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Islamic Work Ethics and the Performance of Industrial SMEs in Yemen: Evidence from a Conflict-Affected Economy

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Abstract: This study examines the direct effect of Islamic Work Ethics (IWE) on the performance of industrial small and medium-sized enterprises (SMEs) in the Republic of Yemen. Although IWE has received increasing attention in organizational and business ethics literature, limited empirical evidence exists regarding its role in improving firm-level performance, particularly in fragile and conflict-affected economies. Drawing on the Resource-Based View (RBV), this study conceptualizes IWE as a strategic intangible resource that can strengthen organizational trust, ethical discipline, employee responsibility, customer relationships, and long-term sustainability. A quantitative research design was adopted, and data were collected through a structured questionnaire administered to owners and managers of industrial SMEs operating in Yemen. A total of 402 valid responses were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings reveal that IWE has a significant positive effect on SME performance. These results highlight the importance of Islamic ethical values in enhancing organizational outcomes in resource-constrained and unstable business environments. The study contributes to the literature by extending IWE research from individual-level work outcomes to firm-level SME performance and by positioning IWE as a strategic intangible resource within the RBV framework.

Keywords: Islamic Work Ethics, SME Performance, Industrial SMEs, Yemen, Resource-Based View, Conflict-Affected Economy.

INTRODUCTION

Small and medium-sized enterprises (SMEs) are essential contributors to employment generation, economic growth, industrial development, innovation, and poverty reduction [1, 2]. In developing economies, SMEs often represent a major source of livelihood, local production, entrepreneurial activity, and income generation [3, 4]. However, the contribution of SMEs depends heavily on their ability to achieve satisfactory performance. For this reason, SME performance remains an important topic in entrepreneurship, management, and development research [5, 6].

In Yemen, the performance of industrial SMEs is especially important because the country has experienced prolonged economic, political, and institutional instability. Yemeni SMEs face several constraints, including limited access to finance, weak infrastructure, shortage of qualified human resources, poor managerial practices, limited technological capacity, and market uncertainty [7-10]. The Global Competitiveness Report 2019 ranked Yemen 140th out of 141 countries, reflecting weak competitiveness in areas such as SME financing, innovation capability, entrepreneurial culture, workforce skills, and local competition [11-14]. These challenges have weakened the competitiveness and sustainability of many industrial SMEs.

Previous studies on SME performance have focused mainly on strategic orientation, innovation, technology adoption, market orientation, access to finance, and managerial capabilities [4, 8, 15-17]. Although these factors are important, the ethical and value-based dimensions of organizational performance remain underexplored, particularly in Arab and Islamic contexts [18-20]. This gap is important because firms operating in Muslim-majority societies may be strongly influenced by religious and ethical values that shape managerial behavior, employee commitment, customer trust, and organizational reputation [21-23].

Islamic Work Ethics refers to a set of moral principles and work-related values derived from the Qur'an and Sunnah. It emphasizes justice, honesty, trustworthiness, sincerity, integrity, responsibility, cooperation, and excellence in work [18, 19]. Unlike purely economic models of work behavior, IWE views work not only as a means of earning income but also as a moral responsibility and a form of worship when performed with sincerity and lawful intention [19, 24, 25]. Therefore, IWE may influence organizational outcomes by encouraging ethical decision-making, reducing opportunistic behavior, strengthening trust, and improving work quality [20-22].

This study is grounded in the Resource-Based View (RBV), which argues that firms achieve superior performance when they possess and utilize valuable, rare, inimitable, and non-substitutable resources [26]. From this perspective, IWE can be viewed as an intangible organizational resource because ethical values such as honesty, justice, trustworthiness, integrity, sincerity, and excellence are embedded in organizational culture, leadership behavior, and employee attitudes [27, 28]. These values are difficult for competitors to imitate and may contribute to performance by enhancing trust, reputation, commitment, and organizational discipline [18, 20, 29, 30].

