

What Constitutes Islamic Entrepreneurial Behavior? A Systematic Literature Review of Dimensions and Theories

Dadan Sumantri ^{1*}, Hari Mulyadi ², A. Jajang Warya Mahri ³, A. Mokh Adib Sultan⁴

^{1,2,3,4}Fakultas Pendidikan Ekonomi Bisnis, Universitas Pendidikan Indonesia

¹Fakultas Ekonomi dan Bisnis, Universitas Widyatama.

Abstract

What constitutes Islamic entrepreneurial behavior (IEB) remains conceptually unsettled, as the literature employs inconsistent labels, including Islamic business ethics, Shariah-compliant business practice, and halal entrepreneurship, without a unified dimensional framework. This study addresses this fragmentation by systematically mapping the dimensions of IEB and identifying the theoretical perspectives most frequently used to explain the construct. A systematic literature review following the PRISMA protocol was conducted using the Scopus database. The search applied Boolean combinations of terms related to Islamic and Muslim entrepreneurship, business behavior, ethics, and Shariah compliance, limited to articles and reviews published between 2016 and 2026. The search identified 116 records, which were reduced to 51 after title and abstract screening. Full-text assessment included 49 accessible articles, while two additional studies were synthesized from publicly available abstracts. Thematic analysis revealed five recurring dimensions of IEB: Shariah compliance, Islamic business ethics, Islamic social responsibility, tawhidic integration, and Islamic accountability. The review also found that religiosity is predominantly conceptualized as an antecedent or moderating variable rather than as an intrinsic behavioral dimension. Theory of Planned Behavior and the Resource-Based View emerged as the dominant theoretical foundations. These findings provide a comprehensive dimensional map that supports future construct refinement, measurement development, and empirical research on Islamic entrepreneurial behavior among Muslim-owned micro and small enterprises.

Keywords:

Islamic entrepreneurial behavior; Islamic entrepreneurship; Shariah compliance; Islamic business ethics; systematic literature review

JEL Code: L26; M14; Z12

*Corresponding author

Email: dadan.sumantri@upi.edu

INTRODUCTION

Islamic entrepreneurship has attracted sustained scholarly and policy attention over the past decade (Y. Hassan, 2022), driven by the expansion of the global halal economy, the growth of Shariah-compliant financing (Raimi et al., 2025), and the increasing visibility of Muslim-owned micro, small, and medium enterprises across both Muslim-majority and Muslim-minority economies (Panakaje, Zuha, et al., 2025a). Within this broader field, a specific line of inquiry has examined how Islamic values, beliefs, and obligations translate into the observable conduct of entrepreneurs, commonly, though inconsistently, referred to as Islamic entrepreneurial behavior (IEB).

Despite this growing body of work, the construct itself remains conceptually diffuse. Studies addressing what is substantively the same phenomenon have been published under a wide array of labels, including Islamic business ethics (Javaid, 2022), Shariah-compliant business practice (Martikainen & Brekke, 2022), halal entrepreneurship (Soonsan et al., 2025), faith-based business conduct, and Islamic accountability (Kusumaningtiyas et al., 2021), often without cross-referencing one another or converging on a shared set of dimensions. This fragmentation creates two practical problems for researchers seeking to build cumulative knowledge in this area. First, it obscures which behavioral dimensions are empirically well-established versus conceptually asserted but rarely operationalized. Second, it makes it difficult to distinguish IEB, as a construct describing observable entrepreneurial conduct, from adjacent but conceptually distinct constructs such as Islamic religiosity, which is more properly treated as a personal-spiritual antecedent or boundary condition rather than a component of business behavior itself.

A further complication in the literature is the frequent conflation of analytical levels. Many studies examining “Islamic business ethics” or “Shariah compliance” are in fact conducted at the level of banks (Nugroho, 2021; Sulaeman et al., 2025), financial institutions (Al Doghan et al., 2025), or large corporations (Alsaadi et al., 2017; Murphy & Smolarski, 2020), or examine the perceptions of employees and consumers (Junaidi et al., 2022; Solehudin et al., 2024), rather than the behavior of entrepreneurs and business owners themselves. Without a systematic review that explicitly isolates entrepreneur-level studies from institutional-, employee-, and consumer-level studies, it remains unclear what is known about IEB as a behavioral construct exhibited by the individuals who own and operate Islamic businesses.

This study addresses these gaps through a systematic literature review guided by two research questions: (RQ1) What dimensions have been used in the literature to characterize Islamic entrepreneurial behavior? and (RQ2) What theoretical frameworks have most commonly been employed to ground this construct? By systematically mapping dimensions and theories across

entrepreneur-level studies published in the Scopus database, this review aims to provide a consolidated conceptual foundation that can inform future construct validation, instrument development, and theory-building in the study of Islamic entrepreneurship. The remainder of this paper is organized as follows: Section 2 details the systematic review protocol; Section 3 presents the descriptive and thematic findings; Section 4 discusses the implications of these findings; Section 5 outlines the limitations of the review; and Section 6 concludes.

LITERATURE REVIEW

Islamic Entrepreneurship and Islamic Entrepreneurial Behavior

Entrepreneurship theory has evolved considerably from its early behavioral conceptions. Wennekers and Thurik (1999) characterized entrepreneurship primarily around individual risk-taking and venture initiation, while subsequent scholarship broadened the construct to encompass innovation, resource orchestration, and the interaction between entrepreneurs and their social-economic environment (Carayannis et al., 2015). From the mid-twentieth century onward, researchers increasingly framed entrepreneurship as a behavioral phenomenon: a set of actions, decisions, and dispositions through which individuals explore, discover, and exploit business opportunities (McAdam & Cunningham, 2019), driven jointly by cognitive, emotional, and environmental factors (Palma et al., 2009). This behavioral view foregrounds risk acceptance, innovation, and adaptive capacity as core to entrepreneurial conduct (Dai et al., 2014), alongside the motivational and dispositional factors that shape venture success (Bird & Schjoedt, 2017).

Islamic entrepreneurship extends this behavioral view by situating it within a distinct philosophical and ethical paradigm. Rather than treating profit maximization as the sole organizing logic, the Islamic Entrepreneurship Framework positions Shariah principles and Islamic values as the foundation of the entrepreneurial process (Kayed & Hassan, 2010; Ramadani et al., 2015). Central to this framework is the tawhidic paradigm, the view that all economic activity must be grounded in the recognition of God's absolute ownership of resources, with the human being acting as khalifah (steward) entrusted with their responsible management (Choudhury, 2018). Under this paradigm, business activity is reframed as an act of worship and a vehicle for discharging moral, social, and spiritual responsibility, rather than a purely commercial pursuit (Choudhury, 2021; Gümüşay, 2015; Majid et al., 2018).

Within this paradigm, Islamic Entrepreneurial Behavior (IEB) denotes the observable business conduct through which Islamic values are enacted in practice, encompassing Shariah-compliant operations, Islamic business ethics, social responsibility, tawhidic integration, and Islamic accountability.

This positions IEB as a multidimensional behavioral outcome rather than a purely attitudinal or intentional state; it is the point at which an entrepreneur's orientation and belief are translated into verifiable business practice.

Prior literature has generally treated the emergence of IEB as the endpoint of a developmental process rather than a spontaneous outcome (Amruloh, 2016). Islamic Entrepreneurial Orientation (IEO) is understood as the initial disposition that drives individuals toward entrepreneurial engagement consistent with Islamic values, generating experiences that progressively shape Islamic Entrepreneurial Self-Efficacy (IESE), or the belief in one's capability to conduct business according to Islamic principles (Zaman et al., 2023). This capability belief, in turn, underlies the formation of Islamic Entrepreneurial Intention (IEI), the proximal cognitive-motivational precursor of actual entrepreneurial conduct (Ashraf, 2021; Ukil et al., 2024), through which orientation is ultimately channelled into IEB.

Theoretical Foundations of Islamic Entrepreneurial Behavior

The developmental view of IEB outlined above draws principally on two established behavioral theories. The Theory of Planned Behavior (TPB), developed by Ajzen as an extension of the Theory of Reasoned Action, posits that intention is the most proximal predictor of behavior, and that intention itself is jointly determined by attitude toward the behavior, subjective norms, and perceived behavioral control (Ajzen et al., 2018). Meta-analytic evidence spanning health, consumption, environmental, and entrepreneurial domains confirms the consistent predictive strength of this framework (McDermott et al., 2015), including its capacity to predict entrepreneurial intention and behavior across diverse cultural and economic settings (Al-Mamary & Alraja, 2022).

