

# 16% Overall Similarity

The combined total of all matches, including overlapping sources, for each database.





## Filtered from the Report

- Bibliography
- Quoted Text
- Cited Text




## Exclusions

- 7 Excluded Sources

## Match Groups

-  **80** Not Cited or Quoted 16%  
Matches with neither in-text citation nor quotation marks
-  **0** Missing Quotations 0%  
Matches that are still very similar to source material
-  **0** Missing Citation 0%  
Matches that have quotation marks, but no in-text citation
-  **0** Cited and Quoted 0%  
Matches with in-text citation present, but no quotation marks

## Top Sources

- 10%  Internet sources
- 9%  Publications
- 10%  Submitted works (Student Papers)

## Integrity Flags

### 0 Integrity Flags for Review

No suspicious text manipulations found.

Our system's algorithms look deeply at a document for any inconsistencies that would set it apart from a normal submission. If we notice something strange, we flag it for you to review.

A Flag is not necessarily an indicator of a problem. However, we'd recommend you focus your attention there for further review.

## Match Groups

- 80** Not Cited or Quoted 16%  
Matches with neither in-text citation nor quotation marks
- 0** Missing Quotations 0%  
Matches that are still very similar to source material
- 0** Missing Citation 0%  
Matches that have quotation marks, but no in-text citation
- 0** Cited and Quoted 0%  
Matches with in-text citation present, but no quotation marks

## Top Sources

- 10% Internet sources
- 9% Publications
- 10% Submitted works (Student Papers)

## Top Sources

The sources with the highest number of matches within the submission. Overlapping sources will not be displayed.

1	Student papers		
	Universitas Negeri Surabaya The State University of Surabaya		4%
2	Internet		
	ejournal.undiksha.ac.id		2%
3	Publication		
	Agus Santoso. "Is The Theory of Planned Behavior Relevant to Measures Factors T...		1%
4	Internet		
	journals.ums.ac.id		1%
5	Internet		
	www.ajmesc.com		<1%
6	Publication		
	Agung Nugroho Jati, Dandang Setyawanti, Paramita Lea Christanti, Hersulastuti, ...		<1%
7	Internet		
	pdfs.semanticscholar.org		<1%
8	Student papers		
	University of Northumbria at Newcastle		<1%
9	Internet		
	eprints.umm.ac.id		<1%
10	Publication		
	Arifjulianto SriNugroho, Abdul Haris, Heru Murjito, Agung Nugroho Jati, Imam S...		<1%

11	Internet	ejournal.uin-suka.ac.id	<1%
12	Internet	core.ac.uk	<1%
13	Internet	irp.cdn-website.com	<1%
14	Student papers	Napier University	<1%
15	Student papers	Universidad Nacional de Frontera	<1%
16	Internet	journal.unnes.ac.id	<1%
17	Internet	www.ijassh.com	<1%
18	Internet	iaeme.com	<1%
19	Internet	livrepository.liverpool.ac.uk	<1%
20	Internet	syjzgcxyxb-periodical-cn.net	<1%
21	Internet	journal2.um.ac.id	<1%
22	Internet	jurnal.upnyk.ac.id	<1%
23	Publication	Ari Kuncoro, Viverita, Sri Rahayu Hijrah Hati, Dony Abdul Chalid. "Enhancing Busi...	<1%
24	Publication	Lativa Hartiningtyas, Izzatul Muna. "The effect of adversity quotient, technopren...	<1%

25	Internet	es.scribd.com	<1%
26	Internet	sdgsreview.org	<1%
27	Publication	Elizabeth Simões do Amaral Alves, Claudilene Maria Dos Santos, João Manoel Da S...	<1%
28	Publication	Salleh Mohd Radzi, Mohd Hafiz Mohd Hanafiah, Norzuwana Sumarjan, Zurinawati...	<1%



## Moderation Islamic Spiritual Values in Social Entrepreneurship Learning Models

\*Arif Julianto Sri Nugroho<sup>1</sup>, Anis Marjukah<sup>2</sup>, Abdul Haris<sup>3</sup>, Agung Nugroho Jati<sup>4</sup>,  
Gunawan Budi Santoso<sup>5</sup>

<sup>1,2,3,4,5</sup>Universitas Widya Dharma Klaten, Jl. Ki Hajar Dewantara, Klaten, Central Java,  
Indonesia

