

**Strategies for Developing Pesantren Business Units to Improve Employee's Income
from A Sharia Economic Perspevtive
(A Study at Islamic Boarding School of As'adiyah Sengkang)**

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Abstract

The purpose of this research is to analyze the development strategy of As'adiyah Islamic Boarding School business unit in Sengkang to increase employee income from a sharia economic perspective. This study used a qualitative approach with a case study design on As'adiyah Islamic Boarding School business unit. Research informants are selected using a purposive sampling technique, consisting of busines managers, employees and students who were consedered to understand the management and impact of the business unit on increasing employee income. The result showed that the development of the Islamic Boarding School business unit had a positive impact on increasing employeee income through job creation, providing more stable wages or incentives therebt encouraging the achievement of employee economic welfare. Supporting factors included strategic location and high market potential, while inhibiting factors included limited human resources and business cimpetition. The development strategy of the Islamic boarding school business unit based on sharia economic principles was realized though the provision of halal products and services, the implementation of justice in employee wages, trustworthy and transparent business manajement and strengthening ta'awun-based business partnerships so as to improve the welfare of the Islamic boarding school business unit's employees.

Keywords: Strategy, Development, Business, Income, Sharia Economic

A. INTRODUCTION

Islamic boarding school participate in implementing community empowerment function in addtion to carry out education and da'wah. The development of professionally managed business units based on Islamic boarding school is an ideal step in implementing community empowerment functions and sharia economic values.(Mi'raj, Zaki, & Hasib, 2023, p. 178). An Article titled *Contribution of Santripreneurship as Independece Potencial People's Economy in Yogyakarta* written by Istiqomah and Fauzan, argues that Islamic boarding schools can achieve economic emprovement for the community through entrepreneurial activities within the boarding school, however the study was limited in that it treated students as the managers of business units, rather than

involving the general public.(Fauzan, 2022, p. 228). Community involvement in managing pesantren business units not only provides job skills but also help improve economic well-being.

The As'adiyah Central Islamic Boarding School in Sengkang, located in South Sulawesi Province, also fulfills a community empowerment function by establishing various business units. This boarding school is known as the oldest in Eastern Indonesia, having been established in 1928. The business units operated consist of four types: a minimarket, a laundry service, a madrasah cafeteria, and a garment workshop. The purpose of establishing these business units is to meet the various needs of the boarding school community while also serving as a source of additional income for both the boarding school and the community.(Fitria, (2022a, p. 222) The As'adiyah Central Islamic Boarding School in Sengkang creates opportunities by involving the general public in the development of its business units.

The boarding school's business units serve as a driving force for economic growth for both the boarding school institution and the general public.(Bakhri & Labibi, 2020, p. 48) However, in practice, employees of the As'adiyah Pusat Sengkang boarding school's business units still face issues regarding their welfare because the income they receive remains low and does not reflect the employees' work contributions. Based on interviews with the payroll manager at the As'adiyah Central Islamic Boarding School in Sengkang, the monthly salary received by employees of the boarding school's business unit is Rp 1,300,000. This low income is due to suboptimal management of the boarding school's business unit, resulting in low business revenue. Factors contributing to the suboptimal management of the As'adiyah Pusat Sengkang Islamic Boarding School's business unit include inadequate business planning, a lack of knowledge about business management, and a shortage of human resources competent in entrepreneurship.

The 2024 Wajo Regency Minimum Wage (UMK) in South Sulawesi, set at Rp 3,434,298, indicates that the income of employees at the As'adiyah Sengkang Islamic Boarding School remains below the standard for a decent standard of living. From an Islamic economics perspective, the payment of *ujrah* (wages) is not only viewed as compensation for work but also as a worker's right that must be granted fairly and proportionally according to their contribution. This principle aligns with the objectives of *maqasid al-sharia*, particularly in ensuring *kifayah* (sufficiency of livelihood) for workers so they can adequately meet their basic needs, as well as '*adalah* (distributive justice) through the distribution of business profits in a manner that does not disadvantage any party. This value is reflected in Quran 28:26:

قَالَتْ إِحْدَاهُمَا يَا أَبَتِ اسْتَأْجِرْهُ إِنَّ خَيْرَ مَنِ اسْتَأْجَرْتَ الْقَوِيُّ الْأَمِينُ

Translation:

“One of the two (women) said, ‘O my father, hire him. Indeed, the best person you can hire is one who is strong and trustworthy’.” (Ministry of Religious Affairs of the Republic of Indonesia, 2022)

The verse above explains the importance of the principle of justice in providing fair wages to those who work in a business organization. Workers deserve fair compensation because they have contributed significantly to the operation of the business. Providing adequate income is a form of respect for the dignity and worth of human beings who are striving to work. (Syalabi, 2023, p. 46) Therefore, the business unit development strategy for Islamic boarding schools should not only focus on increasing revenue or business expansion but also incorporate Sharia-based values aimed at improving employee income through the development of productive businesses and the implementation of a fair wage system. Consequently, the success of business unit development strategies is measured not only by business growth but also by their ability to realize justice, a decent standard of living, and employee well-being in accordance with the principles of *maqasid al-sharia*.

