

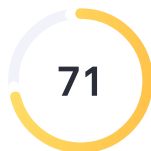
# 1399. 2374-7127-2-SM artikel masuk

by Yunita Setya Tiar

## General metrics

<b>47,698</b>	<b>7,056</b>	<b>416</b>	<b>28 min 13 sec</b>	<b>54 min 16 sec</b>
characters	words	sentences	reading time	speaking time

## Score



This text scores better than 71% of all texts checked by Grammarly

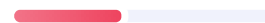
## Writing Issues

<b>399</b>	<b>208</b>	<b>191</b>
Issues left	Critical	Advanced

## Writing Issues

<b>208</b>	<b>Correctness</b>	
<b>75</b>	Misspelled words	<div><div></div></div>
<b>27</b>	Determiner use (a/an/the/this, etc.)	<div><div></div></div>
<b>47</b>	Comma misuse within clauses	<div><div></div></div>
<b>3</b>	Incorrect noun number	<div><div></div></div>
<b>1</b>	Faulty subject-verb agreement	<div><div></div></div>
<b>3</b>	Improper formatting	<div><div></div></div>
<b>15</b>	Mixed dialects of english	<div><div></div></div>
<b>4</b>	Wrong or missing prepositions	<div><div></div></div>

31 Unknown words

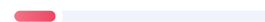


2 Misuse of modifiers



12 Clarity

12 Wordy sentences



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## Unique Words

17%

Measures vocabulary diversity by calculating the percentage of words used only once in your document

unique words

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## Rare Words

33%

Measures depth of vocabulary by identifying words that are not among the 5,000 most common English words.

rare words

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## Word Length

5.1

Measures average word length

characters per word

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## Sentence Length

17

Measures average sentence length

words per sentence

# 1399. 2374-7127-2-SM artikel masuk

Models of Sharia Governance and Maqashid Sharia for SMEs in Surabaya

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## Abstract

Purpose – The primary objective of the study is to develop sharia governance and maqashid<sup>1</sup> sharia models in improving the performance of SMEs in Surabaya, Indonesia.

Design/methodology/approach – The sampling technique used in the study is the purposive sampling method, and the analysis model is conducted using the Structural Equation Model (SEM) with the WarpPLS 6.0 analysis tool.

Findings – The results of the research show that the variables of the creation of conductive<sup>2</sup> pre-condition/situation, principles of sharia governance, ethics and code of conduct<sup>3</sup> have insignificant<sup>4</sup> influence on the SME performance. It is, however, only the variable of Maqashid sharia that has a significant influence on SME performance with the control variable of demographic factors consisting of business legality, gender and age<sup>5</sup>. By entering the control variable as a moderating variable, the results show that gender factor can moderate the influence of ethics and code of conduct on SME performance, while age factor can moderate the influence of the creation of conductive<sup>6</sup> pre-condition/situation and ethics and code of conduct on SME performance.

Originality/Value – This research focuses on sharia governance and maqashid<sup>7</sup> sharia on SMEs<sup>8</sup> performance that limited previous research discussed on the topic.

Keywords Sharia governance, Maqashid sharia, Good governance, SMEs, Surabaya, Indonesia

Paper type Research paper

## Introduction

Small and Medium Enterprises (SMEs) currently play a huge role in economic development in Indonesia. In the context of SMEs in Indonesia, Bellefleur, Murad and Tangkau<sup>9</sup> (2012) stated that Indonesia has a good portfolio of SMEs and 99% of all firm in Indonesia is SMEs. Also<sup>10</sup>, SMEs<sup>10</sup> also<sup>10</sup> employ<sup>11</sup> over 99 million people or over 97% of total employment in Indonesia. SMEs contribute 57% of the Indonesian Gross Domestic Product (GDP). The growing number of small and medium-sized business units will undoubtedly be able to open up significant employment opportunities. Small and medium enterprises (SMEs) are the business group that can best survive when the economic crisis hit the country. Also<sup>12</sup>, SMEs<sup>12</sup> also<sup>12</sup> have a high ability to compete (Byrd and Megginson, 2009). However, SMEs are often seen as a small business that is weak in performance due to limitations in obtaining capital resources and technology as well as lack of good corporate governance (Maury, 2006).

Good corporate governance (GCG) is a system that regulates and controls the relationship between management and those who have an interest in the company with the aim to<sup>13</sup> create added value for all parties related to SMEs (Sutedi, 2012). Good corporate governance is necessary for the development of a healthy and competitive company. Also, the implementation of GCG will

create <sup>14</sup> healthy, better, accountable, transparent, independent, responsible <sup>15</sup> and fair internal control system (Ramakrishnan, 2013). The application of GCG in a company has a positive effect on <sup>16</sup> the company performance. The better the implementation of GCG in the company, the better the performance of the company (Al- Haddad, Alzurqan <sup>17</sup> and Al\_Sufy, 2011). Corporate governance is a set of extensive and complex social boundaries that can affect the desire to invest with certain expectations (Chapra and Ahmed, 2008). However, in practice, corporate governance has not been appropriately implemented (Chapra and Ahmed, 2014). Therefore, GCG is needed to maintain the survival of the company through the management that is based <sup>18</sup> on transparency, <sup>19</sup> accountability, responsibility, independence <sup>19</sup> and justice principles (Committee, 1992). The importance of GCG for the sustainability of a company also applies to the businesses run by SMEs that are based on Sharia governance (Hafeez, 2013).

Sharia business governance guidelines consist of 3 (three) basic foundations: 1) based on Sharia principles and oriented to material and spiritual success; 2) based on the spiritual principles such as halal and <sup>20</sup> thoyib, and an operational basis, that is, TARIF (Transparency, Accountability, Responsibility, Independence, Fairness); 3) based on business ethics as a moral reference consisting of the principles of honesty, fairness, trustworthiness <sup>21</sup> and integrity (Binhadi et al., 2006). Sharia governance provides comprehensive guidance, covering from economic transactions to moral <sup>22</sup> behaviour, that is, fair and honest for all people involved in business transactions (Abu-Tapanjeh, 2009). According to Lewis (2005), accountability is the key to producing the right and fair procedure <sup>23</sup> to all stakeholders through disclosure and transparency. Studies conducted by Sari and Marsono (2013); Janggu et al. (2014); Hashim, Mahadi and Amran (2015) and Ahmad (2015) show that good corporate governance has

a significant positive effect on business continuity, while others show that GCG is not enough to prove that the company will continue to run its business (Aras and Crowther, 2008).

