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"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

Mas'uliyah Presentation: Ethical Marketing Based on Religious Values**Dina Lusianti^{1*}, Lela Zumala Rofiqoh¹**¹Universitas Islam Sultan Agung SemarangJl. Kaligawe Raya No.Km.4, Terboyo Kulon, Kec. Genuk, Kota Semarang, Jawa Tengah.
Indonesia***Email:** dinalusianti@std.unissula.ac.id**ABSTRACT**

Marketing ethics is a strong foundation for building brand trust. There are so many implementations of marketing ethics, but the majority will only end in the interest of seeking positive views in the eyes of society without being balanced to achieve benefit and al-wala' orientation. Considering this condition, a concept is offered by adding religious values to marketing ethics through the Mas'uliyah Presentation Value. This article develops the conceptual model. This model contributes to the addition of religiosity value in customer value. Mas'uliyah Presentation Value is reflected in all value delivery activities to customers with a complete sense of responsibility through ethical marketing.

Keywords: Ehics, Marketing, Mas'uliyah, Religiosity, Value

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INTRODUCTION

One of the focuses of marketing in a company is how to achieve customer loyalty (Prayitno, Riyanto and Diarta, 2021). The company will always use the best strategy to win customers' hearts. The company will make various efforts to win competence. Moreover, the marketing strategy will be oriented toward competitive advantage (Quaye and Mensah, 2019; Shafiee, 2021). Under the pretext of competitive advantage, many companies use advertising by ignoring marketing ethics (Zayer and Coleman, 2015; Feenstra and Esteban, 2019).

Ethics governs a community, group, organization, and individual behavior. Ethics will be related to good living habits. Ethics is closely related to values, good ways of life, and all the habits adopted and passed on from one person to another, from generation to generation. Marketing ethics is a moral standard that guides marketing decisions and actions (Nadeem et al., 2021). Ethics regulates various aspects of human life to work in harmony. Ethics governs ethics also governs not only individuals but organizations or entities. This entity must work harmoniously with all stakeholders, such as suppliers, consumers, mediators, competitors, etc. One thing that is quite crucial related to ethics, namely how companies practice ethics in marketing. It is said to be crucial because marketing concerns how the company competes with competitors, how it informs the advantages of its products, and how it retains or acquires customers.

Ethical marketing is necessary for the following: increasing customer loyalty, enhancing brand image, greater reliability, meeting financial targets, building brand equity and trust, and reducing marketing costs. Issues related to marketing ethics include price discrimination, predatory pricing, and price skimming. Usually, issues in pricing ethics can also be in the form of price wars, and bid rigging. Ethical issues in the promotion include advertisements that are misleading, wrong, erotic, deceptive and not under religious values. Ethical issues in distribution include hoarding service products, the black market, halal transportation, and halal storage.

Referring to the concept of marketing ethics, weaknesses are still found. Among them, the theoretical orientation is still on physical, material things, and not yet based on elements of religiosity on Islamic values, especially on. First, the view of marketing ethics so far has only been associated with social and economic processes that function to integrate and transform resources without an approach, on multi-stakeholder issues. Weaknesses in the literature above require the development of Islamic values in marketing ethics. Second, individual efforts that define competition from upstream to downstream, mastery of certain groups to kill other parties. Even efforts to innovate ultimately destroy other businesses. Third, try all the ways to increase sales through unethical price competition to deliver product benefits that are not responsible, not under the actual functions and benefits.

This research tries to perfect the weaknesses of existing marketing ethics by adding religious values. Religious values are believed to improve marketing ethics. The customer value conveyed is ethical and has religious value. With this value, eternal happiness as a life goal for an individual (Amin and Razak, 2014) can be achieved, not only individual happiness but also the happiness of all people, both in this world and in the hereafter. This concept is called al-wala'.

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METHOD

The importance of ethically conveying values with a religious approach to marketing activities. The contribution of Islamic values appears in the Mas'uliyah presentation values (MPV). The principle of mas'uliyah (accountability) covers various aspects, namely: individual to individual accountability (mas'uliyah al-afraad), and accountability in society (mas'uliyah al-mujtama). Humans are required to carry out their obligations to create the welfare of members of society as a whole, as well as government responsibility (mas'uliyah al-daulah). This responsibility is related to baitulmal (Abdulloh, 2021).

In marketing ethics, ethics is used to deliver value to customers. From customer value, it will have an impact on the performance of a business. If the objective value, benefits, presentation, and price are successfully conveyed to the customer, the marketing performance can be said to be successful. The customer value conveyed is ethical and religious, as reflected in the MPV. MPV is defined as delivering the value of the company's benefits and marketing to customers through the media ethically and responsibly.

Ethical responsibility provides signs that can prevent us from excessive and unfair exploitation of economic resources (Arifin & Fitriyah, 2021). This study suspects differences in brand trust between online stores that have implemented MPV and online stores that have not implemented MPV.