B. METHOD

This study employs a qualitative approach with a case study design to thoroughly explore the business unit development strategies of the As'adiyah Central Islamic Boarding School in Sengkang aimed at increasing employee income from an Islamic economics perspective. Research informants were selected using *purposive sampling*, consisting of 5 business managers responsible for business management and decision-making, 10 business unit employees directly involved in managing the business unit and experiencing the impact of the strategy's implementation on their income, and 15 students selected as those who interact with the boarding school's business unit. Data were collected through observations and interviews regarding the business units' operational activities, wage systems, business diversification, challenges faced, and the application of Islamic economic principles, as well as through documentation such as financial reports, employee data, and other supporting documents. (Ajayi, 2023, p. 2)

After the data was collected in the field, the researcher processed and analyzed it through three stages: data reduction, presentation, verification, and the systematic drawing of conclusions. (Waruwu, 2023, p. 2901) This process began with *coding* to group the data into themes such as business development strategies and the implementation of Islamic economic principles. Next, the data is presented in the form of narrative descriptions, making it easier for the researcher to identify relationships between themes and compare findings from various informants. The final stage

involves verification and drawing conclusions by interpreting the interconnections between the findings to address the research questions, followed by validating the results through triangulation of sources and techniques to ensure the conclusions possess a high level of credibility.(Susanto, Risnita, & Jailani, 2023, p. 61)

C. RESULTS AND DISCUSSION

Overview of the Business Units at the As'adiyah Central Islamic Boarding School in Sengkang

The As'adiyah Central Islamic Boarding School in Sengkang implements Law No. 18 of 2019 by carrying out the functions of education, da'wah, and community empowerment. The As'adiyah Central Islamic Boarding School in Sengkang's participation as an empowerment institution is marked by the establishment and development of business units operated professionally within the scope of the boarding school. The boarding school's business units aim to boost the economy, empower the community, and achieve the boarding school's self-sufficiency. The formation of these business units at the As'adiyah Central Islamic Boarding School in Sengkang signifies that the boarding school does not merely focus on deepening religious *understanding (tafaqquh fiddin)* but also maximizes its role and benefits within the community.

In the face of modernization and digitalization, Islamic boarding schools must be able to adapt to change. These schools do not focus solely on the development of religious and general knowledge but also strive to enter the economic sphere to achieve self-sufficiency. One effort made to achieve this self-sufficiency is the establishment of professionally managed business units within the boarding school, based on meeting the needs of the boarding school community while maintaining a profit-oriented approach. These business units are formed for the benefit of the community, particularly to create well-being for students, teachers, and the local community.(Lami, 2019a, p. 209) The management of these business units is conducted independently and in an integrated manner, with a clear organizational structure. Each business unit possesses specific skills and expertise in carrying out its functions, thereby generating added value to achieve high returns.(Resmi & dkk, 2023, p. 6)

Pesantren business units are oriented toward an awareness of the importance of economic development within the pesantren, with the ultimate goal of creating prosperity for students, teachers, and the community.(Lami, 2019a, p. 209) The best way to achieve pesantren-based economic growth is by establishing pesantren business units. Pesantren business units aim to boost the economy, empower the pesantren, and achieve its self-sufficiency.(Afifuddin, 2022, p. 220) According to Hairuddin and Mari'atul Fitri, the establishment of pesantren business units generally involves operating under the guidance of the kiai, helping to fund the pesantren's operations, providing

economic skills to students, and engaging stakeholders. (Khairuddin & Fitri, 2017, p. 12) Business units developed by the As'adiyah Central Islamic Boarding School in Sengkang include a minimarket, a *laundry service*, a madrasah cafeteria, and a garment factory.

The boarding school's minimarket business unit provides significant benefits, particularly for the boarding school's economic development, as it facilitates and helps improve the boarding school's financial productivity. (Al Ithriyah, Kamiliyah, & Halimi, 2022, p. 7) As'adiyah *Mart* operates four minimarkets: As'adiyah *Mart* Laponkoda, As'adiyah *Mart* Ma'had Aly, As'adiyah *Mart* Macanang I, and As'adiyah *Mart* Macanang II, employing a total of 15 staff members. Based on interview results, As'adiyah *Mart* contributes to the boarding school's operations; however, the revenue generated has not yet been sufficient to raise employees' incomes to the standard level. This situation is influenced by limited sales revenue at several branches, high operating costs, and competition with minimarkets near the boarding school, which results in relatively low profit margins.

The *laundry service* provides a practical and effective solution to the students' laundry needs, alleviating the burden on both students and parents while helping to maintain a clean boarding school environment. (Masrur & Arwani, 2022, p. 8) As'adiyah *Laundry* operates at two locations on the As'adiyah campus: As'adiyah *Laundry* Laponkoda and As'adiyah *Laundry* Macanang, with a staff of 8 employees. Based on the research findings, this business unit provides employment opportunities for the community but has not yet been able to optimally improve welfare due to fluctuating employee numbers, limited service capacity, and high operational costs (water, electricity, and detergent) that affect business profits.

Madrasah canteens serve to meet students' dietary needs while also acting as a vehicle for community economic empowerment through the sale of consigned goods. Canteens are found in every madrasah, from the *Raudhatul Athfal* level through higher education, with each madrasah canteen employing 1–3 staff members. The research findings indicate that revenue per madrasah cafeteria is uneven due to varying product availability and the presence of similar business types (convenience stores). This situation means that business profits have not yet been able to provide a significant increase in income for employees.