In addition to Sharia business governance, to achieve business goals must also realise <sup>24</sup>maqasid <sup>25</sup>al-Sharia because <sup>26</sup>maqasid al-Sharia describes a holistic view of Islam and serves as a living guide for individuals and society (Dusuki and Abdullah, 2007), including business entities (Abdullah, 2012). The development of <sup>27</sup>maqasid al-Sharia as a performance measurement has not been carried out comprehensively in non-financial industries. The concept of <sup>28</sup>maqasid al-Sharia itself should be well understood. The absence of standards in <sup>29</sup>maqasid al-Sharia-based guidelines for Sharia business operations is a significant problem for the business (Rahman et al., 2015). So, a Sharia business institution must be able to guard the mind, religion, soul, descent <sup>30</sup>and wealth (Chapra, 2001). Therefore, to be able to achieve <sup>31</sup>maqasid Sharia, a Sharia business institution must be able to guard al-aql <sup>32</sup>(mind), <sup>33</sup>addien (religion), <sup>34</sup>nafs (soul), <sup>35</sup>nasl (descendant), <sup>36</sup>maal (wealth). In the practice of Sharia business, according to Mohammed and Taib (2015), the achievement of <sup>37</sup>maqasid shariah can at least be seen from three dimensions: <sup>38</sup>tahdhib al-fard (private education), iqamah al-'adl <sup>39</sup>(creation of justice) and <sup>40</sup>jalb al-maslahah <sup>41</sup>(achieving public interest). Likewise, according to Jumansyah and Syafei (2013). Maqasid Sharia can be measured through the achievement of three dimensions: education, the creation of justice, and achieving public interests.

Based on the background stated above, it can be concluded that SMEs as business units need to implement the principles of Sharia governance and <sup>42</sup>maqasid Sharia because by implementing these two principles it is expected that the business units (SMEs) can achieve performance both materially and spiritually based on Sharia rules.

## Literature Review

### Corporate Governance

Corporate governance is the principle of balancing and controlling both internal and external companies that guarantee the accountability of all their stakeholders and are responsible for business activities (Solomon, 2010).

Corporate governance is a system and structure to manage a company with the aim of increasing shareholder value and accommodating<sup>43</sup> various parties that have an interest in the company, such as creditors, suppliers, business associations, consumers, workers, government and<sup>44</sup> society. Good corporate governance should pay attention to the company's strategy to innovate and develop transparency of information disclosure to avoid misuse and as a control for management in conducting business. Also, good corporate governance should pay attention to expectations of financial conditions, both short-term in the form of profitability and long-term in the form of return on investment and expansion (Abor and Adjasi, 2007).

### Sharia Corporate Governance (SCG)

The purpose of Sharia corporate governance is to realise<sup>45</sup> a business that is based on Islamic principles and has an orientation to material and spiritual success. Two basic foundations of the principles of Sharia corporate governance are halal and thayib<sup>46</sup>, while the operational basis is transparency, accountability, responsibility, independence and<sup>47</sup> fairness. The concept of managing a healthy business has existed since the time of the Prophet Muhammad, and his companion. It can be traced through existing Sharia provisions and the efforts that can support good governance and do not violate the Sharia provisions (Choudhury and Hoque, 2006).

Abu-Tapanjeh (2009) states that the principles of good governance according to the Organization for Economic Cooperation and Development (OECD) and Sharia principles include:

Effective corporate frameworks, such as developing ethical and Sharia-compliant businesses, believing in profits and losses, and based on the principles of justice and welfare of the people and spiritual responsibility.

The rights and functions of stakeholders that each decision must not conflict with the Divine rules, the structure of the market serves as a control of the corporate society, accountability not only to stakeholders but also to God.

The roles of stakeholders in corporate governance, such as creating prosperity, employment, financial sustainability, Islamic accountability, and welfare of the people by paying attention to haram / halal.

Good corporate governance can help develop strategic planning so that companies can achieve effective and efficient performance (Ijeoma and Ezejirofor, 2013). Good corporate governance is essential for the development of a healthy and competitive company. Also, the implementation of good corporate governance will create healthy<sup>48</sup>, better, accountable, transparent, independent, responsible and<sup>49</sup> fair internal control system (Ramakrishnan, 2013).

Comprehensively, Sharia law not only functions as a religious ritual but also includes several social, economic, political, business and<sup>50</sup> legal aspects. The principle of recommended Sharia corporate governance is to be fair and honest to every community, including in business transactions. Three decision makers<sup>51</sup> determine the principle of Sharia corporate governance: a) with whom: the Sharia consultation board or advisory body; b) for whom: the ultimate goal of the company's activities is to obtain the benefits given by God and the trust of

the strength given in making good decisions according to the expectations/wishes of the community; c) with whom and to whom: the <sup>52</sup>determined corporate governance requires effective religious supervision to ensure the adjustment of all Sharia activities and procedures.

This is the same as western corporate governance which focuses on corporate transparency, adequate supervision, efficient management, internal supervision measurement system, risk management, the competence of a leader who is free from the interests of the problem, including the ability and experience in running a company fairly in a competitive environment (Hafeez, 2013).

Also, Rafiki and Wahab (2013) state that networking, halal branding, Islamic financing, Islamic motivation, Islamic business training, Islamic education, business experience, firm size, firm age <sup>53</sup>and limited liability ownership are <sup>54</sup>parts corporate <sup>55</sup>performance governance conceptualised by sales growth. The results show that, in practice, Islam as ad-din (way of life) describes the value system established by the Al-Qur'an and al-Hadith in every aspect of life. The principle underlying <sup>56</sup>the Islamic values is that human beings and nature (a company) are positively related to the company's performance with the government as a moderating variable. This means that the government is a policymaker for the performance of small companies that will improve its performance.

Research conducted by Abu-Tapanjeh (2009) examines conventional corporate governance practices which are compared to Islamic governance, where every economic activity in Islam is to provide a value of honesty and justice.

Abdussalam's research aims to discuss the nature, application <sup>57</sup>and comparison between the principles of Islamic corporate governance and the principles of general corporate governance concerning the Organization of Economic Co-

operation and Development (OECD). The results show that the dimension of Islamic corporate governance has a broader horizon and cannot separate between roles and responsibilities, where all actions and obligations are under the jurisdiction of the Islamic law<sup>58</sup>, while the OECD principles implement tasks with six different problems and obligations.

