2022).

Further literature review shows that religiosity serves as a significant source of intrinsic motivation in driving sustainable innovation in MSMEs. Businesses with a strong spiritual foundation tend to develop creative and proactive approaches to minimize negative impacts on the environment and society, for example through environmentally friendly product innovation, optimizing energy efficiency, or implementing social business models oriented towards community welfare. Motivation derived from these religious values is internal and authentic, born from moral awareness and deep spiritual commitment, making them more resilient to market fluctuations, competitive pressures, and dynamic economic conditions (Radyanto & Hayati, 2020). This approach enables MSMEs to not only respond to external demands but also consistently integrate sustainability into every operational and strategic aspect of their businesses. Thus, intrinsic religiosity not only strengthens individual ethical awareness but also becomes a key driver for sustainable innovation, simultaneously creating long-term added value for business, society, and the environment (S. S. Wulandari et al., 2025).

The literature review shows that religiosity plays a synergistic role in strengthening sustainable management practices, which in turn contributes to the achievement of stable, adaptive, and competitive MSME business performance. MSMEs that adhere to spiritual values are able to align economic orientation with social and environmental responsibility, so that business performance assessments are not only based on financial growth but also consider the positive impact on community welfare and environmental sustainability (Meldona et al., 2023). These findings confirm that religiosity serves as a moral and strategic foundation, not only guiding individual decision-making but also shaping organizational practices that are holistic, sustainable, and aligned with ethical and spiritual principles. Therefore, integrating religious dimensions into business strategies not only strengthens the social and moral legitimacy of MSMEs but also creates a resilient management mechanism capable of adapting to market dynamics, regulatory changes, and environmental challenges in a sustainable manner (Kadiyono & Ashriyana Sulistiobudi, 2024).

Furthermore, religiosity plays a crucial role in shaping a sustainable organizational culture through the internalization of spiritual values and norms into the daily operational practices of MSMEs. An organizational culture grounded in religiosity encourages the implementation of consistent and responsible management, including ethical supply chain management, compliance with environmental regulations, and fair treatment of all employees (Khusnah & Soewarno, 2023). This foundation of religious values not only strengthens internal cohesion and increases employee loyalty, but also encourages sustainable innovation, such as the development of environmentally friendly products, business process optimization, and the implementation of socially responsible practices. Overall, the integration of a religiosity-based organizational culture has a positive impact on MSME performance, including improving business reputation, operational efficiency,

and the company's ability to adapt to constantly changing economic, social, and environmental challenges (Arraya, 2025).

A literature review shows that religiosity plays a key role in enhancing the resilience of MSMEs to market challenges and dynamic economic pressures. Moral and ethical values embedded through sustainable management practices enable business actors to make proactive and strategic decisions in the long term, rather than simply responding to market changes (Suryani et al., 2020). With a strong spiritual foundation, MSMEs are able to face external risks, including regulatory changes, intense market competition, and fluctuations in consumer demand, while still upholding ethical and sustainable principles. This approach not only strengthens operational stability but also enhances the organization's adaptive capacity, maintains business continuity, and strengthens the company's reputation among stakeholders. Thus, religiosity serves as a moral and strategic foundation that supports the sustainable and highly competitive growth of MSMEs (Ma et al., 2024).

Overall, this literature review confirms that religiosity serves not only as an individual's spiritual dimension but also as a crucial strategic element in the sustainable development of MSMEs. Integrating religious values into managerial practices contributes to improving the quality of decision-making, while strengthening internal governance and establishing an ethical, transparent, and consistent organizational culture in the application of day-to-day business principles (P. A. Sari & Sari, 2022). Furthermore, religiosity plays a role in strengthening harmonious relationships with various external stakeholders, including customers, suppliers, local communities, and regulators, thereby enhancing reputation, trust, and loyalty to the business. Spiritual values also encourage continuous innovation through the development of environmentally friendly products, process efficiency, and socially responsible practices, while strengthening organizational resilience in the face of market dynamics, competition, and economic fluctuations. This multiplicative effect indicates that the application of religiosity not only strengthens financial performance but also enhances social and environmental contributions, enabling MSMEs to operate holistically and adaptively. Thus, religiosity becomes an essential moral and strategic foundation for MSMEs to achieve a balance between economic growth, social sustainability, and environmental preservation, as well as to create a sustainable, resilient, and highly competitive management system in the long term (Adam et al., 2024).

4. CONCLUSION

Based on a literature synthesis, this study concludes that religiosity plays a crucial role in encouraging the implementation of sustainable management practices in MSMEs, thus contributing to improved overall business performance. Both dimensions of religiosity, intrinsic and extrinsic, have been shown to influence ethical decision-making, strengthen social responsibility, and adhere to sustainability principles encompassing economic, social, and environmental aspects. The integration of spiritual values into managerial practices strengthens internal governance, builds an ethical and transparent organizational culture, improves the quality of stakeholder relationships, and encourages sustainability-oriented innovation. Furthermore, religiosity also enhances MSME

resilience in the face of market dynamics and economic pressures, enabling the implementation of adaptive, proactive, and long-term business strategies. Thus, religiosity serves as an essential moral and strategic foundation, not only strengthening the social legitimacy and credibility of MSMEs but also supporting the achievement of sustainable, ethical, and competitive business performance, while emphasizing the importance of integrating spiritual values in the development of modern management practices in the MSME sector.

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