Figure 1. Conceptual Framework

This study uses a quantitative approach. Information data will be obtained using the arrangement of questions asked to respondents. Quantitative research uses research procedures that produce data in the form of numbers. Generally analyzed using descriptive statistics. Questionnaires were distributed using online media. This study used a Likert scale with a score range of 1 to 5. The instrument test was carried out using the normality test approach. Hypothesis testing was carried out using a paired sample T-test approach. The Paired Sample T Test is used to compare the difference between the two means of two paired samples assuming the data is normally distributed (Pagano, 2013; Hedberg and Ayers, 2015). Paired samples come from the same subject; each variable is taken in different situations and circumstances.

The subjects in this study were online shop consumers who were limited to women's clothing products. The choice of this subject took into account the many complaints after buying clothes at online stores (Putri, 2022) because the presentation of the value conveyed by customers is different from the goods received. Different tests through the average response of online buyers to online stores that implement MPV (stores A, B, C, D, and E) and without implementing MPV. This study used a sample with a total of 125 respondents. The sampling technique uses snowball sampling. This sampling technique utilizes key informants to lead researchers to group members or people being studied (Naderifar and Ghaljaie, 2017; Kirchherr and Charles, 2018).

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RESULT AND DISCUSSION

Instrument test was conducted to determine the feasibility of the indicators used. Table 1 shows the results that all indicators are normally distributed. Evidenced by a significance value above 0.05.

Table 1.Normality Test

N		125
Normal Parameters ^{a,b}	Mean	3,6904
	Std. Deviation	,64763
Most Extreme Differences	Absolute	,062
	Positive	,056
	Negative	-,062
Test Statistic		,062
Asymp. Sig. (2-tailed)		,200 ^{c,d}

Source: processed primary data, 2023

Table 2. Characteristic Respondent

Characteristic	Frequency	%
Gender		
Man	54	43,20
Woman	71	56,80
	125	100,00
Level of Education		
Junior High School	8	6,40
Senior High School	50	40,00
Diploma	15	12,00
Bachelor	52	41,60
	125	100,00

Source: processed primary data, 2023

Respondents in this study were mostly female, 56.58 percent (Table 1). This condition shows that women tend to shop online. However, the trend of online shopping is no longer a gender specificity. Undergraduate graduates dominate the educational level. In this condition, it can be assumed that online buyers already have cognitive abilities in sorting out the presentation content made by online stores. Thus, it is believed that the respondents responses can represent the population in feeling the trust and value of customers in online stores that apply mas'uliyah presentation values.

Table 3. Paired Samples Test

		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
					Lower	Upper			
Pair 1	With MPV - Non MPV	0,486	0,680	0,0608	0,365	0,606	7,979	124	0,000

Source: processed primary data, 2023

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This research has proven differences in brand trust felt by online customers when the store has done mas'uliyah presentation value. This statement refers to table 3, which shows that the significance value is below 0.05. Online stores with Mas'uliyah presentation value by doing the following things.

1. Convey messages of benefits through good behavior
Benefit messages are conveyed through ethical marketing communication behavior. Namely marketing communications by stating the true benefits of products and services without adding something that will not happen, advertisements that are not misleading, and depictions of polite and polite models.
2. Carry out tasks/jobs under the promised time
A marketer can be said to be good if he can keep promises because promises are debts that must be paid, and if the promise is broken, it will result in sin. A promise is defined as an utterance that someone conveys to do something. In business and commerce, promises are the cornerstone of one's trust. If a marketer breaks a promise, there will be no trust from partners or business friends.
3. Providing honest and reliable services
In trading, one cannot commit fraud that can harm other people or consumers. If a business person does good and does not commit acts that harm others, this trust will facilitate business development with honesty, and trust will emerge.

DISCUSSION

The general theoretical philosophy of marketing ethics, ethics is divided into deontological and teleological (Hunt and Vitell, 2006; Aytaç, 2021). Deontological theories focus on specific actions or behaviors and the rightness or wrongness of those actions or behaviors. Applicable rules can measure this action or behavior, public policies or societal and spiritual norms, etc. At the same time, the teleological theory focuses on the consequences of behavior and actions and the quantity of good or bad consequences. These consequences can be reflected through the consequences or reactions that arise. Almost the same as normative ethical theories, which talk a lot about consequentialist and non-consequentialist. The consequentialist theory considers all the consequences that will arise as a basis for making judgments about ethical issues. Meanwhile, non-consequentialist theory focuses on the question of whether an action can be said to be ethical or not.

The deontological evaluation and teleological evaluation will have an impact on the concept of ethical judgment. Ethical judgment is interpreted as a condition in which a person must evaluate an action based on ethics to assess whether an action is considered ethical (Akaah, 1992; Nalbantoglu and Katip, 2022).