The Islamic Corporate Governance (ICG) model of Bhatti (2009) shows that constituents place more emphasis on Islamic law because the scope of ICG is broader that includes stakeholders such as suppliers, customers, competitors and owners<sup>59</sup>. Meanwhile, the concept of general corporate governance is only centred<sup>60</sup> on shareholders as the owners of the company and not on stakeholders. Also, the strong focus of Islamic law is ethics, accountability and<sup>6</sup> transparency allowing ICG to be consistent with OECD principles on corporate governance. The Islamic economic system is based on maintaining a just and harmonious social order in which the rights of all communities are protected through the Sharia Board, which ensures that the institution complies with the rules of Islamic / Sharia law. Theoretically, the ICG concept is quite stable and in line with various theorists who emphasise<sup>62</sup> corporate social responsibility. A good corporate governance structure is also needed because of the emergence of Islamic institutions. The ICG model is expected to be applied practically in Muslim countries, especially in the third world countries that often rank high on the corruption index.

The research conducted by Abu-Tapanjeh (2009) aims to analyse the Islamic<sup>63</sup> corporate governance from the perspective of OECD principles. It discusses the current conditions of corporate governance practices in conventional economics using good corporate governance measures at the functional level compared to the Islamic perspective. Like other civilisations<sup>65</sup> and religions, Islamic culture has also been embedded in good corporate governance since

the early days of Islamization. Islamic societies have their views and values that are different from the non-Islamic world. Strong belief in accountability in this world and beyond has strong implications in every Muslim's life and regulates a broader scope than the general governance principles. Therefore, success and prosperity are measured by moral and ethical, in which there are spiritual obligations and strong trust that accountability to Allah is the highest authority. So, OECD principles have long been recommended by Muslims, in which the implementation is controlled, directed <sup>66</sup> and regulated by economic activities based on the Islamic perspective.

<sup>67</sup>H1 : Sharia governance consisting of the Creation of Conducive Pre-condition/Situation; Principle of Sharia Governance; and Ethics and Code of Conduct positively influence the performance of SMEs.

### Maqashid Sharia

Maqasid al-Sharia can be defined as the aim of Islamic law. Two primary sources that can be considered as the core of Islamic law are Al-Qur'an and Sunnah. The Maqashid al-shariah goal is based on the objectives of the constituent which are the reason for the legislation of Islamic rules. Imam Al-Ghazali (1997) classified the <sup>68</sup>maqashid into five main categories, namely maintaining religion, soul, mind, descent <sup>69</sup> and wealth. Details about the description of this goal are essential to achieve the study objectives and to support the objectives of Sharia for human welfare. Maqashid al-Sharia is an important Sharia science. Today, in Muslim countries, <sup>70</sup>maqashid has become the focus of attention that provides easy access to Sharia. It can be achieved by developing a framework that can help create a development index for maqashid al-Sharia financial institutions. This study aims to explore the measurement of

<sup>72</sup>maqashid al-Sharia by suggesting various indicators that find the relationship with the parameters of financial institutions and help develop a framework. The existence of <sup>73,74</sup>maqashid al-Sharia concept is to create <sup>75</sup>maslahah for all human beings. The development of <sup>76</sup>maqashid al-Sharia performance measurement for business is significant. It is only developed for the Islamic finance industry, while the <sup>77</sup>maqashid al-Sharia performance measurement has not been carried out comprehensively in the non-financial industry (Rahman et al., 2015). Islam helps companies to adapt to changes that encourage creativity, dynamism and <sup>78</sup>flexibility Al-Mubarak and Osmani (2010). Adaptation must be aimed at achieving the purpose of life, or in Islam referred to as <sup>79</sup>maqashid al-Sharia (Ascarya, Rahmawati and <sup>80</sup>Sukmana, 2016).

Maqashid is derived from the word <sup>81</sup>maqsud which means demands, intentions or <sup>82</sup>purposes. Sharia is a policy (wisdom) and the achievement of protection for everyone in <sup>83</sup>the life in the world and the hereafter. The meaning of <sup>84</sup>maqashid al-sharia is al-<sup>85</sup>ma'aani <sup>86</sup>allati <sup>87</sup>syuri'at <sup>88</sup>laha al-ahkam which means the values that are the goal of the establishment of the law. Maqashid Sharia serves to carry out two important things: 1) tahsil, means securing benefits (<sup>89</sup>manfaah) and <sup>90</sup>2) <sup>91 92</sup>ibqa , means achieving protection in life in the world and the hereafter (<sup>93</sup>madarrah) as directed by the Law Giver. Maslahah, on the other hand, is a legal instrument used in Islamic legal theory to promote the public interest and prevent social crime or corruption (Dusuki and Abdullah, 2007).

Al-Zuhaili (1986) defines the <sup>94</sup>maqashid <sup>95</sup>syari'ah as meanings and purposes maintained by <sup>96</sup>syara' in all its laws or most of the law, or the ultimate goal of the <sup>97</sup>shari'at and the secrets put on by <sup>98</sup>shara' in every law

The aim of the Sharia in the <sup>99</sup>maqashid al-Sharia according to al-Syatibi can be viewed from two parts: 1) based on God's purpose as the maker of the Sharia; 2) based on the purpose of humans who are burdened with the <sup>100</sup>shari'at. At the

initial goal, God's purpose in establishing the principles of Shari'at is to be understood so that people who are burdened with the Shari'at can carry it out and understand the essence of the wisdom of the Shari'at (Asmuni, 2005). Islamic law has three objectives: soul purification, upholding justice in society, and the <sup>101</sup>realisation of benefit <sup>102</sup>(maslahah) for human beings (Mohammed and Taib, 2015). Soul purification aims to enable humans to play a role as a source of goodness for the community and the environment, including paying zakat, as stated in the Al-Quran that zakat aims to cleanse human property. Upholding justice in society covers all areas of human life regarding law and economics. Next is to <sup>103</sup>realise <sup>104</sup>benefit <sup>105</sup>(maslahah) for human beings (Zein, 2005). According to Zahrah (1997), as cited in Mohammed and Taib (2015), in the Sharia business, the achievement of <sup>106</sup>maqashid Sharia can at least be seen from three dimensions: Tahdhib al-Fard (private education), Iqamah al-'Adl (creation of justice) and Jalb al-Maslahah (achieving public interest). The first dimension reveals how Islamic banking should spread knowledge and capabilities and <sup>107</sup>instil values that support spiritual development. The second dimension reveals how Islamic banking must ensure that every business transaction is carried out fairly. <sup>108</sup>In addition, Islamic banking should also ensure that every banking business is free from negative elements that can create injustice, such as usury. The third dimension reveals that Islamic banking should be able to create benefits or achieve <sup>109</sup>the public interest by giving priority to business activities that produce prosperity for the community. This includes activities that cover the basic needs of society, such as clothing, food, and shelter.

