

The Islamic Marketing Ethics Scale (IMES): A Conceptual Review of Components, Principles, and Practical Implications

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Abstract—This paper aims to provide a comprehensive conceptual review of the Islamic Marketing Ethics Scale (IMES) by analyzing its core components, underlying Shariah principles, and practical implications for the halal industry and Islamic financial institutions. The study employs a qualitative systematic literature review approach, synthesizing peer-reviewed articles indexed in Scopus from 2021 to 2025 that discuss the development, conceptual foundations, and implementation of IMES across various sectors. The review reveals that IMES is constructed upon four interrelated pillars (spiritualistic, ethical, realistic, and humanistic) operationalizing Shariah values such as As-Sidq (truthfulness), Amanah (trustworthiness), Al-‘Adl (justice), and Maslahah (social benefit). The implementation of IMES enhances sustainable competitive advantage, customer loyalty, and brand credibility in Islamic business contexts. However, challenges remain regarding cross-sectoral empirical validation, theoretical–practical gaps, and the complexity of measuring spiritual dimensions. This study contributes to the theoretical development of Islamic marketing by positioning IMES not merely as a measurement tool but as an alternative ethical paradigm that integrates spiritual, social, and economic dimensions. It enriches the literature by offering a holistic Shariah-based ethical framework aligned with maqasid al-shariah to guide ethical marketing practices.

Keywords: Islamic; Marketing Ethics; Shariah; Marketing Scale

1. INTRODUCTION

In recent years, the global business landscape has undergone a profound transformation as ethical, spiritual, and sustainability-oriented values increasingly influence consumer purchasing decisions. According to the Islamic Fintech Forum (2023), nearly 78% of Muslim consumers in Indonesia, Malaysia, and the United Arab Emirates prefer brands that consistently integrate Shariah principles into their overall operations, including marketing strategies. This shift is reflected in the broader halal economy encompassing Islamic finance, halal food, modest fashion, and Shariah tourism which collectively recorded global growth of 15.2% between 2022 and 2024. The rapid expansion of these sectors signals not only market potential but also a heightened expectation for marketing practices that embody Islamic ethical values rather than merely comply with halal certification.

Despite this momentum, conventional marketing frameworks remain insufficient to capture the holistic ethical dimension embedded within Islamic teachings. The acceleration of digitalization after the COVID-19 pandemic has further complicated this issue, giving rise to novel ethical risks such as dark patterns in e-commerce interfaces, misuse of consumer data, and persuasive advertising strategies that contravene Islamic norms of modesty and transparency. Recent research on digital ethics within Islamic business contexts emphasizes that technological sophistication often outpaces ethical regulation, resulting in tensions between innovation and Shariah compliance (Firnando, 2024). In Indonesia, the Financial Services Authority (OJK) reported in 2024 that 65% of customer complaints submitted to Islamic banks involved non-transparent marketing communication even when the underlying financial products were fully Shariah-compliant highlighting a crucial gap between product legitimacy and ethical communication.

Academic literature over the past five years has increasingly examined Islamic marketing ethics (IME) as a distinct conceptual and empirical domain. A growing body of research has sought to define its parameters and measure its impact, particularly within Islamic financial institutions. Studies such as those by (Alfaisaly, 2024; Tuqan et al., 2024) have demonstrated that IME significantly influences critical outcomes like customer trust, loyalty, and organizational reputation. These findings underscore that ethical marketing, rooted in Shariah, is not merely a normative ideal but a tangible driver of business performance and sustainability in faith-sensitive markets.

The exploration of IME has also expanded beyond finance into diverse sectors of the halal economy. Research in areas like halal tourism and digital entrepreneurship reveals that the adoption of Islamic ethical marketing practices enhances both consumer satisfaction and competitive advantage (Khan et al., 2025; Ruiz-Muñoz et al., 2025). This cross-sectoral relevance highlights the universal applicability of IME principles across different consumer touchpoints and business models. Furthermore, recent cross-cultural analyses have attempted to operationalize Islamic marketing ethics through multidimensional constructs, aiming to capture its holistic nature (Mamun et al., 2021).