Although IWE has been examined in relation to job satisfaction, organizational commitment, employee performance, and work motivation, fewer studies have investigated its direct effect on firm-level performance, especially among industrial SMEs [21-23]. This study addresses this gap by examining the direct relationship between IWE and the performance of industrial SMEs in Yemen. Accordingly, the main research question of this study is:

- *Does Islamic Work Ethics influence the performance of industrial SMEs in Yemen?*

THEORETICAL FRAMEWORK: RESOURCE-BASED VIEW

The Resource-Based View provides the theoretical foundation for this study. RBV argues that firms achieve competitive advantage and superior performance when they possess resources that are valuable, rare, difficult to imitate, and difficult to substitute [26]. These resources may include tangible assets, such as capital and machinery, and intangible assets, such as knowledge, culture, reputation, managerial capability, and ethical values [27, 31].

For SMEs, intangible resources are especially important because many small and medium-sized firms do not possess large financial or technological resources [28, 32]. In resource-constrained environments, SMEs may depend on internal values, managerial behavior, employee commitment, trust, and organizational culture to sustain performance [33]. Therefore, ethical values can represent an important strategic resource.

IWE may be understood as an intangible organizational resource because it influences how individuals behave, make decisions, treat customers, manage responsibilities, and respond to organizational challenges [18, 19]. Values such as justice, honesty, trustworthiness, sincerity, integrity, and excellence can improve organizational performance by strengthening internal cooperation, reducing unethical practices, improving customer trust, and enhancing the firm's reputation [20-22].

In conflict-affected economies such as Yemen, where formal institutions may be weak and uncertainty is high, ethical values may become even more important. IWE can guide managers and employees in maintaining fairness, fulfilling responsibilities, and building trust with stakeholders [19, 25]. Therefore, RBV provides a suitable theoretical lens for explaining how IWE may contribute to SME performance.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Islamic Work Ethics

Islamic Work Ethics refers to a moral framework derived from Islamic teachings that guides behavior in work and business activities [18]. It is based on principles from the Qur'an and Sunnah and emphasizes that work should be performed with honesty, responsibility, justice, sincerity, integrity, and excellence [19, 24]. IWE does not separate religious values from professional behavior; rather, it considers work as part of a broader moral and spiritual responsibility [20, 25].

Zafar, Ali [34] conceptualized IWE as a work-related ethical system that emphasizes effort, cooperation, responsibility, and fair conduct. Ali and Al-Owaihan [18] further argued that IWE provides a moral foundation for productivity, social welfare, and responsible organizational behavior. Similarly, Yousef [21] found that IWE is associated with positive work attitudes, including organizational commitment and job satisfaction. Rokhman [22] also showed that IWE influences work outcomes, suggesting that Islamic ethical values can shape employee behavior and organizational effectiveness.

Recent studies have continued to emphasize the relevance of IWE in modern organizations. Aldulaimi [19] argued that IWE is grounded in Islamic principles that promote responsibility, justice, and sincerity in the workplace. Wahab, Quazi [20] developed and validated Islamic work value constructs and demonstrated that Islamic work values can be empirically measured. Aflah, Suharnomo [23] showed that IWE is related to employee performance through Islamic motivation, affective commitment, and job satisfaction. The present study extends this literature by examining IWE at the firm level, focusing on its effect on industrial SME performance in Yemen.

Dimensions of Islamic Work Ethics

This study conceptualizes Islamic Work Ethics as a multidimensional construct that includes ethical values such as integrity, excellence, trustworthiness, honesty, sincerity, and justice. These dimensions are consistent with prior Islamic business ethics literature, which emphasizes moral behavior, responsibility, transparency, and quality in work [18, 20, 24, 34].

Justice reflects fairness in decision-making, employee treatment, reward distribution, customer relationships, and conflict resolution. In Islamic ethics, justice is a central value that guides social and business transactions [18, 24, 35, 36]. In organizations, justice can reduce conflict, strengthen trust, and enhance employee commitment [21, 22].

Honesty refers to truthful behavior in communication, reporting, transactions, and relationships with stakeholders. Honest behavior can improve trust between the firm and its employees, customers, suppliers, and financial partners [25, 34]. In SMEs, honesty may be especially important because many business relationships depend on personal trust and reputation.

