

The Spiritual Nature Based On Ethics In The Halal Entrepreneurial Industry

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ABSTRACT

The study investigates the formation of Halal¹ products and services from Halal industries in fashion, cosmetic, health, food, tourism, and financial sectors that influences the demand for innovative efforts in the provision of halal approved products. The spiritual nature based on ethics is considered a driving force for shaping Halal entrepreneurial industries and their supply. The use of grounded methodology investigates the factors contributing to Halal industrial consumption bound by Shariah outcomes. It is used to identify the Islamic legitimization of Halal entrepreneurial products and the conditions required to achieve the expected outcomes of successful Islamic entrepreneurship. The Islamic ethics around Halal products play a central role in entrepreneurship development as they shape and influence Halal entrepreneurial activities. A particular focus on spirituality provides the basis for understanding the entrepreneurial efforts of Halal industries. Hence, the role of ethics underpinning the entrepreneurial process secures Islamic ethos in entrepreneurial activities.

Keywords: Halal industries; Ethics; Islamic Entrepreneurship; Akhlaq; Tayyib

1. INTRODUCTION

Since last decade entrepreneurship has become a key driver of economic development and growth in many countries. It is defined as the willingness to develop, organize, and manage business ventures by understanding opportunities and bringing innovative products or services, new markets, new products, and new ways of organizing existing technologies (Hattab, 2014). According to Collier (2010) entrepreneurship measures success solely based on wealth creation and response to ethical challenges and contribution to continual ethical lapses whereby virtue is a significant aspect of successful entrepreneurship. Many entrepreneurs, therefore, seek to incorporate their religious beliefs and ethics with their business activities.

The literature on religion domain of sociology offers rich insights into an intellectual engagement between entrepreneurship and religion. Classical sociological scholars retain a prominent role. For example, Marx (1843/1972) emphasized the interlinkage of economics and religion and that religion masks capitalist exploitation. Weber (1904–1905/1965) noticed that the protestant ethic formed a capitalist spirit driven by a notion of calling and the belief that hard work, discipline, and integrity may lead to salvation. Whereas Durkheim (1912/1995) identified four core features of religion, 1) it is a collective phenomenon, 2) comprises practices and beliefs, 3) is not magic, and 4) distinguishes between the sacred and the profane (Gümüşay, 2014). They depict religion as an integral part of many entrepreneurs and their organizations (Adas 2006; Basu and Altinay 2002; Kayed and Hassan 2010; Roomi and Harrison 2010; Sloane 1999).

¹ The word “Halal” is an Arabic word that its meaning in general is “permissible” which in opposite of “Haram” as it means “forbidden” (El-Gohary, 2020).

The Islamic perspective may offer new insights. For example, the Islamic perspective may be helpful in the creation of products inspired by well-known brands with an Islamic twist such as non-alcohol ingredients, fair-trade (HAS)² principles – Control of standards of Halal system – and Haram analysis and control of critical points (HrACCP). All economic functions in Islamic economics have been regulated by the concept of livelihood (al Rizq) and halal and haram sources of earnings (Abdul-Aziz, 2011). Therefore, Muslims are encouraged to achieve lawful livelihood situated in systematic entrepreneurship activities. Islamic teachings do not separate between genders concerning religious activities and other livelihood activities and are equally encouraged to run any business according to Islamic teachings. Similarly, Oukil (2013) states, "Islam has its guiding principles and entrepreneurship characteristics, which are based on Quran and Hadith to guide entrepreneurship operation" (Arslan, 2009; Mohammed, 2013). Thus, Muslims who engage in the business likewise seen as undertaking an act of worship, not just for financial gain (Sadeq, 1993). Islam guides the complete way of living life and beside this it also provides many rules for commercial activities (Arham, 2010). In Quranic verse, Allah SWT stated that:

O you who believe! Eat not up to your property among yourselves unjustly except it to be a trade amongst you, by mutual consent. And do not kill yourselves (nor kill one another). Surely, Allah is Most Merciful to you (Quran 4:29).

Some often portray Islam negatively in its entrepreneurial work to successful entrepreneurship" because protocols shaped by Islam are somewhat responsible for less economic development (Essers & Benschop, 2009:408). Similarly, Rodinson (1974) argues that Islam is not impeding economic activity. Kuran (1989, 1996, 2012) explained that some Islamic legal institutions had an inhibitive character to the development. The work repeats familiar orientalist topos and binaries linked to stagnation, backwardness, lack of truth and civic society, failure to modernize, and dysfunctional values (Ul-Haq & Westwood, 2012:244). The findings negate the prevalence of the conventional assumption that Islam is intrinsically anti-development and anti-modernization (Kayed & Hassan, 2011) and hence anti-entrepreneurial activities.

The history of Islamic entrepreneurship stems from the emergence of Islam. This entrepreneurship is not similar to traditional or conventional concept of entrepreneurship (Ashraf, 2019). In context of Islamic entrepreneurship, the history of Islam highlight that Prophet of Islam (PBH) was actively involved in managing the business of his uncle in early age. In his young age he managed the business of successful women entrepreneur Hazrat Khadijah (RA) who became his wife later. Moreover, many friends of the prophets were successful entrepreneurs. Therefore, Islam recommends the entrepreneurship which is an integral part of Islamic civilization and culture (Hassan & Hippler, 2014). It is a well-known teaching of Prophet Muhammad SAW that nine out of ten sources of a person's sustainability and economic well being remain in business (Ullah et al., 2013).

The Islamic economic system is a vast and everlasting field encompassing the whole consumption, distribution, and production process according to the guidelines and values of Islam that need to be upheld for freedom, balance, justice, and benefit religious duty and life requirements in the world (Harmeling, Sarasvathy & Freeman, 2009). The entrepreneurship is also the pulse of that system, is an effort to gain profit by expanding capital or a successful exchange of necessities. Noruzi (2011) has studied Islamic entrepreneurship dynamics as one of the most critical phenomena in the turbulent contemporary world and a tool for development for those economies that wish to develop faster. Islamic countries ought to nurture entrepreneurship talents to support potential entrepreneurship ideas. Al-Alak and Eletter (2010) have proposed a model of Islamic social entrepreneurship by incorporating the concepts and dimensions of social entrepreneurship applied to Islam as both a spiritual and social religion. They view Islamic society as an extended business organization that aims to generate social and economic value. Thus, business prosperity in Islam is contingent on incorporating ethical (Abbas et al., 2019) social, economic, and environmental development. Islamic values are embedded in the social and ethical aspects of product development and most Muslim consumer satisfaction. Here, Islamic values are a driving force in enhancing entrepreneurial activities deemed Halal within orthodox

² Halal Assurance System.

communities. On the basis of above given discussion, the study will address the following research questions:

Q: What is the importance of ethical entrepreneurship in Islam?

Q: What are the ethical factors that push entrepreneurs to come up with Halal products?

2. LITERATURE REVIEW

2.1. Theories of Religion in Entrepreneurship

Spirituality has emerged as a new phenomenon in Halal industries, and since last decade many researchers and practitioners are focusing on it. The lack of acknowledgment of spirituality may be due to the sensitivity of faith in the entrepreneurial world. The notion of spirituality has spawned a growing body of literature (Karakas 2010; Mitroff and Denton 1999; Neck and Milliman 1994; Steingard 2005). Some academics have come to addressing religion-related phenomena. According to King (2008, p. 220), researchers are urged to focus on spirituality rather than religion. The concept of spirituality is differently portrayed by qualitative and quantitative studies. Many quantitative studies related it with religiosity and identified it as an antecedent to voluntary simplicity (Chowdhury, 2018). According to Zinnbauer et al., (1997) the spirituality is different from religiosity. Therefore, Emmons (1999, p.877) clarified by explaining that “spirituality, as typically defined in common parlance, is thought to encompass a search for meaning, for unity, for connectedness to nature, humanity and the transcendent. Religion is a covenant faith community with teachings and narratives that enhance the search of the sacred and encourage morality (Dollahite, 1998).” The common thing between religiosity and spirituality is that the outcome of both is spiritual well-being (Fernando and Chowdhury, 2010). According to Ashforth and Pratt (2003), spirituality includes self-transcendence, holism, and development. Spirituality does not cover the position of more structured belief and value constellations, as this concept demonstrates.