\*arifjuliantosn72@gmail.com

**ABSTRACT:** *This research tests the dependent variable of business longevity among social micro-business actors, influenced by three independent variables: attitudinal values, self-efficacy, and cognitive dissonance, with the moderating variable of Islamic spiritual values. The goal is to develop a social entrepreneurship learning model for students based on local wisdom and values. The research model modifies the theory of planned behavior by enhancing the attitude concept and adding moderating variables, including Islamic spiritual values. Quantitative survey research employing purposive sampling was conducted with 200 adult Muslim social micro-business actors in the Klaten area. Structural Equation Model tests reveal direct influences of attitude values, self-efficacy, and cognitive dissonance on business longevity. The moderation test for Islamic spiritual values strengthens attitude and self-efficacy while weakening cognitive dissonance. Managerial implications suggest strategies to enhance the Islamic spiritual value ethos. Future sustainable activities include developing learning model textbooks for students based on local wisdom values to reinforce attitude values and self-efficacy and mitigate cognitive dissonance concerning business sustainability. The findings indicate a moderate level of religiosity in the Klaten Regency area, hindering the moderating role of Islamic spiritual values.*

Penelitian ini menguji variabel dependen *business longevity* pada pelaku usaha mikro sosial, dipengaruhi oleh tiga variabel independen yaitu nilai-nilai sikap, efikasi diri, dan disonansi kognitif, dengan variabel moderasi nilai-nilai spiritual Islam. Tujuannya untuk mengembangkan model pembelajaran kewirausahaan sosial bagi siswa yang berbasis pada kearifan dan nilai-nilai lokal. Model penelitian memodifikasi *theory of planned behavior* dengan menyempurnakan konsep sikap dan menambahkan variabel moderasi, termasuk nilai-nilai spiritual Islam. Penelitian survei kuantitatif dengan menggunakan *purposive sampling* dilakukan terhadap 200 pelaku usaha mikro sosial muslim dewasa di wilayah Klaten. Tes *Structural*

<sup>1</sup> orcid id: <http://orcid.org/0000-0003-3915-6742>

<sup>2</sup> orcid id: <http://orcid.org/0000-0002-1124-3169>

<sup>3</sup> orcid id: <http://orcid.org/0000-0002-9228-3663>

<sup>4</sup> orcid id: <http://orcid.org/0009-0009-0138-322X>

<sup>5</sup> orcid id: <http://orcid.org/0009-0004-2277-3298>

*Equation Model* mengungkapkan pengaruh langsung nilai-nilai sikap, efikasi diri, dan disonansi kognitif terhadap *business longevity*. Uji moderasi nilai-nilai Spiritual Islam memperkuat sikap dan efikasi diri sekaligus melemahkan disonansi kognitif. Implikasi manajerial menyarankan strategi untuk meningkatkan etos nilai spiritual Islam. Kegiatan berkelanjutan ke depan antara lain mengembangkan buku ajar model pembelajaran bagi siswa yang berbasis pada nilai-nilai kearifan lokal untuk memperkuat nilai-nilai sikap dan efikasi diri serta memitigasi disonansi kognitif terkait keberlanjutan bisnis. Temuan menunjukkan tingkat religiusitas yang moderat di wilayah Kabupaten Klaten menghambat peran moderat nilai-nilai spiritual Islam.

**Keywords:** *Business Longevity, Attitude, Self-efficacy, Cognitive Dissonance, Islamic Spiritual Values.*

*Received: Sept 21, 2023; Revised: Oct 26, 2023; Accepted: April 12, 2024*

## I. INTRODUCTION

The COVID-19 pandemic has become an epidemic that has revolutionarily changed the social business model and behaviour of social micro-entrepreneurs in the Klaten district. In the short term, business actors are forced to implement online business models, so all business actors must provide digital business model infrastructure. Social business actors need to be on time in updating their infrastructure and will be left behind by competitors, making them unattractive to potential consumers. Over the past two years, the pandemic has hit 50,000 UMKM (Micro, Small and Medium Enterprises) actors divided into 11 industrial clusters in Klaten Regency. All business clusters and sectors are starting to feel the impact of the lack of buyers, including the food cluster, metal industry, batik, handicrafts and tourism and services. The tourism industry, especially tourist village services, which rely on innovation in the potential natural wealth of water resources in Klaten Regency, experienced a significant decline in visitors during the pandemic (Syauqi, 2020).