Social Cognitive Theory (SCT), developed by Bandura, complements TPB by explaining how self-efficacy itself is formed. SCT conceptualizes human functioning through triadic reciprocal causation, a dynamic interplay between personal, behavioral, and environmental factors in which the individual is understood as an active agent rather than a product of environmental determination (Bandura, 2001; Usher & Ford, 2022). Self-efficacy, within this framework, is built through mastery experience, vicarious experience, social persuasion, and physiological states (Bandura, 2014), and functions as the cognitive mechanism through which capability beliefs are translated into goal commitment and, ultimately, intention.

Both TPB and SCT, however, were developed within a secular Western psychological tradition and therefore do not, in their original form, capture the distinctive psychological dimensions of Islamic entrepreneurship. Consistent with this limitation, prior work in this tradition has not applied these theories literally but has instead contextualized them within an Islamic psychological frame: TPB's attitude-norm-control structure is extended with

tawhidic consciousness and the conception of entrepreneurship as ibadah (worship) and khalifah responsibility, while SCT's self-efficacy mechanisms are extended with tawakkul (reliance on God) and ihsan (spiritual excellence) as additional sources of capability belief (Ashraf, 2019; Rafiki et al., 2022).

Beyond these two grand and supporting theories, the Islamic Entrepreneurship Framework itself functions as an overarching interpretive lens, integrating the tawhidic paradigm with middle-range perspectives such as the Value-Based Theory of Reasons, which explains how normatively weighted Islamic values (e.g., halal income, falah) motivate entrepreneurial action even where these values entail pragmatic trade-offs (Maguire, 2016; Zaman et al., 2023). Taken together, these layered theoretical resources provide the conceptual architecture through which the formation of Islamic Entrepreneurial Behavior, and the conditions under which it varies, can be systematically understood.

Islamic Religiosity and the Conceptual Boundary of IEB

Islamic Religiosity constitutes a further theoretical resource relevant to understanding IEB, but one that requires careful conceptual placement. Rather than adapting religiosity frameworks developed in general psychology of religion, an authentically Islamic operationalization grounds the construct in the Hadith of Jibril, comprising five dimensions: Iman (theological belief), Ibadah (ritual practice), Ilmu (religious knowledge), Ihsan (spiritual experience), and Amal (behavioral application of Islamic values) (Oshriyeh et al., 2026; Alfawzan et al., 2024). Each dimension carries a distinct theological warrant and a distinct psychological function, ranging from grounding entrepreneurial activity in tawhidic awareness (Iman) to shaping the consistency between belief and everyday conduct (Amal) (McIntyre et al., 2023).

A recurring theoretical question in this literature is whether religiosity should be modeled as a constitutive dimension of entrepreneurial behavior itself or as a contextual factor that conditions how other constructs relate to one another. Boundary Conditions Theory offers a relevant resolution: psychological and organizational relationships are rarely universal and understanding when and for whom a relationship holds is as theoretically important as establishing that the relationship exists at all (Busse et al., 2017; Rehman et al., 2023). Under this view, religiosity is more appropriately theorized as a boundary condition, a factor that strengthens, weakens, or otherwise conditions the relationships among entrepreneurial constructs, rather than as one of those constructs.

This distinction carries a specific conceptual stake for IEB research. Islamic Religiosity, as a personal-spiritual construct concerned with belief, ritual practice, and religious knowledge, is conceptually distal from IEB, which is concerned with observable business conduct in a

professional-commercial domain. Treating the two as interchangeable, or allowing their indicators to overlap, risks conflating a spiritual antecedent with the behavioral outcome it is theorized to influence, a conflation that would be difficult to justify on either theological or measurement grounds and would compromise the discriminant clarity of any resulting model.

The conceptual boundary outlined here, between Islamic Religiosity as an antecedent or contextual condition and Islamic Entrepreneurial Behavior as the professional conduct it may shape, provides the interpretive lens through which the present review examines how the existing literature has, in practice, positioned religiosity relative to IEB. The systematic procedure used to examine this, and related conceptual questions is described in the following section.

RESEARCH METHOD

This study employed a systematic literature review (SLR) methodology guided by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) protocol (Fundoni et al., 2023; Pati & Lorusso, 2018). An SLR approach was selected instead of a narrative or bibliometric review because the objective of this study was not merely to summarize prior studies or map publication patterns, but to systematically identify, compare, and thematically synthesize the dimensions and theoretical foundations of a fragmented construct through transparent, reproducible, and explicit study-selection procedures (Linnenluecke et al., 2020; Page et al., 2021; Tranfield et al., 2003).

Research Questions and Picoc Framework

The review protocol was structured using the PICOC framework (Population, Intervention/Interest, Comparison, Outcome, and Context), adapted to suit a non-interventional thematic review. The framework was employed to define the review scope, formulate the research questions, and develop the search strategy (Booth et al., 2022; Kitchenham & Charters, 2007). Population was defined as Muslim entrepreneurs and Islamic value-based businesses, including micro, small, and medium enterprises. Interest was defined as the construct of Islamic entrepreneurial behavior and its related terminology (Islamic business ethics, Shariah-compliant business practice, halal entrepreneurship). Context was defined globally, without restriction to a specific country or region. Outcome was defined as the dimensions and conceptual frameworks used to characterize IEB as a construct.

RQ1: What dimensions have been used in the literature to characterize Islamic entrepreneurial behavior?

RQ2: What theoretical frameworks have most commonly been employed to ground this construct?

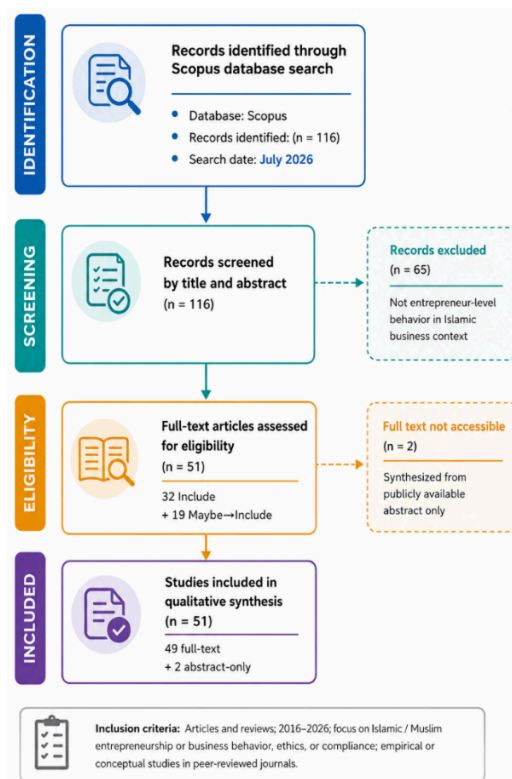
Search Strategy

A systematic search was conducted in the Scopus database on July 2026, using the following boolean query applied to the title, abstract, and keyword fields:

TITLE-ABS-KEY (("Islamic entrepreneur*" OR "Muslim entrepreneur*" OR "Islamic business*" OR "Shariah-compliant business*" OR "halal business*" OR "halal entrepreneur*") AND ("entrepreneurial behavio*" OR "business behavio*" OR "business ethic*" OR "business practice*" OR "shariah compliance" OR "religiosity" OR "islamic accountability" OR "tawhidic")) AND PUBYEAR > 2015 AND PUBYEAR < 2027 AND (LIMIT-TO (DOCTYPE, "ar") OR LIMIT-TO (DOCTYPE, "re"))

The search was restricted to articles and reviews (excluding conference papers, book chapters, and editorials) published between 2016 and 2026, reflecting a ten-year window intended to capture the recent surge of scholarly interest in this area while retaining a manageable and reproducible corpus. Scopus was selected as the sole database for this review, a decision discussed further as a limitation in Section 5.

Figure 1.
PRISMA Flow Diagram Of The Study Selection Process



Source: Author(s) work

Eligibility criteria were established prior to screening in order to reduce selection bias. Table 1 summarizes the inclusion and exclusion criteria applied at the title-and-abstract screening stage. The database search yielded

116 records at the identification stage. Title-and-abstract screening was conducted against the criteria in Table 1, resulting in the exclusion of 65 records that did not examine entrepreneur-level behavior in an Islamic business context (e.g., studies of bank customer behavior, employee perceptions, consumer patronage of halal products, or institutional corporate governance). The remaining 51 records were carried forward to the eligibility stage for full-text assessment.