Nonetheless, the sociology of religion literature, at its heart, offers rich perspectives for an intellectual engagement between religion and entrepreneurship. Classical sociological scholars continue to play an essential role in this literature. Marx (1843-1972) stressed that religion and economics are intertwined, and religion hides capitalist exploitation. Derived from Karl Marx's work, the neo-classical economic theory identifies knowledge, innovation and creativity as forces that propel entrepreneurship stimulation of new products, new processes, new technology, new markets and new firms – a phenomenon called 'Schumpeter's Creative Destruction' (1950s). Weber (1904–1905/1965) observed that the protestant ethic gave rise to a capitalist spirit, fueled by a sense of calling and the conviction that hard work, discipline, and dignity could lead to salvation. In contrast, Ibn Khaldun posited that entrepreneurship is instrumental in developing a city-state because places where enterprises emerge are urbanized, developed, and civilized. Therefore, entrepreneurs should be encouraged as well as encompass knowledge of entrepreneurship (Said, 1978). According to Durkheim (1912-1995), religion has four primary characteristics: it is a collective phenomenon, it consists of convictions and rituals, it is not magical, and it distinguishes between the holy and the profane.

However, "Islamic ethics is relatively under- and misrepresented in the literature," said Mohamed (2012). The scholarly study focuses mainly on Islamic Business Ethics or Islamic Work Ethics (Possumah et al., 2013; Uygur, 2009; Abbas et al., 2019) but not on the ethics in Halal industries. The position of ethics from an Islamic perspective in and amongst secular enterprises is still largely unexplored. Many Halal sectors rely heavily on religion. Few studies on the intersection of Islam and entrepreneurship have been conducted (Kayed and Hassan 2010; Roomi and Harrison 2010). We need to incorporate religion into the research agenda. As many Halal industries consciously combine their religious beliefs with their entrepreneurial practices, it requires further attention, which merits scholarly involvement.

2.2. Islamic Ethical Framework in Entrepreneurship

The ethical resonance of entrepreneurship has attracted contemporary scholars' attention, with researchers highlighting entrepreneurship and ethics as interwoven value creation and management (Clarke & Holt, 2010). Recognizing that traditional normative perspectives on ethics are limited in

entrepreneurial contexts, this stream of research has theorized entrepreneurship and ethics as the pragmatic production of beneficial effects through the alignment of public-private values using three dimensions to reflective judgment in entrepreneurial contexts: (1) social performance; (2) public challenge; and (3) personal autonomy (Clarke & Holt, 2010). Making an entrepreneur key to its ethical wellbeing (Elfakhani & Ahmed, 2013:55) is better understood through Hashim's (2012) study of Islamic business ethics.

The role of Islamic ethics in business encourages entrepreneurs to make a contribution to society. In order to develop a positive attitude for economic development, it is important to facilitate Islamic entrepreneurship and management. The adoption of entrepreneurial management practices in Islamic countries around the globe is optimistic. The intersections of Islam, enterprise and management are interesting due to the growing interest in religious business forms. Due to cultural differences, there are various interpretations about Islamic management practices (Pan 2015). Islam can be interpreted strictly or based on dynamic environmental factors such as changing cultural trends affecting the practice of religion. Gol (2009) suggests that Islamic practices can vary according to the laicism and social democratization. However, the most important practice of ethic in business cannot be changed. Hashim (2012) has compared and contrasted Islamic business ethics with Western ethical secular values and thoughts. Western dominance of global economic systems has effaced core Islamic values, beliefs, and business operations ideas. Muslim entrepreneurs strive for much profit and ignore the business's ethical standards, as they do not care what Islam prohibits and what it permits. Muhammad (2012) has examined the role of Islamic ethics in business, intending to identify the possibilities and constraints in applying such ethical provisions in a contemporary economic setting. Though widely acclaimed to be divinely ordained, Islamic ethics seem unable to thrive in the face of the prevailing contemporary global economic system focused on profit maximization (Elfakhani & Ahmed, 2013:54-6).

From a holistic perspective, Muslim entrepreneurs' personalities should be grounded on Islamic values that serve as the fundamental interpretation of human behavior to ensure that changes will not stray from Islam's teachings (Abdul Hamid & Sa'ari, 2011). Holy Prophet Muhammad (PBUH) also provided the pro-entrepreneurial statements related to ethics and according to their teaching: "On the Day of Judgment, the honest, truthful Muslim merchant will rank with the martyrs of the faith; the trustworthy merchants will sit in the shadow of the throne of God on Judgment Day" (Musa, 2002).

Azmat and Samaratunge (2009) present a set of corporate social responsibility (CSR) propositions specifying the influence of contextual factors such as business environment, cultural traditions, socio-economic conditions, and both international and domestic pressures on the business practices of small-scale individual entrepreneurs (SIEs). Their framework explains the lack of responsible entrepreneurship of SIEs. It has important implications for promoting sustainable business practices in developing countries where businesses strive to survive and compete. Under the inspired school of Islam, noble human values and ethical teachings of cooperation support a suitable depth to dispose of the social entrepreneurship and goodwill action (Salarzahi, Armesh & Nikbin, 2010).

Kayed and Hassan's (2010) studied the relationship between Islamic values and entrepreneurial activity by analyzing whether these values are selected to raise the Islamic form of entrepreneurship. They concluded that entrepreneurs, who perceive themselves as committed Muslims, consider entrepreneurship a religious and economic duty to generate lawful income to meet their financial obligations. Hamat (1992) argues that a Muslim entrepreneur aims to make a profit and please Allah by following all the rules bestowed upon them. He further explains that factors of success and failure, as mentioned in the Quran is associated with words such as prosperity, prosper, victorious, success, and lawful livelihood (The Quran, 3:130), be pleased with one's earnings, blessings of Allah in proportion to one's expectations, happiness, and heaven.³ Therefore, success is not just in worldly gains but also in seeking the hereafter. In other words, productive entrepreneurial activities contribute to the felicity of consumers, traders, employees, and the society at large and entrepreneurs themselves, in terms of spiritual and materialistic happiness (Khan, 1994). Islam encourages individual initiative and promotion of the entrepreneurial spirit of achievement. Within the Islamic framework of entrepreneurship, the role of the public sector should be confined only to those economic activities which are either: (i)

³ Falaha (Prosperity); Aflaha (Prosperere); Verbsfaza Fauzan (Successful/victorious); Qanaah (be pleased with one's earnings); Taufik (blessings of Allah in proportion to one's expectations); Sa'adah (happiness); and Jannah (heaven) (Elfakhani & Ahmed, 2013:60).

inaccessible or unmanageable by the private sector, (ii) unprofitable at the initial stages of economic development, (iii) unwelcome by private enterprise due to their defense or strategic significance and strict security requirements, or (iv) unchallenged by other competitors due to their unique economic scale of operation, product, or service (Ahmad, 1993). Except for these conditions where government regulation of the economy is deemed necessary, the remaining productive activity area should remain within the private sector's domain. The privatization of economic activities is optimal because it will theoretically accelerate the economic distribution of resources in a society and promote equity through entrepreneurial development (Elfakhani & Ahmed, 2013:60).