The grim reality of the pandemic has triggered concerns among social micro-business actors in Klaten regarding their operations. Decreased consumer purchasing power, reduced orders, and dwindling tourist arrivals, leading to the closure of attractions in tourist villages, contribute to cognitive dissonance among these actors. With unprecedented circumstances, deciding whether to continue operations or temporarily close their businesses becomes a critical dilemma for them (Putri Aristya Sandy, Setiobudi, & Teofilus, 2022). This phenomenon engenders a conflict between beliefs and actions, accompanied by feelings of discomfort among social business actors. Cognitive dissonance theory posits that individuals strive for consistency by rationalizing situations to alleviate psychological discomfort (Metin & Camgoz, 2011).

In the last few decades, there has been an interesting phenomenon regarding the portrait of social Muslim entrepreneurial behaviour in Indonesia. Gallup Research explains that unlike in developed countries in Europe and America, in Indonesia, social Muslim entrepreneurs were increasing prosperity and religiosity (Crabtree, 2010). Increasingly, religiosity is not only manifested in *Sholat* (a series of prayers beginning with *takbir* and ending with *salam*) and prayer rituals, but they are increasingly consuming goods

and services as a part of a series of worship to God Almighty (Machmud & Ahman, 2019).

Based on these research findings, Muslim consumers in Indonesia are not only trying to seek emotional benefits from the function of products and services but also increasingly care and need to obtain spiritual benefits (spiritual value) from the products and services they consume. Spiritual benefits are a product or service's ability to fulfil all the Islamic religion's rules. This daily behaviour has been guided by Rasulullah Saw (Abdullah & Sahad, 2016).

Islam is a religion that comprehensively regulates all human affairs. In the Islamic faith, economic empowerment is essential for economic prosperity. Islam regulates social entrepreneurial activities as a comprehensive unit in a series of religious activities seeking blessings and as an effort to achieve happiness in this world and the hereafter. Strong social muslim entrepreneurs are emerging who try to base their work on an Islamic entrepreneurial ethos and continue to maintain local wisdom as a responsibility towards others (Machmud, A., & Hidayat, 2020). These social muslim entrepreneurs believe that if they work harder and more intelligent based on increasing the volume of *zakat* (a specific part of the assets that every muslim must release if they have reached the specified conditions), *alms* and *infaq* (spending part of one's assets or income for a purpose ordered by Islam) sincerely, trying to love poor orphans, increasing their sense of gratitude, being able to provide food for the poor, improving their sincere devotion to their parents, all these efforts will further facilitate their fortune and increase social business success.

In the future, Indonesia needs more and more young people who care, are innovative, and are more active in social entrepreneurial learning activities. These young people can become a movement to break the chain of poverty, solve social problems and reduce income inequality in society, which is currently widening. The virus must be further improved to produce as many individuals as possible who care about socio-entrepreneurs. In the future, young people who care about socio-entrepreneurship learning based on Islamic spiritual values are expected to be able to act as true partners in society to overcome the nation's increasingly complex socio-economic problems after the pandemic disaster.

The era of national universities in Indonesia with global competitiveness in the future is a significant need. Higher education institutions in Indonesia must make severe improvements to all elements of learning. So, because learning held in higher education institutions has superior classes that are capable of producing independent graduates, innovation, and creating jobs, lecturers must present learning that is relevant to contemporary challenges. Learning carried out by lecturers must be in the learning context, not out of the learning context (Nicholls, 2013).

The concept of socio-entrepreneurship is different from the concept of commercial entrepreneurship. A new approach is needed to create social entrepreneurship learning models for students. Growing self-confidence in becoming a successful social entrepreneur based on Islamic spiritual values can be used as a mini theoretical basis to form a superior learning model for social entrepreneurship in the future. The research problem formulation is proposed: "How to form a Social Entrepreneurship learning model based on Islamic Spiritual Values as a moderating variable that can strengthen the antecedents of Business Longevity as an effort to create new social entrepreneurial learners among students who have superior competitiveness".

Apart from the importance of research by continuing to elaborate on the topic of cognitive dissonance, Islamic spiritual values for social business continuity, plus the relatively limited research on the same theme, there is an opportunity for research to be conducted with the proposal of a business longevity-based model of social entrepreneurial behaviour: attitude, self-efficacy, cognitive dissonance and Islamic spiritual values as moderators of Muslim micro-entrepreneurs in Klaten Regency.

