

INTEGRATING LOCAL WISDOM AND ISLAMIC VALUES TO IMPROVE MSME PERFORMANCE: EVIDENCE FROM THE ÉMBU TRADITION IN MADURA

Ika Oktaviana Dewi^{1,4*}, Imam Wahyudi^{1,5}, Rizky Mezi Muria², Nanang Setiawan³, Riskiyatur Rohemah⁴, Jamilatul Uyun¹, Ach. Baihaki¹, Evi Malia¹, Moh. Da'i Bachiar¹, Nailah Aka Kusuma¹

¹ Department of Accounting, Faculty of Economics, Universitas Islam Madura, Indonesia

² Department of economic syariah, Institut Agama Islam Miftahul Ulum Pamekasan, Indonesia

³ Department of Accounting, Faculty of Economics and Business, Universitas Airlangga Surabaya, Indonesia

⁴ Department of Accounting, Faculty of Economics and Business, Universitas Trunojoyo Madura, Indonesia

⁵ Institute Research and Community Service, Universitas Islam Madura, Indonesia

**Corresponding author: ikaoktaviana@uim.ac.id*

ABSTRACT

Local wisdom and religious values play an important role in shaping business practices in culturally rich communities. However, previous studies have generally examined local traditions, Islamic values, and business ethics separately, providing limited understanding of how these factors interact to influence the performance of micro, small, and medium enterprises (MSMEs). This study investigates the influence of the Émbu tradition, a distinctive local trading tradition in Madura, on MSME performance by examining the mediating roles of Islamic faith and business ethics and the moderating role of Madurese culture. A quantitative approach was employed using survey data collected from 58 MSME owners in Madura. The data were analyzed using Moderated Regression Analysis (MRA). The findings indicate that the Émbu tradition has a significant positive effect on MSME performance, both directly and indirectly through Islamic faith and business ethics. Furthermore, Madurese culture strengthens the relationship between the Émbu tradition and business performance, highlighting the importance of cultural context in sustaining ethical business practices. This study contributes to the literature by integrating local wisdom, religious values, and business ethics into a unified framework for explaining MSME performance. The findings also provide practical insights for policymakers and business practitioners seeking to strengthen MSME sustainability by preserving local traditions while reinforcing religious and ethical values. Beyond its practical implications, this study contributes to the growing discourse on religious and cultural sciences by demonstrating how local wisdom and Islamic values interact to shape ethical and culturally embedded entrepreneurial practices.

Keywords: Émbu tradition; local wisdom; Islamic faith; business ethics; Madurese culture; MSME performance.

1. Introduction

Micro, Small, and Medium Enterprises (MSMEs) play a crucial role in driving economic growth, generating employment, and promoting sustainable development across both developed and developing countries (Onyeje et al., 2022; Susanti et al., 2023; Tambunan, 2023). While financial resources, innovation, and managerial capabilities have traditionally been recognized as key determinants of MSME performance, growing attention has recently been directed toward the influence of socio-cultural and religious factors on entrepreneurial success (Canestrino et al., 2020; Srivastava et al., 2020; Younis et al., 2022). In culturally diverse societies, local traditions and religious values not only shape individual behavior but also influence ethical decision-making, trust, and long-term business sustainability (Kavas et al., 2020; Toumi & Su, 2023; Waheed & Zhang, 2022). This growing scholarly interest reflects a broader recognition that business performance cannot be fully understood solely through economic and managerial perspectives, but also through the cultural and religious contexts in which entrepreneurial activities are embedded (Bhaskaran & Sukumaran, 2007; Héliot et al., 2020; Pajarianto et al., 2022).