Despite this progress, the field remains fragmented, lacking consensus on a systematic measurement framework. The various attempts to operationalize IME have yielded inconsistent constructs and findings, underscoring the absence of a comprehensive and standardized instrument capable of fully integrating Shariah principles into marketing evaluation. This conceptual and methodological dispersion presents a significant obstacle for both researchers seeking to advance theory and practitioners aiming to implement and audit ethical marketing practices consistently. It is this critical gap that the Islamic Marketing Ethics Scale (IMES) seeks to address.

This conceptual void is critical because, within Islamic philosophy, the process of acquisition holds equal moral weight to the substance of the acquired object. Current Shariah audit frameworks predominantly emphasize product compliance and contractual legality, while the ethical dimension of marketing processes remains underexplored. Addressing this imbalance necessitates a framework capable of systematically assessing marketing conduct against the objectives of Shariah (maqasid al-shari'ah), particularly the protection and promotion of justice ('adl) and collective welfare (maslahah).

Against this backdrop, this article presents a conceptual review of the Islamic Marketing Ethics Scale (IMES) by synthesizing contemporary literature and aligning it with the principles of maqāsid al-sharī'ah. Specifically, it (1) identifies and analyzes the key components that constitute the IMES framework, (2) links these components to underlying Shariah-based ethical values, and (3) explores their practical implications for Islamic businesses and financial institutions within modern, technology-driven markets. Through this synthesis, the article aims to provide a coherent conceptual foundation that can inform the development of measurable and comprehensive ethical marketing standards for the halal industry.

The significance of this research lies not only in advancing Islamic marketing theory but also in responding to the practical challenges faced by industry practitioners seeking to balance Shariah compliance with sustainable competitiveness. Ultimately, reinforcing ethical marketing standards consistent with maqasid al-shari'ah contributes to realizing al-'adl al-iqtisadi (economic justice) and maṣlaḥah 'āmmah (social welfare), the ultimate objectives of Islamic economics.

2. RESEARCH METHODS

This study uses a literature review method with a qualitative approach. This approach was selected to provide a comprehensive and in-depth understanding of the Islamic Marketing Ethics Scale (IMES) by analyzing and synthesizing various previous literature sources. The focus lies in the exploration and interpretation of the components, principles, practical implications, theories, and key findings related to IMES in the literature (Haryanto et al., 2024).

The data collection process was conducted through a literature review of previous research articles, with the applied inclusion criteria including: (1) articles published between 2021 and 2025 to ensure relevance to current developments; (2) a focus on the application or discussion of the Islamic marketing ethics scale (IMES); and (3) discussions on the conceptual aspects, basic principles, or implementation of IMES. The search was performed using the main keywords: "Islamic Marketing Ethics Scale," "Islamic marketing ethics measurement," and "Shariah marketing scale."

In contrast to research involving primary data such as surveys, this qualitative literature review method centers on critical analysis, interpretation, and synthesis of existing works (Haque, 2024). Through this approach, the researcher can identify patterns, themes, research gaps, and explore various perspectives to gain a deeper understanding. Methodologically, this study aims to: (1) present a comprehensive overview of the conceptual landscape and recent developments of the Islamic Marketing Ethics Scale (IMES); (2) synthesize various research findings to build a strong theoretical foundation for developing a measurement model for Islamic marketing ethics; and (3) produce a reference that can serve as a guideline for strategic decision-making in implementing Islamic marketing ethics, both at the level of general business and Islamic financial institutions.

