
Sharia Business Ethics Fight for a More Sustainable Post-Pandemic Recovery

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Abstract:

Sharia business ethics is a set of normative moral principles originating from Islamic law that regulate what can be done and what cannot be done. The rise of crime during the pandemic disrupts the stability of life. As a country with the largest Muslim population, Indonesia should be the safest country in the world because of the perfection of its religious teachings, which regulate the way of life, socializing, economy, politics, and all the ins and outs of life. This research was conducted due to the fact that the authenticity of the Islamic teaching system is often misunderstood, misinterpreted, and watered down when faced with various business problems that make these activities far from achieving maqashid sharia. The research design is qualitative research with a descriptive approach. Sources of data/information from this research are informants, scientific texts, manuscripts, online newspapers, and documentation. The data collection method starts with desk-review, observation, and dialogue. The data analysis technique used is Miles and Huberman's interactive data analysis technique which has three processes or flows. The three processes include data reduction, data presentation and verification or drawing conclusions. The research results provide a conceptual overview of the recontextualization of sharia business ethics to achieve more sustainable goals. The findings in this research illustrate the concept of Islamic business ethics, which is applicable, integrative, and interconnected. It is hoped that this research can provide design offers, policies, and sustainable contract models for policymakers to accelerate and improve post-pandemic life.

Keywords: *Islamic Business Ethics, Sustainable, Post-Pandemic Recovery*

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1. Introduction

The practice of applying Islamic business ethics (Rafik Issa Beekun, 2006) has been widely ignored and tends to be seen as something that is rigid and not in accordance with the current context (Bayumi, 2018). People are in the midst of uncertainty and are trying to recover from the pandemic and are trying various ways to survive for the sake of their survival. This research shows that Islamic business ethics are not rigid but can be applied in accordance with the context to support more sustainability in all aspects of life in this world and the hereafter (*falah*). Thus, the internalization of sharia business ethics principles must be applied to achieve a more sustainable post-pandemic recovery (Wartoyo, 2018).

Previous research revealed that the role of Islamic business ethics has a positive and significant relationship to the commitment of an organization and satisfaction (Nasution & Rafiki, 2020). Complementing the previous findings, one study revealed that the practice of applying Islamic business ethics can suppress price stability (Muyassarrah, 2021). The positive impact that has been empirically proven from previous research is in fact not fully understood by business people. One of the research findings revealed that 40% of the respondents did not understand Islamic business ethics correctly (Puspitasari, 2019). This is in line with research findings that reveal that Islamic business ethics have not been comprehensively applied to online buying and selling (Rianti, 2021). The debate over the issue of the importance of applying Islamic business ethics will be elaborated and described to provide a thorough conceptual understanding.

Theoretically, in general, this research is different from previous research that has been disclosed. In this research, the discussion of Islamic business ethics offers a study to create a recontextualization of the Islamic business ethics framework to help the government, financial institutions, and society build a more sustainable economy.

The research question is how to re-contextualize Islamic business ethics in the success of economic activities to improve the order of life from the grassroots level to the top level. This needs to be done because often the concept of Islamic business ethics only becomes religious and doctrinal symbols. Its benefits cannot be felt to support economic development, which is not only sustainable in the world but can provide benefits in the hereafter (Hafil, 2016).

Re-contextualization of the construction of the concept of Islamic business ethics will be able to provide an illustration that Islamic teachings provide mercy to the universe. Based on the world population review, it is shown that Indonesians have the largest Muslim population in the world, but the crime rate is still high. This indicates that there is a gap between religion and science that is not based on a solid paradigm.

The main problem of this research is to offer a framework for Islamic business ethics through a recontextualization process in the current era. More sustainable economic progress is a step that must be based on the principles and values of Islamic business ethics. Currently, the problem that is clearly visible is the lack of integration and interconnection between values, principles, and rules in the process of running Islamic business, whether in institutions or non-institutions.

The objective of this research is to offer a model and framework by re-contextualizing Islamic business ethics in making economic activities a success to improve the order of life from the grassroots level to the top level. This needs to be done to revive the concept of Islamic business ethics so that it does not become merely a symbol of religion and doctrine. Furthermore, this model can be an offer for the government and stakeholders to support more sustainable economic development.

2. Theoretical Background

Islam is a perfect religion and does not just make a person have a religion that can fulfill his identity; it can also make him know what the consequences and influences are in his life. Having an in-depth understanding of Islam for each individual can make him aware of four things that will become his obligations when someone embraces Islam. The following four things are important: first, develop and improve spiritual and intellectual skills, bring them into harmony based on divinity, and make them love God more. Second, Increase the physical elements as set. Third, Realizing the consequences of obedience and disobedience to Allah and fourth, work hard and earnestly to live life (Bayumi, 2018).

Realizing the nature of life will make humans aware of the nature of their creation, namely worship. In which there are two conditions for receiving worship, namely sincerity and instructions from Islamic law. This worship in Islam is not only seen as an activity that is purely ritual in nature, but an effort to use the resources on Earth is also worship if it is done with a sincere

heart, and there are guidelines in Islam. In Islam, the level of a person's faith will greatly determine his role in this world and the hereafter. One important thing to realize is that a good Muslim is someone who is able to combine his faith with his knowledge. Therefore, to achieve the blessings of life, it is necessary to study knowledge so that doing anything in this world will be worth the reward (Susanti, 2016).