2.3. Islamic Market

Entrepreneurship needs to be considerate of the cultural distinctiveness of Islamic markets, which have been increasing due to the desire of individuals to incorporate religious beliefs into daily activities. The cultural distinction of Islamic markets must be considered in entrepreneurship, which is increasing because of the individual's desire to incorporate religious beliefs into daily activities (Ratten et al., 2017). It is important to understand that exporting enterprises cannot seek standard quality issues to meet an Islamic market expectation. It also works with products and services that regard Islamic religious requirements under halal processes and standards in the whole supply chain (Tieman & Ghazali, 2013). Halal food international networks (Carneiro-da-Cunha et al., 2013a) still need to be deeper developed to supply Islamic markets (Tieman, 2015). These particularities should not be considered barriers to achieving Islamic markets since they are not incompatible with capitalist consumer ideology (Sandıkcı, 2011). In such cases, entrepreneurs who can fulfill these expectations might face a vast market. Here halal brands (Rios et al., 2014) and their process (Tieman et al., 2013) play an essential role in this setting. Only those entrepreneurship that can offer a trustable product or service have conditions to attend to such demand. Such trustworthiness is usually brought from long-term organization reputation and not from sudden inception. Especially considering that Islamic entrepreneurs can increase their reputation with the support of their personal moral, what enables them to develop the right image quickly and thereby develop their enterprise oriented to the Islamic market since their ethics reflect in their business (Hoque et al., 2014). Scholarly work focuses primarily on Islamic Business Ethics or Islamic work ethics (Arslan 2001; Possumah et al. 2013; Rice 1999; Uygur 2009; Yousef 2001) and less on Islamic management and organization knowledge (Ul-Haq & Westwood, 2012, p. 229). Tracey (2012) notes: "At the core of religious and business ethics, people who hold religious beliefs are more or less likely to behave ethically than people who do not hold such beliefs. As one might expect, there is evidence to support both positions." Fewer scholars have concentrated on other topics related to management, such as Islam and business (Wilson 2006) or Islam and leadership (Beekun and Badawi 1999). Furthermore, collaboration also plays a vital role in entrepreneurship in developing countries, being used and adapted to suit the entrepreneurship to the local social and market conditions (Ratten, 2014). Thus, Muslim entrepreneurs trying to establish a new venture anywhere outside an Islamic country must establish collaborative relations with local players to enable business conditions by better understanding local formal and informal institutions and legitimate their business through local acceptance. It means that collaboration among Muslims and non-Muslims may be essential to institute business in a non-Islamic region (Carneiro-da-Cunha et al., 2015:278-9).

2.4. Halal Industry

The Halal market is now not limited to Muslims, and many non-Muslims have started to use Halal products as they are currently available in major supermarkets such as Tesco and ASDA in the United Kingdom and other non-Muslim countries. Halal food certification has also increased importance, which guarantees that the product is fully compatible with Islamic Shariah's rules and guidance (El-Gohary, 2020). Wan Omar et al. (2015) study shows that Halal food is a huge market for food industry players where compliance with Islamic dietary laws prioritizes fulfilling the demanding Halal market's growth. Economic significance aside, the realm of Halal affects human life and includes protecting the environment, humane treatment for animals, ethical investment and decent service, and providing wholesome food. Therefore, Halal certification has now become religious compliance in fulfilling

Muslim consumers' high demand for food products (Marzuki & Abdullah, 2016). By having the status, they are sure that the food follows the ritual process of their religion. Notably, the Halal industry's increasing awareness is a clear indicator of the Halal food industry's further progress. From the religious viewpoint, Halal extends as an essential aspect in the business world with the emerging global Halal market (Marzuki & Abdullah, 2016, p.161). Evident from Bergeaud-Blackler et al. (2006), French Muslims do not choose halal meat products due to religious obligation. Muslim French consumers believe that Halal products were healthier, tastier, and the Islamic slaughter method is less painful for the animal. Here one may argue that different definitions of Halal food emerged and the different perceptions of non-Muslim consumers. Therefore, the Halal food chain adapts to newly emerging consumer interests like food safety, animal welfare, and convenience in eating (Bonne & Verbeke, 2006).

Islamic entrepreneurship differs from other forms of religious entrepreneurial believes because it usually involves halal products or services (Davis 2013; Hoque et al., 2014). More goods are certified as halal, which means something permissible in Islam. The opposite of halal is haram, which is prohibited in Islam. This has meant that Islamic entrepreneurship has grown as Islamic enterprises are booming (Chowdhury, 2008). According to Cutler (2007), most consumers believe that Halal and Kosher food products follow stricter safety and quality standards than non-Halal and non-Kosher products in the same category. Given the extra food safety and rigor in Halal and Kosher foods production standards and consumers responding to such food production practices, food manufacturers consider expanding their marketing reach in foods designed as Halal and Kosher (Toong, Khin & Khatibi, 2015). Evident in the increased positive attitudes towards Halal Food as a high-quality food with increased demand for hormone-free meat (El-Gohary, 2020).

The Halal concept expansion is depicted in many sectors or industries, including finance, tourism, fashion, cosmetics, and health. It helps Halal providers in creating Halal competitive dynamics. However, some challenges may occur due to the lack of identical global Halal standards, the non-existence of universal arrangements for halal accreditation or certification establishment, and fragmented industry. Moreover, too many Halal food certification and accreditation organizations exist with the possible lack of trust in certification and accreditation organizations. The lack of identical Halal standards, certification or accreditation is one of the biggest challenges facing the Halal market. Commonly Halal certification is only available for Halal food products. Some organizations do not provide Halal certification to companies providing Halal tourism and other Halal products such as finance, fashion, pharmaceuticals, and cosmetics (El-Gohary, 2020).

In some cases, some Muslim consumers lack awareness of types of products that have halal certification. In contrast, other Muslim consumers seek the Halal logo to verify the products' halalness (Yunos, Mahmood & Mansor, 2013). Another survey conducted by Ahmad, Abaidah, and Yahya (2013) in Malaysia shows that Muslim consumers have less concerned about the Halal status than stressing more on other factors such as the environment and price of the product. However, since the ambiguous slaughtering process of meat-based products went public, Muslim consumers also began to doubt cosmetics' manufacturing processes. Some Muslim consumers are now seeking the integrity of Halal status on all products, including cosmetics.⁴ By Shariah law, Muslim consumers can only use Halal products free of pork meat residue, fat, animal cruelty, and alcohol (El-Gohary, 2020). Islamic business perspectives, all activities must be free from all elements such as exploitation and tricked actions.

2.5. Interaction between Islamic ethics and Entrepreneurship

The literature highlighted the interaction between Islamic ethics and entrepreneurship. Islamic ethics prescribe people to observe certain norms and ethical codes in their business transactions and social affairs. The Islamic ethical philosophy is peculiar in that it pervades all realms and fields of human life. For business transactions, Islam has its own distinct value-based ethical system. It establishes basic rules for business ethics, which are primarily determined by Islamic jurisprudence's concept of Halal and Haram (Mohammed, 2013). Principles of ethics in entrepreneurship are increasingly desirable and essential in the Halal industry. It provides guidelines that enable Halal industries to conform according to behavior prescribed as acceptable in Islamic jurisprudence. Muslim entrepreneurs who

⁴ Regulated under Drug Control Authority (DCA) and is established under the Control of Drugs and Cosmetics Regulations, 1984.

comply with Shariah standards are determined to make marketing efforts (Rahman, Wahid & Johar, 2016). Hence, the ethical values in the Halal industry push entrepreneurs to innovate, in due course creating market value, connection to spiritual and religious practice, and brings constant innovative work for Muslim entrepreneurs. Halal industries cater to the Muslim community and the sustainability of the environment, such as no animal cruelty and pro-vegan ingredients seen in its remarkable growth during its early stages of development. Its rapid growth is similarly attributed partly to its strict food safety, sanitation, and economic fairness regulations (Kamali, 2013). Therefore, the Muslim community endorses such values in the Halal industry as a driving force to procure and vend products because they enables them to conform according to the kind of behavior prescribed as acceptable in Islam (Abdullah and AdekunleMikail, 2014).

