

The Effect of Implementing Values Honesty on Earnings Enhance with Customer Satisfaction as a Moderation Variable

Nisma Ariskha Masdar*¹, Alimuddin², Mediaty³

¹ Faculty of Social and Political Sciences, Universitas Islam Makassar, Indonesia

^{2,3} Faculty of Economics and Business, Universitas Hasanuddin, Indonesia

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ABSTRACT

This research aims to analyze the impact of honesty values on customer satisfaction and revenue growth at Chocolicious Indonesia. This research proves that the value of honesty has a significant impact on customer satisfaction, but does not directly influence the increase in Chocolicious's revenue. Customer satisfaction has proven to be an important mediator in the relationship between the value of honesty and increase revenue. This research uses a mixed-methods approach. The quantitative approach was used with a survey method for data collection to statistically formulate the hypothesized relationship between the value of honesty, customer satisfaction, and the revenue of Chocolicious Indonesia. As many as 180 questionnaires were distributed to Chocolicious customers, and 100 surveys could be used for testing. This research also uses a descriptive qualitative approach to understand the phenomenon and describe the application of honesty values in maximizing revenue at Chocolicious, focusing on data collection regarding individual perspectives on the application of honesty values in Chocolicious's business practices. These findings indicate that the value of honesty has a significant impact on customer satisfaction, but does not directly influence the increase in Chocolicious's revenue. Customer satisfaction has proven to be a mediator in the relationship between the value of honesty and increase revenue. These findings imply that the application of honesty values, such as selling halal products for consumption, no deception in transactions, no usury during sales, applying honesty in promoting products, and instilling sincerity values among employees, creates customer satisfaction that contributes to increased revenue through repeat purchases by various customers.

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Corresponding Author:

Nisma Ariskha Masdar
Faculty of Social and Political Sciences, Universitas Islam Makassar, Indonesia
Jalan Perintis Kemerdekaan Km.9 No.29, Kota Makassar
Email: *nismaariskha_masdar@yahoo.com

Introduction

In the current era of social globalization, the world is becoming increasingly interconnected thanks to the widespread use of digital technology. With this technological breakthrough, customers are increasingly aware of their expectations regarding the quality and improvements offered in products and services. Customers feel satisfied when their expectations are met and they are always pleased when their expectations are exceeded. Customer expectations can be translated into a number of features and characteristics that collectively form quality [1]. Not only that, in the midst of increasingly fierce business competition, companies are required not only to focus on financial profits but also to focus on the application of Islamic values that can build customer satisfaction and shape Islamic character for employees. One of the most important Islamic values in business is the value of honesty. In Islam, honesty is a human nature that does not need to be learned, but is sufficient by being honest as it is [2]. The application of the value of honesty in business not only contributes to financial success but also brings blessings that encompass benefits in this world and the hereafter. One of the reflections of applying the value of honesty for business practitioners is by selling halal products.

The value of honesty includes products sold as halal for consumption, the absence of fraud in transactions, the absence of usury during sales, the application of honesty in promoting products, and the application of sincerity by employees and various parties as supporters of honesty, playing a significant role. Various values of honesty can create customer satisfaction that contributes to increased revenue through repeat purchases by various customers. Chocolicious, as a company operating in the food industry specializing in cakes located in Makassar, South Sulawesi, is currently experiencing rapid growth marked by the numerous branches spread throughout Makassar. However, there is still little research



discussing how the value of honesty applied by the company can influence customer satisfaction and the company's revenue growth. This research is very important to understand the relationship between honesty in business and customer satisfaction and its contribution to revenue growth, which can provide new insights for management in formulating more effective marketing and operational strategies.

This research has the urgency to fill the knowledge gap regarding the role of honesty values in enhancing customer satisfaction and its contribution to revenue growth. The results of this research are expected to provide a deep understanding of the importance of integrating honesty values into business strategies, as well as how this can contribute to increasing customer satisfaction, which in turn impacts revenue growth. This research is also relevant in the context of developing company policies that are more focused on ethical values in the business world. According to Zeithaml, Bitner, and Dwayne (2009, p. 104) in [11] customer satisfaction is the consumer's assessment of a product or service in terms of whether the product or service has met the consumer's needs and expectations. Johnston (2005, p. 211) also concluded that customer satisfaction is the consumer's perception that their expectations have been exceeded or met. [12] Satisfaction is a condition that indicates the desire, fulfillment of needs, and expectations of customers to purchase. Satisfaction reflects customer happiness because of their expectations. With the formation of customer satisfaction, it can significantly increase the intention to purchase halal food [13].

Customer satisfaction is a response of fulfillment from the customer, whether the customer feels satisfied or not with the product used. With the presence of perceived customer satisfaction, the customer will make repeat purchases of the product, which will certainly increase business revenue. This is in line with consumer behavior theory, which states that customer satisfaction is influenced by the alignment between customer expectations and their actual experience with the product or service. The application of the value of honesty, such as information transparency and quality consistency, can increase customer trust, which ultimately creates customer loyalty. This loyalty is an important



element in increasing the company's revenue, both through repeat orders and recommendations from customers to potential new consumers [14].

Many companies are competing to gain customer loyalty, but not all can maintain relationships based on the value of honesty. One of the companies experiencing an interesting phenomenon is Chocolicious, because Chocolicious has high-quality products and a rapidly expanding branch network. Some Chocolicious customers stated that they feel more satisfied with the service and product quality because this company practices honesty, selling halal products for consumption using the right raw materials to produce high-quality products. Second, there is no element of deception in the buying and selling process. The principle of honesty applied by Chocolicious can be seen in several Chocolicious product packages, which include the raw materials used, employees who consistently inform customers of the product's expiration date before making a payment, and do not sell items deemed defective or failing quality tests. Thirdly, there is no element of usury in the sales process. Chocolicious avoids holding or hoarding products because Chocolicious products do not contain preservatives, resulting in a short shelf life. Fourth, the Application of the Value of Honesty in promoting the product. Chocolicious uses various social media platforms to explain product specifications, including size, raw materials used in each product package, halal labels, price discounts, expiration dates, and even processing methods, all displayed on social media. Fifth, the implementation of sincerity as a support for honesty. The umrah program for employees is a free umrah program as a form of appreciation for the employees' dedication to Chocolicious. Sixth, increasing Human Resource productivity through Training and Development.