The Islamic boarding school's garment manufacturing service aims to meet the needs of the students while also generating profit for the school. (Muhtarom, Subandi, & Mushodiq, 2024, p. 22) The As'adiyah Garment Factory produces uniforms for students at the As'adiyah Central Islamic Boarding School in Sengkang, including shirts, skirts, pants, school jackets, headscarves, songkok hats, robes, gamis, and school jackets, using a *pre-order* (PO) system. The research findings indicate

that this business unit's revenue is seasonal, as it operates only during specific periods—namely, during the admission of new students. This instability in revenue has an impact on the garment manufacturing unit's limited ability to sustainably increase employee income.

Islam permits all forms of commercial and service transactions as long as they do not conflict with Islamic law. The purpose of establishing the boarding school's business unit is to provide welfare to the boarding school community by fulfilling all their needs and to contribute to the welfare of society by providing employment opportunities. Based on the research conducted, all operations of the As'adiyah Central Islamic Boarding School in Sengkang business unit do not conflict with Islamic law, as it conducts various business activities that are halal, fair, and responsible while respecting the rights of employees and customers. All products and services offered to the boarding school community comply with Sharia law, are transparent, involve clear transactions and contracts, and provide significant benefits. Therefore, from an Islamic economics perspective, the business units of the As'adiyah Central Islamic Boarding School in Sengkang are permissible (mubah) because they demonstrate the principle of public interest by fulfilling the various needs of the boarding school community through these business units and embodying the principle of mutual assistance (the business unit administrators provide a platform for employment, and the employees are tasked with running the business units). Conducting business in accordance with the principles and values of Islamic Sharia is explained in Quran 2:168.

يَا أَيُّهَا النَّاسُ كُلُوا مِمَّا فِي الْأَرْضِ حَلَالًا طَيِّبًا وَلَا تَتَّبِعُوا خُطُوَاتِ الشَّيْطَانِ إِنَّهُ لَكُمْ عَدُوٌّ مُبِينٌ

Translation:

“O mankind, eat of the lawful and good things on the earth, and do not follow the footsteps of Satan. Indeed, he is to you a clear enemy.”(Ministry of Religious Affairs of the Republic of Indonesia, 2022)

According to Abu Yahya Marwan, as cited in Evan Hamzah Muchtar's research, the meaning of the above verse explains that Allah commands humanity to consume only food that is lawful and good, but one must still ensure that the process of obtaining such food is lawful by engaging in work permitted by Islamic law to promote the common good and avoid harm. Allah forbids humanity from following the vile deeds of Satan, for they are the true enemies of humanity who constantly strive to tempt people onto the path of misguidance. It is not permitted to engage in commercial transactions that involve elements of sin, such as seizing by force, stealing, and other forbidden acts.(Muchtar, 2018, p. 169)

The As'adiyah Central Islamic Boarding School in Sengkang has developed various business

units, including As'adiyah Mart, As'adiyah Laundry, the madrasah cafeteria, and As'adiyah Garments. The presence of these business units at the As'adiyah Central Islamic Boarding School in Sengkang is expected to enhance the boarding school's economic development while serving as an additional source of income for the school and supporting the local economy through empowerment initiatives. The As'adiyah Mart and madrasah cafeteria are classified as business models operating in the retail sector, while As'adiyah Laundry and the As'adiyah garment factory are classified as business models operating in the service sector. Based on the above description of the operations of the As'adiyah Central Islamic Boarding School in Sengkang's business units, it is evident that all economic activities across these units are running smoothly, although there are still many areas that need improvement and evaluation to optimize the potential of the boarding school's business units.

Development Strategy for the Business Units of the As'adiyah Central Islamic Boarding School in Sengkang

The word "strategy" originates from Ancient Greek, derived from the word *strategos* (a combination of *statos*, meaning "military," and *agos*, meaning "to lead").(Arifudin, 2021, p. 1). The term "strategy" was originally used exclusively in a military context, in line with its etymology, to defeat enemies and win wars. Over time, the term "strategy" has come to be applied across various fields. A strategy is a series of processes based on decision-making regarding fundamental actions that are systematically organized to be implemented in order to achieve both short-term and long-term goals. In an economic context, a strategy is defined as a series of actions taken to achieve victory in competition, defeat competitors, and ensure the sustainability of a business.

The root of the word "development" is the word "kembang," which means to increase or expand. According to the Kamus Besar Bahasa Indonesia (KBBI), "development" is a process or method related to the act of developing.(Ministry of Education, Culture, and Research, 2023). Development is a process that drives something toward progress to improve the quality, capacity, or value of an object, system, or individual. In an economic context, the term "development" can be interpreted as an effort to increase production potential, expand market share, or improve public welfare. Development as an integrated approach to making something function better.(Surepi, Rahmat, & Julita, 2021, p. 4) Development places greater emphasis on efforts to enhance and improve abilities, personality, attitudes, and knowledge to prepare individuals to assume higher levels of responsibility within an organization.

According to Theodore Schultz, the originator of the Human Capital Theory, which was later expanded upon by Gary Becker, the most valuable asset in a business organization is employees who

possess the ability to perform their jobs, thereby increasing productivity in a manner acceptable to society. Human capital refers to an investment in the development of an employee's knowledge, skills, experience, and abilities to create economic value, thereby generating higher productivity.(Becker, 1975, p. 15)

An economic strategy is an approach designed to achieve specific economic goals and is employed by individuals, companies, or nations. Strategies are often used to achieve well-defined corporate goals—both short-term and long-term—by maximizing efficiency and profits through the gradual improvement of capacity, quality, and effectiveness. A development strategy refers to structured and systematic planning of actions to improve, expand, or enhance long-term and sustainable performance capabilities. The business unit development strategy of Pesantren As'adiyah Pusat Sengkang aims to optimize business performance and improve employee well-being. The development strategy focuses on improvement and sustainability, which lead to enhanced performance. It encompasses the development of products, markets, business capital, and the quality of human resources.