Our past has given us a perfect example to emulate in living life in the world, namely Muhammad SAW. He has exemplified how to pursue the afterlife without forgetting the world. He has also become a role model for how to be a servant of Allah SWT and successful in reaching the afterlife. And even in the world, he also succeeded in doing business and guiding his friends in doing business. In the business world, Rasulullah SAW has set an example and taught how to do business that is justified by Islam and proper (ethical). Throughout his life, Muhammad SAW has set a perfect example for his people. Among them, in doing business, he forbids lying. Lying has a wide effect; that is, it is not only prohibited to lie to Allah SWT, but the existence of monotheism requires Muslims not to be able to lie to Allah either.

This article specifically discusses the role of Islamic business ethics in efforts to encourage sustainable economic progress. The effort that must be achieved to achieve the substance of Islamic business ethics is to make work a worship that will affect the quality of the production activity itself (Buchari Alma, 2003; Rafik Issa Beekun, 1997; Waharini & Purwantini, 2018).

In addition to the basic principle that work is worship, there are four conditions that must be met in carrying out the production process:

- a. The product or service must be lawful and good;
- b. Not using methods or ways that are not justified by Islam;
- c. Uphold productivity;
- d. Not harming others; it must be profitable and bring convenience to the people.

In terms of consumption, the ethics from an Islamic point of view are :

- a. Goods and services to be consumed and used are lawful and good;
- b. Consuming for obvious reasons
- c. Recognizing what is a priority and what is not.

In terms of distribution, the Islamic ethics are:

- a. What will be traded is a product that is lawful and good;
- b. Prohibited from trading, which is forbidden by religion;
- c. It is prohibited to withhold merchandise for the purpose of increasing individual wealth;

- d. Prioritizing honesty; And
- e. There is no element of exploitation between parties related to trade.

In trading products, information on goods must be explained maximally and clearly, including being prohibited from selling something whose goods are not available, from carrying out unfair monopolies, from paying attention to ethics in competition, and from a trader "catching" buyers who are still carrying out the buying and selling process to other traders (Waharini & Purwantini, 2018).

The mechanism for doing business in Islam starts with an individual, and the mechanism for doing business must pay attention to values, norms, and agreements. In doing business in the world economy, there are times when the role of the government is needed to control economic activity. However, the government does not always have to intervene.

3. Methodology

This study on sharia business ethics and the fight for a more sustainable post-pandemic recovery uses qualitative research with a type of literature study. The data sources used in this study are secondary data, such as searching books, literature, journals, research reports, information from print media, online, and other sources from various sources to obtain material for reviewing sharia business ethics and fighting for a more sustainable post-pandemic recovery.

This research method involves tracing the latest information regarding the practice of Islamic business ethics both online and offline in an effort to recontextualize the concept of Islamic business ethics, which can help accelerate and recover after a pandemic through knowledge and religion related to Islamic business ethics. Misperceptions between science and religion are often the cause of the failure to apply Islamic business ethics, which can hamper the recovery period after a pandemic. Thus, the concept that will be compiled is built on the construction of theory, science, and religion (Qoumas, 2021a).

The research design is qualitative research with a descriptive approach. Sources of data/information from this research are informants, scientific texts, manuscripts, online newspapers, and documentation (Ahmad & Muslimah, 2021). The data collection method starts with desk-review, observation, and dialogue. The data analysis technique used is Miles and

Hubermen's interactive data analysis technique which has three processes or flows. The three processes include data reduction, data presentation and verification or drawing conclusions (Wanto, 2018).

The data analysis technique in this study uses a descriptive approach and is described systematically so that it is easier to understand in the process of making conclusions. Integration and interconnection approaches are also applied in the data analysis process to produce applicable concepts. In formulating conclusions through integration and interconnection, researchers will adhere to several principles in this paradigm, namely semi-permeability, intersubjective testability, and creative imagination.

4. Empirical Findings/Result

Reproduction of Islamic Business Ethics in Everyday Life: Practice of Islamic Business Ethics in Various Life Cycles

The pandemic has permanently changed human life and business (Tate, 2022). During a pandemic, human had no choice but to survive using technology and information via the internet, economic digitalization has been proven to be able to help the community in sustaining life and improving people's standards of living (Sultana, 2021). Thus, observing Islamic business ethics must involve community activities not only in the real world but also in cyberspace.