Research on the influence of local traditions on business performance is an important topic in the fields of management and cultural studies (Canestrino et al. 2020; Srivastava, Singh, and Dhir 2020; Trie, Sari, and Kusumawati 2022). Émbu was a tradition in buying and selling transactions carried out by the Madurese people. Émbu usually involved providing additional goods or discounts as a form of appreciation and gratitude from the seller to the buyer. The Émbu tradition, as a form of local wisdom in Madura, had values and practices that had the potential to influence the performance of Micro, Small, and Medium Enterprises (MSMEs) (Cherian et al. 2021; Martínez-Ferrero, Lozano, and Vivas 2021; Onyeje, Court, and Agbaeze 2022). In this context, understanding how local traditions could influence business performance, as well as the role of religious beliefs and business ethics as mediating factors, was highly relevant for the development of business management theory and practice in regions with diverse cultural riches. Additionally, Madurese's strong culture provided a unique context for examining the interactions between tradition, religion, ethics, and business performance (Ahmad Yusuf Sobri 2017; Dharmawan, Aji, and Mutiah 2018; Offer 1997; Rochmadi 2021; Young et al. 2022).

Previous research had explored various aspects related to the influence of culture and religion on business performance. For example, research by Hofstede (1984) developed a framework for understanding the influence of national culture on business values and managerial practices (Bhaskaran and Sukumaran 2007; Hofstede 1984; Vitolla et al. 2019). Furthermore, research by (Kavas, Jarzabkowski, and Nigam 2020; Kurt et al. 2020; Musa et al. 2020; Younis, Dimitratos, and Elbanna 2022) examined the role of Islamic values in business practices in Muslim countries. The latest research by (Al Halbusi et al. 2021, 2022; Waheed and Zhang 2022) explored the relationship between business ethics and organizational performance, finding that strong business ethics contributed positively to performance. However, research that specifically examined the influence of local traditions such as Émbu on the performance of MSMEs was still limited.

Although various studies had provided important insights, there were several obstacles and weaknesses that needed to be addressed. Much research tended to focus on aspects of culture or religion separately, without considering the complex interactions between the two (Eller 2014; Héliot et al. 2020; Ismail, Ali, and Anwar Us 2022; Pajarianto, Pribadi, and Sari 2022; Sasaki and Kim 2011). Research that examined local traditions in the context of MSMEs was still rare, especially in Indonesia (Haryanto 2013; Kania, Anggadwita, and Alamanda 2021; Susanti, Mulyanti, and Wati 2023; Tambunan 2023).

The moderating role of local culture in strengthening or weakening the influence of tradition and religion on business performance had not been widely studied (Elbadiriati, Gemilang, and Handalucia 2022; Li et al. 2021; Shakeel, Yaokuang, and Gohar 2020). This gap showed the need for more comprehensive research that integrated local traditions, religious beliefs, business ethics, and culture in one analytical framework.

This research aimed to fill this gap by examining the influence of the Émbu tradition on the performance of MSMEs in Madura, by paying attention to the mediating role of Islamic beliefs and business ethics as well as the moderating role of Madurese culture. The main contribution of this research was to provide a deeper understanding of how local traditions and religious values could contribute to business performance, as well as identifying factors that could strengthen or weaken this influence. Thus, it was hoped that this research could provide practical implications for the development of MSMEs in areas with strong local cultural and religious riches.

2. Materials and methods

2.1 Materials

This research uses a quantitative approach to analyze the influence of the Émbu tradition on the performance of MSMEs in Madura, by paying attention to the mediating role of Islamic beliefs and business ethics as well as the moderating role of Madurese culture. Quantitative methods were chosen because they allow researchers to measure relationships between variables objectively and systematically (Lewis et al. 2020; Mohajan 2020; Surucu and Maslakci 2020). This research will be carried out in Madura Regency, especially in areas that still preserve the Émbu tradition in buying and selling transactions. Specific locations may include several sub-districts such as Sumenep, Pamekasan, Sampang, and Bangkalan (Figure 1).



Figure 1 Research location

The data used in this research is primary data obtained through distributing questionnaires (Aithal and Aithal 2020; Indra Nara Persada, Maiza, and Septa Diana Nabella 2023; de Koning et al. 2021). The population in this research are all MSMEs operating in Madura Regency that apply the Émbu tradition in their business activities. The population also includes business people, consumers, and community leaders who understand and carry out this tradition. Samples will be taken using a non-probability sampling method. This technique was chosen because of the affordability of respondents, the sample to be tested was 50 MSMEs referring to research (Campbell et al. 2020; Candra et al. 2022; López 2023).