<sup>110</sup>H2 : Maqashid sharia positively influences the performance of SMEs.

## Figure 1

### Conceptual Framework

#### Research Methodology

This research is based on a survey approach (Sekaran and Bougie, 2016) using a questionnaire as a tool to obtain data from respondents who run SMEs and live in Surabaya. The endogenous variable in this study is SME performance which is proxied by the growth of sales turnover, profit growth <sup>111</sup> and the growth of the number of customers. The exogenous variables used in this study are guidelines for Sharia corporate governance proxied by three aspects of the creation of conducive <sup>112</sup> pre-condition / situation, the principles of Good Governance, ethics and code of conduct, private education, the creation of justice, and the achievement of public interests.

The analytical technique used is PLS – SEM <sup>113</sup> model approach. There are two stages in the PLS-SEM modeling process (Hair, Ringle <sup>114</sup> and Sarstedt, 2011). First, the measurement model is evaluated in term <sup>115</sup> of the consistency of reliability and internal validity. Second, the structural model is assessed to predict the relationship between endogenous and exogenous variables.

Base on the type of business, 60% of respondents have a business field in trading, while 40% in food and beverage. All respondents are Muslim. Based on gender, 19 respondents are male, and 107 respondents are female. Based on age, 81 respondents are over 40 years old, 35 respondents are between 30-40 years old and the rest under 30 years old. Based on the educational background, 63 respondents are Senior High School graduates. Based on the length of business, 85 respondents run their business less <sup>116</sup> than ten years. Based on the number of employees, 100 respondents have 1 to 4 employees, and 26 respondents have more than five employees. Based on business history,

113 respondents start their businesses, and 13 respondents continue their parents' business. Based on the average total sales per year, 105 respondents have an average total sales of IDR 100,000,000 per year, and 21 respondents have above IDR 100,000,000. The sales turnover is 10% -25% per year, profit growth is 10%-30%, and customer growth is 10%-30%. Based on marketing<sup>117</sup> area, 93% of respondents have the national marketing area, and 7% or about eight respondents can sell their goods or products out of the country. It means that SMEs in Surabaya have been able to sell and introduce their products to foreign countries, such as Malaysia, China, Taiwan, Singapore, and Australia.

## Results

The reflective measurement model is used to test the reliability and validity of research indicators (Hair, Ringle and Sarstedt<sup>118</sup>, 2011). Reliability<sup>119</sup> test is used to test the composite reliability as an estimate of the internal consistency of the construction stated from the composite reliability. If the composite reliability value is between 0.60 - 0.70, the indicator in the study is declared reliable. Meanwhile, the validity test is used to evaluate the model indicated by the AVE (Average Variance Extraction) value above 5%. It can be shown in table 1 as follows:

Table 1

### Results of Validity and Reliability Test

#### Variable

#### Composite Reliability

#### Average Variance Extracted (AVE)

#### Sharia Business Governance

0.927

0.646

Ethics

0.934

0.780

Performance

0.824

0,611

Maqashid Syariah

0.784

0.259

Pre-Condition

0.918

0.585

Source: Processed data

From Table 1, it can be seen that all indicators are declared reliable as evidenced by the composite reliability value above 0.6. It can also be seen from the validity value above 5%, as measured by average<sup>120</sup> variance extracted (AVE), which means that all indicators are declared valid.

### Structural Model

The structural model is a model capable of predicting the relationship between endogenous variable (SME performance) and exogenous variables (the creation of conducive pre-condition / situation, the principles of Good Governance, ethics and code of conducts<sup>121</sup>, and maqashid Sharia<sup>122</sup>) with demographic factors as control variables. The control variables consist of business legality, gender,

age, business history, education, length of business, and type of business. The test results using WrapPLS 6.0 can be seen in the following table 2:

Table 2

Test Results of the effect of Sharia Business Governance and Maqashid Sharia using Control Variables on Performance

Variable

P value<sup>123</sup>

Alpha value

Conclusion

Creation of Conducive Pre-condition/Situation

0.485

0.05

Insignificant

Sharia Business Governance

0.379

0.05

Insignificant

Ethics and Code of Conducts

0.109

0.05

Insignificant

Maqashid Syariah

0.032

0.05

Significant

Business Legality

<0.001

0.05

Significant

Gender

0.028

0.05

Significant

Age

0.002

0.05

Significant

Business History

0.344

0.05

Insignificant

Education

0.086

0.05

Insignificant

Length of Business

0.372

0.05

Insignificant

Type of Business

0.162

0.05

Insignificant

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Source: Processed data

Table 2 above shows that the variables of the creation of conducive pre-condition / situation, the principle of Sharia business governance, ethics and code of conduct have insignificant influence on performance as indicated by p-value that is greater than alpha 5%, while the variable of maqashid Sharia has a significant influence on performance, as indicated by p-value of 0.03 which is smaller than alpha 5%.

The results of this study are not the same as the results of the research conducted by Al- Haddad, Alzurqan and Al\_Sufy (2011) which states that the implementation of Good Corporate Governance (GCG) in the company has a positive effect on company performance, the better the implementation of GCG in the company, the better the company's performance. The principle of the Sharia business governance recommended is to be fair and honest to every community including business transactions determined by three decision makers: a) with whom: the Sharia consultation board or advisory body; b) for whom: the ultimate goal of the company's activities to obtain the benefits given by God and the trust of the strength given in making good decisions according to the expectations/wishes of the community; c) with whom and to whom: determined corporate governance requires effective religious supervision to ensure the adjustment of all Sharia activities and procedures (Hafeez, 2013). Thus, it can be said that good governance is essential for the development of a healthy and competitive company. Also, the implementation of good governance will create healthy, better, accountable, transparent, independent, responsible and fair internal control system (Ramakrishnan, 2013).