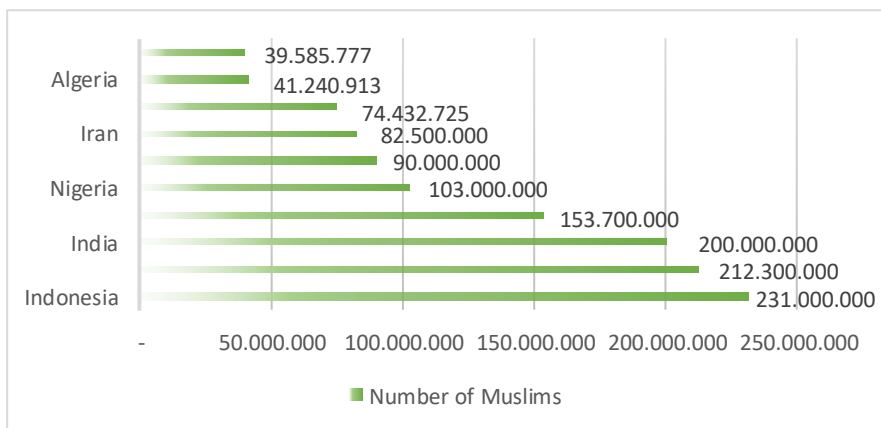


Figure. 1 Muslim Countries
Sources: World Population Review, 2021

Indonesia as a country with the largest Muslim population in the world, this can be seen in Figure 1. The experience of religion should have a positive

impact on survival to be more prosperous, safe, peaceful and prosperous (Jamaluddin, 2021). But in reality, Indonesia is the most uncivilized country in Southeast Asia with indicators of hoaxes and fraud, hate speech and discrimination, this is shown in figure 2.

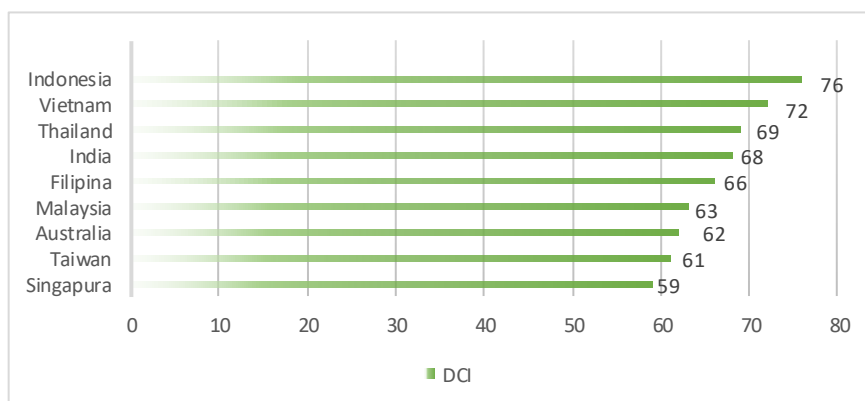


Figure 2. Digital Civility Index 2020

Sources: Civility, Safety & Interaction Online, 2021

The level of crime in Indonesia has not decreased significantly. The average reduction in crime rates for fraud, embezzlement, and corruption fell by only 7%. During the pandemic, the crime rate in terms of narcotics abuse increased by almost 1%, and homicide cases increased by more than 3% from 2020 to 2021. Based on Figure 1, it can be seen that the number of underage children is still high. Thus, the practice of ethics based on Islamic teachings has not been fully implemented in Indonesia. (Hudiarini, 2016)

The practice of applying non-formal Sharia business ethics has shown a shift in the way a person behaves and is civilized. The pandemic has changed many aspects of life. On the one hand, it has made people literate in technology, but not a few have abused it to cheat. There are many incidents of theft and crime online through applications with Islamic and religious faces. (Sari et al., 2022)

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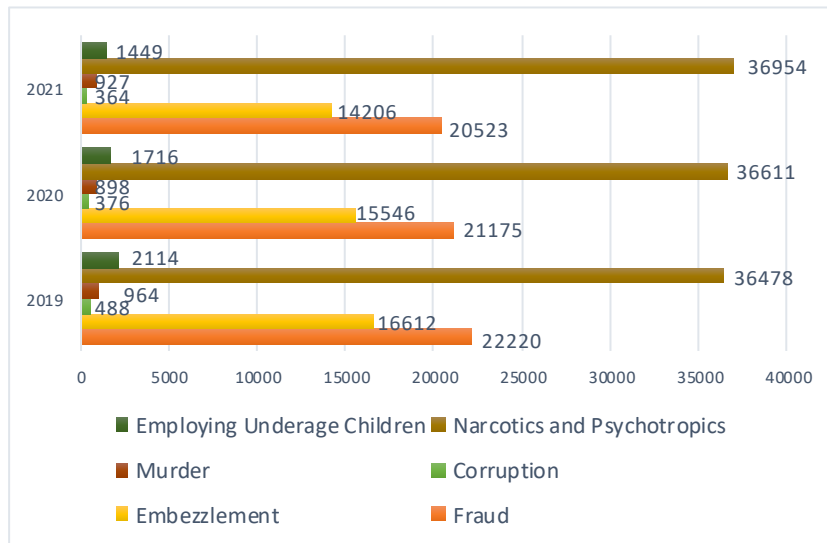


Figure 3. Criminal in Indonesia (BPS, 2020)

Sources: Processed from Crime Statistik, 2022

Figure 3 illustrates the crime rate in Indonesia, which, if we analyze the Muslim population in Indonesia, is a big problem. Islam, which requires good values and teachings, does not justify evil behavior and violations of ethics. There need to be efforts to improve morals, starting from the basics, to resolve these problems. The high rate of murder, abuse of narcotics and psychotropic substances, fraud, corruption, employment of minors, and embezzlement in Indonesia indicates that there are errors in understanding and implementing Islamic business ethics, which should be able to eradicate these crimes. Discussing sustainable goals with equitable development requires concrete and structured efforts so that there are no mistakes in implementing rules and policies.