At Chocolicious, the value of honesty has a significant impact on customer satisfaction, but it does not directly affect the increase in Chocolicious's revenue. Customer satisfaction has proven to be an important mediator in the relationship between the value of honesty and revenue growth at Chocolicious. This phenomenon is interesting to investigate further, considering the discrepancy between customer satisfaction levels and the increase in Chocolicious's revenue despite the consistent application of the principle of honesty. For example, although Chocolicious has satisfied customers, it is possible that the application of

the value of honesty alone is not enough to directly increase revenue. There may be other factors such as marketing strategies, market competition, or customer loyalty that also have an impact.

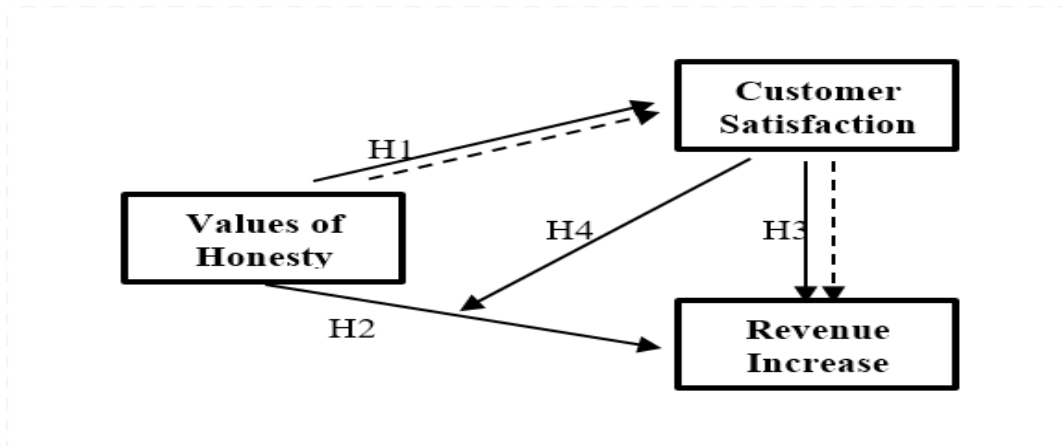
Therefore, this phenomenon demands further research to understand how the value of honesty can influence customer satisfaction and revenue growth, as well as whether customer satisfaction acts as a mediating factor in the relationship between the value of honesty and increase revenue. Many studies have examined the relationship between customer satisfaction and company revenue, but there has yet to be a study explaining how customer satisfaction acts as a mediator in the relationship between the value of honesty and company revenue. This research provides empirical evidence regarding the role of customer satisfaction as a mediator in that relationship. The research conducted by [16], referencing Islamic principles related to ethics, the acquisition of medical knowledge, and healthcare, offers strategies for integrating Islamic perspectives into medical education that can create a culturally sensitive and ethically grounded environment. According to [17], perceived corporate morality indicates how much a company is viewed by stakeholders in maintaining universal moral values such as honesty, sincerity, and trust (Haidt & Graham, 2007). The research by [18] discusses the role of morality as a corporate asset. [19], obedient and devout Muslims are obligated to follow Islamic principles, tending to prioritize products with halal status as the main consideration in product purchases.

These results support previous findings by [20], indicating that religiosity influences customer behavior in purchasing halal products. The higher the level of religiosity among customers, the more favorable their behavior towards halal-labeled products. Additionally, customer behavior is also influenced by the principles of maqasid sharia, which shows that the greater the application of maqasid sharia principles, the better the customer behavior. The results are in line with the research by [21] which found that Islam requires the consumption of halal food, thereby influencing the purchasing decisions of Muslim customers. Customers who adhere to the application of Islamic values, religiosity, and high principles of maqasid sharia will always choose halal products as a consumptive priority in



their lives. [22] Shows that the application of Islamic values, including honesty, can increase customer trust in Chocolicious. However, the study has not yet measured the quantitative relationship between the value of honesty and its impact on customer satisfaction and revenue. The research conducted by [23], found that Islamic-based management values such as trustworthiness and fairness, responsibility, mutual assistance, benevolence, Hallalan Thayyiban, and consultation are present at Hotel Haz Syariah Semarang. However, some Islamic values such as honesty, tolerance, and humanity were not explored in their research. Research by [14] also shows that halal certification, as a form of honesty, contributes to customer satisfaction and loyalty, which in turn impacts sales growth. Meanwhile, [24] state that Islamic values, such as siddiq (honesty) and amanah, do not always directly affect company performance, but rather through other variables, such as employee loyalty and motivation.

Although there have been many studies separating the relationship between the value of honesty and customer satisfaction, as well as between customer satisfaction and company revenue, very few studies specifically mediate the relationship between the value of honesty and revenue through customer satisfaction. This research proposes a new model by examining whether customer satisfaction acts as a mediator bridging the relationship between the value of honesty and Chocolicious's revenue, adding new insights to the literature. This research contributes to the development of business ethics theory, particularly in the context of the value of honesty as one of the factors influencing customer satisfaction and revenue growth. Although theories regarding honesty in business relationships already exist, this research will enhance the understanding of how the value of honesty applied by companies can mediate the relationship between customer satisfaction and the increase in company revenue, particularly in Chocolicious, which has unique characteristics such as strict quality control and the importance of applying the value of honesty in Chocolicious's business operation. The model of the influence of the application of honesty values on income improvement with customer satisfaction as a moderating variable can be seen in the conceptual framework of the research in the following figure 1:



Information:

- = Direct Influence
- = Indirect Influence

Figure 1. Research Concept Framework

Based on the research conceptual framework in Figure 1 above, the research hypothesis can be formulated as follows: H1: The Value of Honesty has a Significant Impact on Customer Satisfaction. H2: The Value of Honesty Significantly Affects the Increase in Chocolicious's Revenue. H3: Customer Satisfaction has a Significant Impact on Increase Revenue. H4: Customer Satisfaction significantly mediates the relationship between the Value of Honesty and the Increase in Chocolicious's Revenue.