2.2 *Data collection procedures*

The main instrument used to collect data in this research was by distributing questionnaires to MSMEs in Madura who apply the Émbu tradition in their business practices. This questionnaire was designed based on relevant indicators from previous research that has been published in international journals. Several articles that were used as references in preparing this questionnaire include research on the influence of local traditions, Islamic beliefs and business ethics on the performance of MSMEs. The questionnaire includes questions regarding the influence of Émbu traditions, Islamic beliefs, business ethics, Madurese culture and MSME performance. A 5-point Likert scale was used to measure respondents' answers, with a scale from 1 (strongly disagree) to 5 (strongly agree) (Alabi and Jelili 2023; Dolnicar 2021; Jiří et al. 2021; Kusmaryono, Wijayanti, and Maharani 2022).

2.3 *Data analysis*

The data analysis technique used in this research refers to research conducted by Gauthier (2020) and Shabbir (2020). This technique starts from testing the instrument with Validity and Reliability tests using the Product Moment test. A trial questionnaire was given to respondents who were the research sample. This research uses descriptive analysis, simple linear regression test, and Moderated Regression Analysis (MRA) test. (Gauthier, Wu, and Gooley 2020; Shabbir and Wisdom 2020).

3. **Results and discussion**

Table 1. Shows the results of Validity. The validity test is used to determine whether or not a question item in a questionnaire is valid (Aithal and Aithal 2020; Allen, Iliescu, and Greiff 2022). The number of respondents whose validity was tested was 58 respondents, so that the R_{table} value for the 5% significance level was obtained at 0.2542. Next, the R_{table} value will be compared with the calculated R_{value} obtained from the validity test in the SPSS version 25 program. This calculation uses the Pearson product moment correlation coefficient formula. The test criteria are if $R_{count} \geq R_{table}$ then the instrument or question item has a significant correlation with the total score and is declared valid (Anto et al. 2023; Nisa, Pulungan, and Husein 2021; Utama et al. 2022). If $R_{table} \geq R_{count}$, then the instrument has a significant correlation with the total score and is declared invalid (Badrudin et al. 2023; Cahyani and Subiantoro 2021). The overall value of the question items has a calculated R value that is greater than R table so it can be concluded that the question items are significantly correlated with the total score which is declared valid..

Tabel 1. Validity Test Result

Item	Rcount	Rtable	Explanation
Item_1	0,806	0,2542	Valid
Item_2	0,712	0,2542	Valid
Item_3	0,824	0,2542	Valid
Item_4	0,884	0,2542	Valid
Item_5	0,909	0,2542	Valid
Item_6	0,877	0,2542	Valid
Item_7	0,831	0,2542	Valid
Item_8	0,901	0,2542	Valid
Item_9	0,908	0,2542	Valid
Item_10	0,890	0,2542	Valid
Item_11	0,875	0,2542	Valid
Item_12	0,892	0,2542	Valid
Item_13	0,892	0,2542	Valid
Item_14	0,881	0,2542	Valid
Item_15	0,893	0,2542	Valid

Table 2 shows the results of the reliability test. The reliability test is carried out jointly on all questions and the results will be compared with a value of 0.5. Based on the results of the reliability data for all variables, a Cronbach's Alpha coefficient was obtained of 0.975 for 15 items. The questionnaire is said to be appropriate because it meets the minimum value of the Cronbach's Alpha coefficient, namely 0.5 (Purwanto and Sudargini 2021; Rokhman et al. 2023; Sewal and Singh 2024; Suhartini et al. 2022; Utami et al. 2016).