Trustworthiness refers to fulfilling responsibilities, protecting resources, maintaining confidentiality, and performing duties reliably. Trustworthiness is a key Islamic value and an important organizational resource because it reduces opportunistic behavior and improves cooperation [18, 19, 37].

Integrity reflects consistency between ethical principles and actual behavior. Firms with integrity are more likely to avoid corruption, fraud, deception, and unethical practices [20, 24]. Integrity may improve reputation and strengthen stakeholder confidence.

Sincerity refers to performing work with genuine intention, responsibility, and commitment. In Islamic ethics, sincerity gives moral meaning to work and strengthens self-control [25, 34, 37]. In organizations, sincerity can encourage dedication, teamwork, and commitment to organizational goals.

Excellence or perfection in work reflects the commitment to perform tasks efficiently and with high quality. Islamic teachings encourage individuals to perform work with care and excellence [19]. In SMEs, excellence may improve productivity, product quality, service quality, and customer satisfaction. Together, these dimensions represent an ethical system that can guide organizational behavior and improve performance outcomes.

SME Performance

SME performance refers to the extent to which a firm achieves its business objectives and improves its financial, market, and operational outcomes [5, 37-39]. In SME research, performance is often measured subjectively because many SMEs do not maintain complete financial records or are unwilling to disclose financial data [40-42]. Subjective performance measures are considered acceptable when respondents are owners or managers with direct knowledge of the firm’s activities [43, 44].

In this study, SME performance is measured through owners’ and managers’ perceptions of their firm’s performance over the previous three years, including market share, sales growth, profitability, customer satisfaction, employee growth, and customer base growth. These indicators reflect both financial and non-financial dimensions of performance and are consistent with previous SME studies [1, 2, 44, 45].

Islamic Work Ethics and SME Performance

IWE may enhance SME performance through several mechanisms. First, justice in decision-making can improve fairness in task allocation, rewards, employee treatment, and customer relationships. When stakeholders perceive the firm as fair, trust and cooperation are likely to increase [18, 21].

Second, honesty can improve communication, reporting, marketing practices, and customer relationships. Honest firms are more likely to build long-term trust with customers and suppliers, which may improve sales, reputation, and customer loyalty [20, 25, 34].

Third, trustworthiness strengthens the reliability of managers and employees. When individuals fulfil responsibilities and protect organizational resources, firms may experience fewer internal conflicts, lower opportunistic behavior, and stronger operational efficiency [18, 19].

Fourth, integrity helps firms maintain ethical consistency and avoid corruption, fraud, and harmful practices. This is especially important in unstable environments where weak formal institutions may increase the risk of unethical behavior [24, 25].

Fifth, sincerity can improve commitment and motivation because work is performed with genuine intention and responsibility. Sincere employees and managers may show stronger dedication to organizational goals [21, 23, 34].

Finally, excellence in work encourages high-quality performance, careful execution of tasks, continuous improvement, and customer satisfaction. Excellence may therefore contribute directly to improved productivity and competitiveness [19, 20, 46, 47].

From the RBV perspective, these ethical values represent intangible resources that are difficult for competitors to imitate [26, 27]. Firms that internalize IWE may develop stronger organizational culture, reputation, stakeholder trust, and operational discipline [18, 20]. Therefore, IWE is expected to have a positive effect on SME performance. Based on this discussion, the following hypothesis is proposed:

- H1: Islamic Work Ethics has a positive effect on the performance of industrial SMEs in Yemen.

RESEARCH METHODOLOGY

Research Design

This study adopted a quantitative research approach to examine the direct effect of IWE on the performance of industrial SMEs in Yemen. A cross-sectional survey design was used because data were collected from respondents at one point in time. Cross-sectional survey designs are widely used in SME and organizational-performance research because they allow researchers to test relationships among latent constructs using structured data [3, 7, 48].