3. METHODOLOGY AND DATA ANALYSIS OF HALAL INDUSTRIES

This research created a set of variables to evaluate the main factors influencing the creation of ethics in Halal industries, which was the subject of study, after defining the key elements determining (figure 1: See Appendix I) the indicators under investigation. The ground theory will test these variables in 55 Halal industries to examine factors that drive entrepreneurs to come up with Halal products. The variables considered in this study were organized into a conceptual model of analysis. We developed a model that defines the ethics in Halal industries construct using variables from existing narratives of halalness as articulated in classical studies. This collection of facts also demonstrated other essential factors that should be considered in Islamic entrepreneurship. The research discovered that certain variables occur more often at various stages of the Islamic entrepreneurship cycle.

This research adopts an inductive approach as the primary research methodology. Many websites were used to analyze various Halal-friendly products from cosmetics to food. A qualitative grounded theory of 55 selected Halal industries was conducted for analysis. Products that could be described as an essential element of ethics in Islamic entrepreneurship were categorized from the literature review. They were used as an initial guide to transcribing analysis from products sold on the websites. After transcribing Halal brands, ethical factors were considered as a boost to spiritual closeness in Islamic entrepreneurship.

For illustration, the categories of Islamic ethics identified in the model (Figure 2; See Appendix II) have been exported using a dichotomic disclosure approach where three categories are identified. If the category of *fiqhi* is at seven, then the 100 value is given for that index. Also, the same approach applied. The figure 2 presented the results from industries or sectors including learning (5), tourism (6), fashion (5), cosmetics (8), finance (5), food (16), gifts (5) and health (5). The accumulated results are presented on the basis of mean in Table 1.

Combined Mean Results					
Sr #	Industry/ Sectors	No of Industries	Halal	Tayyib	Akhlak
1	Learning	5	No zina, No Pornographic	Supporting local Suppliers	Suitable for women, Ritual Process
2	Tourism	6	No Alcohol, Product Inspection	Supporting local Suppliers	Family-friendly
3	Fashion	5	Awrah	No exploitation	Modesty
4	Cosmetics and Fragrance	8	Product Inspection	No animal cruelty	Suitable for women
5	Finance	5	No Ribah	No exploitation	Supporting environment
6	GIFTS	5	No Pornographic content	Organic substance	Family-friendly, Suitable for women
7	Health and Wellbeing	5	No Alcohol	No exploitation	Child friendly
8	Food	16	Halal	Supporting local Suppliers	Supporting environment

The table 1 has summarize the results of figure 2. The table provided the detail of mean of halal, tayyib and akhlak indications of 55 industries taken under consideration. In learning industry the halal indicates the content without pornography and ritual process. In tourism, learning and food industry, the tayyib indicates the support to local supplier. Similarly, in finance and food industries, supporting environment is indication of Islamic conditions.

4. MODELLING FOR MEASURING ETHICALITY AND SPIRITUALITY OF ISLAMIC ENTREPRENEURIAL ACTIVITIES

The study has discussed what comprises a Halal industry within the eight sectors. Based on these models, this article aims to propose a new model of ethical identity in Halal industries retaining the same antecedents of boundedly rational intention toward Islamic entrepreneurial activity. Five propositions have been established to this end. To understand what comprises ethical identity in Halal industry or sector, it is divided into three ethical segments: Halal, tayyib, and akhlak which creates innovation in Islamic entrepreneurship.

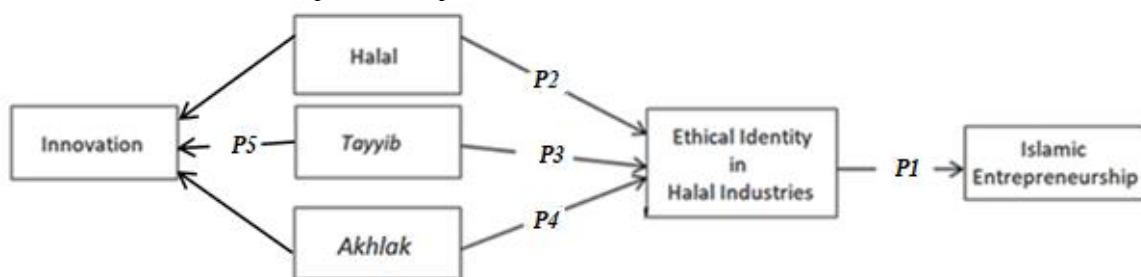


FIGURE 3
PROPOSED THEORY OF ETHICAL IDENTITY IN ISLAMIC ENTREPRENEURIAL PRACTICES

4.1. Ethical Identity in Halal Industries

Identity is often described as collecting subjective meanings and experiences to help answer questions about core features, self-image, or distinctive character (Alvesson and Robertson 2016; Whetten 2006) of entrepreneurial practices within the Halal industry. The concept of identity is thought to exist in Halal industries because it allows entrepreneurs to identify what is fundamental, distinctive, and lasting about their enterprises, as well as how these characteristics serve as a perceptual screen (Dutton et al. 1994; Gioia and Thomas 1996) or filter that influences how Halal industries process and perceive knowledge. The willingness of Halal industries to accept different voices and establish a single, multi-rationality ethical identity is referred to as drift. The multivocality of ethical identity enables entrepreneurs, in particular, to react to conflicts that inevitably arise as a result of numerous and conflicting interests, sets of beliefs, or awareness of acceptable practices in specific situations, where it is impossible to predict which set of beliefs will come to dominate ahead of time. Given the broad spectrum of interests involved, not everybody is likely to be fully satisfied with whatever is considered the 'outcome' of these processes (Hidayah, Lowe, and Loo, 2018). To Halal industries, social and legal institutional environments matter within Islamic entrepreneurship. Ethical identity can be seen as an evolutionary adaptation and ingenious invention (Pitluck 2012; Vogel 2000). The ethical identity's legal Islamic decisions (*fatwas*) are repositioned or modified to accommodate current financial markets' current logics and principles (Ullah et al., 2012). This shift can also be seen in the essence of product growth, which has shaped the art of Islamic goods. The use of ostensibly more authentic ethical and moral identities in Islamic replacements for traditional derivative goods represents a departure from an earlier,

ostensibly more authentic ethical identity (Maurer, 2001; Rethel, 2017). Therefore, it can be proposed that:

P1: Ethical Identity shapes Islamic entrepreneurship due to its legal and social association.

4.2. Halal

The Halal concept is inclusive and covers many aspects, such as food, drinks, clothes, tourism, cosmetics, finance, and pharmaceuticals. For any good or service to be Halal, it needs to be compatible and well-matched with the rules and guidance of Islamic Shariah (El-Gohary, 2020). The ethical aspect of Halal in entrepreneurial activity is derived from the Qur'an, Hadith, and *fiqh*. To rule something legal, one does not need to produce supporting proof beyond what is readily apparent to the senses. If general experience and purpose suggest that plant food and animal flesh are safe, and there are no visible signs of impurity brands, the product Halal (Kamali, 2013). Therefore, no hidden additives, fillers, alcohol-based, or animal-based ingredients are used, as they can cause the product to be suspect (p.41). Thus, it can be formulated that

P2: The integration of Halal elements makes the entrepreneurial activity valuable in Islamic entrepreneurship.