The success of strategies implemented within an organization depends on a series of processes in strategic management.(Novianto, 2019, p. 15) Sharia business strategic management serves as a foundational element in the series of processes for running an organization to achieve objectives aligned with Islamic law, which is oriented toward the welfare of both this world and the hereafter.(Hidayat, Maarif, Ramdani, & Vanista, 2023, p. 27) According to Henry Fayol in his book *Administration Industrielle et Générale*, management functions include planning—which involves outlining future activities and objectives by developing concepts and methods to achieve those goals; organizing—which involves establishing functional relationships among all organizational elements to ensure a balance of functions through the division of labor; directing, which involves motivating all organizational elements to carry out their tasks according to their respective functions; coordinating, which involves managing and aligning all organizational activities across separate units to effectively achieve objectives; and controlling, which is the process of measuring the extent to which performance aligns with established strategies by comparing actual results.(Anisa, 2021, p. 158)

Based on research conducted by Jacob Drzewiecki, the formulation of a company's strategy must be based on a series of organizational routines so that it can produce a strategic framework grounded in the organization's vision, mission, and objectives.(Drzewiecki, 2023, p. 3165) SWOT analysis serves as an effective tool for formulating sustainable business strategies by identifying various internal and external factors to assess an organization's viability and success. The factors in a

SWOT analysis are *strengths* the unique advantages an organization possesses compared to competitors; *weaknesses* negative characteristics that are disadvantageous; *opportunities*—chances to generate long-term profits; and *threats* sources of problems or situations beyond the organization's control.(Kumar & Praveena, 2023, p. 746) In short, SWOT analysis is used to identify the extent of strengths and weaknesses in order to capitalize on opportunities and minimize threats to a business entity, as SWOT analysis can help in understanding existing problems within the organization and resolving them by making the right decisions.

SWOT analysis is used to identify the internal and external factors of an entity or organization that serve as the basis for evaluation in strategic planning.(Riyanto, 2021, p. 61) The researchers analyzed and presented the data by highlighting findings related to the strengths, weaknesses, opportunities, and threats at the As'adiyah Pusat Sengkang Islamic boarding school business unit. After identifying the four main organizational components (strengths, weaknesses, opportunities, and threats), the data is then presented in the form of a SWOT matrix to align internal and external factors, thereby enabling the formulation of appropriate development strategies. These four main components yield four categories of strategic recommendations that the boarding school's business unit can implement: the SO strategy, which leverages internal strengths to capitalize on external opportunities; the WO strategy, which minimizes the business unit's weaknesses by capitalizing on external opportunities; the ST strategy, which uses the business unit's strengths to mitigate external threats; and the WT strategy, which emphasizes reducing internal weaknesses and avoiding threats.(Riyanto, 2021, p. 65) The implementable strategic development recommendations for the As'adiyah Pusat Sengkang Islamic boarding school business unit are outlined in a SWOT matrix.

SW OT	<i>Strengths</i> Diverse and affordable products Strategic location Good and pleasant service	<i>Weaknesses</i> Unprofessional staff Products often run out of stock Products are not neatly arranged High operating costs Inadequate facilities
<i>Opportunities</i> Significant customer potential Partnership/Collaboration Development	SO Strategy Developing signature products unique to Islamic boarding schools that offer a competitive edge Expanding cooperation with suppliers Promotional or <i>membership</i> programs for students	WO Strategy Improving <i>inventory</i> management Empowering promising alumni
<i>Threats</i> Competition with other businesses	ST's Strategy Strengthening service quality and the shopping experience Adjusting product variety based on the needs of	WT Strategy Developing SOPs to ensure more responsive service

Changes in students' needs Long lines during transactions Product price fluctuations	boarding school residents through periodic surveys	Providing regular training to employees Rearranging the product layout (planogram)
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Supporting factors are all conditions, resources, or circumstances that help or facilitate the achievement of objectives. The supporting factors for the As'adiyah Pusat Sengkang Islamic boarding school business unit consist of an analysis of *strengths* originating from within the business unit and *opportunities* originating from outside the business unit, as follows

First, a diverse and affordable product range reflects the boarding school's ability to meet the increasingly diverse and dynamic needs of the market. The variety of products offered makes it easier for customers to meet their needs.

Second, a business's strategic location plays a crucial role in determining its long-term sustainability and success. The location of each business unit at the As'adiyah Central Sengkang Islamic Boarding School falls into the strategic category because it is situated within the boarding school grounds, close to its target market (the boarding school residents). The As'adiyah Central Sengkang Islamic Boarding School has four campus locations, and each campus houses a business unit to make it easier for residents to meet their needs. Based on an interview with Muhammad Yunus, the manager of As'adiyah *Mart*, the boarding school strives to be fair to its students by establishing business units on each campus so that students no longer need to make purchases outside the boarding school, as all their needs are available at these business units.

Third, good and pleasant service is a key factor in improving the performance of the boarding school's business units while building customer trust. A friendly, polite, honest, and responsive attitude in serving customers will increase customer loyalty, encourage repeat purchases, and expand promotional reach. Continuously improving service quality can support the business units' competitiveness and contribute to increased sales as well as employee income.