Formal and professional institutions are not spared from activities that violate sharia business ethics. There are several examples of incidents of violations of sharia business ethics that have entered the realm of the law. Islamic financial institutions, which are still relatively new, are misused for self-satisfaction and far from the values of unity, honesty, sincerity, brotherhood, knowledge, balance, justice, and responsibility. (Oktarina & Mu'alim, 2017) There are still many activities in Indonesia that seem to sell religious symbols without transferring the benefits and blessings of doing halal and *thayyib* business. (Bayumi, 2022) Thus, the application of sharia business ethics still has to struggle to achieve a more sustainable recovery in this post-pandemic era.

Table 1. Business Ethics Violations in Sharia Financial Institutions

	Form of Violation	Sharia Financial Institution	Year
1	Corruption in the provision of financing facilities from PT Bank Syariah Mandiri Sidoarjo branch to PT Hasta Mulya Putra which is suspected of causing losses to the state of IDR 14.2 billion(Ayyubi, 2021)	Bank Syariah Mandiri Sidoarjo	2013
2	Two Islamic bank employees embezzled 75 billion in funds(News, 2015)	Bank Syariah Mandiri Jakarta	2014
3	Fictitious Credit Case of IDR 27 billion, Ex-Sharia BUMN Bank Branch Arrested(CNN Indonesia, 2022)	Bank Syariah Mandiri Medan	2015
4	Fraud by bank employees in Riau with a value of IDR 6.79 billion(Adha & F, 2023)	Bank CIMB Niaga Syariah Cabang Pekanbaru	2020
5	Ethical issues and values from accelerating the settlement of murabaha contracts without any reduction(Zuraya, 2021)	Islamic Financial Institution	2021

Source: Several Online Media, 2013-2021

The dimensions of morality in Islam are numerous and comprehensive. Islamic morality deals with all aspects of human life. This relates to the relationship between humans and God, humans and each other, and other elements with creatures from the universe. Thus, Muslims must guard their behavior, deeds, words, thoughts, feelings, and intentions. The goal is to create virtue. Humility, modesty, modesty, and compassion should be the characteristics of a Muslim. Bad behaviors such as arrogance, violence, indifference, and so on will only cause God's wrath. The moral form that must exist in a Muslim is honesty and perfection. He must meet the needs of society and perform tasks well. He must seek knowledge in every possible way, correct his mistakes, and develop a good sense of social conscience.

Sharia business ethics synergize with the progress and benefit of the people to achieve *falah* and are very relevant to fulfilling the elements of *maqashid sharia*. The achievement of *falah* must fulfill and comply with sharia rules, by not forgetting ethics. Implementation of management activities in accordance with the law does not necessarily make the implementation unethical. Something that is in accordance with the Islamic religion must be seen and determined as something legal and ethical. This is shown in Figure 4.

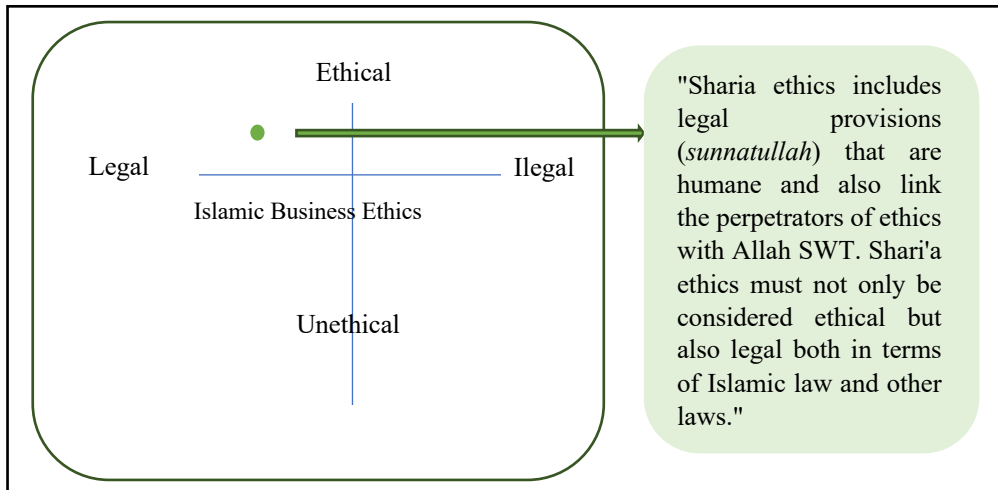


Figure 4. Islamic Business Ethics (Rafik Issa Beekun, 1997)

Forms of morality in Islam include belief in Allah, religious rituals, spiritual observances, social behavior, decision-making, intellectual activity, consumption behavior, conscious speech, and all other aspects of human life. The moral principles and ethical codes that are repeatedly emphasized in the Qur'an and Hadith. This makes it difficult to design a reasonable classification of these moral precepts and codes of conduct. According to Beekun, some of the parameters of the Islamic ethical system are as follows (Sofyan H. Harahap, 2011):

- Every decision and action are based on intention. Intentions, actions and results must be lawful; good intentions, but the action is haram does not mean halal.
- Every good act is worship.
- Islam gives freedom to everyone, but must not sacrifice accountability and justice.
- Islam obliges everyone to submit only to Allah SWT, not to others.
- Choice, the correct decision is not determined by the number of votes, but

determined by the *Shari'a*.