The implementation of good corporate governance in Indonesia must consider the role of Islamic law in which accountability is not only to stakeholders but

also to God as the highest owner. The principles of corporate governance in Indonesia must pay attention to Islamic law so as not to fail in its implementation to achieve business performance (Widiyanti et al., 2011). The results of this study are not the same as the results of the research conducted by Hove-Sibanda, P., Sibanda, K., & Poee (2017) that the implementation of corporate governance as a company's ability is positively and significantly related to the SME performance. Bhatti (2009) also states that good corporate governance requires the principles of Islamic law, particularly in the Islamic financial sector and the corporate sector. Effective Islamic corporate governance is consistent with Islamic principles, such as preventing gharar<sup>131</sup> (risk, uncertainty) and illegal business transactions. "Good corporate governance encourages capital formation, creates incentives to engage in behaviours<sup>132</sup> that maximise<sup>133</sup> value, reduces capital costs, and fosters strong markets" (Kablawi, 2008). Also, the structure and process require individuals to carry out their responsibilities with integrity, judgment and<sup>134</sup> transparency, all of which are the main principles in Islamic law. However, Islamic institutions face various challenges in building effective corporate governance systems because they must strictly comply with Islamic law. However, the existence of Sharia Supervisory Board is necessary because: First, the majority of investors and clients from Islamic companies will lose confidence if bank management continues to violate Islamic law; second, the Sharia system emphasis on ethics which is believed to prevent Muslims from behaving unethically (Kablawi, 2008).

In addition to good corporate governance, the maqasid<sup>135</sup> al-Sharia is a variable that is also used in this study which describes the holistic view of Islam as a way of life for individuals and society (Dusuki and Abdullah, 2007), including business entities (Abdullah, 2012). The results of this study are not the same as

the results of the study conducted by Rahman et al. (2015), that the development of performance measurement based on maqasid<sup>136</sup> al-Sharia in business and trade is significant. It is found that the development of maqasid<sup>137</sup> al-Sharia as a performance measurement has not been carried out comprehensively in the non-financial sector. The concept of maqasid<sup>138</sup> al-Sharia itself must be well understood before developing the standard and framework of maqasid<sup>139</sup> al-Sharia. The absence of standard in maqasid<sup>140</sup> al-Sharia-based guidelines for business operations is a significant problem, and at the same time, it can be an opportunity for a halal business and trade. To overcome this, it is necessary to develop standards of collective decisions from industry and practitioners. In addition<sup>141</sup>, government policies and support are very important for industry or SMEs. This is indeed not in accordance with<sup>142</sup> the results of this study that maqashid<sup>143</sup> Sharia with the measurement dimensions of Tahdhib al-Fard (individual education), Iqamah al-'Adl (creation of justice) and<sup>144</sup> Jalb al-Maslahah (achieving public interest) has a significant influence on SME performance (Zahrah, 1997).

Furthermore, table 2 shows the influence of demographic factors as control variables (business legality, gender, business history, age, education, length of business, and type of business) on SME performance. The results show that business legality, gender, and age, as control variables, have a significant effect on performance as indicated by the p-value which is smaller than the alpha value 5%<sup>145</sup>. Meanwhile, business history, education, length of business, and the type of business do not have a significant effect on performance because P-value is higher than alpha 5%. The explanation can be seen in the structural model in the following figure 1:

## Figure 2

The Test Results of the Effect of Sharia Business Governance and Maqashid Sharia on SME Performance with Control Variable

Note:

PK (creation of conducive pre-condition / situation ), Lgal<sup>146</sup> (business legality), JK (gender), RiwUs (business history), GGBS (Sharia business governance), Etika

(ethics and code of conduct), MQ (maqadish <sup>147</sup> Sharia), JenUs <sup>148</sup> (type <sup>149</sup> of business), LamUs (length of business) Pend. (education), Usia (age), and Kinerja (performance)

Figure 1 shows that business legality as a control variable has a significant effect on SME performance, meaning that in running a business there is a need for legality <sup>150</sup> or legal recognition of the establishment of the business. In addition to legality, gender as a control variable also affects SME performance, meaning that business success is determined by the gender of the person who runs the business, in which in this study women dominate the business. However, the results of this study are not the same as the study conducted by Aminul Islam et al. (2011) who states that age does not significantly influence the SME <sup>151</sup> performance. Likewise, gender does not play an essential role in the success of a business in Bangladesh.

Reynolds, Camp <sup>152</sup> and Autio (2001) state that individuals ranging in age from 25 years to 44 years are the most active individuals in entrepreneurship. Likewise, the results of the research conducted by Wahid, Furuho <sup>153</sup>lt and Kristiansen (2006) show that there is a significant correlation between the age of entrepreneurs and business success. Entrepreneurs who are older (> 25 years) are more successful than entrepreneurs who are younger <sup>154</sup>. Sinha (1996) also states that the success of an entrepreneur is at the age between 32 years and 44 years. Whereas according to Aminul Islam et al. (2011), age does not have a significant effect on SME performance, but Aminul Islam et al. (2011) states that the length of business has a significant effect on the success of SME business, meaning that SMEs that can operate longer are more successful in running their businesses. Also, Chua, Chrisman <sup>155</sup> and Chang (2004) also state that the development of business performance is determined by the length of

the business is established. The results of this study also show the same thing, in which the length of business has no significant effect on performance because the average length of the business of SMEs in Surabaya is less than 10 years.

After knowing that the control variables consisting of business legality, gender<sup>156</sup> and age, based on the statistics test, have a significant effect on the endogenous variable (SME performance), the control variables are then functioned as moderating variables which can strengthen or weaken the influence of exogenous variables (the creation of conducive pre-condition / situation, ethics and code of conduct, Sharia business governance, and Maqashid Sharia) on endogenous<sup>157</sup> variable (SME performance). Based on the test results in table 2 and figure 1 above, the next analysis is to enter each of the significant control variables (business legality, gender and<sup>158</sup> age) as moderating variables, in which the results can be seen in table<sup>159</sup> 3 below:

Table 3

## Moderating Variable Test Results

Moderating Variable

Moderating Variable

Alpha 5%

Conclusion

Gender

Age

Legality

Creation of Conducive Pre-condition/Situation (PK)

0.274

0.001 (\*)

0.236

0.05

Significant

Sharia Business Governance (GGBS)

0.194

0.167

0.324

0.05

Insignificant

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## Ethics and Code of Conduct (Etika)

0.017 (\*)

&lt;0.001 (\*)

0.393

0.05

Significant

Maqashid Syariah (MS)