3. RESULTS AND DISCUSSION

3.1 Concepts and Main Components of the Islamic Marketing Ethics Scale

The Islamic Marketing Ethics Scale emerged as a conceptual and measurement framework designed to evaluate the alignment of marketing practices with Sharia values. Unlike conventional marketing approaches, which are predominantly anchored in utilitarian principles and focused on maximizing material satisfaction and profit, the IMES is rooted in a holistic Islamic ethical philosophy. This philosophy emphasizes the necessity of achieving a harmonious balance between commercial objectives and broader socio-spiritual responsibilities within the framework of Tawhid (the Oneness of God) (Taufik Syamlan et al., 2025). It positions business not as a purely secular endeavor but as a form of ibadah (worship), where ethical conduct is integral to spiritual fulfillment. Consequently, this framework reconceptualizes marketing beyond mere transactional activity. It is viewed as a mediating and value-adding process aimed at facilitating a fair sale and purchase agreement (Ammar, 2024). Within this process, principles such as honesty (Siddiq), justice ('Adl), and the pursuit of communal benefit (Maslahah) are not optional guidelines but the foundational pillars upon which all marketing interactions must be built. This fundamental shift in perspective transforms marketing from a tool for persuasion into a mechanism for trust-building and social welfare, ensuring that economic exchanges contribute positively to individual spirituality and collective well-being.

Structurally, the main components of the Islamic Marketing Ethics Scale can be mapped into four interrelated fundamental pillars, as identified by (Ayyub, 2022). First, the Spiritualistic dimension, which demands that every marketing activity be in line with Islamic teachings (Tawheed) and aimed at gaining God's approval. Second, the Ethical dimension, which includes principles such as justice ('Adl), trustworthiness, and honesty (Siddiq) in all communications

and transactions. Third, the Realistic dimension, which ensures that marketing strategies are not only normatively idealistic but also practically implementable in the dynamic realities of the market. Fourth, the Humanistic dimension, which places human welfare (masalah) and customer satisfaction as top priorities, including the attitude of *itsar* (prioritizing others) and *ihsan* (doing good) in service.

Furthermore, the operational components of this scale are clarified and measured through a set of specific, actionable ethical values derived from Islamic tradition. For instance, a study by (Qizwini & Perkasa, 2024) in the Yemeni pharmaceutical industry operationalized the IMES construct through measurable indicators such as *Annasihah* (sincere advice), *Al-Istiqamah* (consistency in goodness), *Al-E'tedal* (moderation and balance), *Al-Ihsan* (excellence and doing good), *As-Sidq* (truthfulness), *Attaqwa* (piety and God-consciousness), and *Al-Amanah* (trustworthiness). These values serve as tangible benchmarks that move the framework beyond abstract theory. These principles are translated into concrete, observable behaviors within the marketing process. For example, *As-Sidq* (truthfulness) manifests as complete transparency in conveying service rates and product specifications, while avoiding any exaggeration of benefits. *Al-Amanah* (trustworthiness) is reflected in guaranteeing product quality, safeguarding customer data, and meticulously fulfilling all promises made (Nasuka et al., 2023; Suandi et al., 2023). Similarly, *Annasihah* (sincere advice) obligates marketers to prioritize the customer's best interest, even if it means recommending a less profitable alternative. This translation of spiritual values into specific professional conduct ensures that the IMES provides clear, practical guidance for ethical decision-making in day-to-day marketing operations.

These components are also integrated into the adaptation of the sharia marketing mix. (Siwiyanti, 2023) explain how the concept of Islamic consumerism guides the transformation of the conventional marketing mix (4Ps) by adhering to the *Maqasid al-Shari'ah*. Products must be *halal* and *toyib*, pricing must be fair, distribution must be easily accessible without exploitation, and promotions must be honest and avoid misleading or demeaning content. Thus, the Islamic Marketing Ethics Scale is not simply a list of values, but rather a comprehensive system that frames the entire marketing process within an Islamic ethical framework, from planning to evaluation.

3.2 Basic Principles Underlying IMES

The Islamic Marketing Ethics Scale (IMES) does not exist in a vacuum, but is built on a solid foundation of sharia principles. These principles serve as a moral compass that guides all marketing activities, from strategy formulation to tactical execution at the customer level. The most central principles are Justice (*Al-'Adl*) and Balance (*Al-Tawazun*). In the marketing context, justice is realized through fair pricing practices, accurate product representation, and equal treatment of all customers, regardless of their background (Aravik et al., 2022). Balance requires companies to pursue not only material profits but also consider the social and spiritual impacts of their marketing activities, thus creating harmony between business interests and the public good.