In general, the research aims to develop a model of social entrepreneurial behaviour for Muslim micro-enterprises in Klaten, which can act as a strategy to achieve competitive advantage for social entrepreneurs through creating a social entrepreneurial learning model based on Islamic spiritual values. At the methodological level, through an antecedent approach based on business longevity, this research can provide a complete picture of superior social entrepreneurial performance behaviour through the influence of attitude, self-efficacy, and cognitive dissonance with Islamic spiritual values as moderating variables.

Social entrepreneurship is a method of activity, thinking and acting based on an individual's ability to capture social opportunities based on strengths and weaknesses. Social opportunities can be seized by individuals who have prepared themselves. Individuals who have prepared themselves can work intelligently and build networks with other parties widely. This relationship continues to be built through visiting doors, whether the door is open, the door is half open, or the door is still closed. Social entrepreneurial individuals must be able to knock on doors and get the door owner to open the door for them (Kasali, 2012). This phenomenon allows social entrepreneurial individuals to gain knowledge and capture new opportunities in the future social economic landscape. Social entrepreneurship is an individual who can determine whether the small business built can survive amidst the flush of competition, can move up to become a middle-class social business or whether it remains small or is getting worse.

In social entrepreneurial activities, values can be instilled in individuals based on their social entrepreneurial competence through different sources. These sources can come from the family, community, religious institutions, education, mass media, traditions adhered to, peer groups and so on.

The theory of planned behaviour explains that individual behaviour with high involvement requires belief and evaluation to foster attitudes, subjective norms, and self-efficacy, with motivation functioning as a mediating variable through the influence of various situational factors that lead to behaviour change. The decision to carry out social entrepreneurship for the people of Klaten is a behaviour that requires high involvement because, in deciding to become a social entrepreneur, individuals involve internal factors such as personality, perception, learning intentions, and attitudes. External factors include the influence of friends, family and neighbours. External factors that influence this intention are known as subjective norms. In the following process, individuals will control the behaviour they feel (self-efficacy), namely the condition that individuals believe their actions are easy or difficult, by understanding the various risks and obstacles that arise when making an activity-based decision. There are other terms, namely, the individual is willing but unable, or the individual is unable but willing (Albarracin & Shavitt, 2018).

Research findings Akmalia et al, explain that attitudes are individual tendencies regarding responses to objects and other objects (Zahra, M. Munandar, & Sarma, 2022).



These responses can co-occur. Attitude is an affection or feeling that arises from an individual with the emergence of a stimulus. Based on this phenomenon, attitude can be concluded as an individual's tendency, which can be learned to respond to responses and receive stimulation towards objects regularly. This activity can be formed within an individual through a process over a long period.

Research by Tran explains that subjective norms are perceptions that arise from individuals towards other parties who will support or not support the emergence of an action (Tran, Nguyen, & Tang, 2023). Subjective norms are the product of a person's beliefs about others or perceptions of social pressure in behaviour.

Intention is an individual's strong tendency to carry out or not carry out an action (Albarracin & Shavitt, 2018). The role of behavioural control over behaviour directly or through mediation is still being debated in the latest academic journals, with various controversies among modern social science researchers (Wijaya, 2008). To achieve business longevity, research findings state that the ability to innovate is the key to long-term social business sustainability (M. F. Ahmad, 2015).

Research related to moderation has been carried out by several researchers who examine consumer behaviour in behavioural science. Several researchers explain that spiritual values and beliefs are related to risk. Rezai state that belief through knowledge of spiritual values is part of a person's interpersonal relationships if the knowledge received can emerge clearly, confident in social entrepreneurial success (Rezai, Mohamed, & Shamsudin, 2012). The experiences of other individuals regarding career success and social entrepreneurial success are strengthened by spiritual values, strengthening individual beliefs to become superior entrepreneurs in the future.

Islamic Spiritual value is taken as a moderating variable because this variable is non-controlling for the research object. Controlled variables act as free and dependent variables. Non-controlling variables play a role indirectly and, therefore, cannot be independent variables and can be treated as moderators (Smith & Langfield-Smith, 2004).