Method

This research uses a mixed method approach with both quantitative and qualitative approaches. The survey method was used for data collection to formulate the hypothesized relationship between the value of honesty, customer satisfaction, and the revenue of Chocolicious Indonesia statistically. As many as 180 questionnaires were distributed to Chocolicious customers, and 100 surveys were usable for testing. This research is an explanatory study aimed at explaining the causal relationship between the independent variable (honesty value), the mediating variable (customer satisfaction), and the dependent

variable. The population in this study consists of all customers who have ever purchased products directly at the Chocolicious store. This population is relevant because customers who come directly have real experiences with the services, products, and honesty values implemented by Chocolicious. The sampling technique used is purposive sampling, which is the selection of samples based on specific criteria to ensure that the respondents are relevant to the research objectives. Data was collected through the distribution of questionnaires using a 1-5 Likert scale to measure respondents' perceptions of the research variables in Table 1, table 2, and Table 3. Independent Variable of Honesty Value, indicators that can be used to measure the value of honesty in the following Table 1:

Table 1. Independent Variable of Honesty Value

| No. | Values Of Honesty | Explanation |
|-----|--|---|
| 1. | The products sold are halal for consumption | The products sold are halal for consumption, using the right raw materials to produce high-quality products, as well as high-quality raw materials with excellent taste. It's no wonder that Chocolicious's customer base is growing due to customer satisfaction. Currently, Chocolicious has 7 branches spread across South Sulawesi. |
| 2. | There is no element of deception in the buying and selling process | The principle of honesty applied by Chocolicious can be seen in several product packages that include the raw materials used, employees who consistently inform customers of the expiration date of the products they are about to purchase before making payment, and not selling items that are considered rejects or do not pass the product quality test. |
| 3. | There is no element of usury in the sales process | Chocolicious avoids holding or hoarding products, because Chocolicious products do not contain preservatives, resulting in a short shelf life. However, products like cookies still use oxygen absorbers to absorb oxygen that can promote the growth of microorganisms and trigger chemical reactions, causing the products to become moldy, smelly, and even change color, making them unfit for consumption. |

4. The Application Values of Honesty in Product Promotion
 Chocolicious uses various social media platforms to describe product specifications, including size, raw materials used in each product package, halal labels, price discounts, expiration dates, and even processing methods, all of which are displayed on social media.
5. The application of sincerity as a support for honesty
 The umrah program for employees is a free umrah program as a form of appreciation for the employees' dedication to Chocolicious.
6. Training and Development. and Increasing Human Resource productivity through Training and Development.

Source: Primary Data (2024)

Table 1 above shows that the application of honesty values at Chocolicious consists of several indicators, including products sold that are halal for consumption. There is no element of deception in the buying and selling process. There is no element of usury in the sales process. The Values of Honesty in Product Promotion, The application of sincerity values as a support in the implementation of honesty values, as well as Training and Development in improving employee quality. Customer Satisfaction Variable (Moderating), indicators that can be used to measure customer satisfaction, as shown in Table 2, are as follows:

Table 2. Customer Satisfaction

| No | Indicator | Explanation |
|----|-----------------------|--|
| 1. | Expectation Alignment | The level of alignment between the product received by the customer and their expectations |
| 2. | Service Comfort | Friendly, Professional service that helps customers well |
| 3. | Repeat Trust | The Customer's confidence in the honesty and integrity of Chocoliciou's Business |
| 4. | Repeat Order | The Customer's desire to make a repeat purchase |
| 5. | Recommendation | Customer's Recommend the Product to others |

Source: Primary Data (2024)

Table 2 above shows that there are several customer satisfaction indicators as mederating variables, including price adjustment, service comfort, customer trust, repeat orders, and recommendations to other customers. Variable of Revenue Increase (Dependent) Indicators that can be used to measure the company's revenue as shown in the following table 3:

Table 3. Revenue Increase

| No | Indicator | Explanation |
|----|-----------------------------|--|
| 1. | Customer Purchase Frequency | The number of purchases made by customers within a certain period |
| 2. | Average transaction value | The average value of each transaction made by customers. |
| 3. | Number of loyal customers | The percentage of customers who return to purchase products (repeat customers) |
| 4. | Revenue increase | The increase in the company's revenue over time due to the value of honesty |
| 5. | Sales volume | The number of products sold within a certain period |

Source: Primary Data (2024)

Table 3 above shows that there are several indicators of revenue increase as dependent variables, including: Customer purchase frequency, Number of loyal customers, Revenue increase, and sales volume. The obtained data were analyzed using statistical methods for validity and reliability tests, descriptive analysis: depicting the profile of respondents and data distribution. Structural equation model to determine the direct effect of the value of honesty on customer satisfaction and company revenue. Mediation analysis (path analysis): to test the role of customer satisfaction as a mediating variable between the value of honesty and revenue. The conceptual framework of the research according to the hypothesis is as shown in Figure 2 below:

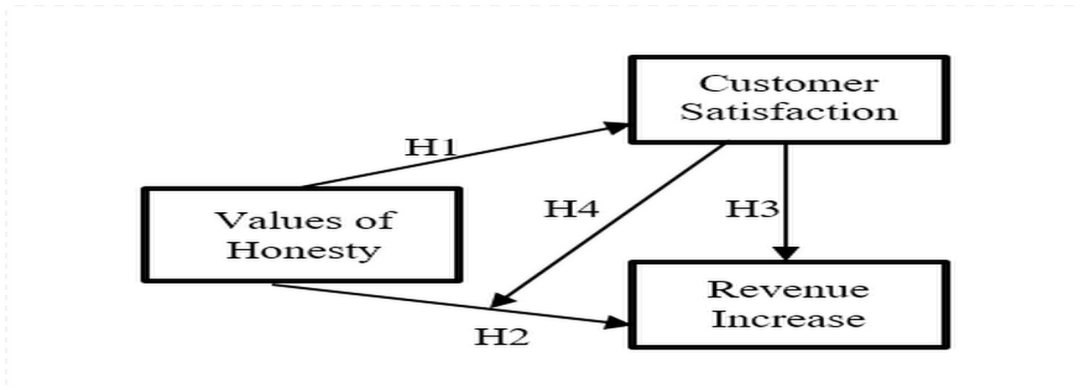


Figure 2. hypothesis framework

The hypotheses of this research are as follows:

H1 : The value of honesty significantly affects customer satisfaction.

H2 : The value of honesty significantly affects Chocolicious's revenue.

H3 : Customer satisfaction significantly affects Chocolicious's revenue.

H4 : Customer satisfaction mediates the relationship between the value of honesty and Chocolicious's revenue.

This research also employs a descriptive qualitative approach to understand the phenomenon and describe the application of honesty values in maximizing revenue at Chocolicious. The descriptive qualitative approach focuses on collecting data regarding individual perspectives. Qualitative research is a research method that explores social phenomena to obtain an in-depth understanding. The data collection technique used interviews to obtain diverse perspectives on the application of honesty values in business operations that can increase revenue. The research informants in this article come from three main groups, namely the Owner and General Manager of Chocolicious. As the owner, who provides insights into the company's vision and mission, as well as how the values of honesty are applied in business operations. Second, the employees of Chocolicious who are involved in various aspects of the company's operations. Third, the customers of Chocolicious who use the company's products and services. They provide perspectives on their experiences as

consumers, including how the values of honesty applied by Chocolicious influence their purchasing decisions and satisfaction with the products. There are three steps in data analysis, namely data reduction, data presentation, and conclusion drawing or verification. In the data reduction stage, data collection is first carried out by observing Chocolicious. After the data is reduced, interviews are conducted with the Business Owner, Employees, and customers of Chocolicious. The interview results are then described descriptively. After obtaining the interview results, the next step is conclusion drawing.