4.3. Tayyib

Tayyib embraces social, economic, and environmental production within Islamic entrepreneurial activity. Sustainable product creation and working conditions are based on fair trade, equal pay, and no animal cruelty. Tayyib referred to as means to good or safe, encouraging consumers to consume or purchase non-harmful goods (Alzeer et al., 2017). Tayyib is free from all taboos through contextualizing individual practices into Islamic doctrine (Yasuda et al., 2018, p.7). Thus, it is reasonable to hypothesize that:

P3: The role of Tayyib positively creates spiritual closeness through fair entrepreneurial activity in Halal industries.

4.4. Akhlak

Akhlak, as the third segment, is one of Islam's fundamental beliefs and Islamic economics and Islamic entrepreneurship. In this research, the Akhlak to affect Halal Industries is centered on worshipful purpose formed with Islamic values toward Islamic entrepreneurship (Mair and Noboa, 2006). According to Cialdini et al. (1990), these perceived subjective norms are perceived normative attitudes within a Halal industry because they are meant to exert spiritual pressure to strengthen or weaken consumers' intention to purchase a product from Halal industries.

However, Ravis et al. (2009) argue that assumed religious values, which are regarded as one of the cornerstones of Akhlak, impact spirituality. As a result, these can be seen as another determinant of ethical identity in Islamic entrepreneurship. Yiu et al. (2014); Koe et al. (2010); find akhlak to be essential qualities of social entrepreneurs. Following a similar adherence to Akhlak, it can be deduced that they can also be essential qualities of Islamic entrepreneurial purpose toward Islamic entrepreneurship activity. Akhlak is viewed as one of the most significant determinants of worshipful purpose in Halal industries. As a result, it is reasonable to propose that:

P4: Akhlak to assist the Halal industries is linked to worshipful intention for Islamic entrepreneurship.

4.5. Innovation

Innovation being the final ethical segment in the Halal industry, accounts all result start from a single idea that requires multiple creativity. Innovation commences from idea generation, idea screening, concept development, Islamic legal analysis, testing the Muslim market, product development, ending with a product launch (Foggia et al., 2011). Schumpeter (1934) took a different approach to entrepreneurship. He stresses the importance of innovation in economic systems. In a meaningful way, innovation will assess entrepreneurship orientation variance. The need to succeed affects innovation. Innovation, according to Shompitz (1934), is the foundation and size of entrepreneurship. A dynamic equilibrium, in his opinion, is achieved through creativity and entrepreneurship. Deraker (1985) also

argues that without innovation, entrepreneurship is futile. Since entrepreneurs do things that have never been done before and provide services that have never been provided before, they understand all aspects of problems and categorize them accordingly. Entrepreneurs are still looking for new solutions since the solutions are case-specific (Nattagh, 2001). An example of innovation in Halal industries can be a Halal substitute for burger base or Halal ingredients in lipstick. Thus, it can be proposed that:

P5: Innovation should positively influence the spiritual nature in the Halal industry formed with ethical creation towards Islamic entrepreneurship.

5. DISCUSSION OF THE MODEL AND ITS SHORTCOMINGS

The proposed model for measuring the ethicality and spirituality of Islamic entrepreneurial activities forms a multi-dynamic idea that is changing our understanding of the Halal industry and how we view Islamic entrepreneurial ethics and spirituality. The ethicality and spirituality of the Islamic entrepreneurial viewpoint are founded on the ideals of fair and equal rights to all involved in entrepreneurial activity, including social, economic, and environmental spheres, devotion to Islamic principles, and upholding Sunnah practices establishing ethical values to Halal industries. Islamic rules of conduct define the substance of virtuous and non-virtuous entrepreneurial activity and general and often particular principles of right and wrong practices. Therefore, the model becomes helpful in investigating justified ethical guidelines in Islamic entrepreneurial activity, somewhat in parallel to the universal code of ethics, for it develops pro-social and altruistic behavior in entrepreneurship. Hence, the three key elements, Halal, tayyib, and akhlak, are suggested development theories in the Halal industry, derived from ethical and spiritual typologies of Islamic entrepreneurship from various religious scriptures and their interpretation. However, the pitfall, as some researchers (Fassin, 2008; Renz, 2007) highlighted, the concept of ethics in entrepreneurship may reduce firms' ability to maximize profit. As a result, contesting the concept of Halal, tayyib, and akhlak, in particular Halal, creating a "lack of diverse business ethics" (Balog et al., 2014). Ethics research in the Halal industry is sparse and sporadic, and it needs to be integrated into entrepreneurship research. Though research on ethics in Islamic entrepreneurship can be recommendatory, we also need to critically contextualize ethics within the Islamic context. Therefore, the suggested concept of the study does not aim to focus on profit maximization through the Halalization of products. Instead, it explores Islamic ethics in essentializing the boundaries of entrepreneurial activities in Halal industries.

6. FINDINGS OF HOW ETHICAL IDENTITY SHAPES SPIRITUAL NATURE IN HALAL INDUSTRIES

Considering the variables that define the ethical practices in Halal industries, we developed the 7ES (seven ethical segments) as part of Islamic entrepreneurial activity. These seven ethics are Islamic principles within the Halal industries of health and wellbeing, food and drinks, finance, cosmetics and fragrance, fashion, tourism, and online learning constructed from our analysis (see figure 3).

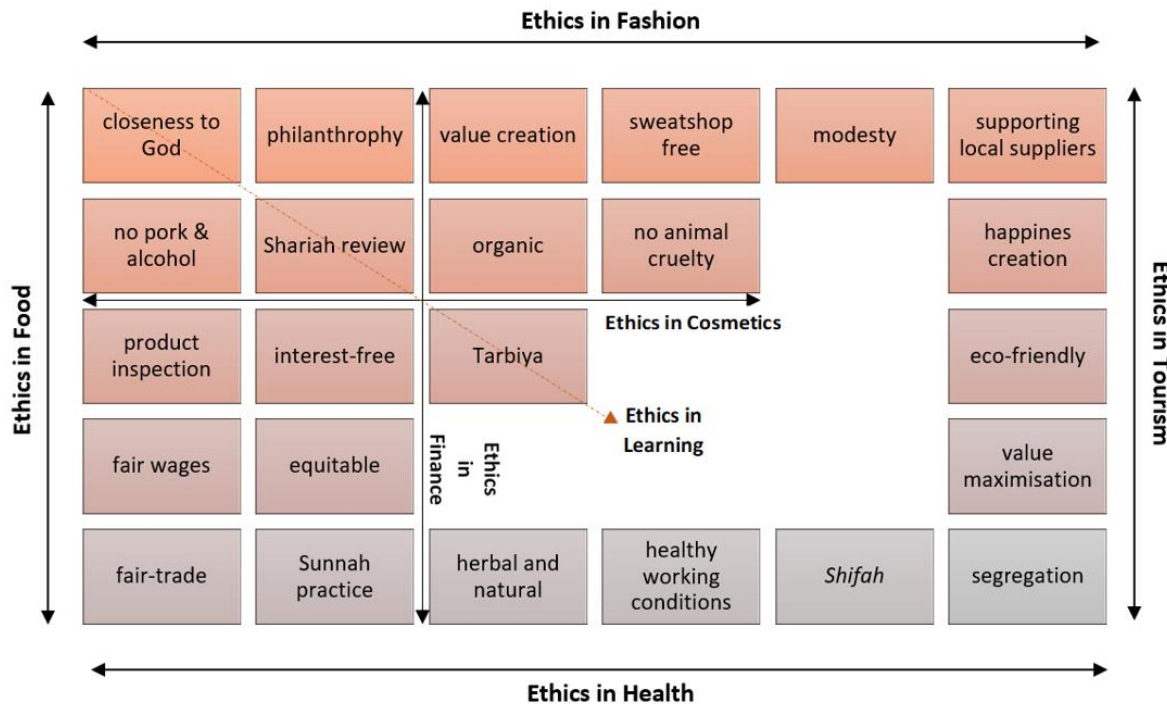


FIGURE 4

THE 7ES OF SPIRITUAL IDENTITY IN ISLAMIC ENTREPRENEURSHIP

Islamic entrepreneurship has an impact on not only ethics but environmental, social, and legal issues. While much neoclassical research has an under the socialized view of human behavior (Granovetter 1985) and ethics in entrepreneurship, research should expand to the definition of a spiritual entrepreneur. Islam as an ethical concept means that a spiritual relationship with God shapes social practices in entrepreneurship. The religiosity of actors would have to be taken into account in entrepreneurship studies. As a result, entrepreneurial research necessitates examining Halal industry's ethical, legal, and spiritual foundations and their interactions. Thus, the desirable development of 7ES in Halal industries comprises ethical values that shape the spiritual nature required in Islamic entrepreneurial activity.