Ajzen and Putz explain that the theory of Planned Behavior that he discovered was not an exclusive model for predicting intentions or behaviour but was still flexible to be expanded by adding various predictors that could explain significant variances in intentions and behavior (Ajzen, 1991; Putz, Schmidt-Kraepelin, Treiblmaier, & Sunyaev, 2018). Indicators of future variables can be further developed and relevant for application to various other research objects. By looking at the development of the theory of planned behaviour, the novelty of this research is modifying the attitude change model by adding self-efficacy, cognitive dissonance and Islamic spiritual values as moderating variables.

Religion has a significant role in guiding the journey of human life towards the final goal. Islam regulates that relationships with God Almighty need to be carried out in a balanced manner through kindness towards other parties. Islam considers it essential to empower the people. Islamic social entrepreneurial values are often found in the texts of the Qur'an and Sunnah of Rasulullah Muhammad SAW (Anisah, 2012) such as some examples: First, Tenacious in QS Ar Ra'd: 11, Second, Pursue results in QS An-Nisa: 9, Third, Dare to take risks in QS Al Jumuah: 10, Fourth, There is a hadith in Muslim history: "Work for your world as if you will live forever and remember the afterlife as if you will die tomorrow morning." (Al-Bukhari, 1987).

Economic factors do not solely determine social business success. Non-economic factors such as morals and religion have a significant role. Spiritual and mental factors have a big role, such as honesty, intention to try because of worship, strong will to move forward, doing things straight, purity, tolerance with others and a sense of *qona'ah* (an attitude of being willing to accept and feel satisfied with the results of what he has worked for and distance himself from feelings of dissatisfaction and feelings of lack).

Socio-economic factors do not solely determine individual success in social business. Several non-economic factors, such as religion and morals, play an important role. Spiritual factors have an important role, including honesty, intention to try based on worship, strong will to do good, tolerance, purity, and continuing to maintain a sense of *qona'ah* (an attitude of being willing to accept and feel satisfied with the results of what he has worked for and distance himself from feelings of dissatisfaction and feelings of lack).

The theological dimension is the main element of the moral component. Religious capital is non-material wealth that can be used to make it easier for humans to create value as the highest being before God Almighty, namely piety. Piety is an element which there are activities that Muslims require, known as the Pillars of Islam, including *shahadat* (testimony), *sholat*, *zakat* (alms), fasting and intending to do Hajj (Samdin, 2018).

Shahadat is the main element of monotheistic belief for Muslims. Prayer is a direct request of Muslims to God Almighty. Activities started through prayer and done through intelligent work will increase confidence in the business's success. Prayers and intentions are one of the main activities of worship. This activity is considered the most appropriate if it is done during obligatory prayers, *tahajjud* (one sunnah prayer performed in the evening or at night before morning/ a third of the night after awakening from sleep) prayers or during *dhuha* (one sunnah prayer performed during dhuha morning prayers) (Anisah, 2012).

Intention is a desire that arises in the heart. Intention is the main factor for individuals starting an activity. Intentions must be stated at the beginning before an activity is carried out. Islam emphasizes that all individual actions depend on intentions. Many Muslims intend to save to pay off the costs of Hajj and Umrah. The Hajj pilgrimage is the main pilgrimage that Muslims must carry out once in a lifetime for those who can afford it. Through hard work that begins with good intentions, Muslims are increasingly confident that God Almighty's blessings will be increasingly abundant (Anisah, 2012).

*Shalat*. A person who has faith and piety by performing prayers on time in a congregation amid busy buying and selling activities based on piety feels that praying in a congregation will not reduce profits. It is believed that congregational prayer activities can improve Islamic brotherhood. Prayer contains the meaning of the presence of God Almighty before the ummah. Individuals who diligently carry out congregational prayers create togetherness and networks with other parties. Congregational prayer is an opportunity for friendship to make sustenance easier (Anisah, 2012).

*Zakat/alms* is a form of worship containing elements of piety with various good roles. The main benefit of *zakat* is in the form of assets out of part of the wealth given to individuals in need. *Zakat* is proof of a person's obedience to God's commands. A person who is sincere in paying *zakat* believes that the assets he spends will make the assets he owns cleaner and more blessed (Anisah, 2012).

Fasting is a series of worship of God Almighty. For Muslims, there are obligatory fasts and various *sunnah* fasts. During Ramadan, most Muslims usually feel pressure to raise prices together, mainly since the COVID-19 pandemic crisis has emerged during the last two years. Individuals with a sense of purity think that at the Muslim family's dining table during Ramadan, the volume and quality of food do not decrease; it even becomes more abundant. There is a belief among the majority of Muslims that by carrying out *sunnah* fasting, individuals feel increasingly confident that the door to good fortune from Almighty God is wide open (Anisah, 2012).