Business is a human endeavor, and ethical business practices take human well-being into account (Murphy, Lacznia, and Harris, 2016; Michaelson, 2017). To support the business, marketing activities are carried out. Marketing is a social process that enables individuals and groups to offer, produce and exchange products and services freely to achieve the desired demand (Abbas et al., 2020). Based on the Quran, Hadith, Islamic literature and conferences conducted with Islamic scholars from different perspectives, Islamic marketing refers to Islamic ethics. Islamic value-based marketing ethics is the wisdom to satisfy customer needs through good behavior in creating healthy, pure, halal products and services with a mutual agreement between the seller and the buyer to achieve material and spiritual well-being in this world and the hereafter. This condition will awaken consumers and producers through good marketer behavior and ethical advertising.

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The ethical Islamic marketing mix is a new approach to optimizing the efficiency of Islamic business (Shafin and Kasim, 2018). This marketing mix paradigm can be implemented to enhance a strategic approach in dealing with the challenges of starting a business in the context of the Islamic market.

Islamic marketing must not compromise with unethical practices such as charging high prices, fraud, misleading information about products and services, hoarding, poor service to disadvantaged customers/consumers, and selling unsafe products without informing customers (Ahmed, 2015). Specific Islamic Marketing Ethics but not limited to Attaqwa, As-Sidq, Al-Amanah, Al-Ihsan, Al-Istiqamah, Annasihah, Attasamoh, and Al-E'etedal (AlKhateeb, & AlTurkistani, 2000; Al-Nashmi and Almamary, 2017).

It is necessary to instill religious values to create an order that is not only materialistically oriented and worldly. The dimensions of religious values in the Islamic view include the principles of Al-Maslahah, monotheism, justice, and amar ma'ruf nahy munkar (Kholid, 2018), at-ta'wun and al-mas'uliyah (Simal, 2019; Irianto and Rahayu, 2022). Mas'uliyah is an Islamic principle that contains the value of responsibility to himself and others. Individual mas'uliyah eventually leads to joint mas'uliyah which will positively impact governance. This responsibility is not only in this world but also in the hereafter. Every individual will be asked for everything done while in the world.

Brand trust is interpreted as a feeling of security that consumers have in their interactions with brands, which is based on the perception that the brand is reliable and responsible for the interests and welfare of consumers (Guillen and Ballester, 2003; Gong et al., 2022). This research has shown that the existence of mas'uliyah presentation value will increase brand trust. As Aaker (1999) and Farkhan & Suwandari (2020) explain, brand trust represents the recognition that brand value can be created and developed by managing several aspects that exceed consumer satisfaction with product functional performance and attributes. Concerning marketing performance, brand trust is believed to influence purchasing decisions (Adiwidjaja, 2017; Juliana et al., 2021). Brand trust is an important prerequisite of consumer-brand relationships that can help reduce volatility, encourage positive behavior, and develop long-term commitment (Jain et al., 2018).

IMPLICATIONS

This research has explained the benefits of religious values in marketing ethics. The existence of mas'uliyah values in marketing ethics can place marketers to convey presentation values according to Islamic principles. Marketers must convey benefits through good behavior, carrying out tasks according to the promised time, and providing honest and reliable service.

Comprehensively and consistently with expectations indicate that a marketing activity's ethical assessment will be a significant factor in delivering value to customers. However, there may be differences in the acceptance of the value conveyed by marketers given the intensity attached to a particular situation on each customer's perception.

Ethical assessment will have an impact on ethical decisions that affect company performance. Especially in marketing, ethical judgment can contribute to marketing performance. When marketers are equipped with religiosity and supported by an ethical corporate culture, delivering value to customers can run according to Islamic guidelines. The mas-uliyah concept adds to an increasingly comprehensive journey of marketing ethics. Towards marketing performance that is not only for the success of individuals and corporate

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groups but also for all people in the world and the hereafter. The most important core is the achievement of al-wala' customer satisfaction.

CONCLUSION

The conclusion from this study is that marketing ethics is necessary. Moreover, marketing ethics contain religious values. This study raises mas'uliyah presentation values, namely marketing ethics, by presenting values with full responsibility. The responsibility is attached not only to the customer but to oneself and God, who has given life.

This research is also able to prove that applying mas'uliyah presentation value will have an impact on brand trust. With increasing brand trust, it will also be accompanied by a tendency to make purchases. This persistent condition will have a positive impact on the company's performance.

This study expands previous research, which still has shortcomings and weaknesses regarding marketing ethics. Future studies should be able to examine the relationship between Islamic marketing ethics and organizational culture settings in the industry. In addition, it is necessary to explore the delivery of values other than presentation values. So that in the future, the right formulation will be found to be implemented by a marketer to achieve superior and sustainable marketing performance.

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