Tabel 2. hasil uji reliabilitas

Cronbach's Alpha	N of Items
.975	15

Table 3 presents data about the characteristics of the respondents' backgrounds. The majority of respondents in this data are women, with a total of 42 people (72.41%), while there are only 16 men (27.59%). In terms of age, most of the respondents were in the 20-30 year age range, as many as 24 people (41.38%). The next largest age group is 31-40 years, which includes 18 people (31.03%). There were only 2 respondents under 20 years old (3.45%), while there were 8 people aged 41-50 years (13.79%), and 6 people over 50 years old (10.34%). In terms of the length of time the business has been running, the majority of businesses have been operating for 1-3 years, namely 20 businesses (34.48%). Businesses operating for less than 1 year amounted to 16 businesses (27.59%). Businesses operating for 4-6 years amounted to 12 businesses (20.69%), while those operating for 7-10 years were only 4 businesses (6.90%), and those operating for more than 10 years were 6 businesses (10.34%). The most common type of business among respondents was trade, with 46 businesses (79.31%). Other types of businesses include services (5 businesses, 8.62%), agriculture (3 businesses, 5.17%), manufacturing (1 business, 1.72%), food and beverage (1 business, 1.72%), selling cakes (1 business, 1.72%), and agriculture (1 business, 1.72%). Most of the businesses are in Pamekasan Regency, with a total of 44 businesses (75.86%). Followed by Sumenep Regency which has 8 businesses (13.79%), and each of Bangkalan Regency and Sampang Regency has 3 businesses (5.17%).

Table 3. Characteristics of the respondent

Description	Item	Frequency	%
Gender	Male	16	27,59
	Female	42	72,41
Age	under 20 years old	2	3,45
	20-30 years old	24	41,38
	31-40 years old	18	31,03
	41-50 years old	8	13,79
	over 50 years old	6	10,34
	less than 1 year	16	27,59
Length of Business Running:	1-3 year	20	34,48
	4-6 year	12	20,69
	7-10 year	4	6,90
	more than 10 years	6	10,34
Type of Business	Trading	46	79,31
	Service	5	8,62
	Manufacture	1	1,72
	Agriculture	3	5,17

Business Location	Food and Drink	1	1,72
	Selling Cakes	1	1,72
	Farm	1	1,72
	Bangkalan Regency	3	5,17
	Sampang Regency	3	5,17
	Pamekasan Regency	44	75,86
	Sumenep Regency	8	13,79

Based on table 4 regarding the data, an overview of the data characteristics. There are five variables measured in this research, namely Émbu Tradition (ET), Islamic Beliefs (IF), Business Ethics (BE), Madurese Culture (MC), and Business Performance (BP). Each variable has 58 respondents (N=58). The average (Mean) for the Émbu Tradition is 9.17 with a standard deviation (SD) of 4.713, a minimum value of 0, and a maximum value of 15. Islamic beliefs have a mean of 12.16 with a standard deviation of 4.051, a minimum value of 3, and maximum score is 15. For Business Ethics, the average is 12.36 with a standard deviation of 3.977, a minimum score of 3, and a maximum score of 15. Madurese culture has an average of 10.74 with a standard deviation of 3.936, a minimum score of 3, and a maximum score 15. Lastly, Business Performance has an average of 10.78 with a standard deviation of 3.429, a minimum value of 3, and a maximum value of 15. This data shows quite wide variations in each variable, with the standard deviation reflecting the degree of spread of the data around the average. flat. The variable with the highest average is Business Ethics (12.36), followed by Islamic Beliefs (12.16), and the variable with the lowest average is Émbu Tradition (9.17).

Table 4. Descriptive Statistics Gambaran Umum Karakteristik Data

Variable	N	Mean	SD	Min	Max
Émbu Tradition (ET)	58	9.17	4.713	0	15
Islamic Faith (IF)	58	12.16	4.051	3	15
Business Ethics (BE)	58	12.36	3.977	3	15
Madurese Culture	58	10.74	3.936	3	15
Business Performance (BP)	58	10.78	3.429	3	15

The results of the analysis in table 5 show the results of the research between the independent variable, namely the émbu tradition, and the mediating variable in the form of Islamic belief and business ethics variables.

The Influence of the Émbu Tradition (X1) on Islamic Beliefs (M1) (ET → IF)

Table 5 shows the results of the interaction between émbu tradition and Islamic Faith (ET+IF) which has a coefficient of 0.254, a standard error of 0.102, a t value of 2.485, and a significance of 0.016, this shows that the émbu tradition has a positive and significant relationship with Islamic belief as a mediating variable. In other words, an increase in the application or belief in the émbu tradition tends to be accompanied by an increase in Islamic Faith, or vice versa with a high level of confidence that this result is not caused by chance. An increase in the interaction between émbu tradition and Islamic beliefs will consistently increase the dependent variable. This means that the stronger the interaction between émbu tradition and Islamic beliefs, the higher the value of the variable being influenced. The results of this study are in line with research (Toumi and Su 2023) which shows that the values of Muslim religious communities influence the behavior of grocery store owners, which in turn influences human resource management practices in their marketing practices and strategies.