- f. Islam is a system that is open to ethics, is not personally oriented, and is not selfish.
- g. Truth is simultaneously obtained from reading the Qur'an and natural law.
- h. Islam fosters a process of continuous cleaning (*takziyah*) in a participatory way.

Popularization of Islamic Business Ethics that are integrated with Economic Sustainability

Islamic business ethics aims to deliver humans to the highest degree, namely achieving *falah*. The contribution of Islamic business ethics is not only for mundane purposes. Through the achievement of *maqasid sharia*, business activities can simultaneously protect religion, soul, mind, lineage and human property. (Hardiati, 2021) Thus, the internalization of Islamic business ethical values and principles in every line of business plays an important role in achieving a more sustainable recovery.

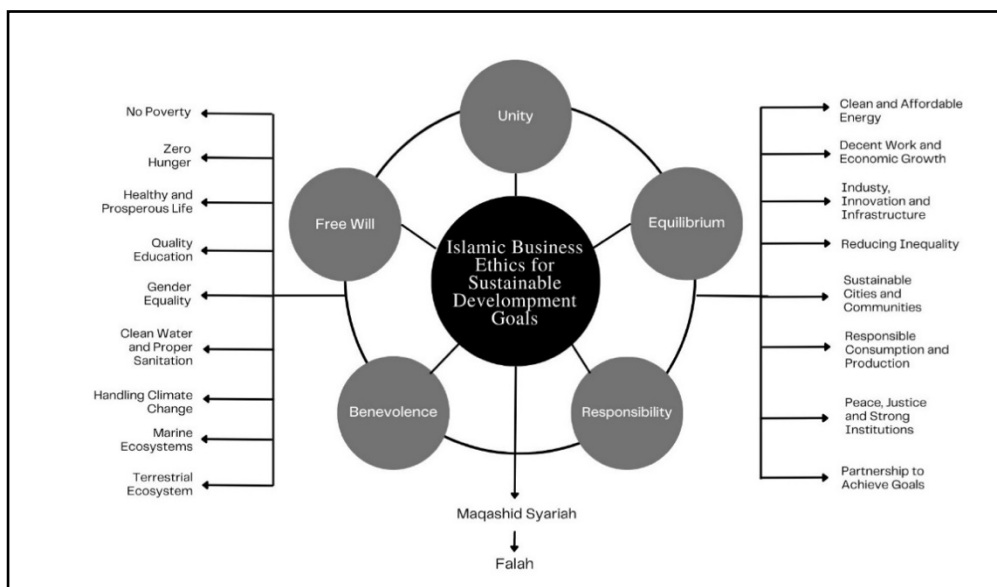


Figure 5. Islamic Business Ethics Goals

The government and authorities need to be actively involved in strengthening the post-pandemic long-term vision. Ibn Thaimiyah argues that the government must exist to carry out religious teachings. Here are some things that concern the government's duties in the business sector (Sofyan H. Harahap, 2011):

- a. Creating fair prices in a system of sister market mechanisms
- b. Guarantee individual ownership rights that are limited by social interests according to Islamic teachings and social ownership (organizational and collective) and the state
- c. Prohibit interest or usury
- d. Implement good monetary policy, in which money has the main function as a measuring tool and a medium of exchange. Taking advantage of money as a monetary tool is not justified
- e. Proposing a model of fair business cooperation in the form of *syirkah a'inan* (between workers and investors), *al-abdan* (expert cooperation), *al-wujuh* (credit trading), *al-mufawadah* (all forms of cooperation) and *al-mudharabah* (financiers provide funds to workers)
- f. Fight poverty
- g. Creating social prosperity (*al-maslahah al-ammah*) is not just welfare as measured by wealth
- h. Socialization of Islamic business ethics to achieve *maqashid sharia*

Integration and interconnection are needed in supporting the successful implementation of business based on Islamic ethics. This is due to the need for socialization to provide understanding to the community and social security. In the pandemic era and after the pandemic, opportunities have been widely opened to learn without knowing time and age limits. Thus, the process of providing an applicable understanding still shows a lack of integration and interconnection in the application of Islamic business ethics itself.

Recontextualization *Fiqh* in Islamic Business Ethics for Accelerating the Achievement of More Sustainable Goals

Recontextualization of *fiqh* in Islamic business ethics is very urgent to do. Adjustment of *fiqh* in the current context has a major positive impact on progress and inclusive growth in a sustainable economic sector. The integration and interconnection paradigm is needed for the collaboration of religion, science and culture for the progress of a nation. Some of the findings in the field still find marketing of Islamic banks that do not understand the differences and consequences of *qard* and *murabaha*. There are still many who take this for granted, even though in al-Baqarah 275, Allah SWT clearly warns people not to equate buying and selling and usury. Thus, the issue of implementing contracts in *fiqh muamalah* must be understood and the

consequences paid attention to so as not to result in damage to the contract that occurs.