Fourth, there is a large customer base because the As'adiyah Central Islamic Boarding School in Sengkang has thousands of students and hundreds of teachers and mentors, creating a vast market potential. The boarding school's business unit targets, among others, students both boarding and non-boarding ranging from kindergarten through college, mentors, and boarding school visitors (parents) who come to visit their children at the boarding school, as well as meeting the kitchen needs of the boarding facilities.

Fifth, developing partnerships and collaborations is crucial to support smooth operations and business growth. Relationships built with partners can be mutually beneficial, ensuring operational efficiency, enhancing customer satisfaction, and maintaining service quality.

Constraints are any conditions, obstacles, or circumstances that hinder, slow down, or reduce effectiveness in achieving objectives. Constraints consist of *weaknesses* originating from within the business unit and *threats* originating from outside the business unit, as follows

First, a lack of professional human resources is considered a weakness because employees' knowledge of business management is still relatively limited due to the absence of intensive training, resulting in a lack of understanding regarding business operations, business management, and inventory. Untrained employees can reduce work efficiency, slow down transactions, and decrease customer satisfaction.

Second, frequent product shortages are one of the issues hindering the development of the pesantren business unit. Product shortages—or even complete stockouts—are caused by the widely dispersed locations, which hinder the delivery of goods; as a result, products sold by the business unit often run out and are not available on time. This situation prevents customers from obtaining the products they need when they want them, potentially lowering customer satisfaction and loyalty.

Third, disorganized product displays are a major obstacle that can affect the appeal and comfort of the shopping experience for customers, as well as diminish the business unit's professional image—which in turn impacts customers' willingness to purchase. This occurs due to employees' lack of knowledge regarding inventory management. Products are not well-organized, making it difficult for customers to find what they are looking for and rendering the shopping process less efficient.

Fourth, high operating costs are one of the challenges that can reduce the effectiveness of managing the pesantren business unit and squeeze profit margins. High operating costs can be caused by various factors, such as rising raw material prices, inefficient use of electricity and other resources, transportation costs, and suboptimal resource management. If this situation persists, business profits will decrease, thereby impacting sales revenue.

Fifth, inadequate and unevenly distributed facilities can hinder operational efficiency and service quality. Limited resources—such as work equipment, business space, storage areas, and other supporting facilities—can impede production processes and customer service. Additionally, disparities in facility availability across business units lead to uneven productivity and service quality.

Sixth, competition with similar businesses poses a distinct threat, such as As'adiyah *Mart* and madrasah cafeterias, which have nearly identical business models—the only difference being the products sold. Typically, As'adiyah *Mart* offers items for students' needs, ranging from school and dormitory supplies, while madrasah cafeterias only provide snacks and meals to meet students' dietary needs during school hours.

Seventh, the varying needs of students affect the business unit's product sales. Preferences can be influenced by current trends and promotions for specific *brands*. Boarding school residents tend to follow what is currently popular among those around them. Trends quickly capture attention and shift customer preferences.

Eighth, long lines during transactions are a significant issue that disrupts customer comfort. This is because students' break times tend to coincide, and with the large number of students and the business unit's limited checkout system, they often shop in large groups, resulting in long lines.

Ninth, product price fluctuations are one of the challenges in running a boarding school business unit. Periodic changes in the prices of raw materials or products from suppliers make it difficult to maintain consistent production costs and selling prices. This situation can reduce customer purchasing power if selling prices continue to rise or squeeze the business unit's profits if prices cannot be adjusted to account for rising costs. Furthermore, price instability also complicates the preparation of budgets and long-term business planning.

Based on the above explanation regarding supporting factors which consist of strengths and opportunities that enable business unit development, as well as the inhibiting factors for the pesantren's " " business unit—which consist of weaknesses and threats that need to be addressed to improve business performance identifying these two sets of factors allows for analysis using SWOT analysis. This facilitates the formulation of more appropriate strategic recommendations to enhance business unit development, including efforts to increase employee income. The strategic recommendations derived from the SWOT analysis conducted by the researcher are as follows:

The SO strategy focuses on leveraging all strengths to capitalize on market opportunities. The SO strategy for the As'adiyah Pusat Sengkang Islamic boarding school business unit includes the following:

First, developing signature products unique to the Islamic boarding school that possess a differentiating value and can be marketed within the boarding school community and to the broader public. The existence of the boarding school's business unit can inspire the spirit and ability to innovate and create in order to support the boarding school's economic growth. Innovation is crucial to developing the current business and winning in the competitive market. Allah commands us to constantly innovate so that conditions do not remain stagnant in a single state. Such innovation will bring about positive change for an individual or a business unit. (Muslim, 2024, p. 1366) This innovation has been commanded by Allah as stated in Surah Ar-Rad 13:11

إِنَّ اللَّهَ لَا يُغَيِّرُ مَا بِقَوْمٍ حَتَّى يُغَيِّرُوا مَا بِأَنْفُسِهِمْ

Translation: "Indeed, Allah does not change the condition of a people until they change what is within themselves".(Ministry of Religious Affairs of the Republic of Indonesia, 2022)

This step aims not only to attract new customers but also to maintain the loyalty of existing customers. Product development from an Islamic economics perspective is based on the principles of halal, *tayyib*, honesty, and benefit, thereby generating blessings. Thus, this sustainable product development strategy is capable of increasing sales value, expanding market share, and strengthening competitiveness.