Another fundamental principle that underpins IMES is Value Maximization for Society. Unlike conventional marketing approaches, which often focus on maximizing shareholder profits, Islamic marketing ethics emphasizes maximizing value for the welfare of the wider community (Aravik et al., 2022). This aligns with the *maqasid al-shariah* (objectives of sharia) of protecting religion, life, intellect, posterity, and property. Therefore, marketing strategies must be designed to avoid all forms of harm (*mafsadah*) such as fraud, exploitation of needs, and the promotion of illicit or harmful products, while actively contributing to solving social problems.

More specifically, the principles of Honesty (*As-Sidq*) and Trustworthiness (*Amanah*) dictate all marketing communications. *As-Sidq* requires that all information conveyed, whether through advertisements, product labels, or by salespeople, be true, clear, and not misleading (Suandi et al., 2023). Meanwhile, Trustworthiness requires marketers to uphold the trust placed in them by guaranteeing product quality, maintaining data confidentiality, and fulfilling all promises made. Violating these principles not only damages a brand's reputation but is also seen as a spiritual betrayal.

Finally, the principle of Free Will within Responsibility also underpins IMES. Islam recognizes individual freedom of choice, but this freedom must be balanced with responsibility. In marketing, this means that persuasive techniques must not be manipulative or exploit consumers' weaknesses and ignorance (Kamassi, 2021). Each party to a transaction must enter into an agreement consciously and without coercion. This principle ensures that consumer sovereignty is fully respected, ultimately building sustainable customer relationships based on authentic trust and loyalty, as evidenced in the context of Islamic banking (Nasuka et al., 2023; Wijaya et al., 2022).

3.3 Comparison with Conventional Marketing Ethics Framework

Understanding the Islamic Marketing Ethics Scale (IMES) becomes even more refined when compared with conventional marketing ethics frameworks. This comparison highlights not only fundamental philosophical differences but also practical implications for marketing strategy and operations. From a philosophical foundation perspective, IMES is directly derived from Islamic sharia, which is transcendental and absolute, while conventional marketing ethics is generally rooted in secular moral philosophies such as utilitarianism, deontology, or virtue ethics, which are anthropocentric and relative (Nugraheni et al., 2024). This difference in foundations creates a major discrepancy: in IMES, ethical standards are fixed and oriented toward submission to God (*ilahiyyah*) and the welfare of the community, whereas in the conventional framework, ethical standards frequently change and are more oriented toward compliance with positive law and maintaining corporate reputation.

At the level of ethical constructs and values, these differences become even more apparent. IMES operationalizes ethics through a specific and measurable set of values derived from Islamic tradition, such as *Annasihah* (sincere advice),

Al-Istiqamah (consistency), Al-Ihsan (doing good), and Attaqwa (piety) (Qizwini & Perkasa, 2024). In contrast, conventional frameworks tend to revolve around universal values such as honesty, transparency, accountability, and corporate social responsibility (CSR). While these may appear to overlap, the motivations behind their implementation are quite different. For example, honesty in IMES is a form of worship and fulfillment of God's commands, while in conventional marketing, honesty is often a strategy to build trust that ultimately leads to long-term profitability.

The scope and application of these two frameworks also show significant differences. IMES is comprehensive and holistic, addressing not only the end result (outcome) but also the process and intention (niyyah) behind a marketing action (Nugraheni et al., 2024). Ethics in IMES encompasses the entire spectrum of marketing activities, including aspects conventionally considered private, such as a salesperson's intentions. Meanwhile, conventional marketing ethics often focuses on compliance with regulations and industry norms, with a heavy emphasis on measurable outcomes such as customer satisfaction and market share. In other words, IMES emphasizes "the right way to achieve the right goal," while conventional marketing often focuses on "the right way to achieve the stated goal," which can be simply financial.