(Figure 4) Closeness to God is the initial step towards the spiritual nature of Islamic ethics in food and fashion. Regarding food, entrepreneurs ensure the Halalisation of food complying with Islamic law as laid in the Quran. For example, impermissibility of alcohol, pork, and product inspection to provide Islamic method of slaughtering animals or poultry. Fair wages and fair trade are universal moral conduct within the food industry also embedded in the Islamic practice of justice. Although modesty is highly emphasized in the Islamic fashion industry, the concept of justice is likewise visible – focused on philanthropy, value creation, and sweatshop-free industry and aimed to support local suppliers.

Supporting local suppliers is similarly an ethical aspect of tourism. Happiness creation for Muslim consumers catering for their religious needs, eco-friendly tourism, value-maximization through increase Muslim consumption in the travel and tourism industry, and segregation for orthodox Muslim travellers. Segregation is also a principle of health, for example, catering for males and females separately. Health encompasses *Shifah*⁵, healthy working conditions, herbal and natural products, sunnah practice, and fair-trade product, which is also seen in the ethical aspect of food.

On the other hand, lipsticks, moisturizers, foundations, serums, eye makeup, and nail polish are only some of the Halal cosmetics available. The ethical aspect of cosmetics concerns the ingredients permissible in Islamic law and preference for organic, chemical, and alcohol-free, cruelty-free, and safe products (Azizatihealthandbeauty, 2020). While the aspect of finance puts a heavy focus on ensuring that all goods comply with Shariah principles and regulatory requirements. Any inconsistencies between these conditions are addressed and negotiated with regulators to satisfy them (Hidayah et al., 2018). Islamic standards meet the final aspect of learning. For example, three considerable aspects of

⁵ Allah's will grant whoever he wills the permission to intercede for the forgiveness of our sins, or Allah's will grant whom he wills the permission to intercede for the forgiveness of our sins.

entrepreneurial activity learning should aim to bring closeness to God. Shariah standards and *Tarbiyah*⁶ are required rules to acquire and create Halal-friendly learning activities.

7. CONCLUSION

Our research found that learning, tourism, fashion, finance, and health are grounded on Islamic norms either from *fiqhi* or moral economy perspectives within the Halal industry. The foundation of *fiqhi* ethics was predominately visible in the Halal food industry and cosmetics and fragrance. The *tayyib* ethics is spread across the variant halal industry while not outweighing the Islamic ethics within halal and *akhlak*. We found that Halal industries play a responsible role provide and sell products that conform to their Muslim customers' religious beliefs. From the standpoint of the Islamic religion, this is a positive practice that drives the innovative efforts among Muslim entrepreneurs to embed them in their business activities. Today, in the world, the halal industry is booming and is becoming increasingly explicit due to opportunities emerging by responding to Muslim consumers. Palpable, as halal industries, incorporate ethics that involve economic and social development but essentially develop spiritual closeness by implementing the values of Islam in business operations. The perspective of ethicality and spirituality involves factors related to an Islamic entrepreneurial environment that incorporates virtuous practice. In the context of the halal industry, ethical operations opened a new market phenomenon for entrepreneurs. The ethicality of halal, *tayyib*, and *akhlak* has always been relevant in the mainstream market, creating significant growth of product consumption. Here, the significance of halal, *tayyib*, and *akhlak*, in the context of the halal industry, leads to the where, when, and how Islamic entrepreneurial interests are created by responding to Muslim consumers' religious expectations hence spirituality. This lens can include social or institutional elements depending on the ethicality of the halal industry.

8. IMPLICATIONS

Based on empirical evidence, deep literature analysis and data gathered by this research it has provided many theoretical, methodological, academic and practical implications. In terms of theoretical implications, this study has broadened the limited understanding of key factors that influence or affect the Islamic entrepreneurship. It's very difficult to know the driving force for shaping Halal entrepreneurial industries and their supply. Therefore, the study has directed the attention towards forces that can help in shaping the Halal entrepreneurial industries. This research is significantly different from earlier studies because they highlighted Islamic entrepreneurship with reference to business ethics. Moreover, the prior studies have not proposed the effect of ethical identity in halal industry on Islamic entrepreneurship. This research has proposed a potential model which can be used to identify the effect of halal, *tayyib* and *akhlak* on innovation and ethical identity. This study's methodological contribution stems from development of framework based on grounded theory. It transcribed the data from 55 industries of 8 different sectors to analyze the results of forces including halal, *tayyib* and *akhlak*. The researchers can use the model proposed by this research to empirically investigate it. This research is unique in its content and has several practical implications. The managers can direct their attention towards understanding the importance of Islamic entrepreneurship. This study has highlighted the need to make effective strategies based on Islamic principles for development of Islamic entrepreneurship.

9. LIMITATIONS AND RECOMMENDATIONS

This study has some limitations, which are potential research opportunities for future researchers. Firstly, the study has proposed the model based on grounded theory and analyzing the different sectors. It has not empirically justified the model and future studies can justify it by gathering the data via questionnaire. Secondly, it has only focused on three aspects including *tayyib*, halal and *akhlaka*. The future studies can consider the more generic forces that can influence the innovation and Islamic

⁶ *Tarbiyah* is an Arabic word that means "to increase, nurture, rear, rise, or loftiness" in English. *Tarbiyah* refers to the growth and education of people in a variety of ways.

entrepreneurship. Thirdly, the concept of spirituality has intrinsically used in the study and in future the researchers can related the religiosity with spiritual environment well-being.