Second, expanding partnerships with suppliers to support the sustainability and development of pesantren business units. By establishing partnerships with more trusted suppliers, business units can access a wider variety of goods or raw materials, thereby reducing the risk of stock shortages. These partnerships also have the potential to yield benefits such as more competitive prices, more reliable product quality, and timely deliveries. As found in a study conducted by Elizza Destyana Fitri and Arif Wahyudi, business partnerships play a highly strategic role in the development of the business by making significant contributions, namely operational stability, product innovation, broader market reach, and improved operational efficiency.(Fitri & Wahyudi, 2026, p. 24). This view is further supported by Anis Marjukah, Jarot Prasetyo, and Agung Setyabudi, whose research indicates that the implementation of business partnership strategies has a positive and significant impact on business performance.(Marjukah, Prasetyo, & Setyabudi, 2021, p. 788). From an Islamic economics perspective, expanding cooperation with suppliers must be grounded in the principles of trust (*amanah*), honesty, justice, and mutual benefit (*ta'awun*), so that the business relationships formed not only provide economic benefits but also bring blessings to all parties. Ultimately, this strategy can enhance the competitiveness of pesantren business units and contribute to increased employee income.

Third, implement promotional or *membership* programs for students; offering promotions or discounts based on customer loyalty is an effective strategy for boarding school business units. These programs can be conducted regularly at specific intervals to boost sales. A *membership* card identifies the student or staff member as a regular customer of the business unit, thereby increasing customer loyalty through a points system that eventually leads to *rewards*. Research by Dita Siswi Pertiwi and Muhammad Arifiyanto indicates that discount and *membership* strategies have a positive and significant impact on customer loyalty and encourage repeat purchases.(Pertiwi & Arifiyanto, 2026, p. 2089). In contrast to the findings of Rizal Syafriansyah et al., customer visits to shop or use services are not driven by discount strategies but rather by need.(Syafrizal et al., 2024, p. 386). Promotional

or membership strategies must uphold the values of honesty and transparency and must not contain elements of fraud (*tadlis*), *gharar*, or practices that harm either party. Implementing discount and *membership* strategies in accordance with Sharia principles will increase sales volume, expand the customer base, and contribute to higher employee income.

The WO strategy focuses on efforts to address weaknesses by leveraging partnership opportunities and alumni support. The WO strategy for the As'adiyah Pusat Sengkang Islamic boarding school business unit is as follows. First, improving *inventory* management to ensure optimal product availability without causing waste or stock shortages. Steps that can be taken include implementing technology-based management or *software* to monitor available stock and predict demand based on purchasing patterns. Khansa Nabila et al., in their research findings, noted that the implementation of inventory management strategies can significantly improve operational efficiency. (Nabila, Komaro, & Puspanikan, 2025, p. 4) By optimizing inventory levels—maintaining stock levels aligned with market demand, reducing the risk of both excess and shortages, and accelerating the business unit's response to market dynamics—the business can avoid losses and maximize profits through halal means.

Second, empowering potential alumni can support the development of business units while strengthening existing business networks. Pesantren alumni with experience, skills, and business networks can be involved as partners, suppliers, advisors, or mentors in the management and development of business units. Alumni involvement not only contributes practical knowledge and experience but also opens opportunities for collaboration, market expansion, and innovation in business management. This strategy for empowering alumni from an Islamic economics perspective reflects the principles of *ta'awun* (mutual assistance), *ukhwah* (brotherhood), and the public good, as it fosters mutually beneficial collaboration and provides benefits for the pesantren, its alumni, and the community. It is hoped that the empowerment of these potential alumni will lead to further growth in the business units' performance, increased competitiveness, and sustainable growth in employee income in accordance with Islamic economic values.

ST's strategy aims to leverage the business units' strengths to address competitive threats and evolving customer needs. The ST strategy for the As'adiyah Central Sengkang Islamic boarding school business unit is as follows. First, strengthening service quality and shopping convenience to increase customer satisfaction and the business unit's competitiveness. Friendly, fast, and responsive service will create a pleasant shopping experience for customers. Research findings by Ananda Febri Pamungkas and Husnayetti reveal that strategies to improve service quality influence customer satisfaction. (Pamungkas & Husnayetti, 2022, p. 18) Similarly, in a study by Andri Riyadi and

Muamar, strategies to improve service quality were found to significantly influence customer satisfaction.(Riyadi & Muamar, 2024, p. 4278) Providing easily accessible products, adequate facilities, and high employee productivity can build trust and foster customer loyalty. Ultimately, continuously improved service quality can support the enhanced competitiveness of Islamic boarding school business units and contribute to a sustainable increase in employee income in accordance with Sharia principles.

Second, adjust the product range based on the needs of boarding school residents by conducting periodic surveys. A strategy to adapt to changes in the preferences of boarding school residents is crucial for the business unit to continue growing. Steps that can be taken include conducting in-depth and routine research by collecting data through surveys, *feedback*, and analysis of students' purchasing behavior. Increasing product variety with options that better suit local tastes and replacing products that are less popular can support this strategy more effectively. Moh. Rifai' agrees regarding the analysis of customer needs, which serves as a strategy to effectively and efficiently obtain information regarding the demand for goods and services.(Rifa'i, 2021, p. 11)