Another striking difference lies in its integration with social and spiritual dimensions. IMES inherently embraces the concept of Islamic Social Marketing, where Islamic principles are integrated to address social issues in Muslim societies (Budianto & Dewi, 2024). Marketing is not seen as a tool to influence behavior solely for business gain, but also as a means of preaching and promoting public welfare. On the other hand, social marketing, within a conventional framework, is a separate discipline focused on changing social behavior for the common good, without the obligation to integrate religious principles. Therefore, it can be concluded that IMES is not simply a "local" variant of global marketing ethics, but rather an alternative paradigm that offers a unique and distinctive philosophical foundation, operational construct, and scope of application.

3.4 Practical Implications for Islamic Businesses and Financial Institutions

The implementation of the Islamic Marketing Ethics Scale (IMES) has profound and transformative practical implications for the operations of Islamic businesses and financial institutions. Foremost, IMES serves as a strategic blueprint for building sustainable competitive advantage in an increasingly crowded and ethically-conscious marketplace. Research by (Suandi et al., 2023) confirms that the consistent application of Islamic marketing ethics, coupled with convergence marketing, creates a robust competitive edge that directly translates into improved performance metrics for Islamic banks. This advantage is not derived from conventional factors like pricing or product features alone, but emerges from the institution's capacity to cultivate deep-seated trust and authentic value differentiation in the minds of consumers. In an era where both Muslim and non-Muslim consumers are growing more critical of corporate ethics, a demonstrable commitment to Shariah-based marketing principles becomes a powerful unique selling proposition. This trust-based advantage is particularly potent because it fosters resilience against purely transactional competition. As noted by (Khaleel et al., 2022), ethical considerations are becoming a primary filter for consumer choice. When an Islamic institution internalizes and visibly practices IMES principles such as honesty (As-Sidq) and justice (Al-'Adl) it builds a reputation of integrity that is difficult for competitors to replicate quickly. This moves the basis of competition from commoditized financial offerings to a holistic relationship built on ethical alignment and spiritual comfort. Consequently, IMES transitions from a compliance checklist to a core strategic asset, enabling organizations to secure a loyal customer base that values principled conduct as much as, if not more than, economic utility.

Second, IMES provides clear operational guidelines for building long-term customer loyalty, which is fundamental to the stability and growth of any financial institution. Studies, such as those conducted by (Hamid & Pardaev, 2025; Nasuka et al., 2021), consistently demonstrate that customer loyalty in Islamic banking is not a byproduct of competitive pricing or product features alone. Instead, it is deeply rooted in the customer's satisfaction derived from the ethical conduct of frontline staff and their overarching trust in the institution's values. Loyalty, therefore, is an emotional and ethical investment by the customer, nurtured through every interaction that reflects Islamic principles. This loyalty is operationalized through specific behavioral benchmarks outlined in the IMES framework. Values such as *itsar* (prioritizing the customer's benefit), gentleness in communication, and generosity in service have been empirically shown to directly enhance customer satisfaction, which is the primary antecedent to enduring loyalty (Nasuka et al., 2021). In this context, IMES functions as more than a theoretical model; it becomes an essential training manual and performance standard for customer-facing employees. By providing concrete indicators like transparency in explaining terms, forbearance from high-pressure tactics, and sincere advice (Annasihah) IMES equips staff with a clear "how-to" guide for ethical engagement. This transforms abstract values into daily practices, ensuring that every point of contact reinforces the ethical brand promise and systematically builds the relational capital that discourages customer attrition.

Third, in the era of digital disruption, IMES offers an adaptive framework to ensure digital transformation remains firmly aligned with Shariah values, addressing a critical gap where technological innovation often outpaces ethical governance. The rapid shift to online platforms introduces novel ethical risks, such as data privacy violations, algorithmic bias, and manipulative "dark pattern" interfaces in digital marketing. (Faizal et al., 2021) emphasize the imperative of implementing Islamic marketing ethics in digital domains, particularly for Muslim entrepreneurs, stipulating that the entire digital customer journey from targeted advertising and online supply chains to final delivery must adhere to Islamic law and ethical business principles. This ensures that technological efficiency does not come at the cost of ethical compromise. Moreover, the IMES framework provides crucial guidance for navigating the dynamic interplay between technology and customer relationships. Research by (Hamid & Pardaev, 2025) reveals that technological turbulence moderates the relationship between the Islamic marketing mix and customer loyalty. This finding implies that Islamic