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APPENDIX I

The Spiritual Nature Based On Ethics In The Halal Entrepreneurial Industry

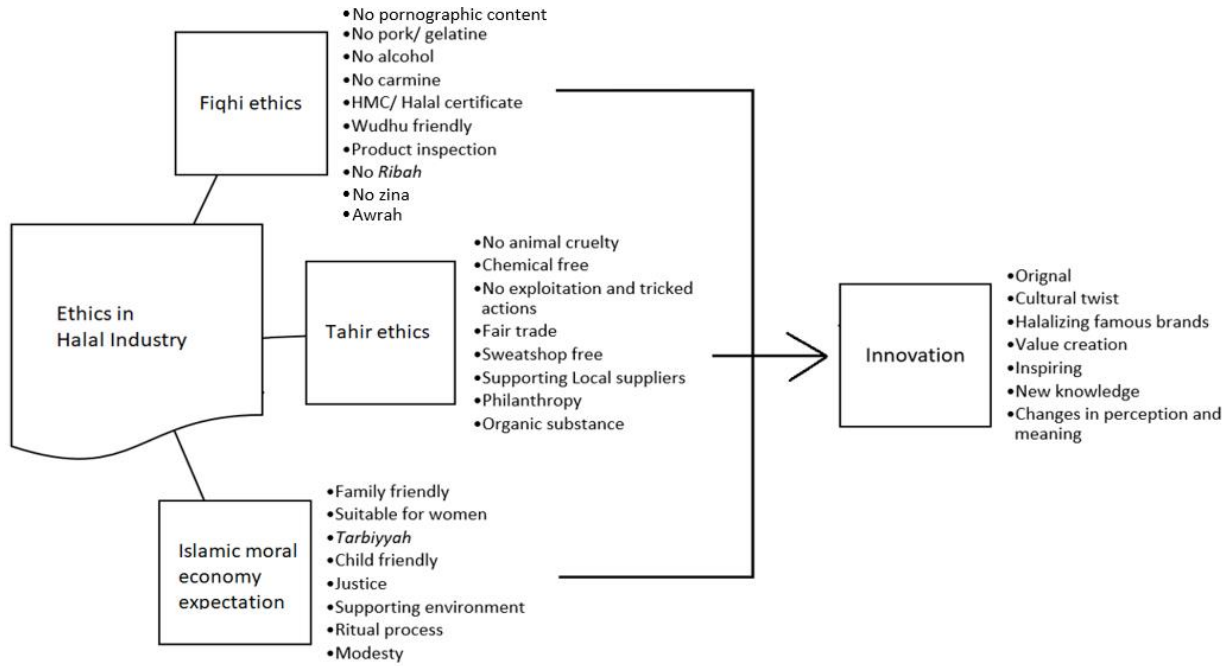


FIGURE 1
CONCEPTUAL ANALYZE MODEL

APPENDIX II

No.	Halal Industries	What makes them Halal?	Halal	Total	Tayyib	Total	Akhlaq	Total	Overall Total
LEARNING									
1	Muzmatch	Muslim dating app for finding a protentional spouse	*No zina *No pornographic content	2	*Philanthropy *Sweatshop-free	2	*Family-friendly *Suitable for women *Modesty *Ritual process	4	8

2	One4Kids TV	Islamic knowledge, cartoon and song for children	*No zina *No pornographic content *Awrah	3	*No animal cruelty *Supporting local suppliers	2	*Modesty *Tarbiyyah *Child friendly	3	8
3	Omar & Hana	Islamic friendly cartoon and games app for children	*No zina *No pornographic content *Awrah	3	*Supporting local suppliers	1	*Tarbiyyah *Child friendly *Modesty	3	7
4	Alchemiya	Islamic/Muslim related television series	*Product inspection *No zina *No pornographic content	3	*No exploitation and tricked actions	1	*Tarbiyyah *Child friendly *Family-friendly	3	7
5	Kube Publishing	Book publisher in Islamic related topics	*No pornographic content *Awrah	2	N/A	0	*Ritual process *Child friendly *Tarbiyyah *Family-friendly *Suitable for women	5	7
TOTAL				13		6		18	37
TOURISM									
6	Halalbooking.com	Halal-friendly hotels (e.g., offering women-only beaches and family-friendly entertainment)	*No alcohol *Awrah *No zina	3	*Supporting local suppliers	1	*Ritual process *Child friendly *Family-friendly *Suitable for women	4	8
7	Halal Travel Guide	Travel and tour packages and ladies only trip providers	*No alcohol *Awrah	2	N/A	0	*Ritual process *Modesty *Child friendly *Family-friendly *Suitable for women	5	7
8	Rihaala	Flight and Halal hotel booking across the globe	*No alcohol *Product inspection	2	*No exploitation and tricked actions *Supporting local suppliers	2	*Ritual process *Child friendly *Family-friendly *Suitable for women	5	9 29.1 3%

The Spiritual Nature Based On Ethics In The Halal Entrepreneurial Industry

							*Supporting environment			
9	Luxury Halal Travel	Specialize in providing luxury escapades for Muslim travellers	*No alcohol *Product inspection *No pork/gelatine	3		N/A	0	*Child friendly *Family-friendly	2	5 21.7 4%
10	Serendipity Travel	Tailormade holidays to Halal-friendly destinations with discounted room rates	*No alcohol *Product inspection	2	*No exploitation and tricked actions *Philanthropy *Supporting local suppliers		3	*Ritual process *Family-friendly *Suitable for women	3	8 34.7 8%
11	UK MUSLIMS GATEWAY	Travel agent for UK tours catering for Muslims needs	N/A	0	*Supporting local suppliers		1	*Ritual process *Family-friendly *Suitable for women	3	4 17.3 9%
TOTAL				12			7		22	41
FASHION										
12	Modest Fashion Week	Catwalk show for Hijabis and modest wear clothing	*Awrah	1	*Supporting local suppliers		1	*Modesty *Supporting local suppliers	2	4
13	Neyssa Shop	Fashionable Muslim clothes	*Awrah	1		N/A	0	*Ritual process *Modesty *Suitable for women	3	4
14	Shukr	Male and Female orthodox Islamic wear such as thobe and abaya	*No alcohol *No pork/gelatine *Awrah	3	*No exploitation and tricked actions *Supporting local suppliers *Sweatshop-free *Fair-trade		4	*Ritual process *Modesty *Suitable for women *Family-friendly	4	11
15	Inayah	Modest, fashionable clothes for females	*Awrah	1	*No exploitation and tricked actions *Supporting local suppliers		4	*Ritual process *Modesty *Justice *Suitable for women	4	9

							*Sweatsho p-free *Fair-trade		
16	Modanisa	Modest women wear	*Product inspection *Awrah	2	*Philanthropy	1	*Ritual process *Modesty *Suitable for women	3	6
TOTAL				8		10		16	34
COSMETICS & FRAGRANCE									
17	786 Cosmetics	Halal nail polish and 20% profit support refugees through UNRWA, UNHCR, International Rescue Committee, and Islamic Relief USA	*No carmine *Product inspection *HMC/Halal certificate	3	*No exploitation and tricked actions *No animal cruelty *Philanthropy *Chemical-free	4	*Ritual process *Justice *Suitable for women *Supporting environment	4	11 47.8 3%
18	Lena Nail Polish	Breathable, Halal, water-permeable nail polish	*No carmine *No gelatine/pork *Product inspection	3	*No animal cruelty	1	*Ritual process *Suitable for women	2	6 26.0 9%
19	Maya Cosmetics	Cosmetics for philanthropy	*No carmine *No gelatine/pork *Product inspection *HMC/Halal certificate	4	*No exploitation and tricked actions *No animal cruelty *Supporting local suppliers *Philanthropy *Fair-trade	4	*Ritual process *Suitable for women *Supporting environment	3	11 47.8 3%
20	Inika	Halal certified cosmetics	*No carmine *No gelatine/pork *HMC/Halal certificate	3	*No exploitation and tricked actions *Organic substance	2	*Ritual process *Suitable for women	2	7 30.4 3%

The Spiritual Nature Based On Ethics In The Halal Entrepreneurial Industry

2 1	Al-Haramain Perfumes	Non-alcohol Arabian fragrance	*No alcohol	1	N/A	0	*Ritual process *Suitable for women	2	3 13.0 4%
2 2	A9 Fragrances	Copy of famous branded perfumes - packed in Arabian style perfume bottles	*No alcohol	1	N/A	0	*Suitable for women	1	2 8.7%
2 3	Farmasius	Founded by Dr Tuna, Halal brand cosmetic products widely distributed in 117 countries	*HMC/ Halal certificate *Product inspection	2	*No exploitation and tricked actions *No animal cruelty *Supporting local suppliers *Chemical-free	4	*Suitable for women	1	7 30.4 3%
2 4	Claudia Nour Cosmetics	Wudhu friendly makeup	*No carmine *No gelatine/pork *No alcohol *HMC/ Halal certificate	4	*Chemical-free *Supporting environment	2	*Suitable for women *Tarbiyyah	2	8 34.7 8%
TOTAL				21		17		17	55
FINANCE									
2 5	Al Rayan Bank	Islamic banking	*No Ribah *Product inspection	2	*No exploitation and tricked actions *Supporting local suppliers	2	*Ritual process *Family-friendly *Supporting environment	3	7 30.4 3%
2 6	Islamic Zakat Foundation	Scholarships, charities, and funds	N/A	0	*No exploitation and tricked actions *Philanthropy	2	*Ritual process *Child friendly *Justice *Family-friendly *Suitable for women *Tarbiyyah	7	9 39.1 3%