Research on Muslim entrepreneurial behaviour explains three main goals to be achieved in social entrepreneurship: creating positive business value, creating business sustainability and making the entrepreneur more concerned about other individuals. Muslim entrepreneurs who are successful in business will be proven by increasingly abundant material. Increasingly abundant material makes Muslim entrepreneurs more socially concerned. The increase in alms proves this concern, *infaq* (spending part of one's assets or income for a purpose ordered by Islam) and *sadaqah* (giving something to someone who needs it, simply hoping for Allah's blessing). Muslims believe that by seeking as much wealth as possible in a halal (free from all forms of substances that are forbidden in Islam) manner, their wealth should be used for the benefit of the community. Here, it can be interpreted that Muslim individuals must be able to balance being a successful social entrepreneur and philanthropists (Fadli, 2010).

Research on various aspects of social entrepreneurial intentions and behaviour has received considerable attention from many researchers. Some studies show mutually supporting results, while others provide complementary results regarding patterns and variable relationships. In this research, researchers conducted an in-depth analysis regarding the dependent variable of Business Longevity.

A holistic approach to entrepreneurial research combining aspects of Islamic religiosity can enrich social entrepreneurial theory at an empirical and methodological level. Nugroho examines the factors that influence Muslim social entrepreneurial values and how they positively and significantly affect intentions (Nugroho, 2015). This ongoing activity creates models and tests the effectiveness of entrepreneurial learning models for students based on spiritual experiences (Nugroho, 2020). The innovation and persistence of social micro-entrepreneurs with the COVID-19 pandemic disaster in the Klaten district have interested researchers in continuing the research theme based on the social Muslim entrepreneurial ethos by adding the moderating variable of Islamic spiritual values. By applying a well-established theory, namely the theory of Planned Behavior, researchers are interested in developing a behavioural model based on the business longevity antecedents of social Muslim micro-entrepreneurs. The results of previous research and models can present findings that are not necessarily appropriate to current conditions, especially the Business Longevity of social micro-entrepreneurs in Klaten Regency during the pandemic and post-COVID-19 pandemic situations.

## II. METHOD

The research objective is to examine whether three independent variables directly influence the dependent variable in the form of business longevity in the form of attitude values, self-efficacy and cognitive dissonance with Islamic spiritual values as a moderator. The output of the following research stage in the form of a significant impact

of the model on entrepreneurial behaviour can be used as a reference for creating quality entrepreneurial learning models for undergraduate students.

This research is quantitative research with the type of survey research. Respondents of this research are The Muslim social business micro actors in Klaten Regency. The age category is considered an adult respondent, assuming the respondent understands business longevity and Islamic spiritual values. The sample is part of the population whose characteristics are to be estimated (Smith & Langfield-Smith, 2004). The sampling technique was purposive sampling.

The number of respondents as a sample in the study was adjusted to the analytical method used, namely the Structural Equation Model (SEM). The SEM is sensitive to the number of samples in the model test. The number of research samples refers to the criteria proposed by Hair namely the Maximum Likelihood Estimation (MLE) technique (Hair, 2009). According to MLE, the number of sound samples is between 100-400, so as many as 200 individuals in the research were taken as samples.

This study uses five variables. There is one dependent variable in the form of Business Longevity and three independent variable concepts, including the attitude variable: feeling happy to seize business opportunities, positive views on entrepreneurial failure, liking challenges, and courage to take risks (Cruz, Suprapti, & Yasa, 2015), concept of self-efficacy variable: potential to start business, confidence in having education and business skills, self-confidence, having mental maturity (Astri & Latifah, 2018; Carroll, 2016), concepts of cognitive dissonance: emotional, wisdom of decision making and concern over the decision making (Sweeney, Hausknecht, & Soutar, 2000), concepts of Islamic spiritual values as moderator includes knowledge of religiosity, ideology, public practice, personal practice and experience of religiosity (Huber & Huber, 2012). Business longevity includes strategic perspective, customer orientation, financial strength, planning and growth and internal capabilities (S. Ahmad, Omar, & Quoquab, 2019).