Of these 51 records, full text was successfully retrieved and reviewed for 49 studies. Two records, Wijaya et al. (2022) and Putri et al. (2025), could not be retrieved in full text despite institutional and direct-request attempts. For these two records, synthesis was based on the publicly available structured abstract only; this exception is documented transparently, and its implications are discussed in Section 5. All 51 records were therefore retained in the final synthesis (n = 51), consistent with the PRISMA flow presented in Figure 1. Data extraction followed a structured matrix adapted from the Watase Uake synthesis approach, capturing for each study: geographic and industry context.

Table 1.

Inclusion and Exclusion Criteria.

Criterion	Inclusion	Exclusion
Analytical level	Entrepreneur- or business-owner-level behavior, ethics, or compliance	Institutional/bank-level, employee-level, or consumer-level studies
Study type	Empirical (quantitative or qualitative) or conceptual/theoretical studies	Editorials or opinion pieces without a discernible methodology
Language	English	Non-English full text
Accessibility	Full text available (institutional access or open access)	Abstract-only inaccessible in full (treated as a documented exception; see Section 2.5)
Construct relevance	Behavior, ethics, or compliance treated as a substantive focus	Islamic entrepreneurship mentioned only in passing, without behavioral focus

Source: Author(s) work

FINDINGS AND DISCUSSION

Descriptive Overview of Included Studies

Of the 51 included studies, publication years ranged from 2016 to 2026, with a pronounced concentration in the most recent period: 26 of the 51

studies (51.0%) were published between 2024 and 2026, indicating a marked recent acceleration of scholarly interest in Islamic entrepreneurial behavior as a distinct object of study. Table 2 summarizes the yearly distribution.

Table 2.

Yearly Distribution Of Included Studies (N = 51)

Year	N
2016	1
2017	2
2018	4
2019	4
2020	4
2021	5
2022	1
2023	4
2024	7
2025	14
2026	5

Source: Author(s) work

The results of the study in the article contained descriptive data analysis results written in Time New Roman 12 spaces 1.15. The results of activities can be supplemented by tables, graphs (figures), and or charts. The discussion section describes the results of activities, results of data processing, interpret findings or benefits logically, linking with relevant reference sources. The number of tables and figures in each article is limited to a maximum of three (3) pieces. Tables and figures should be made in the black and white format, except if the use of black and white can reduce the meaning or information to be conveyed, colored images or tables may be used. The discussion presents each research findings/analysis of research results compared with the theory or results of previous relevant research, or with reality in the field, comments and logical analysis from researchers.

RQ1: Dimensions of Islamic Entrepreneurial Behavior

In response to RQ1, thematic coding of the 51 included studies identified five recurring dimensional clusters used to characterize Islamic

entrepreneurial behavior, alongside five additional clusters of related-but-conceptually-distinct constructs frequently conflated with IEB in the literature. Table 3 summarizes these clusters, their frequency across the corpus (note that a single study could be coded into more than one cluster), and representative studies.

Shariah compliance was the most frequently invoked dimension (n = 16), encompassing halal certification and supply chain integrity, prohibition of riba (interest), zakat compliance, and formal adherence to Shariah business principles. Islamic business ethics was the second most common cluster (n = 11), typically operationalized through honesty, fairness in market transactions, and professional conduct norms attributed to Qur'anic and Hadith sources. Islamic social responsibility (n = 9) captured constructs such as business social responsibility, philanthropic obligation, and environmental stewardship framed as a religious duty, while tawhidic integration (n = 9) captured studies explicitly framing entrepreneurial conduct as an expression of faith, worship, or submission to divine unity (tawhid) rather than a purely commercial pursuit.

Table 3.

Dimensional Clusters of Islamic Entrepreneurial Behavior

Dimensional Cluster	N	Representative Studies
Shariah Compliance	16	Solehudin et al. (2024); Alam et al. (2025); Pepis & de Jong (2019)
Islamic Business Ethics	11	Attahiru et al. (2019); Putra & Sawarjuwono (2019); Hassan et al. (2019)
Islamic Social Responsibility	9	Panakaje et al. (2025a); Awalluddin et al. (2025); Indiharwati et al. (2026)
Tawhidic Integration	9	Hassan (2016); Avdić et al. (2026); Zabidi et al. (2025)
Islamic Accountability	3	Indiharwati et al. (2026); Ridlwan et al. (2025); Hassan et al. (2019)

(N = 51; Studies May Be Coded into More Than One Cluster).

Source: Author(s) work

Islamic accountability emerged as the least frequently operationalized dimension (n = 3), typically appearing as institutionalized governance mechanisms (e.g., Shariah supervisory structures, transparent reporting) rather than as an individual-level behavioral construct. This relative scarcity suggests that accountability, when studied at all in this literature, is more often examined at the organizational or institutional level than as a dimension

of entrepreneurial behavior exhibited by individual business owners, indicating a conceptual gap that future construct-development work could productively address.

A recurring pattern across the corpus was the treatment of Islamic religiosity as an antecedent or moderating variable influencing business behavior, rather than as a constitutive dimension of IEB itself (n = 10 studies coded this way). This pattern lends empirical support to treating religiosity and IEB as discriminantly distinct constructs, religiosity as a personal-spiritual predictor or boundary condition, and IEB as the resulting observable business conduct, rather than conflating the two within a single measurement model.

RQ2: Theoretical Frameworks

In response to RQ2, Table 5 summarizes the theoretical frameworks explicitly invoked across the 51 included studies, ranked by frequency.

Resource-Based View and Theory of Planned Behavior were the two most frequently applied frameworks (n = 7 each), though they served largely divergent explanatory purposes: RBV was typically invoked to link IEB-related practices to firm performance and competitive advantage, while TPB was typically invoked to explain the formation of intention or attitude preceding entrepreneurial action. Notably, only one study in the corpus (Hendratmi et al., 2026) paired TPB with Social Cognitive Theory, and this pairing was applied to entrepreneurial intention rather than to enacted behavior. No study in the reviewed corpus was identified that explicitly combines TPB and Social Cognitive Theory as dual grand and supporting theories for a behavioral (rather than intention) construct, contextualized with tawhidic and worship-based extensions, indicating a specific theoretical combination that remains largely unexplored in the existing literature.

Table 4.

Related-But-Distinct Constructs Frequently Conflated with IEB In the Literature

Related-but-Distinct Construct	n	Note
Islamic Religiosity (antecedent/moderator)	10	Treated as a predictor or boundary condition, not as a component of behavior
Entrepreneurial Orientation (innovativeness, risk-taking, proactiveness)	4	Corresponds to IEO rather than IEB in developmental-pathway models
Entrepreneurial Intention	3	Measures intention/niyyah rather than enacted behavior

Entrepreneurial Self-Efficacy	1	A cognitive-belief antecedent rather than behavior
Personality Traits / Resilience	2	Dispositional correlates rather than behavioral dimensions

Source: Author(s) work

Maqasid al-Shariah and the Tawhidi paradigm represent theoretical frameworks indigenous to the Islamic intellectual tradition, together accounting for 9 of the 51 studies. Their relatively frequent use suggests an emerging preference among some scholars for grounding IEB in authentically Islamic epistemological frameworks rather than adapting Western behavioral theories, a tension that itself constitutes a live theoretical debate within this literature.

Table 5.

Theoretical Frameworks Applied Across Included Studies (N = 51).