Results and Discussion

Respondent Characteristics Based on Gender, Age, and Duration of Being a Customer

The characteristics of the respondents in this study are categorized based on gender and age. The sample is categorized by gender, male and female. Age is categorized into 17-25 years, 25-35 years, and above 35 years. Meanwhile, the duration of being a Chocolicious customer is categorized based on how long they have been customers, which reflects their loyalty to Chocolicious. The characteristics of the respondents based on gender, age, and duration of being customers are presented in the following table 4:

Table 4. Characteristics of Respondents based on Gender, Age, and Duration of Being a Customer at Chocolicious

| Respondent | Total | Percentage |
|-------------------------|-------|------------|
| Gender: | | |
| Male | 46 | 46% |
| Female | 54 | 54% |
| Age: | | |
| 17-25 Years | 50 | 50% |
| 25-35 Years | 43 | 43% |
| > 35 Years | 7 | 7% |
| Duration as a Customer: | | |
| < 1 Year | 15 | 15% |
| 1-3 Years | 45 | 45% |
| > 3 Years | 40 | 40% |

Source: Processed Data (2024)



Based on Table 4 above, it can be seen that the characteristics of the respondents based on gender in this study show that the majority of the respondents are female, with 54% or 54 respondents filling out the questionnaire. Conversely, 46% or 46 respondents who filled out the questionnaire are male. This indicates that Chocolicious customers are predominantly female compared to male, and the consumption level of Chocolicious products in the form of cakes is more favored by females than males. In terms of age, the majority of respondents fall within the 17-25 year age range, accounting for 50% or 50 individuals, followed by respondents aged 25-35 years at 43% or 43 individuals, and only 7% or 7 individuals aged over 35 years. This data indicates that Chocolicious customers are predominantly from the young to early adult age group, who tend to purchase Chocolicious products with various product variants. Next, the characteristics of the respondents based on the duration of being customers, the majority of respondents who have been customers of Chocolicious for 1-3 years amount to 45% or 45 respondents. As many as 40% or 40 respondents have been customers for more than 1-3 years, while the remaining 15% or 15 respondents are new customers with a duration of less than 1 year. This reflects good customer loyalty, with the majority having been customers for a relatively long period.

Research Instrument Testing

Validity and Reliability Testing are conducted to ensure that the data obtained is valid and reliable. A good instrument will be able to collect data that is valid and reliable, thereby accurately depicting the existing phenomenon.

Validity Test

The results of the validity test for the three main variables used in this research, namely the Honesty Value, Customer Satisfaction, and Revenue Increase. The validity test was conducted using the Average Variance Extracted (AVE) value, where an AVE value greater than 0.5 indicates that the research instrument can be considered valid. Validity

indicates the extent to which the indicators in each variable can measure the construct they represent. This is as shown in Table 5 as follows:

Table 5. Results of the Validity Test

| Variable | AVE | Validity | Explanation |
|-----------------------|-------|----------|-------------|
| Value of Honesty | 0.645 | 0.5 | Valid |
| Customer Satisfaction | 0.553 | 0.5 | Valid |
| Revenue Increase | 0.603 | 0.5 | Valid |

Source: Processed Data (2024)

Based on Table 5 above, the validity test results are as follows. The Honesty Value has an AVE value of 0.645, which is greater than the maximum limit of 0.5. This indicates that the indicators used to measure the honesty value are valid. The honesty value shows that the instrument is capable of depicting the dimension of the honesty value with high accuracy. The Customer Satisfaction variable has an AVE value of 0.553, which is greater than the maximum limit of 0.5. This indicates that the instrument for measuring customer satisfaction is valid and capable of representing the variable well. The Revenue Increase variable with an AVE value of 0.603 indicates that this variable is also declared valid. The instruments used can well represent the measured increase in income.

Reliability Test

The results of the reliability test using the Cronbach's Alpha method for the three main variables in this study, namely Honesty Value, Customer Satisfaction, and Revenue Increase. Reliability is used to measure the consistency of the research instrument, where a Cronbach's Alpha value ≥ 0.7 indicates that the instrument is reliable and consistent in measuring the intended variables. The results of the reliability test are presented in the following table 6:

Table 6. Reliability Test Results

| Variable | Cronbach Alpha | Reliability | Explanation |
|-----------------------|----------------|-------------|-------------|
| Value of Honesty | 0.718 | 0.7 | Reliabel |
| Customer Satisfaction | 0.712 | 0.7 | Reliabel |

| | | | |
|------------------|-------|-----|----------|
| Revenue Increase | 0.729 | 0.7 | Reliabel |
|------------------|-------|-----|----------|

Source: Processed Data (2024)

Based on Table 6 above, it is known that the result of the reliability test on the variable Honesty Value with a Cronbach's alpha value of 0.718, which is greater than the reliability threshold of 0.7, thus the honesty value variable is declared reliable. The indicators used in the research instrument consistently represent the dimension of honesty value. The Customer Satisfaction variable in this study has a Cronbach's alpha value of 0.712, which is greater than the reliability threshold of 0.7. This indicates that the instrument for measuring customer satisfaction is consistent and reliable. Similarly, for the variable Revenue Increase, this variable has the highest Cronbach's alpha value of 0.729, indicating that the instrument for measuring revenue increase is very reliable and trustworthy in describing this variable.

Hypothesis Test

Hypothesis testing in this research examines the relationships between variables, namely Honesty Value, Customer Satisfaction, and Revenue Growth. This Hypothesis Testing is conducted using statistical analysis to measure the direct influence between variables by looking at the Sample Mean (M), T Statistics, and P Values. P values ≤ 0.05 indicate a significant relationship between the tested variables.

Table 7. Hypothesis Test

| Variable | Sample Mean (M) | T Statistics | P Values |
|---|-----------------|--------------|----------|
| Value of Honesty -> Customer Satisfaction | 0,458 | 4.640 | 0.000 |
| Value of Honesty -> Revenue Increase | 0,187 | 1.269 | 0.205 |
| Customer Satisfaction -> Revenue Increase | 0,307 | 2.321 | 0.000 |

Source: Processed Data (2024)

Based on the hypothesis test results in Table 7 above, it can be concluded that: 1) The value of honesty significantly affects customer satisfaction, thereby increasing customer

confidence and trust in the Chocolicious product. 2) The value of honesty does not directly affect revenue increase, indicating the need for the role of a mediating variable. 3) Customer satisfaction has been proven to significantly influence revenue increase, indicating that customer loyalty and satisfaction are important factors in the financial success of the business.