Population and Sample

The population of the study consisted of small and medium-sized industrial firms operating in the Republic of Yemen. The respondents were owners and managers of industrial SMEs because they are directly involved in decision-making and are expected to have sufficient knowledge about their firms' ethical practices and performance [44, 49, 50]. Data collection covered Aden, Sana'a, Lahj, Taiz, Hadramout, and Al-Hodeidah. A total of 736 questionnaires were distributed and 433 were returned. After 25 incomplete questionnaires were excluded, 408 usable responses remained. Multivariate screening using Mahalanobis D^2 resulted in the removal of six outlying cases, yielding a final analytical sample of 402. Cook's Distance did not indicate additional influential multivariate cases. Participation was voluntary, and informed consent was obtained from all respondents before participation.

Measurement of Variables

IWE was measured using dimensions derived from Islamic ethical principles and the study framework, including justice, honesty, trustworthiness, integrity, sincerity, and excellence in work. These dimensions are consistent with Islamic business ethics literature, which emphasizes ethical conduct, responsibility, fairness, transparency, and work excellence [18, 20, 24, 34].

SME performance was measured using subjective indicators related to market share, sales growth, profitability, customer satisfaction, employee growth, and customer base growth. Subjective performance measures are widely accepted in SME studies because objective financial data are often unavailable or difficult to obtain [40, 43, 51]. All items were measured using a five-point Likert scale.

Data Analysis

The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) in SmartPLS 4. PLS-SEM is appropriate for prediction-oriented research and for models involving latent constructs [48]. The analysis involved two stages. First, the measurement model was assessed to evaluate reliability, convergent validity, and discriminant validity. Second, the structural model was assessed to test the hypothesized relationship between IWE and SME performance [48, 52].

DATA ANALYSIS AND RESULTS

Measurement Model Assessment

Before testing the structural relationship, the measurement model was assessed to ensure the reliability and validity of the constructs. Following Hair and Alamer [53], the assessment included indicator reliability, internal consistency reliability, convergent validity, and discriminant validity. Indicator reliability was examined using outer loadings. Internal consistency reliability was assessed using Cronbach's alpha and composite reliability. Convergent validity was evaluated using the average variance extracted (AVE). Discriminant validity was examined using the Fornell-Larcker criterion and the Heterotrait-Monotrait ratio (HTMT), as recommended by Henseler, Hubona [52], Fornell and Larcker [54].

Reliability and Convergent Validity

As shown in Table 1, the outer loadings of the retained items exceeded the acceptable threshold. Composite reliability values ranged from 0.789 to 0.930, which exceeded the recommended minimum value of 0.70. The AVE values ranged from 0.555 to 0.816, exceeding the recommended threshold of 0.50. These results confirm adequate internal consistency, reliability and convergent validity. Although Cronbach's alpha for justice and trustworthiness was slightly below 0.70, these constructs were retained because their composite reliability and AVE values met the acceptable criteria. In PLS-SEM, composite reliability is often considered more appropriate than Cronbach's alpha because it does not assume equal indicator loadings.

Table 1: Reliability and Convergent Validity

Construct	Dimension	Item	Outer Loading	Composite Reliability	Cronbach's Alpha	AVE
Islamic Work Ethics	Excellence	EXC1	0.814	0.867	0.771	0.685
		EXC2	0.842			
		EXC3	0.828			
	Integrity	INT1	0.816	0.872	0.780	0.694
		INT2	0.839			
		INT3	0.845			
	Justice	JUS2	0.716	0.793	0.610	0.561
		JUS3	0.725			
		JUS4	0.803			
	Trustworthiness	TRU1	0.769	0.789	0.600	0.555
		TRU2	0.670			
		TRU3	0.792			
	Honesty	HON1	0.885	0.930	0.887	0.816
		HON2	0.898			
		HON3	0.926			
	Sincerity	SIN1	0.855	0.851	0.737	0.657
		SIN2	0.752			
		SIN3	0.820			
SME Performance		PERF1	0.671	0.905	0.873	0.617
		PERF2	0.677			
		PERF3	0.847			
		PERF4	0.792			
		PERF5	0.866			
		PERF6	0.837			

Note: AVE = Average Variance Extracted. EXC = Excellence; INT = Integrity; JUS = Justice; TRU = Trustworthiness; HON = Honesty; SIN = Sincerity; PERF = SME Performance.