Theoretical Framework	N	Representative Studies
Resource-Based View (RBV)	7	Panakaje et al. (2025a); Jaiyeoba et al. (2025); Husaeni & Ayoob (2024)
Theory of Planned Behavior (TPB)	7	Anwari & Hati (2020); Hendratmi et al. (2026); Ridlwan et al. (2025)
Maqasid al-Shariah	6	Sulaeman et al. (2025); Solehudin et al. (2024); Razak et al. (2026)
Institutional Theory	5	Handayani et al. (2024); Husaeni & Ayoob (2024); Afandi et al. (2025)
Stakeholder Theory / Triple Bottom Line	5	Panakaje et al. (2025a); Jaiyeoba et al. (2025); Nugraheni et al. (2024)
Tawhidi Paradigm / Epistemology	3	Hassan (2016); Aydin (2018); Aydin (2020)
Classical Islamic Business Ethics Theory	3	Solehudin et al. (2024); Putra & Sawarjuwono (2019); Khan et al. (2023)
Social Capital Theory	2	Panakaje et al. (2025a); Games (2020)
Schwartz Value Theory	2	Games et al. (2021); Gursoy et al. (2017)
Trait / Resilience Theory	2	Rahman et al. (2024); Trinanda et al. (2025)

Source: Author(s) work

Discussion

The findings of this review carry several implications for future theoretical and empirical work on Islamic entrepreneurial behavior. First, the convergence of the literature around five broadly consistent dimensional clusters, Shariah compliance, Islamic business ethics, Islamic social responsibility, tawhidic integration, and Islamic accountability, suggests that, despite terminological fragmentation, the underlying conceptual space of IEB is more coherent than the diversity of labels might initially suggest (M. K. Hassan et al., 2019; Indiharwati et al., 2026; Sulaeman et al., 2025). This convergence offers an empirically grounded starting point for researchers seeking to construct a multidimensional IEB measurement model, rather than requiring dimension specification from theoretical assertion alone (Indiharwati et al., 2026; Panakaje, Parvin, et al., 2025a; Sulaeman et al., 2025).

Second, the marked underrepresentation of Islamic accountability as an individual-level behavioral dimension ($n = 3$, the smallest cluster identified) stands out as a specific gap. Where accountability is discussed in the reviewed literature, it is more often framed as an institutional or governance-level mechanism than as a component of entrepreneurial conduct (M. K. Hassan et al., 2019; Panakaje, Zuha, et al., 2025b). This suggests an opportunity for future construct development to more explicitly theorize and operationalize accountability at the level of the individual entrepreneur—for instance, as a felt responsibility to God, community, and stakeholders for the outcomes of one's business conduct—rather than treating it solely as a corporate governance function (Avdić et al., 2026; Nugraheni et al., 2024; Panakaje, Zuha, et al., 2025b).

Third, this review's finding that ten studies treat religiosity as an antecedent or moderating variable, rather than as a dimension of IEB itself, lends empirical support to maintaining discriminant separation between Islamic religiosity and Islamic entrepreneurial behavior in future measurement models (Adi & Adawiyah, 2018; Anwari & Hati, 2020; Trinanda et al., 2025). Conflating the two constructs risks discriminant validity problems in structural equation modeling; the pattern observed in this review suggests that the wider literature implicitly treats them as conceptually distinct, where religiosity acts as a "moral filter" or motivator for action (Attahiru et al., 2019).

Fourth, on the theoretical side, the prominence of Theory of Planned Behavior ($n = 7$) alongside the near absence of studies pairing TPB with Social Cognitive Theory as dual grand and supporting theories for behavior (rather than intention) suggests a specific and currently underexplored theoretical combination (Anwari & Hati, 2020; Panakaje, Zuha, et al., 2025b).

Future studies contextualizing TPB and SCT jointly within an Islamic psychological frame—for example, extending TPB's attitude-norm-control structure with tawhidic consciousness and ibadah (worship), and extending SCT's self-efficacy and outcome-expectation mechanisms with tawakkul (reliance on God) and ihsan (spiritual excellence)—would occupy a theoretical space that remains largely unoccupied in the reviewed corpus (Hendratmi et al., 2026; Rizqi Febriandika et al., 2025; Trinanda et al., 2025).

Finally, the relatively frequent use of authentically Islamic epistemological frameworks such as Maqasid al-Shariah and the Tawhidi paradigm (together accounting for 9 of 51 studies) indicates a live and ongoing scholarly effort to ground IEB in Islamic intellectual traditions rather than solely adapting Western behavioral theories (A. Hassan, 2016; Indiharwati et al., 2026; Sulaeman et al., 2025). This suggests that future theory-building in this area may benefit from explicitly triangulating conventional behavioral theories (such as TPB and SCT) with these indigenous Islamic frameworks, rather than treating them as competing alternatives (Sulaeman et al., 2025).

CONCLUSIONS

This systematic literature review set out to answer what constitutes Islamic entrepreneurial behavior by systematically mapping the dimensions and theoretical frameworks used to characterize this construct across 51 entrepreneur-level studies identified through a PRISMA-guided search of the Scopus database. The review finds that, despite considerable terminological fragmentation, the literature converges around five recurring dimensional clusters, Shariah compliance, Islamic business ethics, Islamic social responsibility, tawhidic integration, and Islamic accountability, while consistently treating Islamic religiosity as an antecedent or moderator rather than a constitutive element of behavior. Theoretically, Theory of Planned Behavior and Resource-Based View emerge as the most frequently applied frameworks, alongside a growing but still limited use of authentically Islamic epistemological frameworks such as Maqasid al-Shariah and the Tawhidi paradigm.

By consolidating a fragmented literature into a coherent dimensional map, this review contributes a foundation for future construct validation and instrument development in empirical research on Islamic entrepreneurial behavior, particularly among Muslim-owned micro and small enterprises. It also identifies specific, underexplored opportunities for future research: the individual-level operationalization of Islamic accountability, and the theoretical integration of Theory of Planned Behavior with Social Cognitive Theory within an explicitly Islamic psychological frame. Advancing Islamic entrepreneurial behavior as a coherent and rigorously operationalized field of

inquiry will require future empirical work to build directly upon, and test, the dimensional structure identified in this review

LIMITATION & FURTHER RESEARCH

Several limitations of this review should be acknowledged. First, the search was restricted to a single database (Scopus). While Scopus offers broad, high-quality multidisciplinary coverage, this restriction may have excluded relevant studies indexed exclusively in other databases (e.g., Web of Science, Google Scholar, or regional Islamic studies databases), and future reviews may benefit from a multi-database search strategy.

Second, the review was restricted to English-language publications, which may have excluded relevant scholarship published in Arabic, Malay, Indonesian, or other languages in which Islamic entrepreneurship research is also actively produced.

Third, two of the 51 included studies (Wijaya et al., 2022; Putri et al., 2025) could not be retrieved in full text due to publisher access restrictions and were synthesized from their publicly available structured abstracts only. While this exception was documented transparently and limited to two of 51 records (3.9%), the depth of thematic coding for these two studies is necessarily shallower than for the 49 full-text studies, and their coded dimensions and theoretical frameworks should be interpreted with appropriate caution.

Fourth, this review applied thematic coding without a formal risk-of-bias or methodological quality appraisal instrument, consistent with its conceptual-mapping objective rather than an effect-size or intervention-outcome synthesis objective. Consequently, this review does not distinguish methodologically stronger from weaker studies when reporting dimensional and theoretical frequencies; a study with a small qualitative sample and a study with a large validated survey instrument was coded with equal weight in the frequency counts reported in Tables 3 and 4.

Fifth, thematic coding in this review was conducted by a single reviewer without a second independent coder or formal inter-rater reliability assessment, which is a common constraint in single-author systematic reviews but nonetheless represents a threat to coding reliability that future collaborative reviews could address.

Building on these limitations, several directions for future research are suggested. First, future systematic reviews could extend the search to multiple databases (e.g., Web of Science, Dimensions, or regional Islamic studies repositories) and include non-English publications, to produce a more globally representative dimensional map of Islamic entrepreneurial behavior. Second, future reviews with multiple independent coders and formal inter-rater reliability assessment would strengthen the robustness of thematic

classification, particularly for studies whose dimensional or theoretical coding is less explicit in the original text.

Beyond methodological refinement, the dimensional map identified in this review should be empirically validated. In particular, the five-dimensional clusters identified here (Shariah compliance, Islamic business ethics, Islamic social responsibility, tawhidic integration, and Islamic accountability) warrant confirmatory testing through structural equation modeling in a single integrated measurement model, an undertaking this review's conceptual scope did not permit. Given that Islamic accountability emerged as the least operationalized dimension at the individual level, future empirical work should prioritize developing and validating indicators that capture this dimension specifically as entrepreneurial conduct, rather than as institutional governance.

Future research should also address the specific theoretical gap identified in this review: no study was found that explicitly combines Theory of Planned Behavior and Social Cognitive Theory as dual grand and supporting theories for a behavioral (rather than intentional) outcome, contextualized with tawhidic consciousness, ibadah, tawakkul, and ihsan. Testing such an integrated model empirically, particularly among Muslim-owned micro and small enterprises in diverse cultural settings, would extend both the theoretical and practical contribution of this review.