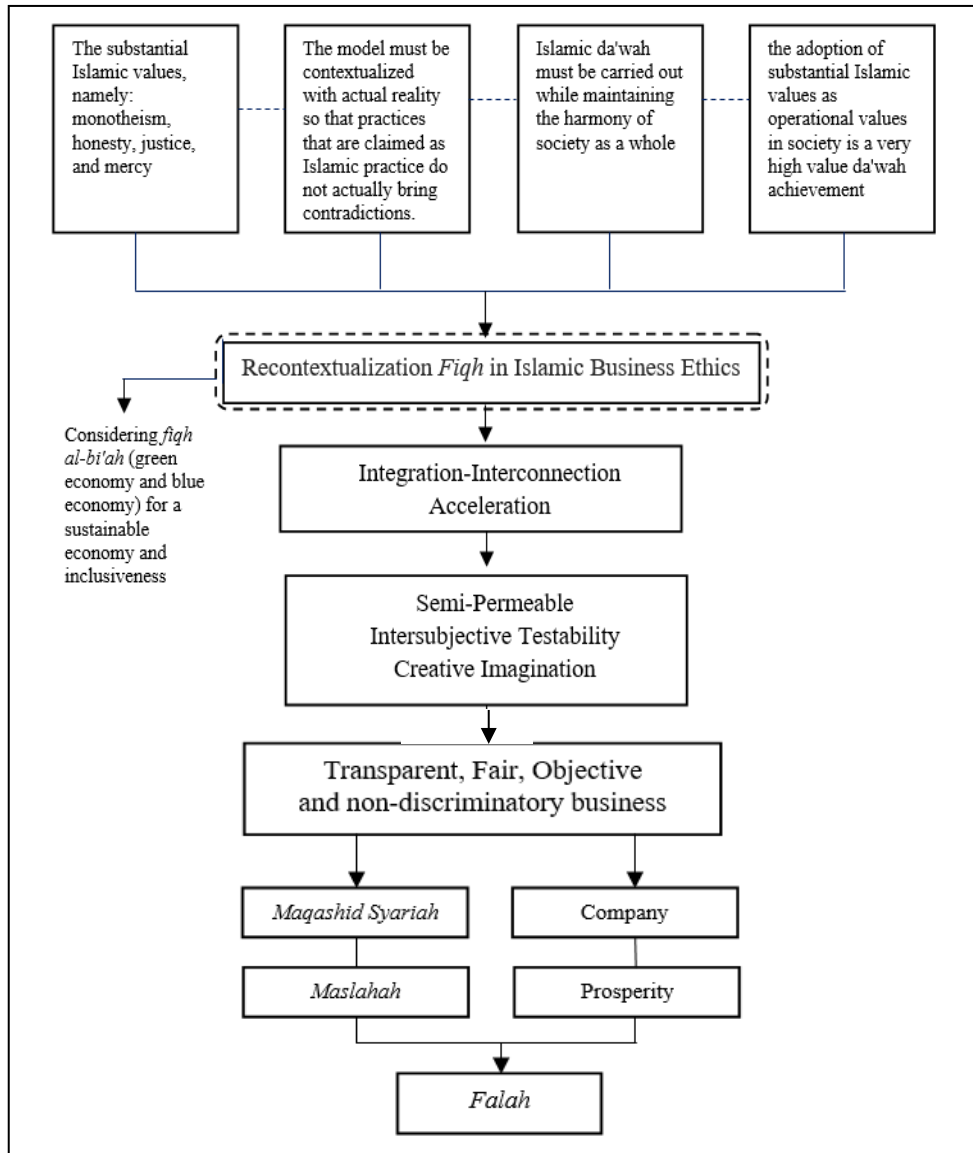


Figure 6. Recontextualization *Fiqh* of Islamic Business Ethics for Accelerating the Achievement of More Sustainable Goals

Source: Adopted from several sources (Bayumi, 2022; Bayumi & Jaya, 2018; Qoumas, 2021b)

Understanding *fiqh muamalah* and another knowledge is useful for achieving

masalah. The concept is simple but provides blessings in life with great importance. The lifestyle of people who want to do everything instantly can in fact have an impact on ignoring the consequences of contracts in *fiqh* if they are not fully understood. The high number of crime cases in Indonesia provides a fact that the meaning of ethics itself has not reached the community. There are many cases where hoax news can easily be trusted. The community has lost a role model to be a role model. A number of irregularities and crimes that violate ethics make it difficult for people to trust a role model. Thus, an integrative and interconnected effort is needed so that the image and reputation of the authorities can be trusted again by the public (Bayumi & Jaya, 2018).

Efforts to recontextualize *fiqh* in Islamic business ethics are inseparable from the involvement of religion, science and culture. In formulating new policies or regulations, the Indonesian state still lacks integration into the system itself. The formulation of an innovation or novelty in an effort to adapt to the current context cannot be separated from the role of faith and good deeds from policy makers, accommodation of cultural values, and the need to cross-knowledge (Bayumi & Panorama, 2022) to reduce errors.

Acceleration efforts that regulate business activities are still very much needed. It seems that the very diverse (Suhairi et al., 2023) business activities still require a lot of comprehensive rules and supervision. Digitalization in business activities on a large scale must be balanced with a good control system in order to create stability and harmony in life.