In the pre-survey activity, construct validity and reliability were tested to measure how the indicators could explain the theoretical latent constructs. The reliability test is the internal consistency of the variable indicators, which can explain the consistency. The cut of value of construct reliability is taken at least 0.7, and the cut of value variance extracted is at least 0.5. The research describes the description of the research object related to the characteristics of the respondents, and the description of statistical explanation is presented through variable indicators. Quantitative tests include 1] confirmatory factor analysis, 2] Full Model analysis, 3] hypothesis testing in classical assumption tests and 4] variable and probability coefficient tests. The test of the causality relationship of variables was carried out through the Structural Equation Model analysis technique.

Ha: There is a direct and significant effect of attitude, self-efficacy and cognitive dissonance variables on business longevity, and Islamic Spiritual values can act as moderating variables.

### III. RESULT AND DISCUSSION

#### Respondent Characteristics

The characteristics of respondents are utilized to examine the profile of respondents in the research.

##### a. Respondent's age

The distribution of Muslim micro business actors in Klaten Regency from respondent data based on age obtained age categories ranging from 27 to 64 years (50%) and 20-26 years (25%), which means that the majority of respondents of business actors are people who are of mature age. They have sufficient experience in carrying out entrepreneurial activities.

##### b. Respondent's business fields

The distribution of respondents based on business fields found that the majority of respondents were engaged in culinary and agricultural businesses (40%), followed by services (20%), trade (15%) and small industry (15%). This finding is relevant to the respondent's domicile in the Klaten Regency area, where the agribusiness and micro sectors dominate the regional economy in rural areas.

#### Test Research Instruments

##### Validity test

Validity testing is carried out to determine the credibility of the questionnaire in measuring what it should measure. The validity measurement in this research shows the amount of variance of the indicators extracted by the latent variables/constructs developed. The acceptable extract variance value is 0.50. The results of the validity test of the attitude variable obtained a variance extract of 0.54 and self-efficacy of 0.53. Cognitive Dissonance is 0.57, Islamic spiritual values are 0.52, and Business longevity is 0.55. The validity test results show that the variance extracted values for all research variables can meet the required criteria. This indicates that the amount of variance from the indicators extracted by the latent construct/variable has been able to measure what it should measure.

##### Reliability Test

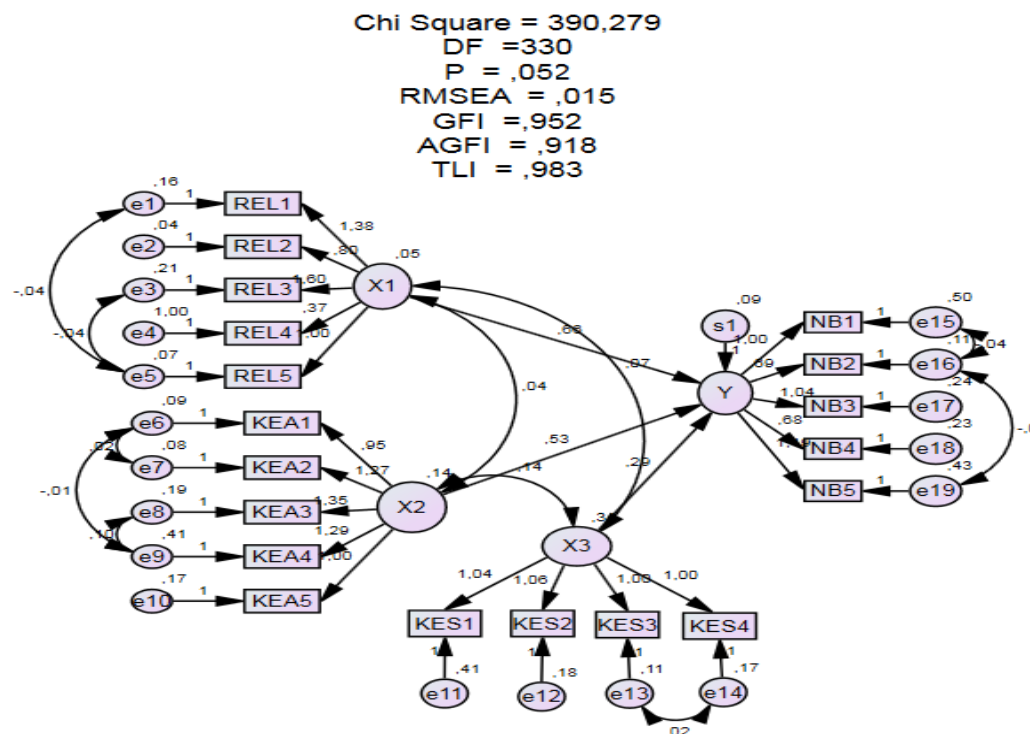
Reliability testing tests how far a measuring instrument can be relied upon or trusted. This test shows the extent to which a measuring instrument can provide relatively the same results if measurements are made again on a different object. In this research, the reliability test used the reliability construct value. The minimum acceptable reliability value of the dimensions/indicators forming latent variables is 0.70. The reliability test results for the attitude variable obtained a value of 0.84, self-efficacy of 0.73, Cognitive Dissonance of 0.87, Islamic spiritual values of 0.82 and Business longevity of 0.95.