AUTHOR CONTRIBUTION

Author:

Conceptualisation and Research Design: Dadan Sumantri, Hari Mulyadi

Data Collection: Dadan Sumantri

Methodology: A. Jajang Mahri, Dadan Sumantri

Supervision: Hari Mulyadi, Mokh. Adib Sultan

Writing Entire Paper: Dadan Sumantri

Editing and Layouting: Dadan Sumantri, Mokh Adib Sultan, A. Jajang Mahri.

All Authors have read the final version of the paper.

Declaration of interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Acknowledgements

This research was funded by the Indonesia Education Scholarship (Beasiswa Pendidikan Indonesia/BPI) awarded by the Ministry of Education, Culture, Research, and Technology of the Republic of Indonesia, through the Center for Higher Education Funding and Assessment (Puslapdik) and the

Indonesia Endowment Fund for Education (LPDP), under Decree No. 00402/BPPT/BPI.06/9/2023. The author declares no conflict of interest.

References

(Book)

- Ajzen, I., Fishbein, M., Lohmann, S., & Albarracín, D. (2018). The influence of attitudes on behavior. *The Handbook of Attitudes, Volume 1: Basic Principles*, 197–255
- Bandura, A. (2014). Social-cognitive theory. In *An introduction to theories of personality* (pp. 341–360). Psychology Press.
- Bird, B., & Schjoedt, L. (2017). Entrepreneurial Behavior: Its Nature, Scope, Recent Research, and Agenda for Future Research. In M. Brännback & A. L. Carsrud (Eds.), *Revisiting the Entrepreneurial Mind: Inside the Black Box: An Expanded Edition* (pp. 379–409). Springer International Publishing. https://doi.org/10.1007/978-3-319-45544-0_23
- Booth, A., Sutton, A., Clowes, M., & Martyn-St James, M. (2022). *Systematic approaches to a successful literature review*. SAGE Publications Ltd.
- Carayannis, E. G., Samara, E. T., & Bakouros, Y. L. (2015). Innovation and entrepreneurship. *Theory, Policy and Practice*, 218.
- Fundoni, M., Porcu, L., & Melis, G. (2023). Systematic literature review. *Researching and Analysing Business*, 55–72.
- McAdam, M., & Cunningham, J. A. (2019). *Entrepreneurial behaviour: Individual, contextual and microfoundational perspectives*. Springer.
- Rafiki, A., Miftahuddin, & Rizki, A. (2022). Entrepreneurship Orientation, Practices, and Performance in Islam. In *Contributions to Management Science* (pp. 203–227). Springer Science and Business Media Deutschland GmbH. https://doi.org/10.1007/978-3-030-98160-0_14
- Usher, E., & Ford, C. J. (2022). *Social cognitive theory and personal agency*. Routledge London, UK.

(Journal Article)

- Adi, P. H., & Adawiyah, W. R. (2018). The impact of religiosity, environmental marketing orientation and practices on performance: A case of Muslim entrepreneurs in Indonesia. *Journal of Islamic Marketing*, 9(4), 841–862.
- Afandi M.Y., Yusfiarto R., Rusydiana A.S., Mutmainah L., Febriyanto A., & Hasanah I. (2025). NGOs and the development of Islamic entrepreneurship: enhancing absorptive capacity innovation, and

performance through an institutional lens. *Journal of Islamic Accounting and Business Research*.
<https://doi.org/10.1108/JIABR-02-2025-0105>

- Al Doghan, M. A., Abdelmegeed Abdelwahed, N. A., Ramish, M. S., & Soomro, B. A. (2025). Linking Islamic business ethics to life satisfaction and financial performance: the intervening effects of employee relations climate and competitive strategy in the financial sector. *Journal of Islamic Accounting and Business Research*, 1–24.
- Alam L., Maimun A., Iqbal M., Utsany R., & Alam M. (2025). Negotiating Ethnic and Religious Identities: Indonesian Chinese Muslims in Shari'ah Compliant Business. *Ijtihad: Jurnal Wacana Hukum Islam dan Kemanusiaan*, 25(1), 29–54.
<https://doi.org/10.18326/ijtihad.v25i1.29-54>
- Alfawzan, A., Tamvada, J. P., Aldhehayan, A., Temouri, Y., & Pereira, V. (2024). The impact of Islamic religiosity on innovation propensity. *Technological Forecasting and Social Change*, 207.
<https://doi.org/10.1016/j.techfore.2024.123598>
- Al-Mamary, Y. H. S., & Alraja, M. M. (2022). Understanding entrepreneurship intention and behavior in the light of TPB model from the digital entrepreneurship perspective. *International Journal of Information Management Data Insights*, 2(2).
<https://doi.org/10.1016/j.jjime.2022.100106>
- Alsaadi, A., Ebrahim, M. S., & Jaafar, A. (2017). Corporate social responsibility, Shariah-compliance, and earnings quality. *Journal of Financial Services Research*, 51(2), 169–194.
- Amalia F.A., Lestari Y.D., Wang K.-J., Saidah F., & Putri A.N.A. (2023). Pivotal stimulants to halal certified firms: a case study of Taiwan. *Journal of Islamic Marketing*, 14(12), 3133–3149.
<https://doi.org/10.1108/JIMA-06-2022-0181>
- Anwari M., & Hati S.R.H. (2020). Analysis of motivational factors of MSMEs entrepreneurs to be halalpreneurs. *International Journal of Business and Society*, 21(3), 1122–1138.
- Ariffin N.H.M. (2021). A Development of Islamic E-Commerce Ethics Model. *International Journal of Islamic Thought*, 20, 87–94.
<https://doi.org/10.24035/ijit.20.2021.213>
- Ashraf, M. A. (2019). Theory Of Islamic Entrepreneurship: A Conceptual Paper. *International Journal of Entrepreneurship*, 23(3), 1–12.
<https://www.researchgate.net/publication/335229779>
- Ashraf, M. A. (2021). Determinants of Islamic entrepreneurial intentions: an analysis using SEM. *Journal of Islamic Marketing*, 12(1), 20–40.

- Atan S.A., Arif N., & Ahmad K. (2017). Incorporating islamic values into business towards holistic shariah compliance. *Advanced Science Letters*, 23(11), 10544–10548. <https://doi.org/10.1166/asl.2017.10099>
- Attahiru M.S., Al-Aidaros A.-H.M.H., & Yusof S.M. (2019). The moderating role of Hisbah principles on the relationship between Islamic culture and Islamic business ethics. *International Journal of Innovation, Creativity and Change*, 5(2), 1478–1499.
- Avdić E., Tihic M., & Durić A. (2026). Conscientious pragmatism: How faith constitutes entrepreneurial practice among Bosnian Muslim immigrants. *Journal of Business Venturing Insights*, 25. <https://doi.org/10.1016/j.jbvi.2026.e00630>
- Awalluddin M.A., Maznorbalia A.S., & Yasid A.F.M. (2025). Islamic Brotherhood And Business Social Responsibility (Bsr) In Malaysia: A Qualitative Exploration Of Islamic Faith-Based Business Practices. *Hamdard Islamicus*, 48(2), 63–83. <https://doi.org/10.57144/hi.v48i2.954>
- Aydin N. (2018). Moral economic axioms, preference formation and welfare in Islamic economics and business. *Asian Journal of Business Ethics*, 7(1), 21–36. <https://doi.org/10.1007/s13520-017-0077-7>
- Aydin N. (2020). Paradigmatic foundation and moral axioms of ihsan ethics in Islamic economics and business. *Journal of Islamic Accounting and Business Research*, 11(2), 288–308. <https://doi.org/10.1108/JIABR-12-2016-0146>
- Azizah S.N., Dalle J., Ogata N.S., Sulaksono, Sulistyowati E., & Awangga A. (2023). Indonesia's Halal Business Practices with Japan: Promoting Muslim-Friendly Initiatives. *Journal of Human Security*, 19(2), 50–58. <https://doi.org/10.12924/johs2023.19020007>
- Bandura, A. (2001). Social cognitive theory: An agentic perspective. *Annual Review of Psychology*, 52, 1–26.
- Busse, C., Kach, A. P., & Wagner, S. M. (2017). Boundary Conditions: What They Are, How to Explore Them, Why We Need Them, and When to Consider Them. *Organizational Research Methods*, 20(4), 574–609. <https://doi.org/10.1177/1094428116641191>
- Choudhury, M. A. (2018). Tawhidi Islamic economics in reference to the methodology arising from the Qur'ān and the Sunnah. *ISRA International Journal of Islamic Finance*, 10(2), 263–276.
- Chowdhury, F., & Audretsch, D. B. (2021). A dynamic relationship between entrepreneurial orientation and entrepreneurial activity. *Journal of International Entrepreneurship*, 19(3), 339–356.
- Dai, L., Maksimov, V., Gilbert, B. A., & Fernhaber, S. A. (2014). Entrepreneurial orientation and international scope: The differential roles of innovativeness, proactiveness, and risk-taking. *Journal of Business Venturing*, 29(4), 511–524.