financial institutions must do more than simply ensure their digital content is ethically sound; they must also cultivate organizational agility to adapt their ethical marketing strategies in response to rapid technological changes such as the rise of AI-driven customer service or blockchain-based contracts while steadfastly upholding IMES principles. Consequently, IMES acts as both a guardrail and a compass, enabling institutions to harness digital tools for enhanced reach and personalization without deviating from the core mandates of transparency (As-Sidq), trustworthiness (Amanah), and the avoidance of harm (Mafsadah).

Fourth, IMES has significant implications for strengthening corporate governance and solidifying brand reputation, serving as a bridge between operational ethics and strategic positioning. The implementation of IMES compels organizations to systematically design, communicate, and enforce a comprehensive Islamic code of conduct across all hierarchical levels and functional areas (Aravik et al., 2022). This process inherently strengthens governance structures by embedding Shariah compliance not only into product development and contractual agreements but also into the often-overlooked marketing and communication processes. It introduces a layer of ethical auditing that complements existing Shariah audit frameworks, ensuring that the institution's public-facing activities are congruent with its core religious values. This integration directly translates into enhanced brand credibility and equity, which are invaluable intangible assets in a competitive market. Empirical evidence from the Yemeni pharmaceutical industry, as demonstrated by (Qizwini & Perkasa, 2024), shows that specific IMES dimensions particularly Amanah (trustworthiness) and Sidq (truthfulness) are positively and significantly correlated with brand credibility. When consumers perceive a brand's marketing communications as consistently honest and reliable, their trust deepens, transforming the brand from a mere commercial entity into a trusted community partner. The implication is clear: strategic investment in internalizing and externalizing Islamic marketing ethics is, in essence, an investment in reputation capital. This cultivated credibility acts as a powerful buffer during crises, fosters positive word-of-mouth, and ultimately creates a sustainable competitive moat grounded in ethical distinction rather than fleeting promotional tactics.

All of these implications boil down to one thing: IMES is not just a measuring tool, but a strategic imperative. For Islamic businesses and financial institutions, internalizing IMES into their organizational DNA means shifting from a "marketing to sell" paradigm to a "marketing to serve and empower" paradigm, which will ultimately create unique, sustainable, and acceptable value.

3.5 Limitations of IMES

Although the Islamic Marketing Ethics Scale (IMES) offers a comprehensive value framework, its development is not without limitations and criticisms that need to be acknowledged academically. First, there are significant challenges in consistent implementation at the practical level. As noted by (Suandi et al., 2023), many Islamic banks have not yet implemented Islamic marketing ethics consistently and comprehensively. This phenomenon indicates a gap between conceptual idealism and operational reality, where business pressures and market competition often push the application of ethical values to a more marginal position.

Second, the IMES faces substantial limitations regarding its empirical validation and scope of application, which questions its generalizability across diverse contexts. The majority of studies that have developed and validated this scale, such as the work by (Qizwini & Perkasa, 2024) in the Yemeni pharmaceutical industry and (Hassi et al., 2021) on Islamic work ethics, remain largely confined to specific industrial sectors and particular geographic regions predominantly the Middle East and Southeast Asia. This concentrated focus creates a significant research gap, as the cultural, regulatory, and market dynamics in these regions may not fully represent the heterogeneous global Muslim population or the varied business environments in which Islamic ethical principles are applied. The findings and dimensional structures validated in one context may not hold or be equally relevant in another. This sectoral and regional concentration underscores a broader academic critique regarding the maturity of Islamic marketing as a distinct discipline. As (Shah et al., 2022) observe, Islamic marketing has yet to fully emerge as a coherent and separate field of study, with research on macromarketing issues such as the systemic impact of marketing on society, the environment, and economic justice within an Islamic framework remaining notably scarce. Consequently, the current iterations of IMES are primarily validated in micro-level, commercial settings (e.g., banking, pharmaceuticals), leaving their applicability to non-profit organizations, social enterprises, or cross-cultural multinational operations largely unexplored. This limited scope raises critical questions about the instrument's robustness and its ability to serve as a universal benchmark for Islamic marketing ethics, necessitating extensive cross-cultural and cross-sectoral revalidation to establish its true versatility and theoretical soundness.