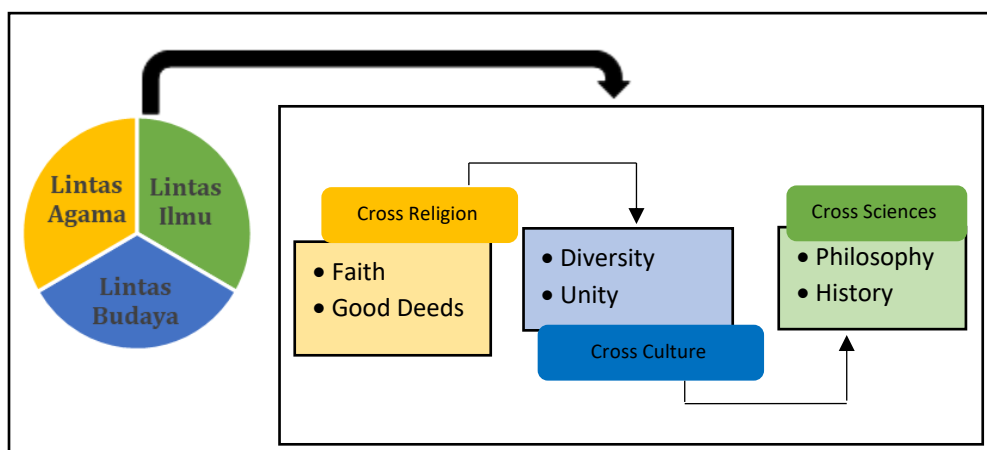


Figure 7. Recontextualization Through Integration of Science, Religion and Culture

Source: The Scientific Paradigm of UIN Sunan Kalijaga, presented in a lecture with Musa Asy-Arie

Islamic business ethics do not only aim to achieve sustainable development goals in 2030 (Fahmi Irhamsyah, 2019). At present the big task of the Indonesian people is to jointly promote Islamic business ethics and supervise any deviant business behavior. The world may not end in 2030, but sharia business ethics is a solution to provide success that is more than sustainable but lasting success in the afterlife, namely obtaining the heaven of Allah SWT.

5. Discussion

Reproduction of Islamic Business Ethics in Everyday Life: Practice of Islamic Business Ethics in Various life cycles

The application of Islamic business ethics in reality is still far from perfect. Moral degradation When the pandemic is increasing which is caused by conditions and mental foundations that are not good. Crime cases that have occurred do not reflect Islamic teachings at all. Thus, the application of Islamic business ethics still requires the synergy of the government, people's representatives, teachers, lecturers, researchers, students, ambassadors and influential people to jointly assume that a small problem cannot be simply ignored.

In the last decade, the neglect of *fiqh* for business ethics and morals has in fact had very negative consequences and can disrupt the stability of life in various aspects. To create a sustainable and stable economy requires a revolutionary breakthrough. Thus, the problems that arise in the business and economic world must involve many parties in managing the assessment and control system of business activities.

Ethical and legal are two things that must be considered to create a harmonious and safe situation. Ethical issues that sometimes cannot be legally prosecuted require very high self-awareness to do so. The concept of *ihsan* in Islam emphasizes the concept of divinely oriented internal control. Events in the field where an officer of an Islamic bank does not fully understand *fiqh muamalah* can lead to misguidance and far from being a blessing.

The reproduction of Islamic business ethics must give birth to a new face in creating a business atmosphere. Without having to force every effort to comply with Islamic teachings, because the most important thing is moderation and transparency. The practice of Islamic business ethics has been widely applied, but because Indonesia is a large country, the effort to reproduce Islamic business ethics must be tougher and it takes a real role from everyone to move forward together.

A business climate that is not in accordance with ethics, such as monopoly and discrimination can result in rampant crimes and imbalances in various things in this world. Crime cases in institutions based on trust are rife, such as the case of Bank Sumsel Babel employees who committed corruption amounting to 1.2 billion committed by tellers, customers and security guards, where one of the perpetrators was an alumnus of one of the state Islamic universities in the faculty of economics and Islamic business. Thus, the education and lessons absorbed are not able to overcome the problem of one's integrity and honesty.

Responding to the many things that fraud and fraud that occur requires a good control system to overcome and prevent acts of crime in various areas of life, specifically business activities. Improvising skills and knowledge is needed to address the global era in the future. Technological literacy is a must to achieve a more sustainable recovery in this post-pandemic.

Popularization of Islamic Business Ethics that are integrated with Economic Sustainability

Sustainable recovery is the vision that the world wants to achieve after being paralyzed for a long time when the Covid-19 pandemic attacked all aspects of life. There are at least 17 goals to be achieved by 2030 to recover the world from an economic slowdown. The axioms of the Islamic ethical philosophy are the basis that must be built on the foundation of the sustainable development goals program.

Achievements that are oriented towards a positive direction cannot be obtained without involving the role of the government. In Islam, the government clearly has a big responsibility for the order and security of a country. There are many examples of countries in Europe where the majority are non-Muslim but get the title as the safest country in the world. Thus, it is not always a matter of religion and religious symbols but how actualization and real action by leaders to be responsible for managing state assets that can prosper the people.