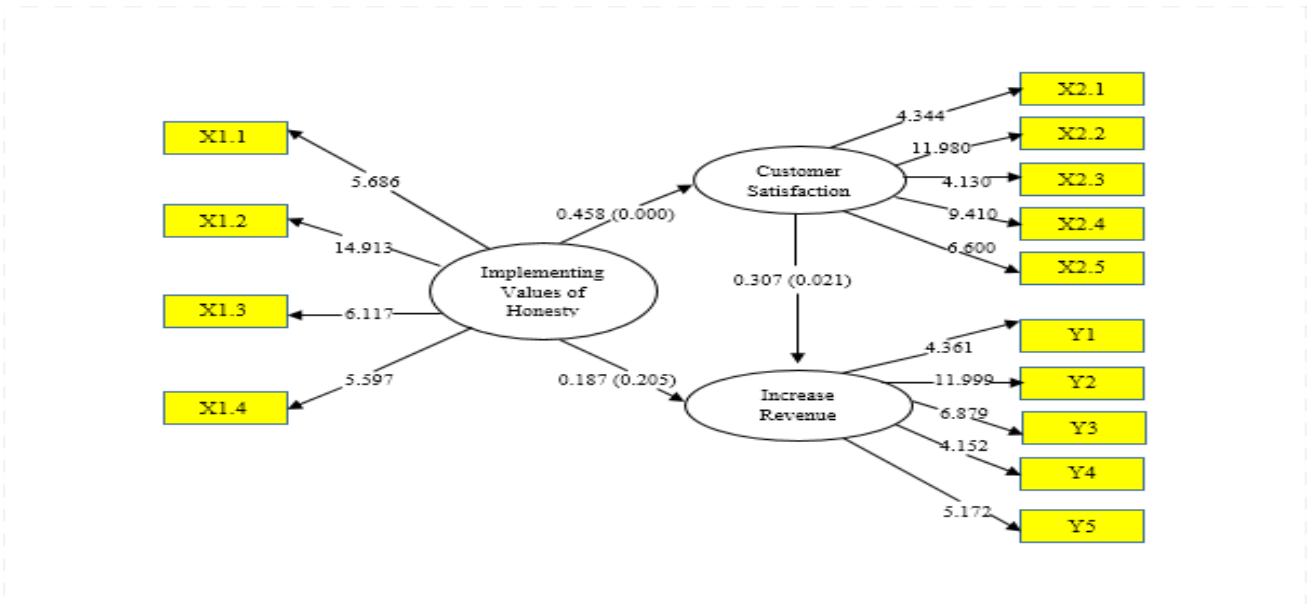


Figure 3. Result of the Bootstrapping SMART-PLS Test

Based on the results of the Bootstrapping SMART-PLS test in the above figure 3, it is known that the value of honesty significantly contributes to customer satisfaction, and customer satisfaction ultimately has a significant impact on revenue increase. However, the value of honesty does not have a direct significant impact on revenue increase, indicating that customer satisfaction acts as an important mediator in that relationship. This model supports the finding that building customer satisfaction through Islamic values, such as the value of honesty and sincerity, is an effective strategy for improving the company's financial performance.

The results of the Hypothesis Test and Bootstrapping Test are supported by primary data in the form of interviews. There are several applications The value of honesty in the operational activities of Chocolicious business, according to the results of interviews

conducted with the business owner, employees, and customers of Chocolicious, is presented in the following table 8:

Table 8. The Implementation of Honesty Values at Chocolicious According to Interview Results

| Indicator | Interview Result |
|--|--|
| The Value of Honesty Affects Customer Satisfaction | <ol style="list-style-type: none"> 1. Mrs. Fika Kurniawaty as the Owner of Chocolicious: All raw materials and preparation methods have received halal certification from MUI. We will continue to maintain product quality with the hope of preserving public trust by not selling products that do not pass the product feasibility test, such as cracked products, cut and asymmetrical products, or even products with the slightest defects. Rejected products are distributed to employees to avoid waste. 2. Mrs. Irmayanti as a Customer: the halal label on the products we want to buy is the main concern for customers, so we are very careful in choosing products. The bakery with an unquestionable halal status is Chocolicious. 3. Mrs. Kiki as a Customer: Chocolicious cakes are always chosen for consumption and often have repeat orders because they are hygienic, and of course, halal. 4. Ms. Supiati Saleh as a Customer: With the application of Sharia values, I often recommend to families from the Barru area to buy Chocolicious Cake when visiting Makassar. 5. Mrs. Muliati Madjid as a Customer: The application of the Ikhlas value at Chocolicious in shaping employee character has been realized. This is evidenced by the way employees serve customers. 6. Ms. Revika as an Employee: We use various social media platforms to promote all Chocolicious products in a genuine manner without exaggerating the original products. Because what we maintain is the trust of the community as customers. On Instagram, starting from the price catalog of all products based on size, packaging labels that include ingredients for some products, the processing methods using machines and human labor, and the discount amounts |

we announce are certainly the same as the actual price reductions.

The value of honesty does not directly influence the increase in revenue, indicating the need for customer satisfaction to play a mediating role.

1. Mrs. Fika Kurniawaty as the Business Owner: As a form of accountability (value of trust), we distributed 1,000 cups of Klapertart for free to consumers who had previously complained about the change in Klapertart's texture, because for us, customer satisfaction is the standard of success for Chocolicious, and in the future, we will further enhance our overall Product Quality Control.
2. Mrs. Uyi Syamsuriani as an employee: There are several types of training and workshops that we have participated in during our time at Chocolicious as a manifestation of Chocolicious's Value of Sincerity, namely Building Superteam Masterclass, Practical Business Plan, Business Fundamental Skills, Digital Marketing Camp, Tiktok Live Shopping System, Train the Trainer for Manager, and How to be the World Class Manager.
3. Mrs. Fika Kurniawaty as the Business Owner: The purpose of the free umrah program for each employee is to appreciate their dedication to Chocolicious and to enhance their faith character so that they continue to improve themselves and remain honest.