The WT strategy is designed to minimize internal weaknesses so that the impact of external threats on business sustainability can be mitigated. The WT strategy for the As'adiyah Pusat Sengkang Islamic boarding school business unit is as follows. First, developing Standard Operating Procedures (SOPs) is essential to improve the speed, accuracy, and consistency of service at the boarding school's business unit. Clearly defined Standard Operating Procedures (SOPs) will serve as a guide for employees in carrying out work processes from providing service, managing products, handling complaints, to completing transactions. With Standard Operating Procedures (SOPs) in place, employees share a common standard of work, enabling them to provide service that is more responsive, efficient, and professional. Research findings by Novita Heni Lestari and Dewi Deniaty Sholihah indicate that the strategy of implementing Standard Operating Procedures (SOPs) provides benefits to business organizations, particularly for employees, including improved work quality, greater efficiency in task completion, and sustained work effectiveness.(Lestari & Sholihah, 2026, p. 19) The development and implementation of Standard Operating Procedures (SOPs) for Islamic boarding school business units from an Islamic economics perspective reflect the principles of *amanah* (trustworthiness), professionalism (*itqan*), and *ihsan* (excellence) in work that is, performing duties to the best of one's ability to benefit customers and the organization. Consequently, more responsive and high-quality service can increase customer satisfaction, strengthen the competitiveness of the pesantren's business units, and contribute to higher employee income.

Second, providing regular training to employees is essential to enhance their skills and

knowledge particularly in customer service and retail business management thereby improving service quality, increasing customer retention, and boosting sales. Employee training aims to create a competent team and foster a more innovative and positive organizational culture. Providing training is an integral part of a responsible and ethical human resource development strategy. Employee training enhances skills, competencies, and other benefits for both the employees themselves and the organization. According to Shierli Wijaya in her research, one way to improve employee performance is by conducting training and development programs tailored to the specific needs of the business organization. (Wijaya, 2023, p. 115) Risman also emphasizes employee education and training as a key strategy that business organizations must implement to improve organizational performance, communication skills, and leadership. (Risman, 2024, p. 66) Employee training contributes to increased productivity, engagement, and job satisfaction, ensuring that a business organization's competitiveness is not easily replicated by competitors and that it maintains a competitive advantage. The principles of Islamic economics in strategies for providing regular training to employees emphasize that human resource management must be grounded in Islamic values such as trustworthiness, honesty, responsibility, work as a form of worship, and justice. Human resource development is carried out through training so that employees can work productively while maintaining business ethics and the blessings of their work. These principles also foster healthy cooperation, discipline, professionalism, and a focus on the greater good. Thus, continuous training can support the improvement of a business unit's competitiveness while also contributing to increased employee income.

Third, reorganizing the product layout (planogram) should be tailored to the level of demand, the nature of the goods, consumer behavior, lighting, and the size of the business unit's premises. The placement of products for sale must take into account the relationship between one product and another. An orderly product arrangement makes it easier for customers to select items while demonstrating the business operator's commitment to transparency. A neat and aesthetically pleasing arrangement particularly in product display can create visual appeal, thereby attracting customers' attention. Regarding the neat arrangement of goods, this is relevant to the words of Allah, in which He created the earth and all that is in it with a most beautiful arrangement, as stated in Surah Al-Qaf/50:7

وَالْأَرْضَ مَدَدْنَاهَا وَأَلْقَيْنَا فِيهَا رَوَاسِيَ وَأَنْبَتْنَا فِيهَا مِنْ كُلِّ زَوْجٍ بَهِيجٍ

Translation: "(Likewise) the earth—which We have spread out, and upon which We have set firm mountains, and upon which We have caused to grow every kind of beautiful plant." Ministry of

Religious Affairs of the Republic of Indonesia, 2022)

The product restructuring strategy from an Islamic economics perspective reflects the principles of *itqan* (working professionally), *ihsan* (providing the best service), and *amanah*, as it aims to provide convenience, comfort, and a pleasant experience for customers without compromising honesty in product presentation. It is hoped that this optimal product restructuring will increase customer satisfaction, strengthen competitiveness, and ultimately boost sales revenue as well as the income of the business unit's employees.

The strategies identified in the SWOT matrix are formulated based on the interrelationships between internal and external factors that influence the business unit's performance. Business units at Islamic boarding schools provide additional profits or revenue to the boarding school itself through the utilization of its available resources. The implementation of these strategies is expected to increase the business unit's revenue and profit, thereby contributing to higher business income while also improving well-being. According to Moh. Erfan Arif and Rila Anggraeni, well-implemented strategies can boost sales, profitability, and productivity. (Arif & Anggraeni, 2023, p. 4) This aligns with research conducted by Dziyaul Lami, who states that business units developed within the scope of Islamic boarding schools can achieve economic independence by fostering the well-being of students, teachers, and the community. (Lami, 2019b, p. 209) In other words, the success of implementing the right strategy as an effort to realize *maslahah* and *falah* through the fair, halal, and sustainable distribution of business profits.

Increasing the Income of Employees at the As'adiyah Central Islamic Boarding School Business Unit in Sengkang: A Sharia Economics Perspective

The purpose of engaging in economic activities is to earn income so that one can meet one's basic needs. Income or wages are compensation whether in physical or non-physical form for the results of one's labor received after working during a specific period. Income is often associated with the type of work a person performs based on their job duties and responsibilities. After working, an individual receives income at specific intervals whether daily, weekly, or monthly. Employee income is a right earned by the worker while employed by the business organization. For the company, however, employee income is an obligation that must be paid to the worker at specified times, as stipulated in the employment contract.