- Deku W.A., Wang J., & Das N. (2023). Innovations in entrepreneurial marketing dimensions: evidence of Halal food SMES in Ghana. *Journal of Islamic Marketing*, 14(3), 680–713. <https://doi.org/10.1108/JIMA-03-2021-0098>
- Elias E.M., Yaacob N.S.A., & Othman S.N. (2018). Enhancing business performance through religiosity leaderships style among the small and medium enterprises. *International Journal of Supply Chain Management*, 7(2), 95–102.
- Games D. (2020). Ethnicity, religiosity and SME innovation outcomes: Some insights from a Muslim ethnic group. *World Review of Entrepreneurship, Management and Sustainable Development*, 16(4), 430–444. <https://doi.org/10.1504/WREMSD.2020.109971>
- Games D., Soutar G., & Sneddon J. (2021). Personal values and SME innovation in a Muslim ethnic group in Indonesia. *Journal of Entrepreneurship in Emerging Economies*, 13(5), 1012–1032. <https://doi.org/10.1108/JEEE-01-2020-0008>
- Gümüşay, A. A. (2015). Entrepreneurship from an Islamic Perspective. *Journal of Business Ethics*, 130(1), 199–208. <https://doi.org/10.1007/s10551-014-2223-7>
- Gursoy D., Altinay L., & Kenebayeva A. (2017). Religiosity and entrepreneurship behaviours. *International Journal of Hospitality Management*, 67, 87–94. <https://doi.org/10.1016/j.ijhm.2017.08.005>
- Hamid N., Savitri F.M., Perwita A.D., Wahab, & Purandina Y. (2021). The New Social Construction of Entrepreneurship: From Professional Workers to Moslepreneurs. *Webology*, 18(SpecialIssue3), 282–298. <https://doi.org/10.14704/WEB/V18SI03/WEB18041>
- Handayani T., Widiyanti H., Andini R., Sulistyawati D.R., & Tuzaka E. (2024). Mimetic Isomorphism in the Formation of Innovative and Islamic Ethical MSMEs: A Conceptual Model. *Quality - Access to Success*, 25(200), 317–322. <https://doi.org/10.47750/QAS/25.200.33>
- Hassan A. (2016). Islamic ethical responsibilities for business and sustainable development. *Humanomics*, 32(1), 80–94. <https://doi.org/10.1108/H-07-2015-0047>
- Hassan M.K., Rashid M., Wei A.S.T., Adedokun B.O., & Ramachandran J. (2019). Islamic business scorecard and the screening of Islamic businesses in a cross-country setting. *Thunderbird International Business Review*, 61(5), 807–819. <https://doi.org/10.1002/tie.22038>
- Hassan, Y. (2022). A decade of research on Muslim entrepreneurship. *Journal of Islamic Marketing*, 13(6), 1288–1311.
- Hendratmi A., Ratnasari R.T., & Mahbub S.M. (2026). Religiosity and entrepreneurship education on Islamic entrepreneurial intentions: the mediating role of entrepreneurial inspiration, attitude and self-efficacy.

- Journal of Islamic Accounting and Business Research, 1–33.
<https://doi.org/10.1108/JIABR-12-2024-0518>
- Husaeni U.A., & Ayoob M.A. (2024). Determinants of Halal Business Practices in Muslim Minority Countries: Evidence from Finland. *Indonesian Journal of Halal Research*, 6(1), 36–45.
<https://doi.org/10.15575/ijhar.v6i1.33252>
- Indiharwati A., Herianingrum S., Hapsari M.I., Rusgianto S., Arifin S., Napitupulu R.M., Fadhlillah H., Bahari Z., & Muzakki L.A. (2026). Leveraging Islamic business ethics for sustainable SMEs prosperity. *International Journal of Ethics and Systems*, 1–33.
<https://doi.org/10.1108/IJOES-01-2026-0050>
- Jaiyeoba H.B., Abdullah M.A., & Khalid A.A. (2025). The influence of integrated sustainability practices on the sustainability of halal businesses. *Journal of Islamic Marketing*, 16(11), 3320–3345.
<https://doi.org/10.1108/JIMA-06-2023-0172>
- Javaid, O. (2022). An Islamic vision and approach for entrepreneurship: developing through a multi-stage comparative analysis of systems, ideologies and code of ethics. *International Journal of Ethics and Systems*, 38(1), 125–146. <https://doi.org/10.1108/IJOES-03-2021-0066>
- Junaidi, J., Wicaksono, R., & Hamka, H. (2022). The consumers' commitment and materialism on Islamic banking: the role of religiosity. *Journal of Islamic Marketing*, 13(8), 1786–1806.
- Kayed, R. N., & Hassan, M. K. (2010). Islamic entrepreneurship: A case study of Saudi Arabia. *Journal of Developmental Entrepreneurship*, 15(4), 379–413. <https://doi.org/10.1142/S1084946710001634>
- Khan F.R., Mirza M.O.N., & Vine T. (2023). The UN Global Compact and the Ulama (Religious Scholars of Islam): A Missing Voice in Islamic Business Ethics. *Journal of Management Inquiry*, 32(3), 214–227.
<https://doi.org/10.1177/10564926221089204>
- Kusumaningtias, R., Kamaluddin, A., Hazlin Ismail, A., Venusita, L., & Putra, R. (2021). Accountability in SME Islamic Entrepreneurship during the Covid-19 Pandemic. *Management and Accounting Review*, 20(2). <http://www.depkop.go.id/data-umkm>
- Linnenluecke, M. K., Marrone, M., & Singh, A. K. (2020). Conducting systematic literature reviews and bibliometric analyses. *Australian Journal of Management*, 45(2), 175–194.
- Ludigdo U., Prihatiningtias Y.W., Zakaria Z.B., Hussein A.S., Amirya M., Sari D.M., Arimbawa P.A.P., Nugraha R.A., & Lhutfi I. (2025). A dual-theory approach to corporate social responsibility development: upper echelons theory and religiosity-based ethics in Indonesian Muslim entrepreneurship. *Cogent Social Sciences*, 11(1).
<https://doi.org/10.1080/23311886.2025.2563037>

- Maguire, B. (2016). The Value-Based Theory of Reasons. *Ergo, an Open Access Journal of Philosophy*, 3(20201214). <https://doi.org/10.3998/ergo.12405314.0003.009>
- Mahmood R., & Zahari A.S.M. (2021). Religious value practices and micro enterprises' performance in microcredit program. *Hamdard Islamicus*, 44(2), 37–63.
- Majid, N. A., Zainol, F. A., Daud, W. N. W., Rashid, N., & Afthanorhan, A. (2018). Entrepreneurial Intention from the Islamic Perspective: A Holistic Approach. *International Journal of Academic Research in Business and Social Sciences*, 8(12). <https://doi.org/10.6007/ijarbss/v8-i12/5077>
- Martikainen, T., & Brekke, T. (2022). The Rejection of Interest-Based Loans among Muslim Entrepreneurs and Professionals in Finland. *Journal of Muslims in Europe*, 6(2), 1–17. <https://doi.org/10.1163/22117954-bja10074>
- McDermott, M. S., Oliver, M., Simnadis, T., Beck, E. J., Coltman, T., Iverson, D., Caputi, P., & Sharma, R. (2015). The Theory of Planned Behaviour and dietary patterns: A systematic review and meta-analysis. *Preventive Medicine*, 81, 150–156.
- McIntyre, N., Silva Quaye, E., Anning-Dorson, T., Lanivich, S., & Adomako, S. (2023). Investigating the impact of religiosity on entrepreneurial intentions. *Journal of Business Research*, 156. <https://doi.org/10.1016/j.jbusres.2022.113528>
- Mohamed R., & Ismail I.N.A. (2021). Understanding Malaysians Bumiputera Entrepreneurs Involvement In Halal Business: A Case Study. *Central Asia and the Caucasus*, 22(5), 162–171. <https://doi.org/10.37178/ca-c.21.5.016>
- Murphy, M. J., & Smolarski, J. M. (2020). Religion and CSR: An Islamic “political” model of corporate governance. *Business & Society*, 59(5), 823–854.
- Nugraheni, P., Alhabshi, S. M., & Rosman, R. (2024). A framework to improve the implementation of business ethics in Islamic business organisations. *PETITA*, 9, 185.
- Nugroho, E. R. (2021). Implementation of sharia-compliance in Islamic bank product innovations. *Prophetic Law Review*, 3(2), 173–197.
- Oshriyeh, O., Turk, E. S., Al Jahwari, D. S., & Tanrisever, C. (2026). Faith on the Vegas strip: Measuring Islamic religiosity via ARC. *International Journal of Contemporary Hospitality Management*, 38(5), 1499–1523. <https://doi.org/10.1108/IJCHM-06-2025-0885>
- Page, M. J., McKenzie, J. E., Bossuyt, P. M., Boutron, I., Hoffmann, T. C., Mulrow, C. D., Shamseer, L., Tetzlaff, J. M., Akl, E. A., & Brennan, S.