Customer satisfaction significantly impacts revenue Increase

1. Mrs. Gustami Merdekawati as a Customer: Chocolicious cakes use premium ingredients, and because they taste so good, I often place repeat orders for birthday parties, snacks, or visiting sick people; the choice is Chocolicious.
2. Mrs. Sri Wahyuni Patta as a Customer: I often repeat order at Chocolicious, not only because the branch is close to my house, but also because the staff pamper the customers very well.
3. Mrs. Mutiah Azzahra as a Customer: Since 2019 until now, my only cake subscription has been Chocolicious. Before I go to the outlet, I first check Chocolicious's Instagram to see the recommended real products for purchase, which are of

course adjusted to my budget since they are also listed in the price catalog.

Source: Primary Data (2024)

Based on Table 8 above, it is known that *First*, the Application of the Value of Honesty affects Customer Satisfaction through the guarantee of halal products from MUI, product quality, not selling products that do not pass the feasibility test, hygiene, using various social media to promote all Chocolicious products realistically and not exaggerating the original products, consistently reminding customers of the discount validity period, and providing a contact person listed on various Chocolicious social media specifically to serve customer criticism and suggestions as the application of the value (trust), and employee service to customers or consumers, where Chocolicious employees are consistently facilitated with various training and training as the implementation of the sincere value, especially in providing service to employees. *Second*, the value of honesty does not directly influence the increase in revenue, indicating the need for customer satisfaction to play a mediating role. This is seen in the form of accountability as a manifestation of Chocolicious's trust value, which is always responsive in addressing complaints and criticisms and replacing new products.

With this incident, it will financially harm Chocolicious, but customer satisfaction is the standard of success because when customer satisfaction is achieved, it will automatically increase revenue. Additionally, as a manifestation of the value of Ikhlas, Chocolicious consistently facilitates its employees by organizing free Umrah trips for them on a rotating basis, and employees are also provided with various training programs funded by Chocolicious, which will financially reduce the company's profits. However, for Chocolicious, these training programs can encourage employees to think more creatively and innovatively, gain new knowledge, and provide better customer service. Higher customer satisfaction can increase customer loyalty and generate more sales. *Third*, customer satisfaction significantly affects revenue increase through Chocolicious products that use premium ingredients, leading to repeat purchases. Establishing seven outlet branches spread



across South Sulawesi makes it easier for customers to buy products. Additionally, using various social media platforms to promote products helps build a wider network. These factors facilitate customer purchases, thereby allowing customer satisfaction to influence revenue increase.

Discussion

The research results show a significant relationship between the value of honesty, customer satisfaction, and revenue increase the analysis of inter-variable relationships yielded several important findings that are reinforced by a review of the literature and previous research.

The Influence of Honesty Value on Customer Satisfaction

The value of honesty has been proven to have a positive and significant impact on customer satisfaction, with an estimated value of 0.458 and a p-value of 0.000. These findings are consistent with the research by [14], which shows that honesty in providing halal and high-quality products increases customer trust and satisfaction. Information transparency, such as providing details about raw materials, expiration dates, and product quality, is also an important factor in building customer loyalty [25]. Thus, the value of honesty becomes the main foundation in creating a strong relationship between the company and its customers. Honesty is the aspiration of every businessperson and entrepreneur because instilling the value of honesty will bring out the abilities of each individual, thus not only as a noble concept but also as a tool to achieve success in business and personal success [2]. At Chocolicious, several values of honesty are applied in running business operations aimed at increasing satisfaction, which in turn affects revenue increase, including.

Sell Halal Consumable Products

Customer Satisfaction is one of the factors that can increase Revenue at Chocolicious, and the foundation of honest transactions is that the products sold are halal

consumables [2]. In the article [12] satisfaction is a condition that indicates the desire, fulfillment of needs, and expectations of customers to purchase. Halal products with halal certification have now become a part of the business aspects for entrepreneurs in enhancing customer satisfaction. [14]. Thus, customer satisfaction can increase revenue. The blessing of a business is the profit obtained fairly and approved by the Almighty. To obtain blessings in business, Islam teaches the value of honesty, such as being truthful in measuring and weighing, selling products that are halal for consumption, selling quality products, not hiding defective items, avoiding usury, and giving zakat when it reaches the nisab and haul. These principles are taught by Islam to be applied in the life of trade so that one can obtain the blessings of business, which include benefits in this world and the hereafter. Worldly profits can take the form of increased income from business endeavors, while the profits in the hereafter consist of rewards for conducting trade with honesty and sincerity [26].

There is No Element of Deception in Buying and Selling

The principle of honesty applied by Chocolicious can be seen on every Chocolicious product package, which is equipped with an Ingredients label. Employees also consistently inform customers of the expiration date of the product they are about to purchase before making the payment. High-quality raw materials can enhance the final product's quality, making it favored by consumers and also giving it a high market value. In addition to the raw material labels included on some product packaging, the application of other honesty values is not selling items deemed reject or failing the product feasibility test. Before Chocolicious products are distributed to all outlets for sale, these products are first tested for quality by the Quality Assurance Team, which is responsible for selecting products to determine whether they are sellable or rejected. If the product is deemed sellable, it will be immediately distributed to all outlets, and vice versa. The unsellable products will be distributed to employees to avoid waste.

Chocolicious uses feasibility tests to maintain the quality of its products, but research conducted by [27] on improving product quality assurance in the Indian manufacturing



industry shows that the industry implements Total Quality Management (TQM) which focuses on preventing defective products and ensuring quality. The implementation of TQM can help the industry increase revenue and achieve a threefold profit increase in just three years, resulting in the company receiving the Deming Award in 2012. This implementation of TQM can also be adopted by Chocolicious to increase revenue by applying the values of honesty. According to [2], sellers have the right to produce products according to their capabilities and modify generic products to make them look attractive.

In completing the product, although suffering losses, remaining steadfast in fulfilling the agreed-upon contract is an act of honesty [2]. For Chocolicious, despite suffering losses, they remain steadfast by not selling products that are considered rejects. This is in line with the research conducted by [28], which found that moral values and economic incentives influence a person's honest behavior. The study shows that although there are incentives to lie in order to obtain higher financial rewards, individual moral values remain an important factor in their decisions. According to [1], product quality is one of the important factors in enhancing customer satisfaction, and ultimately, these consumers consistently make repeat purchases. If there is a balance between product quality and price, customers tend to make repeat purchases. The combination of superior and intelligent technology in expanding networks to promote products, increasing productivity, and improving product quality can enhance customer satisfaction. In addition, the features and characteristics of the product or service reflect the quality of the product.