The payment of income should be based on an employment contract that governs the working relationship between the employee and the employer, outlining the rights and obligations of each party to the agreement. Factors influencing an individual's income include education and skills individuals with higher levels of education or specialized skills tend to earn more because they can

achieve greater productivity; work experience in a specific field can enhance an individual's value, making them more sought after; the nature of the job, particularly those requiring specialized expertise ; and geographic location, as urban areas or developed countries typically offer higher earning potential compared to rural areas or developing countries.(Zuhdi, 2024, p. 10)

The presence of employees in a business organization is crucial. Employees contribute to the achievement of the company's goals and play a vital role in the organization's success in generating productivity. According to Iendy Zelbiean Adhar, employees are human resources who occupy important and strategic positions within the organization and can produce outputs in line with the organization's vision and mission.(Adhari, 2021, p. 3) Employees typically have specific roles and responsibilities and are bound by an employment contract that governs working conditions and other terms, such as working hours, duties, rights, and so on.

In Islam, income is referred to as *al-ujrah* that is, payment or compensation received by an individual in various forms (money or items of equivalent value), which is provided by an individual or an institution to another person in exchange for their efforts, work, and job performance. Islam emphasizes that the payment of *ujrah* or wages/income from the employer to the employee should be governed by a contractual agreement, the value of which must be agreed upon at the outset, with a clearly defined amount to be paid immediately upon completion of the work. There are two types of *ujrah*: *ujrah al-misli*, which is a type of wage commensurate with the performance or type of work, adjusted to the amount agreed upon by the employer and the employee; and "*ujrah al-musamma*," which is a wage with a specific amount predetermined by the employer for the employee; thus, both parties to the contract must consent to the stated wage the employer must not pay less than the stipulated amount, and the employee must not demand more than the agreed-upon amount.(Lutfi & Efriadi, 2023, p. 44)

Based on the researcher's interview with Andi Nursatrima, an accountant at the As'adiyah Pusat Sengkang Islamic boarding school business unit, it was explained that the income received by workers in the boarding school's business unit depends on their position; the income earned by a business unit manager is naturally different from that received by a regular employee. The specific amount is determined at the start of the employment contract between the employee and the Islamic boarding school. The amount received by the employee is adjusted based on the business unit's revenue or turnover and its operational costs. This income amount has been approved by the Central Board of the As'adiyah Islamic Boarding School. The salary calculation system is based on the number of working days in a month, and there is a bonus system provided to employees for additional work (overtime); in other words, the payroll system operates on a "work first, get paid later" basis

based on the results of their work.

Revenue from the boarding school's business unit can be allocated to increase employee income in accordance with the Wajo Regency Minimum Wage (UMK) by first assessing the business's financial capacity and then setting aside a specific portion of revenue exclusively for payroll operations. After deducting operating costs from revenue, management can assess how much of the remaining funds can safely be redirected to wages without compromising the business's needs. If the funds are insufficient to meet the revenue required to cover the Wajo Regency Minimum Wage (UMK), wage increases can be implemented gradually with clear targets for example, over several months or one year while continuously improving business efficiency and increasing sales revenue. In addition, the work structure and division of employee duties need to be evaluated so that payroll costs align with productivity, ensuring that wage increases do not burden the business unit and that the resulting increase in expenses does not place an undue burden on the pesantren's business unit. This policy should take into account agreements made by the management to ensure greater transparency, fairness, and ease of monitoring its implementation.

Based on the above explanation, the author concludes that the wage system implemented by the pesantren's business units is in accordance with Sharia principles, whereby wages are paid after the employee has performed their duties and obligations. This wage system reflects fairness and proportionality between the amount of income received and the work performed. Increases in the income of employees at pesantren business units are based on a balance between business profits, wage and work equity, and divine blessing. Increases in employee income are not measured solely by the nominal amount but also by the fulfillment of the principles of *adl* (justice), *maslahah* (public interest), and *amanah* (trustworthiness) in the management of the business unit. In Islam, an increase in income is not evaluated solely by its nominal value but also by its blessings, fairness, and the proper fulfillment of employees' rights so that their basic needs can be met. In short, pesantren business units should be managed productively so that the results can improve employee welfare without violating Sharia ethics. Therefore, strategies consistent with Sharia principles include the provision of proportional wages, skills development, a safe work environment, and management that upholds *tawhid* (monotheism), *ta'awun* (mutual cooperation), equality, justice, and social security. Factors that can drive increased productivity in pesantren business units thereby boosting employee income include enhancing the skills of human resources (employees), implementing sound business management, and other measures. This is supported by Garu Becker's *Human Capital* theory, which states that the higher the quality of *human capital* within a business organization, the higher the productivity and profitability achieved. (Becker, 1975, p. 15)

D. CONCLUSION

The business units developed by the As'adiyah Central Islamic Boarding School in Sengkang consist of four types of businesses: As'adiyah *Mart*, As'adiyah *Laundry*, the madrasah cafeteria, and As'adiyah Garment. All of these business units operate in accordance with the principles of Islamic law that do not contradict the Qur'an and Hadith. The business units of the As'adiyah Central Islamic Boarding School in Sengkang face supporting factors such as a strategic location and a large customer base—as well as constraints, such as limited human resources, which can serve as a basis for formulating more effective strategies. The income received by employees of these business units has generally reached a reasonable level; however, it needs to be further increased due to the varying needs of each employee. Thus, by formulating strategic recommendations for the development of the Islamic boarding school's business units, it is hoped that the desired business objectives such as product diversification, employee training, and so on—can be promoted and achieved.

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