							*Supporting environment		
27	Halal Options	Islamic finance option	*No <i>ribah</i>	1	N/A	0	*Ritual process *Family-friendly *Supporting environment	3	4 17.3 9%
28	Mortgages for Muslims	No mortgage option	*No <i>ribah</i>	1	N/A	0	*Ritual process *Family-friendly *Tarbiyyah	3	4 17.3 9%
29	UKIFC	Islamic finance council	*Product inspection *No <i>ribah</i>	2	*No exploitation and tricked actions *Supporting local suppliers *Philanthropy	3	*Ritual process *Justice *Family-friendly *Suitable for women *Tarbiyyah *Supporting environment	6	11 59.2 6%
TOTAL				6		7		22	35
FOOD & DRINKS									
30	Healthy Halal	Healthy Halal food delivery	*No alcohol *No gelatine/pork	2	*Supporting local suppliers *Organic substance	2	*Ritual process	1	5 21.7 4%
31	Halal-Good-Guy	Online Halal restaurants update	N/A	0	N/A	0	*Ritual process *Child friendly *Family-friendly *Supporting environment	4	4 17.3 9%
32	Fernandez Grillhouse	The halal version of Nando's	*No alcohol *No gelatine/pork *HMC/Halal certificate *Product inspection	4	N/A	0	*Family-friendly	1	5 21.7 4%
33	Halal Meat	Online Halal meat delivery	*No gelatine/pork	3	*Supporting local suppliers	1	N/A	0	4 17.3 9%

The Spiritual Nature Based On Ethics In The Halal Entrepreneurial Industry

			*HMC/ Halal certificate *Product inspection						
34	The Halal Food Shop	Online Halal supermarket	*HMC/Halal certificate *No alcohol *No gelatine/pork	3	*Supporting local suppliers	1	*Family-friendly *Supporting environment	2	6 26.0 9%
35	Mekka Food	Halal Benelux snacks (food)	*HMC/Halal certificate *No gelatine/pork	2	*Supporting local suppliers	1	*Supporting environment	1	4 17.3 9%
36	Haribo	Halal Goldbears available	*HMC/Halal certificate *No gelatine/pork	2	N/A	0	*Ritual process *Child friendly *Supporting environment	3	5 21.7 4%
37	Steak and Lounge	Steakhouse with no alcohol and separate shisha	*No alcohol *No gelatine/pork *HMC/Halal certificate *Product inspection	4	N/A	0	*Ritual process *Family-friendly	2	6 26.0 9%
38	Imge	Alcohol bar with Halal food available	*No gelatine/pork *HMC/Halal certificate	2	N/A	0	N/A	0	2 8.7%
39	Burger Base	Halal duplication of Mc Donald's	*No gelatine/pork *No alcohol	2	*Supporting local suppliers	1	*Ritual process *Family-friendly	2	5 21.7 4%
40	Highfield Bakery	Halal food bakery	*No gelatine/pork *No alcohol	2	N/A	0	*Ritual process *Family-friendly *Child friendly	3	5 21.7 4%

4 1	Midamar Corporation	Halal bread: Does not contain E920 & L-Cysteine ingredient	*No alcohol *No gelatine/pork *HMC/Halal certificate	3	*No animal cruelty *Chemical free	2	*Ritual process *Supporting environment	2	7 30.4 3%
4 2	Express Cuisine	Accredited Halal Sandwich brand	*No alcohol *No gelatine/pork *HMC/Halal certificate *Product inspection	4	*Supporting local suppliers	1	*Ritual process *Supporting environment	2	7 30.4 3%
4 3	Devina	Non-alcoholic (no-added- sugar) celebration drink	*No alcohol	1	*Supporting local suppliers	1	*Ritual process *Family- friendly	2	4 17.3 9%
4 4	Pierre Zéro	Halal certified - healthy non- alcoholic wine and an alternative to high-calorie sodas and fruit juices packed with sugar	*No alcohol *HMC/Halal certificate *Product inspection	3	*Supporting local suppliers	1	*Ritual process *Family- friendly *Child friendly *Suitable women *Supporting environment	5	9 39.1 3%
4 5	Halal Readymade Meals	Range of Halal meals for distributors in the UK and both the education sector and the health sector	*No alcohol *HMC/Halal certificate *Product inspection	3	*Supporting local suppliers *No animal cruelty	2	*Ritual process	1	6 26.0 9%
TOTAL				40		13		31	84
GIFTS									
4 6	Ayeina Official	Muslim inspired gifts such as the Quran, prayer mat, and <i>Tasbi</i>	*No pornographic content	1	N/A	0	*Ritual process *Modesty *Family- friendly *Child friendly *Suitable women *Tarbiyyah	6	7

The Spiritual Nature Based On Ethics In The Halal Entrepreneurial Industry

47	Islamic Inspirations	Islamic occasion gift cards	*No pornographic content	1	N/A	0	*Ritual process *Family-friendly *Child friendly *Suitable women *Supporting environment	5	6
48	Hampers.co.uk	A mixture of Halal, Kosher, vegan, and non-Halal gift hampers	*No alcohol	1	*Supporting local suppliers	2	*Ritual process *Family-friendly *Suitable women	3	6 26.0 9%
49	Mubarak London	Halal only ingredients gift hampers	*No alcohol *HMC/Halal certificate *No gelatine/pork	3	*Philanthropy *Organic substance	2	*Ritual process *Family-friendly *Child friendly *Suitable women	4	9 39.1 3%
50	Nuhr-Home	Muslim inspired candles	N/A	0	N/A	0	*Ritual process *Family-friendly *Suitable women	3	3 13.0 4%
TOTAL				6		4		21	32
HEALTH & WELLBEING									
51	Sabrina Hijama Clinic	Women only home cupping, massage and herbal products	*Awrah	1	*No exploitation and tricked actions *Philanthropy *Chemical-free *Organic substance	4	*Modesty *Ritual process *Suitable women	3	8
52	Hashmat Health	Halal ingredients vitamins supplement	*No alcohol *HMC/Halal certificate *No gelatine/pork	5	*No exploitation and tricked actions *Supporting local suppliers *Organic substance	3	*Ritual process *Child friendly *Suitable women	3	11 47.8 3%

			*No carmine *Product inspection						
5 3	Nutra- Halal	Halal food supplements	*No alcohol *HMC/Hal al certificate *No gelatine/ pork *Product inspection	4	*Supportin g local suppliers *Organic substance	2	*Ritual process *Child friendly *Suitable women *Family- friendly	4	10 43.4 8%
5 4	Sakoon Counselling	Islamic inspired counselling	N/A	0	*No exploitation and tricked actions	1	*Ritual process *Modesty *Justice *Child friendly *Suitable women *Family- friendly *Tarbiyyah *Supporting environment	8	9 39.1 3%
5 5	Hijama Clinic	Cupping- Massage- Health for both men and women	N/A	0	*Organic substance	1	*Ritual process Child friendly *Suitable women *Family friendly *Tarbiyyah *Supporting environment	5	6 26.0 9%
TOTAL				10		11		23	44
OVERALL TOTAL			HALAL	106	TAYYIB	75	AKHLAK	170	

**FIGURE 2
EIGHT SECTORS OF HALAL INDUSTRIES**