The socialization that must be carried out is by instilling the importance of ethics starting from the lowest level to the highest level. In fact, the violations of ethics and crimes that occurred were not a few committed by law enforcers themselves, which in turn created antipathy and chaos. Law violations against law enforcement officials will distance this country from the protection of the functions of *maqashid sharia*.

The popularization of *fiqh* in Islamic business ethics requires the courage to take firm action against any perpetrators of crime. Nowadays, people need firmness and commitment in order to foster passion in doing good. Not all societies and communities have a good control system. It takes persistent effort to popularize Islamic business ethics in order to achieve a blessed and more sustainable economy (*falah*).

Recontextualization *Fiqh* in Islamic Business Ethics for Accelerating the Achievement of More Sustainable Goals

Enlivening and popularizing the values of Islamic business ethics is the highest mission of religious practice. Without forcing everyone to embrace Islam but by giving a positive impact from Islamic teachings is the biggest goal of existence and coexistence living in a country that is multi-religious, multi-cultural and multi-lingual, racial and ethnic.

The recontextualization of *fiqh* in Islamic business ethics is a step forward to create a spirit of achieving a more sustainable post-pandemic recovery. Internalization of Islamic teachings in business activities is a good start to

create prosperity in all aspects of life. It is proven that the economy can have a multisectoral impact on various aspects of life. As a religion, Islam cannot stand alone without efforts to integrate and interconnect a program to accelerate the recovery of a country.

The paradigm of integration and interconnection is needed in re-contextualization because with this paradigm, every believer of Islam does not feel sufficient about the verses he reads but instead is open to various possibilities to get the meaning of the verse according to the context. Economic digitalization, pawnshops, insurance, *fiqh muamalah* contracts are some of the forms of progress in the business world. Rigidity in understanding religion will have a negative impact on progress, and vice versa.

Semi-permeable, intersubjective testability and creative imagination are important stages in recontextualization to create a more sustainable economy. Misunderstandings, conflicts and problems arising from ethical violations are caused by the lack of integration of a system. The involvement of various sciences and religious teachings in formulating a policy can create an effective solution.

Recontextualization is an open action and needs to be criticized for progress. In addition to understanding that comes from God, there is still an opening for adjustments to the context of events and problems faced. Indonesia is a big country, rich in thoughts and culture. This is actually an opportunity to be able to make Indonesia the best country in creating security, peace and harmony in diversity.

The growth of a society that is civilized, peaceful, harmonious and upholds brotherhood must emerge from the application of freedom of religion and dialogue between religious communities. Religious teachings provide a way of life and must be a promoter for a life of brotherhood, peace, civility and harmony. Based on this understanding, the essence of alleviating social problems that occur, be it gender-based violence or not, must be based on an understanding of integration-interconnection.

Nonetheless, Muslim nations have made attempts to follow the development ideas offered by Western development economies. but development economics lacks a distinct identity. The market system and socialism's secular and materialistic viewpoints have both contributed to this understanding. But, as their issues grew more serious, Muslims began to stray

from the realization of *maqasid* and attempt to adopt Western development methods. Consequently, it is crucial to understand why pursuing growth with a strategy based on this secular and secular worldview is destined to result in either the suppression of their macroeconomic imbalances or the failure of their attempts to attain development with equity (Bayumi & Panorama, 2022).

Sharia business ethics continues to fight for a more sustainable post-pandemic recovery, the solutions offered are:

- a. Building Integration and interconnection of existing economic and control systems in Indonesia (Bayumi, 2018);
- b. Scientific revolution (Muala, 2017), can be started with the standardization of education that is effective so as not to multiply generations that fail to understand the context of the problem, especially in matters of religion, science and culture;
- c. Focus on human development, realizing that the quality of human existence is a shared responsibility;
- d. Formulate an objective integrative assessment system;
- e. The existence of a good control system in business activities;
- f. Have a complete and accountable data bank;
- g. Endeavor and commitment to celebrate religious moderation in whatever form it takes (Wahyuddin, Imam; Cahyono, Fajar; Alfari, 2022);
- h. Creating equality in various fields; and
- i. The existence of social security such as *zakat*, *waqf* and well-organized *infaq*.

6. Conclusions

The understanding that so far is believed that religion can provide progress for a country is not completely correct. In fact, Indonesia is the most Islamic country in the world but has a record as an uncivilized country in Southeast Asia. On the other hand, Indonesia is still growing and trying to overcome the problem of the gap between science and religion. Recontextualization in Islamic business ethics can help a more sustainable post-pandemic recovery. Cases that can hinder a more sustainable goal occur because of the problem of the lack of integration and interconnection in a system. Thus, ethical/criminal violations can only occur on complex grounds and factors.

This study confirms the validity of previous findings, that the application of ethics is still not fully implemented due to very complex factors, starting from the level of education, environment, technology, economic level, and so on. The limitations of this research are, from the case study and the research

object itself. The results of this study require further research that has not yet been covered, including research on Islamic business ethics that is still widely discussed regarding its application but still does not answer the extent to which policy makers are aware of the urgency of Islamic business ethics, then quantitative and mixed research is needed to address business ethics issues. Islam is very complex, especially for further research, it is hoped that it can accommodate a larger sample so that it can produce a comprehensive understanding.

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