Discriminant Validity Using the Fornell-Larcker Criterion

Discriminant validity was first assessed using the Fornell-Larcker criterion. According to this criterion, the square root of the AVE for each construct should be greater than its correlations with other constructs.

Since this article focuses on the direct relationship between IWE and SME performance, Table 2 reports the relevant second-order constructs only. The diagonal values are greater than the inter-construct correlation, indicating satisfactory discriminant validity.

Table 2: Discriminant Validity Using the Fornell-Larcker Criterion

Construct	AVE	Islamic Work Ethics	SME Performance
Islamic Work Ethics	0.554	0.744	
SME Performance	0.618	0.567	0.786

Note: Diagonal values in bold represent the square root of AVE.

Discriminant Validity Using the HTMT Ratio

The HTMT ratio was also used to further confirm discriminant validity. Henseler, Hubona [52] recommended HTMT as a robust criterion for assessing discriminant validity in variance-based SEM. As shown in Table 3, the HTMT value between IWE and SME performance was below the recommended threshold of 0.90. Therefore, the two constructs were considered empirically distinct.

Table 3: Discriminant Validity Using the HTMT Ratio

Construct	Islamic Work Ethics	SME Performance
Islamic Work Ethics		
SME Performance	0.689	

Overall, the measurement model results demonstrate acceptable reliability, convergent validity, and discriminant validity. Therefore, the data were suitable for testing the structural relationship between IWE and SME performance.

Structural Model Assessment

The structural model was assessed using bootstrapping to determine the significance of the direct relationship between IWE and SME performance. The results show that IWE has a significant positive effect on SME performance, with a path coefficient of 0.384, a standard deviation of 0.045, a t-value of 8.533, and a p-value of 0.000. Therefore, the hypothesis is supported (see Table 4 and Figure 1).

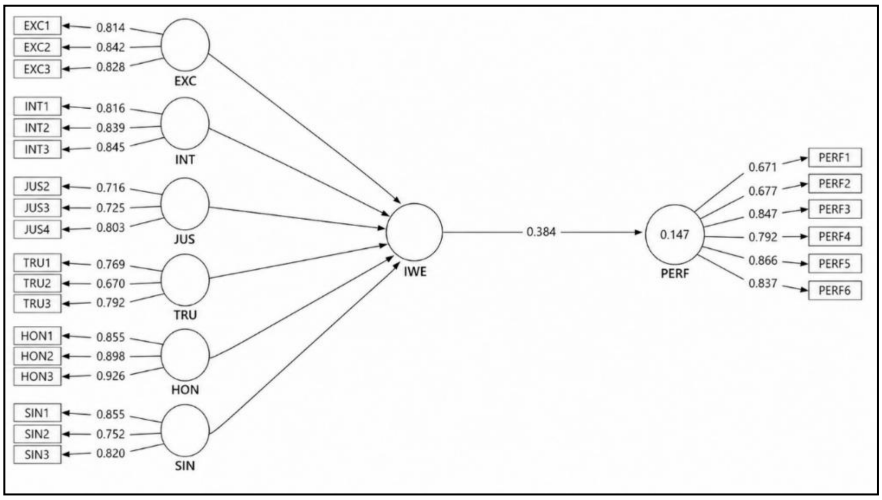

Figure 1: Structural Model

Table 4: Direct Effect of Islamic Work Ethics on SME Performance

Hypothesis	Relationship	Path Coefficient	Standard Deviation	t-value	p-value	Decision
H1	Islamic Work Ethics → SME Performance	0.384	0.045	8.533	0.000	Supported

The result indicates that higher levels of IWE are associated with higher levels of SME performance. This confirms the importance of ethical values in enhancing firm outcomes in the Yemeni industrial SME context.