Pengaruh Tradisi Émbu (X1) Terhadap Etika Bisnis (M2) (ET → BE)

Table 5 shows the results of the interaction between émbu tradition and business ethics (ET+BE) showing a coefficient of 0.316, standard error 0.110, t value 2.872, and significance 0.006, this shows that émbu tradition has a significant positive influence on business ethics as a mediating variable. This means that an increase in the interaction between émbu tradition and business ethics will consistently increase the dependent variable to be measured. This means that the stronger the interaction between émbu tradition and business ethics, the higher the value of the variable being influenced. It can be concluded that the ethical application of the émbu tradition in business has the potential to bring real and significant benefits to the business results measured in this research. This is in line with (Pratama et al. 2024) preserving local traditions in Indonesia can indeed contribute to the development of business ethics in the country. Local wisdom and traditional values play an important role in shaping ethical behavior in companies.

Table 5. Result of Moderated Regression Analysis (MRA)

PFT	Coef.	Std. Err	Beta	t	Sig
_cons	1.436	0.687		2.090	0.041
ET	0.304	0.70	0.357	4.355	0.000
IF	0.519	0.069	0.613	7.491	0.000
BE	0.529	0.065	0.614	8.161	0.000
MC	-0.058	0.174	-0.067	-0.335	0.739
ET+IF	0.254	0.102	0.300	2.485	0.016
ET+BE	0.316	0.110	0.366	2.872	0.006

ET*MC	0.035	0.010	0.746	3.391	0.001
R				0.915	
R ²				0.836	
F-Statistics (<i>P-value</i>)				53.195	
Significance at <i>P</i> <0,05					

ET : Émbu Tradition – IF : Islamic Faith – BE : Business Ethic – MC : Madurese Culture

The data presented in Table 6 summarizes the results of hypothesis testing regarding the influence of the Émbu Tradition (ET) on Business Performance (BP) with several moderating and mediating variables. The significance value indicates the strength and reliability of the relationship being tested.

Direct Influence of Émbu Tradition (X1) on Business Performance (Y) (ET → BP)

The first hypothesis (H1) in table 6 shows that the Émbu Tradition has a very significant direct influence on business performance. The p value of 0.000 indicates that this relationship is very strong and statistically significant, as shown in table 6. Thus, the émbu tradition directly improves business performance, without the need for other mediators. The stronger the implementation of the émbu tradition, the better the business performance achieved. This is in line with (Gauri, 2017) which states that discounts on superior items are positively related to store performance, meaning that the greater the discount on superior items, the greater the store's performance, which ultimately results in higher sales and profits. This is in line with (W. and Basuo 2023) that traditional African family arrangements play a significant role in determining the success or failure of SMEs in Nigeria. By recognizing and adapting to these cultural influences, businesses can increase their resilience and competitiveness in the local market, contributing to the overall economic development of the region. This statement is also supported by research conducted by (Suwarno 2020) which states that price discounts and bonus packages have a positive and significant effect on consumer purchasing intentions. Price discounts and bonus packages are also strongly related to consumer purchasing intentions. This shows that increasing consumer purchasing power will increase business performance. So that providing price discounts and bonus packages is an effort to stimulate customer purchasing intentions in order to increase company revenue.

The Influence of the Émbu Tradition (X1) Mediated by Islamic Beliefs (M1) on Business Performance (Y) (ET → IF → BP)

The second hypothesis (H2) in table 6 tests the role of Islamic Faith as a mediator in the relationship between émbu traditions and business performance. The results of the analysis show that the mediating influence of the Islamic Faith is significant with a p-value of 0.016. This means that Islamic faith significantly mediates the relationship between émbu traditions and business performance. This means that the émbu tradition influences business performance indirectly through the Islamic Faith, so that the émbu tradition is more effective in improving business performance when influenced by Islamic Faith factors. The results of this research are in line with research (Pratono 2018) which states that the use of

social media in the management process will not affect increasing company performance, unless the company builds trust through social networks. Social networks with trust enable companies to gain pricing capabilities and sales capabilities, which have a positive impact on company performance. The results also show that sales and pricing capabilities become important after the use of social media, which is related to building trust.