Third, from a methodological perspective, the IMES construct itself has drawn criticism regarding its comprehensiveness and contextual relevance, indicating that its proposed framework may require further refinement. An illustrative finding comes from the study by (Qizwini & Perkasa, 2024), which revealed that among eight proposed dimensions of Islamic marketing ethics, only seven demonstrated a significant influence on brand credibility, while the dimension of Attasamoh (tolerance) was statistically rejected. This rejection of a theoretically derived dimension suggests that the IMES framework, in its current form, may not be fully comprehensive or equally applicable to all marketing situations. It highlights a potential disconnect between normative Islamic ethics, which universally advocates for tolerance, and its operationalization as a measurable variable that directly impacts consumer perceptions in specific commercial contexts, such as pharmaceutical marketing. This discrepancy points to a deeper challenge in scale development: the difficulty of translating rich, multifaceted Islamic virtues into discrete, universally valid, and quantifiable constructs. The rejection of the Attasamoh dimension implies that the relevance and behavioral manifestation

of certain ethical values may be highly contingent on industry type, cultural interpretation, or the nature of the customer relationship. What constitutes "tolerance" in a service recovery situation in a bank may differ vastly from its expression in an advertising campaign for consumer goods. Therefore, this limitation is not merely a statistical anomaly but a critical indication that the IMES framework cannot be rigidly static. It must evolve through iterative research to better capture which dimensions are core and invariant across contexts, and which are supplementary or context-dependent, ensuring the scale remains both theoretically grounded and pragmatically relevant.

Fourth, IMES faces criticism regarding its potential conflict with the pragmatic realities of the globalized marketplace, presenting a strategic dilemma for businesses operating beyond homogenous Muslim societies. As identified by (Kamassi, 2021) in the debate over the standardization versus localization of advertising in Islamic Middle Eastern countries, the strict application of certain Islamic ethical principles can clash with established global marketing practices. A salient example is the principle of avoiding the objectification of women in advertisements, which stands in direct contrast to prevalent aesthetic and persuasive conventions in much of global media. This creates a tangible tension for multinational corporations and even for ambitious local companies with global aspirations as they strive to balance authentic adherence to Islamic values with the need to remain competitive and resonant in diverse, often secular, international markets. This conflict extends beyond advertising imagery to foundational marketing strategies, questioning the adaptability of IMES in pluralistic or religiously neutral commercial environments. The framework's deep-rooted spiritual and communal objectives, such as maximizing social welfare (maslahah) over shareholder profit, may not align with the dominant capitalist paradigms governing global trade and investment. Consequently, businesses may perceive IMES not as a guiding framework but as a set of restrictive constraints that could limit market reach, creative expression, or partnership opportunities in non-Muslim-majority regions. This criticism underscores a significant implementation hurdle: while IMES provides an ideal ethical compass for the halal industry and Muslim consumer markets, its integration into the operations of complex global entities requires sophisticated, context-sensitive interpretation to navigate the intersection of faith-based ethics and secular commercial norms without compromising the core of either.