DISCUSSION

The findings indicate that IWE has a positive and significant effect on the performance of industrial SMEs in Yemen. This result suggests that ethical values derived from Islamic principles are not only moral guidelines but also strategic organizational resources that contribute to firm performance [18, 20, 26].

The positive effect of IWE may be explained by the role of ethical values in improving organizational behavior. Justice can strengthen fairness and reduce conflict. Honesty can improve customer trust and communication. Trustworthiness can enhance reliability and responsibility. Integrity can reduce unethical practices. Sincerity can strengthen commitment and motivation. Excellence can improve product quality, service quality, and operational efficiency [19, 21, 23, 34]. These findings are particularly important in the Yemeni context. Industrial SMEs operate in a challenging environment characterized by uncertainty, limited resources, and institutional weakness [3, 8]. In such conditions, ethical values can help firms maintain trust, improve internal discipline, and strengthen relationships with stakeholders. Therefore, IWE may act as a stabilizing organizational resource that supports performance even when external conditions are difficult [20, 25].

From the RBV perspective, the findings support the argument that intangible resources can contribute to superior performance [26, 27]. IWE is embedded in organizational culture and individual behavior, making it difficult for competitors to imitate. Firms that successfully internalize ethical values may build stronger reputations, higher employee commitment, better customer relationships, and improved organizational sustainability [18, 28]. The results also extend previous IWE studies. Prior studies mainly examined IWE in relation to job satisfaction, organizational commitment, employee performance, and motivation [21-23]. This study extends that stream by showing that IWE can also improve performance at the firm level, particularly among industrial SMEs in a conflict-affected economy.

CONCLUSION

This study examined the direct effect of IWE on the performance of industrial SMEs in Yemen. Using data from 402 owners and managers and applying PLS-SEM, the study found that IWE has a significant positive effect on SME performance. The result confirms that Islamic ethical values can play an important role in improving organizational outcomes in industrial SMEs.

The study contributes to the literature by extending IWE research from individual-level outcomes to firm-level SME performance. It also contributes to RBV by positioning IWE as a strategic intangible resource that can enhance performance, particularly in conflict-affected and resource-constrained environments [26-28].

Theoretical Implications

This study provides several theoretical implications. First, it expands the literature on IWE by examining its effect on firm-level performance rather than focusing only on employee attitudes or individual work outcomes [21-23]. Second, it strengthens the application of RBV by showing that ethical values can function as intangible resources that improve organizational performance [26, 27]. Third, it extends SME performance research in Yemen by introducing an Islamic ethical perspective into the analysis of industrial SME performance.

Practical Implications

The findings provide important implications for SME owners, managers, policymakers, and development agencies. SME owners and managers should strengthen Islamic ethical values within their organizations by promoting justice, honesty, trustworthiness, integrity, sincerity, and excellence. These values should be reflected in decision-making, employee treatment, customer relations, financial practices, and production processes [18, 19].

Policymakers and development agencies should also consider ethical training and value-based management programs as part of SME development initiatives. Financial institutions, chambers of commerce, and SME-support agencies can help firms improve performance by promoting ethical governance, responsible management, and trust-based business practices. This is particularly important in Yemen, where SMEs face institutional and resource constraints that may increase the importance of trust and ethical conduct [7, 8].

Limitations and Future Research

This study has several limitations. First, the study used a cross-sectional design, which limits the ability to examine changes over time. Future studies may use longitudinal designs to examine how IWE influences SME performance across different periods. Second, the study relied on subjective performance measures. Although subjective measures are widely used in SME research, future research may combine subjective and objective indicators [43, 51]. Third, the study focused on industrial SMEs in Yemen; therefore, future studies may examine other sectors or compare Yemen with other developing or conflict-affected economies. Fourth, future research may examine the separate effects of IWE dimensions, such as justice, honesty, trustworthiness, integrity, sincerity, and excellence, on different dimensions of SME performance.

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Ethics & Consent: Formal ethics committee approval was not sought because the research involved a non-clinical questionnaire survey of owners and managers of industrial SMEs concerning organizational practices and firm performance. Participation was voluntary, and informed consent was obtained from all participants.

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