There is no element of usury in sales

Sales without any element of usury in them, for example, not withholding goods with the intention of raising the selling price when the goods are needed by the community. Based on the momentum, Chocolicious usually has a high volume of orders during the moments of Ramadan and the Eid al-Fitr and Eid al-Adha holidays, especially in cookie sales, and the pricing remains the same as on regular days. By managing the overload of orders, at the beginning of 2024, the business owner decided to purchase a cookie production machine. Cookies are usually very popular and purchases surge when entering the Holy Month of

Ramadan. By addressing the overload of orders, the production of these cookies uses machines that can produce cookies in large volumes in a short time, making the manufacturing process efficient. Chocolicious avoids holding or stockpiling products, because the products do not use preservatives, resulting in a short expiration period. However, products like cookies use oxygen absorbers to absorb oxygen that can lead to the growth of microorganisms and trigger chemical reactions, causing the product to easily mold, smell, and even change color, making it unfit for consumption.

Honesty in Promoting Products

By promoting the advantages of the products produced for consumers, there is no prohibition in Islam because in this way, the community can know the specifications of the offered products and it makes it easier for consumers to make their choices. Conversely, without this information, the community will not know the benefits of the produced products. However, promoting a product excessively beyond its actual capabilities is a reprehensible act because it leads to falsehood [2]. In promoting its products, Chocolicious uses various social media platforms. This can be seen on all of Chocolicious's platforms.Indonesia, which posts about product catalogs, specifications of each product starting from size, raw materials used, how the raw materials are processed into products, halal labels, appropriate price discounts, product expiration dates, all published on Instagram without any concealment. This is in line with the findings of [29], which state that customer satisfaction has declined due to changes in customer purchasing behavior as social media and digital networks have evolved. The aspect of loyalty (the desire to remain loyal to a product, purchase more products, and recommend them to others) is also changing and requires redefinition. This indicates that satisfied customers are not necessarily loyal in the traditional sense. This is in line with the findings of [3] significant changes in the social, economic, political, and cultural fields have shaped consumer needs and desires. The transformation of technology digitalization and the radical increase in customer awareness have changed customer behavior. Customers have become less responsive to traditional marketing signals.



According to [30] the Social Presence Theory highlights the importance of authentic communication and relationships in online shopping interactions. A high level of social presence can enhance customers' perceptions of satisfaction and product quality. By leveraging this theory, businesses in the industry can enhance customer satisfaction, create meaningful online shopping experiences, and foster customer loyalty. This is in line with the findings of the research [31], that customer perception of product quality and products with value influence their intention to share information (word-of-mouth/WOM). The value perceived by customers and customer satisfaction act as mediators in the relationship between the perceived product quality by customers and loyalty.

The Application of Sincerity Values as a Support for Honesty Values

Sincerity values serve as a support for honesty values, and their implementation is not limited by space and time [2]. Chocolicious is also known to implement the value of sincerity as a support for the application of honesty that has been implemented. One of Chocolicious's programs that embodies the noble value of sincerity is the monthly Umrah program for its employees. The umrah program for employees is a free umrah program that has been implemented since 2018, but was temporarily halted due to the COVID-19 pandemic, so this program resumed in 2023. This program is specifically for Chocolicious employees and its implementation is carried out in rotation. This program aligns with Chocolicious's tagline "Precious Things for Precious Moments." When employees feel appreciated, they tend to be more motivated and enthusiastic in their work. The appreciation given, whether in the form of praise or awards, can enhance the sense of ownership towards the job and encourage them to work harder. Good appreciation can increase job satisfaction and make employees more loyal to the company.

In addition to the umrah program for employees, Chocolicious also consistently instills the value of sincerity by inviting employees to participate in training that can provide new skills and enhance their competencies in their work. Skilled employees tend to be more productive. Training for employees shows that the company is investing in their development. In addition to the above programs, there is also an annual program conducted



to seek blessings from Allah SWT through the implementation of sincere values. Chocolicious also runs an annual program of sharing. In 2024, the Chocolicious sharing program was held at the Tahfidzul Qur'an Islamic Boarding School in Gowa Regency. As for the act of kindness, Chocolicious distributed 300 cups of various flavored Klapertart, specially packed and delivered directly to the Islamic boarding school. This sharing moment coincided with the moment of breaking the Sunnah fast with the Quran memorizing students, which is a very special precious moment for Chocolicious. This program aligns with Chocolicious's tagline "Precious Things for Precious Moment." With the tagline "Precious Things for Precious Moment," Chocolicious presents several cake variants with the best quality and number one in Makassar. This is proven by the numerous awards that Chocolicious has received, including the Makassar Most Favourite Award 2017, Master Brand Award 2017, and the 2018 Halal Award from the Central MUI as the best regional MSME.

The Influence of Honesty Values on Revenue Increase

The research results show that the value of honesty does not have a significant direct impact on revenue increase ($p\text{-value} = 0.205$). This indicates that although honesty is important, its impact on revenue increase requires the role of other factors, such as customer satisfaction. This finding is consistent with the research by [24], which found that ethical values, such as honesty and trustworthiness, do not always directly affect financial performance, but rather through their influence on customer loyalty and market trust. Honesty is the ability to acknowledge feelings and is very important to instill in shaping attitudes and behaviors, such as the behavior of employees and the company in their work [32]. In addition to the value of honesty, Chocolicious also consistently applies the principle of responsibility or trustworthiness and sincerity. If there are complaints from consumers or if the products are unfit for consumption, Chocolicious is ready to withdraw all products that are about to expire. According to [33], every customer-oriented organization needs to



provide ample opportunities for its customers to express their suggestions, opinions, and complaints.

Specifically in October 2023, there were various complaints received by Chocolicious regarding changes in texture and flavor of one of their best-selling products, Klapertart. However, as an outlet that deeply instills values of trust and sincerity, the General Manager of Chocolicious extended the sincerest apologies through an open letter to customers and prepared new products as replacements for employees affected by the change in texture. The above fact shows that Chocolicious is very responsive and responsible in addressing customer complaints. Without waiting and delaying, Chocolicious demonstrates its sense of responsibility as a manifestation of the implementation of trustworthiness and sincerity as the foundation of honesty. In accounting, responsibility includes the commitment to communicate the situation honestly and transparently, as well as considering customer trust that can impact revenue generation in financial statements [34]. By improving Quality Control, defective or substandard products can be minimized, thereby optimizing product return costs and repair expenses. Enhancing product Quality Control (QC) can impact customer satisfaction, which will inevitably affect revenue increase.