0.191

0,113

0.266

0.05

Insignificant

Source: Processed data

The results obtained after entering gender, age <sup>160</sup> and legality as moderating variables can be seen in Table 3. Gender moderates the influence of ethics and code of conduct on the SME performance with a p-value of 0.017 smaller than alpha 5%. Age moderates the influence of the creation of conductive <sup>161</sup> pre-condition / situation on SME performance with a p-value of 0.01 smaller than alpha 5%. Ethics and code of conduct have a significant influence on SME performance with age as a moderating variable with a p-value of < 0.01 smaller than alpha 5%. Meanwhile, legality does not moderate the influence of the creation of a conducive pre-condition / situation, the principles of Sharia business governance, ethics and code of conduct, and maqashid syari'ah <sup>162</sup> <sup>163</sup> on SME Performance because the p-value is more significant than alpha 5%. Mazzarol et al. (1999) found that women were generally more active to be the founders of new businesses than men. The results of the research conducted

by Mazzarol are similar to the results of this study that gender (female) actively moderates the influence of ethics and code of conduct on SME performance. Sharia <sup>164</sup>bisnis ethics is a moral reference as part of the akhlaqul <sup>165</sup>karimah <sup>166</sup>in Sharia-based business. Sharia business ethics is based on goodwill and mutual respect ('antaradhin' <sup>167</sup>) between parties while adhering to halal and tayib <sup>168</sup>aspects. It is by the command of Allah, which means: "O people who believe, do not eat each other's possessions in a false way <sup>169</sup>but in the form of commerce on the basis of <sup>170</sup>mutual pleasure/respect..." (an-Nisa / 4: 29). The implementation of these basic principles in Sharia <sup>171</sup>business must also fulfill the core values, such as honest, fair, trustworthy and ihsan <sup>172</sup> <sup>173</sup>(Binhadi et al., 2006). It is in contrast to the results of the study conducted by Kolvereid (1996) that men have higher entrepreneurial intentions than women.

### Figure 3

The Test Results of the Effect of Sharia Governance and Maqashid Sharia on SME Performance with Gender, Age, and Business Legality as Moderating Variables

In addition to gender, age as part of demographic factors moderates (weakens) the influence of the variable of the creation of conductive<sup>174</sup> pre-condition / situation on SME performance. The more mature the age of the entrepreneur, the easier it will be to create a healthy business climate so that it will have an impact on the improvement of business performance. Also, the entrepreneurs<sup>175</sup> should also<sup>176</sup> be honest, trustworthy, and not allowed to tyrannise<sup>177</sup> each other. Also<sup>178</sup> they must be able to provide excellent service as a reflection of ethics and code of conduct. At a young age, an entrepreneur has not been able to run his business by ethics and code of conduct so that it will have an impact on

business performance. The results of this study are by the results of previous research that age, as a demographic factor, is a significant factor in the success of SMEs (Reynolds, Camp and Autio, 2001). Likewise, there is a significant correlation between the age of the entrepreneur and business success. Entrepreneurs who are over 25 years old are more successful than those who are younger (Wahid, Furuholt and <sup>179</sup>Kristiansen, 2006). However, the results of this study are not <sup>180</sup>in accordance with the statement that the success of an entrepreneur is at a young age (Sinha, 1996).

## Conclusion

Based on the results of the analysis and discussion, it can be concluded that <sup>181</sup>maqashid Sharia has a significant influence on the performance of SMEs, while the creation of a conducive pre-condition / Sharia, good governance principle, ethics and <sup>182</sup>code of conduct have insignificant influence on the performance of SMEs with demographic factors as control variables (business legality, gender and <sup>183</sup>age). Another conclusion that can be conveyed is that by entering the control variable as a moderating variable, the results show that gender can moderate (positive / strengthen) the significant positive influence of ethics and code of conduct on the performance of SMEs. Conversely, the age factor can moderate (negative / weaken) the significant negative influence of the creation of conducive pre-condition / situation and ethics and code of conduct on the performance of SMEs in Surabaya.

## Research Implication

Theoretically, the results of the study are expected to contribute to the development of body knowledge related to sharia governance and <sup>184</sup>maqashid

sharia for enhancing the performance of SMEs in which sharia governance and maqashid<sup>185</sup> are mostly used for manufacturing enterprises and bank. Practically, the results of the study could be considered as a recommendation for enhancing the performance of SMEs based on Sharia principles.

### Limitation and Future Research

The authors were challenging to find SMEs managers who comprehend sharia governance. Therefore, the results of the study could not entirely be generalised<sup>186</sup>. Also, it is suggested that further researchers adjust the Sharia governance measurement indicators in SMEs, such as fair, honest, far from usury, and halal. Also, the business people involved in SMEs should understand the objectives of maqashid<sup>187</sup> Sharia which are measured through Tahdhib al-Fard (private education), Iqamah al-'Adl (creation of justice) and Jalb al-Maslahah<sup>188</sup> (achieving public interest) in running their business.

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1.	<del>maqashid</del> → mashed	Misspelled words	Correctness
2.	a conducive	Determiner use (a/an/the/this, etc.)	Correctness
3.	, and	Comma misuse within clauses	Correctness
4.	an insignificant	Determiner use (a/an/the/this, etc.)	Correctness
5.	, and	Comma misuse within clauses	Correctness
6.	a conducive	Determiner use (a/an/the/this, etc.)	Correctness
7.	<del>maqashid</del> → mashed	Misspelled words	Correctness
8.	<del>SMEs</del> → SME's, SMEs'	Incorrect noun number	Correctness
9.	, and	Comma misuse within clauses	Correctness
10.	<del>Also,</del> SMEs or SMEs <del>also</del>	Wordy sentences	Clarity
11.	<del>employ</del> → employs	Faulty subject-verb agreement	Correctness
12.	<del>Also,</del> SMEs or SMEs <del>also</del>	Wordy sentences	Clarity
13.	<del>with the aim to</del> → to, intending to	Wordy sentences	Clarity
14.	a healthy	Determiner use (a/an/the/this, etc.)	Correctness
15.	, and	Comma misuse within clauses	Correctness
16.	<del>the</del> company	Determiner use (a/an/the/this, etc.)	Correctness
17.	, and	Comma misuse within clauses	Correctness
18.	on transparency	Improper formatting	Correctness