- E. (2021). The PRISMA 2020 statement: an updated guideline for reporting systematic reviews. *Bmj*, 372.
- Palma, P. J., Cunha, M., & Lopes, M. (2009). Entrepreneurial behavior. The Encyclopedia of Positive Psychology, Blackwell Publishing, Boston.
- Panakaje N., Parvin S.M.R., U.M. B., Nashifa F., Sheikh N., Irfana S., Nihal M., & Aneesh A A.K. (2025a). Islamic principles for Jamaat collaboration and sustainable business: how organizational learning and financial capacity shape environmental outcomes. *Journal of Islamic Accounting and Business Research*.
<https://doi.org/10.1108/JIABR-02-2025-0111>
- Panakaje N., Zuha A., Parvin S.M.R., Sheikh N., Shaid M., Irfana S., & V M. (2025b). Exploring the role of islamic ethical training and business integrity in shaping ethical decision-making and business performance: a mediated–moderated analysis. *Journal of Islamic Accounting and Business Research*, 1–33. <https://doi.org/10.1108/JIABR-02-2025-0099>
- Pati, D., & Lorusso, L. N. (2018). How to write a systematic review of the literature. *HERD: Health Environments Research & Design Journal*, 11(1), 15–30.
- Pepis S., & de Jong P. (2019). Effects of Shariah-compliant business practices on long-term financial performance. *Pacific Basin Finance Journal*, 53, 254–267. <https://doi.org/10.1016/j.pacfin.2018.11.002>
- Putra P., & Sawarjuwono T. (2019). Traditional market merchant attitudes in the perspective of islamic business ethics; [Actitudes mercantiles del mercado tradicional en la perspectiva de la ética empresarial islámica]. *Opcion*, 35(Special Issue 20), 1471–1487.
- Putri N.T., Meuthia, Khairi W., Rini Rahmahdian S., & Nirad D.W.S. (2025). Exploring the role of halal certifying bodies in elevating sustainability performance: A framework for the culinary tourism industry. *Journal of Foodservice Business Research*, 2025. <https://doi.org/10.1080/15378020.2025.2563225>
- Rahman M.Z., Ullah F., & Thompson P. (2024). Religion, personality traits and the nature of entrepreneurial activities: insights from Scottish Muslim entrepreneurs. *International Journal of Entrepreneurial Behaviour and Research*, 30(6), 1372–1399. <https://doi.org/10.1108/IJEBr-01-2023-0074>
- Raimi, L., Abdur-Rauf, I. A., & Olaide Raimi, B. (2025). Interdependence of halal entrepreneurship and Islamic finance for creating a strong halal ecosystem. *Journal of Islamic Marketing*, 16(3), 929–954.
- Rajendran S.D., Kamarulzaman N.H., & Abd Rahman A. (2024). The mediating role of halal supply chain integrity in enhancing performance for halal herbal-based food SMEs. *Journal of Islamic Marketing*, 15(12), 3621–3648. <https://doi.org/10.1108/JIMA-03-2022-0090>

- Ramadani, V., Dana, L.-P., Ratten, V., & Tahiri, S. (2015). The context of Islamic entrepreneurship and business: concept, principles and perspectives. *International Journal of Business and Globalisation*, 15(3), 244–261.
- Razak S., Syahabuddin S., & Raking J. (2026). Assessing social impact in halal business practices: a maslahah-oriented framework for sustainable development. *Journal of Islamic Marketing*, 17(3), 898–922. <https://doi.org/10.1108/JIMA-10-2024-0450>
- Rehman, W., Yosra, A., Khattak, M. S., & Fatima, G. (2023). Antecedents and boundary conditions of entrepreneurial intentions: perspective of theory of planned behaviour. *Asia Pacific Journal of Innovation and Entrepreneurship*, 17(1), 46–63.
- Ridlwani A.A., Ilmi N., Timur Y.P., & Keshminder J.S. (2025). Does gender influence zakat compliance among Indonesian Muslim entrepreneurs? A multi-group analysis. *Journal of Islamic Accounting and Business Research*. <https://doi.org/10.1108/JIABR-01-2024-0040>
- Rizqi Febriandika N., Yayuli, & Safitri R.A. (2025). A Survey of Islamic Business Literature (1985-2022): A Hybrid Approach. *Iranian Economic Review*, 29(1), 160–188. <https://doi.org/10.22059/ier.2025.357349.1007685>
- Ruslaini R., Indupurnahayu, Ayuniyyah Q., Nurhayati I., & Endri E. (2026). Islamic Marketing, Customer Service, and Technological Innovation: Advancing Women's Empowerment in Indonesian MSMEs. *International Review of Management and Marketing*, 16(2), 302–309. <https://doi.org/10.32479/irmm.22342>
- Setyawati H.A., Suroso A., Adi P.H., & Helmy I. (2020). Linking green marketing strategy, religiosity, and firm performance: Evidence from Indonesian SMEs. *Management Science Letters*, 10(11), 2617–2624. <https://doi.org/10.5267/j.msl.2020.3.031>
- Sofyan A.S., Rusanti E., Nurmiati N., Sofyan S., Kurniawan R., & Caraka R.E. (2024). Islam in business ethics research: a bibliometric analysis and future research agenda. *International Journal of Ethics and Systems*. <https://doi.org/10.1108/IJOES-02-2024-0058>
- Solehudin E., Ahyani H., & Putra H.M. (2024). Study on Sharia Compliance Principles in Halal Tourism Business in Bandung Regency: An Implementation of Islamic Business Ethics Principles (Professional Ethics). *Millah: Journal of Religious Studies*, 23(1), 39–66. <https://doi.org/10.20885/millah.vol23.iss1.art2>
- Soonsan, N., Jumani, Z. A., Prasankarn, H., Thoomthong, T., & Tantha, B. (2025). Promoting Phuket as a halal destination: a perspective of SME's entrepreneur. *Journal of Islamic Marketing*, 16(10), 2837–2857. <https://doi.org/10.1108/JIMA-06-2024-0239>