The Influence of Customer Satisfaction on Revenue Increase

Customer satisfaction has a significant influence on revenue increase, with an estimate of 0.307 and a p-value of 0.021. These results are consistent with the research by [23], which found that customer satisfaction drives loyalty, repeat purchases, and information sharing (word-of-mouth/WOM), contributing to increased revenue. Customer satisfaction becomes the main catalyst that connects the value of honesty with financial outcomes. This is in line with the findings of the research [25], which found that customers tend to seek products by looking at their quality. By offering high quality in terms of raw materials, it will attract consumer interest in the product. Currently, consumers are very critical in choosing products to consume, and they are very detailed in seeking information about the products they are interested in. In addition, the customer-focused role of employees will also satisfy customers, making them more likely to place repeat orders, which will

certainly increase Chocolicious's business revenue. According to [35], the quality of employee service as well as product attributes or labels significantly affect customer satisfaction, with satisfactory service quality showing a stronger correlation. Aspects such as responsiveness, employee friendliness, and product diversity are also important factors in enhancing customer satisfaction.

The Role of Customer Satisfaction Mediation

Although the value of honesty does not directly affect revenue, customer satisfaction has proven to be an important mediator. These findings support the theory that customer satisfaction is the main mechanism linking business practices that apply the values of honesty and sincerity with financial success. According to Su et al. (2016) in the article [36], customer satisfaction is related to the happiness or disappointment that results from the comparison between the product or service consumed and the customer's expectations. If the service or product performance provided by the company meets the customers' expectations, then the customers will be very satisfied. And if the performance delivered by the company to the customers exceeds their expectations, then the level of customer satisfaction will be even higher. The dimensions of customer satisfaction consist of various components, such as the alignment of expectations, repeat purchases, and the willingness to recommend to others. The expectations referred to are the customers' perceptions before and after using the product.

Empirical Review of Previous Research

The results of this study reinforce the findings of the research [37] which show that Islamic values, such as honesty and transparency, build sustainable customer satisfaction. Furthermore, the research [33] identifies that enhanced service quality through honesty in business communication creates strong customer loyalty. However, this study also complements the research by [24], which shows that ethical values must be combined with customer satisfaction strategies to create a significant impact on revenue.



Conclusion

The conclusion of this article is that this research proves that the value of honesty has a significant impact on customer satisfaction, but does not directly affect the increase in Chocolicious's revenue. Customer satisfaction has proven to be an important mediator in the relationship between the value of honesty and revenue increase. This shows that values of honesty, such as the products sold being halal for consumption, the absence of deception in transactions, the absence of usury during sales, the application of honesty in promoting products, and the application of sincerity by employees and various parties as supporters of honesty, play a significant role. Various values of honesty can create customer satisfaction that contributes to increased revenue through repeat purchases by various customers. These findings underscore the importance of strategies that focus on integrating values of honesty and efforts to create customer satisfaction to support business sustainability.

Chocolicious applies the values of honesty in several ways. First, the products sold are halal for consumption, using the right raw materials to produce high-quality products with premium ingredients and exceptional taste. It's no wonder that Chocolicious's customer base is growing due to customer satisfaction. Currently, Chocolicious has 7 branches spread across South Sulawesi. Second, there is no element of deception in the buying and selling process. The principle of honesty applied by Chocolicious can be seen in several product packages of Chocolicious, which are equipped with the raw materials used, employees who consistently inform the expiration date of the product to be purchased by customers before making a payment, and do not sell items that are considered rejects or do not pass the product quality test. Third, there is no element of usury in the sales process. Chocolicious avoids holding or hoarding products, because Chocolicious products do not contain preservatives, resulting in a short shelf life. However, products like cookies still use oxygen absorbers to absorb oxygen that can promote the growth of microorganisms and trigger chemical reactions, causing the products to become moldy, smelly, and even change color, making them unfit for consumption. Fourth, the Application of the Value of Honesty in promoting the product.



Chocolicious uses various social media platforms to describe product specifications, including size, raw materials used in each product package, halal labels, price discounts, expiration dates, and even processing methods, all of which are displayed on social media. Fifth, the application of sincerity as a support for honesty. The umrah program for employees is a free umrah program as a form of appreciation for the employees' dedication to Chocolicious. Sixth, the improvement of Human Resource productivity through Training and Development. With the realization of customer satisfaction through halal products, guaranteed product quality using high-quality ingredients and free from preservatives, technology and digital-based marketing, and content marketing using social media that can reach more segmented customers, as well as appreciation for employees and consistently involving employees in training and development as a form of improving human resource quality carried out by Chocolicious sincerely, all these factors can increase sales, which in turn will increase Chocolicious's revenue.

The limitation in the research is that there are several Islamic values that, according to the author, are also applied by Chocolicious, such as the Value of Tawhid, the Value of Justice, the Value of Brotherhood, and the Value of Maslahah. However, due to time constraints in conducting the research, this study only focuses on exploring Islamic values related to honesty and sincerity as a support for honesty. With these research limitations, it can be recommended for future studies to explore the application of other Islamic values.

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BIOGRAPHIES OF AUTHORS

| | |
|---|---|
|  | <p>Nisma Ariskha Masdar is one of the doctoral students in the Accounting Science Doctoral Program (PDIA) at the Faculty of Economics and Business, Hasanuddin University. Currently, I am actively teaching at one of the private universities in Makassar, namely Universitas Islam Makassar, in the Faculty of Social and Political Sciences, in the Tax Administration Study Program. As for my educational background, among others, from 2010-2014, I pursued my Bachelor's degree at the Muslim University of Indonesia, majoring in Accounting with a concentration in Financial Accounting. From 2015-2018, I pursued my Master's degree at the Muslim University of Indonesia, majoring in Accounting with a concentration in Tax Accounting. She can be contacted via email at nismaariskha_masdar@yahoo.com</p> |
|  | <p>Alimuddin is one of the Professors who serves as a Lecturer at the Faculty of Economics and Business in the Department of Accounting, specializing in Islamic Managerial Accounting. Born in Palopo on December 8, 1959. As for the educational background, the Bachelor's program was completed in 1985 and the Master's program in 1999 at Hasanuddin University, as well as the Doctoral program at Brawijaya University in 2011. Currently, he is still actively teaching several courses, one of which is the Social and Spiritual Accounting Research course in the Doctoral Program in Accounting. He can be contacted via email at alimuddin@fe.unhas.ac.id</p> |
|  | <p>Mediaty Was born in Pare-pare on September 25, 1965. Completed a bachelor's program in 1989 at Hasanuddin University, a master's program at Gadjah Mada University in 1994, and a doctoral program at Hasanuddin University in 2009. She is a professor in the field of public sector management accounting and is currently active as a permanent lecturer in the Department of Accounting at the Faculty of Economics and Business, Hasanuddin University. She can be contacted via email at mediaty@unhas.ac.id</p> |