19.	, and	Comma misuse within clauses	Correctness
20.	<del>theyib</del> → they	Misspelled words	Correctness
21.	, and	Comma misuse within clauses	Correctness
22.	<del>behaviour</del> → behavior	Mixed dialects of English	Correctness
23.	<del>to</del> → for	Wrong or missing prepositions	Correctness
24.	<del>realise</del> → realize	Mixed dialects of English	Correctness
25.	maqasid	Unknown words	Correctness
26.	maqasid	Unknown words	Correctness
27.	maqasid	Unknown words	Correctness
28.	maqasid	Unknown words	Correctness
29.	<del>maqashid</del> → mashed	Misspelled words	Correctness
30.	, and	Comma misuse within clauses	Correctness
31.	maqashid	Unknown words	Correctness
32.	aql	Unknown words	Correctness
33.	<del>addion</del> → adding, addition	Misspelled words	Correctness
34.	nafs	Unknown words	Correctness
35.	nasl	Unknown words	Correctness
36.	maal	Unknown words	Correctness
37.	<del>maqashid</del> → mashed	Misspelled words	Correctness
38.	<del>tahdhib</del> → Gandhi	Misspelled words	Correctness
39.	<del>'adl</del> → all, made	Misspelled words	Correctness

40.	<del>jab</del> → job, jab	Misspelled words	Correctness
41.	<i>masalahah</i>	Unknown words	Correctness
42.	<del>maqashid</del> → mashed	Misspelled words	Correctness
43.	to increase shareholder value and accommodate	Wordy sentences	Clarity
44.	, and	Comma misuse within clauses	Correctness
45.	<del>realise</del> → realize	Mixed dialects of English	Correctness
46.	<i>thayib</i>	Unknown words	Correctness
47.	, and	Comma misuse within clauses	Correctness
48.	a healthy	Determiner use (a/an/the/this, etc.)	Correctness
49.	, and	Comma misuse within clauses	Correctness
50.	, and	Comma misuse within clauses	Correctness
51.	<del>decision-makers</del> → decision-makers	Misspelled words	Correctness
52.	<del>determined</del> → determining	Misuse of modifiers	Correctness
53.	, and	Comma misuse within clauses	Correctness
54.	of corporate	Wrong or missing prepositions	Correctness
55.	<del>conceptualised</del> → conceptualized	Mixed dialects of English	Correctness
56.	<del>the</del> Islamic	Determiner use (a/an/the/this, etc.)	Correctness
57.	, and	Comma misuse within clauses	Correctness
58.	<del>the</del> Islamic	Determiner use (a/an/the/this, etc.)	Correctness

59.	, and	Comma misuse within clauses	Correctness
60.	<del>centred</del> → centered	Mixed dialects of English	Correctness
61.	, and	Comma misuse within clauses	Correctness
62.	<del>emphasise</del> → emphasize	Mixed dialects of English	Correctness
63.	<del>analyse</del> → analyze	Mixed dialects of English	Correctness
64.	<del>the</del> Islamic	Determiner use (a/an/the/this, etc.)	Correctness
65.	<del>civilisations</del> → civilizations	Mixed dialects of English	Correctness
66.	, and	Comma misuse within clauses	Correctness
67.	H1 :	Improper formatting	Correctness
68.	<del>maqashid</del> → mashed	Misspelled words	Correctness
69.	, and	Comma misuse within clauses	Correctness
70.	<del>maqashid</del> → mashed	Misspelled words	Correctness
71.	<del>maqashid</del> → mashed	Misspelled words	Correctness
72.	<del>maqashid</del> → mashed	Misspelled words	Correctness
73.	the maqashid	Determiner use (a/an/the/this, etc.)	Correctness
74.	<del>maqashid</del> → mashed	Misspelled words	Correctness
75.	masalahah	Unknown words	Correctness
76.	<del>maqashid</del> → mashed	Misspelled words	Correctness
77.	maqashid	Unknown words	Correctness
78.	, and	Comma misuse within clauses	Correctness

79.	<del>maqashid</del> → mashed	Misspelled words	Correctness
80.	, and	Comma misuse within clauses	Correctness
81.	maqsud	Unknown words	Correctness
82.	, or	Comma misuse within clauses	Correctness
83.	<del>the</del> life	Determiner use (a/an/the/this, etc.)	Correctness
84.	<del>maqashid</del> → mashed	Misspelled words	Correctness
85.	ma'aani	Unknown words	Correctness
86.	<del>allati</del> → Gallati	Misspelled words	Correctness
87.	syuri'at	Unknown words	Correctness
88.	laha	Unknown words	Correctness
89.	<del>manfaah</del> → manual	Misspelled words	Correctness
90.	, and	Comma misuse within clauses	Correctness
91.	<del>ibqa</del> → Iqbal	Misspelled words	Correctness
92.	ibqa,	Comma misuse within clauses	Correctness
93.	<del>madarraah</del> → mad array	Misspelled words	Correctness
94.	<del>maqashid</del> → mashed	Misspelled words	Correctness
95.	<del>syari'ah</del> → shari'ah	Misspelled words	Correctness
96.	<del>syara</del> → Sara, Ciara, start	Misspelled words	Correctness
97.	<del>shari'at</del> → shari'ah, shari'a	Misspelled words	Correctness
98.	shara	Unknown words	Correctness
99.	<del>maqashid</del> → mashed	Misspelled words	Correctness

100.	<del>shari'at</del> → shari'ah, shari'a	Misspelled words	Correctness
101.	<del>realisation</del> → realization	Mixed dialects of English	Correctness
102.	masalahah	Unknown words	Correctness
103.	<del>realise</del> → realize	Mixed dialects of English	Correctness
104.	the benefit	Determiner use (a/an/the/this, etc.)	Correctness
105.	masalahah	Unknown words	Correctness
106.	<del>magashid</del> → mashed	Misspelled words	Correctness
107.	<del>instil</del> → instill	Mixed dialects of English	Correctness
108.	<del>In addition</del> → Also, Besides	Wordy sentences	Clarity
109.	<del>the</del> public	Determiner use (a/an/the/this, etc.)	Correctness
110.	H2 :	Improper formatting	Correctness
111.	, and	Comma misuse within clauses	Correctness
112.	a conducive	Determiner use (a/an/the/this, etc.)	Correctness
113.	<del>PLS — SEM</del> → PLS-SEM	Misspelled words	Correctness
114.	, and	Comma misuse within clauses	Correctness
115.	<del>term</del> → terms	Incorrect noun number	Correctness
116.	for less	Wrong or missing prepositions	Correctness
117.	the marketing	Determiner use (a/an/the/this, etc.)	Correctness
118.	, and	Comma misuse within clauses	Correctness