Fifth, there are notable limitations in the measurement and operationalization of the IMES variables, particularly concerning the quantification of its intrinsic spiritual dimensions. As acknowledged by (Shamsudheen & Azhar Rosly, 2021), the development of a scale model for ethical decision-making in marketing that adequately accommodates a religious-humanistic approach is still in its nascent stages. The primary challenge lies in the inherent complexity of translating abstract, spiritually-rooted concepts such as sincere intention (niyyah), God-consciousness (Taqwa), and the purity of spiritual motive (ikhlas) into empirically observable, valid, and reliable research indicators. These constructs reside in the realm of internal conviction and divine accountability, which traditional survey instruments and Likert scales are inherently ill-equipped to capture fully and accurately. This methodological gap creates a significant tension between the scale's theoretical ambition and its practical utility as a rigorous assessment tool. Without robust and nuanced instruments to measure the spiritual drivers behind ethical behavior, the IMES risks being reduced to an evaluation of outward compliance with behavioral norms, potentially missing the very essence of Islamic ethics that prioritizes intention alongside action. The inability to reliably quantify these core spiritual elements not only hampers academic research seeking to establish causal relationships but also poses a challenge for practitioners aiming to audit and foster genuine ethical commitment within their organizations. Consequently, advancing the IMES requires parallel innovation in research methodologies perhaps incorporating qualitative, narrative-based, or observational techniques to complement quantitative measures and develop a more holistic understanding of how spiritual values manifest in and guide marketing conduct.

Acknowledging these limitations and criticisms is not to undermine IMES's position, but rather to provide a clear direction for its future development. Each limitation actually opens up opportunities for refinement, revalidation, and better contextualization, so that IMES can evolve into a more robust, applicable, and universally recognized marketing ethics framework.

4. CONCLUSION

Based on the conceptual review conducted, it can be concluded that the Islamic Marketing Ethics Scale (IMES) is an essential and comprehensive framework for evaluating and directing marketing practices to align with sharia principles. The IMES is not merely a measuring tool, but a value system built on four main pillars: spiritual, ethical, realistic, and humanistic. This framework operationalizes Islamic values such as honesty (As-Sidq), trustworthiness (amanah), justice (Al-'Adl), and benefit (Maslahah) into measurable indicators, thus distinguishing it philosophically and practically from conventional marketing ethics approaches that are secular and often solely profit-oriented. Suggestion provides things expected to conduct related to further ideas the research has proposed. The implementation of IMES has significant strategic implications for Islamic businesses and financial institutions. IMES serves as a blueprint for building sustainable competitive advantage by fostering long-term customer trust and loyalty. Furthermore, in the era of digital disruption, IMES offers adaptive guidance to ensure that marketing transformation and innovation remain within Islamic values, while strengthening corporate governance and brand reputation. Therefore, internalizing IMES into an organization's DNA is a strategic imperative for shifting from a "marketing to sell" paradigm to a "marketing to serve and empower" paradigm. However, the development and implementation of IMES still face several challenges, such as the gap between theory and practice, limited empirical validation across various sectors and cultures, and the complexity of measuring the

spiritual dimension. These criticisms and limitations actually open up opportunities for further research and development to refine the IMES framework to make it more robust, contextual, and applicable. Going forward, collaborative efforts between academics, practitioners, and sharia authorities are essential to strengthen IMES's position not only as an ethical standard for the halal industry but also as a tangible contribution to realizing economic justice and universal well-being, the core of Islamic economics. Based on the findings of this study, the first and most urgent recommendation is for the Financial Services Authority (OJK), in conjunction with the National Sharia Council - Indonesian Ulema Council (DSN-MUI), to develop and publish standard and binding Sharia Marketing Ethics Guidelines. These guidelines should operationally adopt IMES principles, encompassing aspects of marketing communications, digital advertising, and salesperson behavior. This instrument would serve as a Sharia audit standard that focuses not only on products and contracts but also on the entire marketing process. This would prevent practices detrimental to consumers, such as misleading advertising or data exploitation, which are precisely the most common customer complaints, as noted in the OJK report. The second recommendation is directed at Islamic Financial Institutions and Businesses to proactively internalize IMES into their business strategies and human resource management systems. Concrete steps include: (1) Integrating IMES values such as *As-Sidq* (honesty) and *Al-Amanah* (trustworthiness) into training modules and performance appraisal systems for all staff, especially marketing and frontline staff; and (2) Establishing a dedicated task force responsible for ensuring all digital and conventional marketing campaigns pass the IMES principles compliance test before being launched to the public. This step will not only minimize reputational and legal risks, but also build strong brand differentiation and authentic customer loyalty in an increasingly competitive market.

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