The Influence of Émbu Tradition (X1) Mediated by Business Ethics (M2) on Business Performance (Y) (ET → BE → BP)

The third hypothesis (H3) in table 6 evaluates the role of business ethics as a mediator in the relationship between émbu traditions and business performance. The results show that this mediation effect is significant with a p value of 0.006. This indicates that business ethics mediates the influence of émbu traditions on business performance. In other words, implementing good business ethics will strengthen the positive impact of the émbu tradition on business performance. The results of this study are in line with research (Fransisca and Kholipah 2024) which states. Normatively, business ethics creates a close relationship between company performance, both leaders and employees, forming fair and healthy cooperation and building close cooperation by aligning local traditions to improve company performance.

The Influence of the Émbu Tradition (X1) on Business Performance (Y) in Madurese Cultural Moderation (Z) (ET*MC → BP)

The fourth hypothesis (H4) in table 6 examines the interaction between the émbu tradition and Madurese culture in influencing business performance. Analysis shows that this interaction is significant with a p value of 0.001. This means that the combination of émbu traditions and Madurese cultural elements provides a strong and significant influence on business performance. The integration of these two factors is able to create greater synergy in improving business performance than if these factors worked separately. This statement is in line with research (Abidin et al. 2023) which states that the influence of local traditions and Madurese culture known as the Madurese ethnic group is able to provide a strong and significant influence on business performance as indicated by the success of the Madurese cafe business.

Overall, the results of this analysis show that the Émbu Tradition, both directly and through the mediation of Islamic Faith and Business Ethics, as well as its interaction with Madurese Culture, has a significant influence on business performance. This research emphasizes the importance of considering cultural and religious factors in efforts to improve business performance in the Madura region.

Table 6. Summary of Hypothesis Testing

Variable	Significance	Description
ET → BP	0.000***	H1 Accepted



ET → IF → BP	0.016***	<i>H2</i> Accepted
ET → BE → BP	0.006***	<i>H3</i> Accepted
ET*MC → BP	0.001***	<i>H4</i> Accepted

ET : Émbu Tradition – IF : Islamic Faith – BE : Business Ethic – MC : Madurese Culture

4. Conclusion

The aim of this research is to fill this gap by examining the influence of the Émbu tradition on the performance of MSMEs in Madura, by paying attention to the mediating role of Islamic beliefs and business ethics as well as the moderating role of Madurese culture. The émbu tradition has a significant positive impact on both Islamic beliefs and business ethics with a significance value of 0.016. An increase in the application of émbu traditions in various aspects of life has the potential to bring positive and significant results in the context of religious beliefs and ethics in business. Émbu tradition has a significant positive influence on business ethics of 0.006. This means that increasing the application of the émbu tradition will improve business ethics. The ethical application of the émbu tradition in business has the potential to bring real and significant benefits to measured business results. The Émbu tradition has a very significant direct influence on business performance of 0.000. This indicates that this relationship is very strong and statistically significant, meaning that the émbu tradition directly improves business performance, without the need for other mediators. The Islamic Faith variable as a mediator in the relationship between émbu traditions and business performance. The results of the analysis show that the mediating influence of the Islamic Faith is significant with a p-value of 0.016. This means that Islamic Faith significantly mediates the relationship between émbu traditions and business performance, so that émbu traditions are more effective in improving business performance when influenced by Islamic Faith factors. The role of business ethics as a mediator in the relationship between émbu traditions and business performance. The results show that this mediation effect is significant with a p value of 0.006. This indicates that business ethics mediates the influence of émbu traditions on business performance. In other words, implementing good business ethics will strengthen the positive impact of the émbu tradition on business performance. The émbu tradition and Madurese culture in influencing business performance shows that this interaction is significant with a p value of 0.001. This means that the combination of émbu traditions and Madurese cultural elements provides a strong and significant influence on business performance.

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Conflict of interest

No conflicts of interest were reported in this study. All analyzes are carried out objectively and research results are presented without any influence from outside parties or personal interests

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