- Sulaeman, S., Herianingrum, S., Ryandono, M. N. H., Napitupulu, R. M., Hapsari, M. I., Furqani, H., & Bahari, Z. (2025). Islamic business ethics in the framework of higher ethical objective (Maqasid al-Shariah): a comprehensive analysis and future research directions. *International Journal of Ethics and Systems*, 1–29. <https://doi.org/10.1108/IJOES-12-2024-0398>
- Tranfield, D., Denyer, D., & Smart, P. (2003). Towards a methodology for developing evidence-informed management knowledge by means of systematic review. *British Journal of Management*, 14(3), 207–222.
- Trinanda O., Wardi Y., & Evanita S. (2025). From Traits to Resilience: How Muslim Entrepreneurs Thrive in Times of Crisis. *Administrative Sciences*, 15(3). <https://doi.org/10.3390/admsci15030070>
- Ukil, M. I., Ukil, E. I., Ullah, M. S., & Almashayekhi, A. (2024). Factors that determine Islamic entrepreneurial intention: an empirical investigation using two country samples. *Journal of Islamic Marketing*. <https://doi.org/10.1108/JIMA-08-2022-0208>
- Wennekers, S., & Thurik, R. (1999). Linking entrepreneurship and economic growth. *Small Business Economics*, 13, 27–56.
- Wijaya I.F., Setiaji B., & Nugroho L.I. (2022). Micro and small business risk-taking behaviour: does religion matter?. *International Journal of Entrepreneurship and Small Business*, 45(3), 265–278. <https://doi.org/10.1504/IJESB.2022.122020>
- Zabidi A.F.B.M., Kadir A.Y.B.A., Jumat N.H.B., & Solong N.P. (2025). Thematic Analysis of the Need for Sufism Education: Muslim Entrepreneurs' Perspectives in Achieving a Prosperous Life; [Analisis Tematik Keperluan Pendidikan Tasawuf: Perspektif Usahawan Muslim dalam Kehidupan Sejahtera]. *Global Journal Al-Thaqafah*, 237–254. <https://doi.org/10.7187/GJATSI122025-16>
- Zaman R., Roudaki J., & Nadeem M. (2018). Religiosity and corporate social responsibility practices: evidence from an emerging economy. *Social Responsibility Journal*, 14(2), 368–395. <https://doi.org/10.1108/SRJ-10-2017-0204>
- Zaman, S., Bano, N., & Zia Aslam, M. (2023). From Belief to Business: Cultivating the Impact of Intrinsic Religiosity on Entrepreneurial Intentions via Meaning in Life and Entrepreneurial Self-Efficacy. *Journal Of Islamic Thought And Civilization*, 13(2), 273–290.

(Proceeding)

- Amruloh, D. G. A. (2016). Entrepreneur Orientation In Islamic Perspective. *The 3rd ICBESS*, 1–10.

(Report/ Guidline)

Kitchenham, B., & Charters, S. (2007). Guidelines for performing systematic literature reviews in software engineering.

(Appendix)

Appendix 1.

Summary of Included Studies (N = 51)

No	Citation	Dimensional Cluster(s)	Theoretical Framework(s)
1	Handayani et al. (2024)	Islamic Business Ethics	Institutional Theory
2	Hassan (2016)	Islamic Social Responsibility; Tawhidic Integration	Tawhidi Paradigm/Epistemology
3	Panakaje et al. (2025a)	Islamic Social Responsibility	Resource-Based View (RBV); Stakeholder Theory / TBL; Social Capital Theory
4	Attahiru et al. (2019)	Islamic Business Ethics	Not explicitly stated
5	Setyawati et al. (2020)	Religiosity (antecedent/moderator)	Not explicitly stated
6	Jaiyeoba et al. (2025)	Islamic Social Responsibility	Resource-Based View (RBV); Stakeholder Theory / TBL
7	Aydin (2018)	Tawhidic Integration	Tawhidi Paradigm/Epistemology
8	Sulaeman et al. (2025)	Islamic Business Ethics	Maqasid al-Shariah
9	Games et al. (2021)	IEO (Innovation/Risk-taking/Proact iveness)	Schwartz Value Theory
10	Husaeni & Ayoob (2024)	Shariah Compliance	Resource-Based View (RBV); Institutional Theory
11	Ariffin (2021)	Islamic Business Ethics	Not explicitly stated
12	Avdi et al. (2026)	Shariah Compliance; Tawhidic Integration	Not explicitly stated
13	Solehudin et al. (2024)	Shariah Compliance	Maqasid al-Shariah; Classical Islamic Business Ethics Theory
14	Games (2020)	Religiosity (antecedent/moderator)	Social Capital Theory
15	Wijaya et al. (2022)	Religiosity (antecedent/moderator)	Not explicitly stated
16	Sofyan et al. (2024)	—	Not explicitly stated

Dadan Sumantri , Hari Mulyadi , A. Jajang Warya Mahri , A. Mokh Adib Sultan
What Constitutes Islamic Entrepreneurial Behavior? A Systematic Literature Review
of Dimensions and Theories

No	Citation	Dimensional Cluster(s)	Theoretical Framework(s)
17	Mahmood & Zahari (2021)	Religiosity (antecedent/moderator)	Not explicitly stated
18	Awalluddin et al. (2025)	Shariah Compliance; Islamic Social Responsibility; Tawhidic Integration	Maqasid al-Shariah
19	Amalia et al. (2023)	Shariah Compliance	Resource-Based View (RBV); Institutional Theory
20	Indiharwati et al. (2026)	Islamic Social Responsibility; Islamic Accountability	Maqasid al-Shariah; Institutional Theory; Stakeholder Theory / TBL
21	Alam et al. (2025)	Shariah Compliance	Maqasid al-Shariah
22	Anwari & Hati (2020)	IEI (Entrepreneurial Intention)	Theory of Planned Behavior (TPB); Theory of Reasoned Action (TRA)
23	Elias et al. (2018)	Religiosity (antecedent/moderator)	Not explicitly stated
24	Rajendran et al. (2024)	Shariah Compliance	Resource-Based View (RBV)
25	Afandi et al. (2025)	IEO (Innovation/Risk-taking/Proactiveness)	Institutional Theory
26	Nugraheni et al. (2024)	Islamic Business Ethics	Stakeholder Theory / TBL
27	Putra & Sawarjuwono (2019)	Islamic Business Ethics	Classical Islamic Business Ethics Theory
28	Hendratmi et al. (2026)	Religiosity (antecedent/moderator); IEI (Entrepreneurial Intention)	Theory of Planned Behavior (TPB); Social Cognitive Theory (SCT)
29	Pepis & de (2019)	Shariah Compliance	Not explicitly stated
30	Ridlwan et al. (2025)	Shariah Compliance; Islamic Accountability; Religiosity (antecedent/moderator)	Theory of Planned Behavior (TPB)
31	Soonsan et al. (2025)	Shariah Compliance; IESE (Self-Efficacy)	Entrepreneurial Self-Efficacy (ESE)
32	Azizah et al. (2023)	Shariah Compliance	Not explicitly stated
33	Rahman et al. (2024)	Personality/Resilience Traits	Trait/Resilience Theory
34	Zabidi et al. (2025)	Tawhidic Integration	Not explicitly stated

Dadan Sumantri , Hari Mulyadi , A. Jajang Warya Mahri , A. Mokh Adib Sultan
What Constitutes Islamic Entrepreneurial Behavior? A Systematic Literature Review
of Dimensions and Theories

No	Citation	Dimensional Cluster(s)	Theoretical Framework(s)
35	Mohamed & Ismail (2021)	Shariah Compliance	Not explicitly stated
36	Ruslaini et al. (2026)	—	Resource-Based View (RBV); Theory of Planned Behavior (TPB)
37	Khan et al. (2023)	Islamic Business Ethics	Classical Islamic Business Ethics Theory
38	Deku et al. (2023)	IEO (Innovation/Risk-taking/Proactiveness)	Not explicitly stated
39	Zaman et al. (2018)	Islamic Social Responsibility; Religiosity (antecedent/moderator)	Not explicitly stated
40	Razak et al. (2026)	Shariah Compliance; Islamic Social Responsibility	Maqasid al-Shariah; Stakeholder Theory / TBL
41	Hari & Adawiyah (2018)	Islamic Social Responsibility; Religiosity (antecedent/moderator)	Resource-Based View (RBV); Theory of Planned Behavior (TPB)
42	Panakaje et al. (2025b)	Islamic Business Ethics	Theory of Planned Behavior (TPB); Social Exchange Theory (SET)
43	Atan et al. (2017)	Shariah Compliance; Islamic Business Ethics; Tawhidic Integration	Not explicitly stated
44	Gursoy et al. (2017)	IEO (Innovation/Risk-taking/Proactiveness)	Schwartz Value Theory
45	Aydin (2020)	Islamic Business Ethics; Tawhidic Integration	Tawhidi Paradigm/Epistemology
46	Putri et al. (2025)	Shariah Compliance	Signal Theory
47	Hamid et al. (2021)	Tawhidic Integration; IEI (Entrepreneurial Intention)	Theory of Planned Behavior (TPB); Signal Theory
48	Ludigdo et al. (2025)	Islamic Social Responsibility; Religiosity (antecedent/moderator)	Upper Echelons Theory
49	Rizqi et al. (2025)	Shariah Compliance	Not explicitly stated

No	Citation	Dimensional Cluster(s)	Theoretical Framework(s)
50	Hassan et al. (2019)	Islamic Business Ethics; Islamic Accountability	Not explicitly stated
51	Trinanda et al. (2025)	Tawhidic Integration; Personality/Resilience Traits	Trait/Resilience Theory