119.	The reliability	Determiner use (a/an/the/this, etc.)	Correctness
120.	the average	Determiner use (a/an/the/this, etc.)	Correctness
121.	conducts → conduct	Incorrect noun number	Correctness
122.	maqashid → mawashi	Misspelled words	Correctness
123.	P-value → P-value	Misspelled words	Correctness
124.	maqashid → mashed	Misspelled words	Correctness
125.	the p-value	Determiner use (a/an/the/this, etc.)	Correctness
126.	, and	Comma misuse within clauses	Correctness
127.	decision-makers → decision-makers	Misspelled words	Correctness
128.	determined → determining	Misuse of modifiers	Correctness
129.	a healthy	Determiner use (a/an/the/this, etc.)	Correctness
130.	, and	Comma misuse within clauses	Correctness
131.	gharar	Unknown words	Correctness
132.	behaviours → behaviors	Mixed dialects of English	Correctness
133.	maximise → maximize	Mixed dialects of English	Correctness
134.	, and	Comma misuse within clauses	Correctness
135.	maqasid	Unknown words	Correctness
136.	maqasid	Unknown words	Correctness
137.	maqasid	Unknown words	Correctness

138.	<i>maqasid</i>	Unknown words	Correctness
139.	<i>maqasid</i>	Unknown words	Correctness
140.	<i>maqasid</i>	Unknown words	Correctness
141.	<del>In addition</del> → Also, Besides	Wordy sentences	Clarity
142.	<del>in accordance with</del> → by, following, per, under	Wordy sentences	Clarity
143.	<del>maqashid</del> → mashed	Misspelled words	Correctness
144.	, and	Comma misuse within clauses	Correctness
145.	of 5	Wrong or missing prepositions	Correctness
146.	<del>Lgal</del> → Legal	Misspelled words	Correctness
147.	<del>maqadish</del> → Jagadish	Misspelled words	Correctness
148.	<del>JenUs</del> → Jens	Misspelled words	Correctness
149.	a type, or the type	Determiner use (a/an/the/this, etc.)	Correctness
150.	the legality	Determiner use (a/an/the/this, etc.)	Correctness
151.	<del>the</del> SME	Determiner use (a/an/the/this, etc.)	Correctness
152.	, and	Comma misuse within clauses	Correctness
153.	, and	Comma misuse within clauses	Correctness
154.	younger entrepreneurs	Wordy sentences	Clarity
155.	, and	Comma misuse within clauses	Correctness
156.	, and	Comma misuse within clauses	Correctness

157.	the endogenous, or an endogenous	Determiner use (a/an/the/this, etc.)	Correctness
158.	, and	Comma misuse within clauses	Correctness
159.	table → Table	Misspelled words	Correctness
160.	, and	Comma misuse within clauses	Correctness
161.	a conducive	Determiner use (a/an/the/this, etc.)	Correctness
162.	maqashid → mawashi	Misspelled words	Correctness
163.	syari'ah → shari'ah	Misspelled words	Correctness
164.	bisnis → Bisnis	Misspelled words	Correctness
165.	akhlaqul	Unknown words	Correctness
166.	karimah	Unknown words	Correctness
167.	antaradhin	Unknown words	Correctness
168.	tayib	Unknown words	Correctness
169.	falsely eat each other's possessions	Wordy sentences	Clarity
170.	on the basis of → based on	Wordy sentences	Clarity
171.	the Sharia	Determiner use (a/an/the/this, etc.)	Correctness
172.	, and	Comma misuse within clauses	Correctness
173.	ihsan → Ihsan	Misspelled words	Correctness
174.	a conducive	Determiner use (a/an/the/this, etc.)	Correctness
175.	Also, the or should also	Wordy sentences	Clarity

176.	<del>the</del> entrepreneurs	Determiner use (a/an/the/this, etc.)	Correctness
177.	<del>tyrannise</del> → tyrannize	Mixed dialects of English	Correctness
178.	Also,	Comma misuse within clauses	Correctness
179.	, and	Comma misuse within clauses	Correctness
180.	<del>in accordance with</del> → by, following, per, under	Wordy sentences	Clarity
181.	<del>maqashid</del> → mashed	Misspelled words	Correctness
182.	, and	Comma misuse within clauses	Correctness
183.	, and	Comma misuse within clauses	Correctness
184.	<del>maqashid</del> → mashed	Misspelled words	Correctness
185.	<del>maqashid</del> → mawashi	Misspelled words	Correctness
186.	<del>generalised</del> → generalized	Mixed dialects of English	Correctness
187.	<del>maqashid</del> → mashed	Misspelled words	Correctness
188.	, and	Comma misuse within clauses	Correctness
189.	<del>doi</del> → DOI	Misspelled words	Correctness
190.	<del>doi</del> → DOI	Misspelled words	Correctness
191.	<del>doi</del> → DOI	Misspelled words	Correctness
192.	<del>doi</del> → DOI	Misspelled words	Correctness
193.	<del>doi</del> → DOI	Misspelled words	Correctness
194.	<del>doi</del> → DOI	Misspelled words	Correctness
195.	<del>doi</del> → DOI	Misspelled words	Correctness

196.	<del>Medium-Sized</del> → Medium-Sized	Misspelled words	Correctness
197.	<del>doi</del> → DOI	Misspelled words	Correctness
198.	, and	Comma misuse within clauses	Correctness
199.	, and	Comma misuse within clauses	Correctness
200.	, and	Comma misuse within clauses	Correctness
201.	<del>doi</del> → DOI	Misspelled words	Correctness
202.	<del>doi</del> → DOI	Misspelled words	Correctness
203.	<del>doi</del> → DOI	Misspelled words	Correctness
204.	<del>doi</del> → DOI	Misspelled words	Correctness
205.	<del>doi</del> → DOI	Misspelled words	Correctness
206.	<del>doi</del> → DOI	Misspelled words	Correctness
207.	<del>doi</del> → DOI	Misspelled words	Correctness
208.	<del>doi</del> → DOI	Misspelled words	Correctness
209.	<del>doi</del> → DOI	Misspelled words	Correctness
210.	<del>doi</del> → DOI	Misspelled words	Correctness
211.	<del>doi</del> → DOI	Misspelled words	Correctness
212.	, and	Comma misuse within clauses	Correctness
213.	<del>doi</del> → DOI	Misspelled words	Correctness
214.	<del>doi</del> → DOI	Misspelled words	Correctness
215.	<del>doi</del> → DOI	Misspelled words	Correctness
216.	, and	Comma misuse within clauses	Correctness

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217.	<del>doi</del> → DOI	Misspelled words	Correctness
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218.	<del>doi</del> → DOI	Misspelled words	Correctness
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219.	<del>doi</del> → DOI	Misspelled words	Correctness
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220.	<del>doi</del> → DOI	Misspelled words	Correctness

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