The reliability test results show that the construct reliability value for each latent variable is above 0.70. The findings of this data concluded that each latent variable's measuring instrument was reliable/trustworthy.



## Data Analysis

The framework of the research model and feasibility test is outlined in Figure 1 below:



**Figure 1.** Model framework and feasibility test results

The test results on the feasibility of the SEM model are described in Table 1.

**Table 1. Full Model Feasibility Test Results**

No	Good of Fit Index	Cut off values	Result	Model Evaluating
1.	Chi square	small < 385.058	390.279	Relatively good
2.	Probability	>0.05	0.052	Good
3.	RMSEA	<0.08	0.015	Good
4.	GFI	>0.90	0.952	Good
5.	AGFI	>0.90	0.918	Good
6.	CMIN/DF	<2.00	1.183	Good
7.	TLI	>0.95	0.983	Good
8.	CFI	>0.95	0.989	Good

Based on the feasibility analysis of the causal relationship model, the dependent variable, business longevity, is directly influenced by three independent variables: attitudinal values, self-efficacy and cognitive dissonance with Islamic spiritual values as a moderator. It is concluded that the model is appropriate or fits with evidence in data testing, as seen from the level of significance of the chi-square value.

## Hypothesis Testing

Hypothesis testing in this research was based on a causal relationship's critical ratio (CR) value. The results of the research hypothesis test are presented in full in Table 2.

**Table 2. Hypothesis testing**

No	Hypothesis Testing	Estimate	SE	CR	P	Result
1.	Attitude -> Business Longevity	0.269	0.162	4.059	<0.001	significant

No	Hypothesis Testing	Estimate	SE	CR	P	Result
2.	Self-efficacy -> Business Longevity	0.376	0.098	5.467	<0.001	significant
3.	Cog Dissonance -> Business Longevity	0.317	0.067	4.257	<0.001	significant
4.	Interaction1->Business Longevity	0.284	0.207	2.665	<0.008	significant
5.	Interaction2->Business Longevity	0.307	0.333	2.420	<0.016	significant
6.	Interaction3->Business Longevity	0.452	0.314	1.156	>0.248	Not significant

Hypothesis testing of the influence of the three independent variables on the dependent variable has a positive critical ratio value with probability <0.001. It is concluded that the variables of attitude, self-efficacy and cognitive dissonance significantly influence business longevity. In this research, the moderating variable of Islamic Spiritual Values can strengthen the attitude and self-efficacy variables. Still, it cannot maintain the cognitive dissonance variable on business longevity because it has a p-value > 0.248.

## Discussions

Research by Sharkawi, Latip, and Mohamed explained that the Islamic perspective's positive influence on Entrepreneurial intention is based on the Theory of Planned Behavior, Human Capital Theory and Learning Theory and an attempt towards discussion. The researcher's study explains the importance of policymakers, lecturers, and students creating a comprehensive entrepreneurial learning model by incorporating Islamic perspective values (Sharkawi, Latip, & Mohamed, 2021). Research findings that prove three independent variables influence entrepreneurial intentions are contrary to research Pratopo, Erdawati, Atikah, and Gunawan but in line with research findings Yazilmiwati and Azmi (Pratopo, Erdawati, Atikah, & Gunawan, 2021; Yaacob & Azmi, 2012). The findings of this research explain that micro-entrepreneurs in Klaten Regency have high competence in attitudes and a challenging spirit as superior Muslim entrepreneurs, so all independent variables significantly affect business longevity. Social capital, cooperation, caring for stakeholders to assist actors affected by the pandemic, models of entrepreneurial motivation assistance, training from universities, the Klaten Regency Government, the role of educated human resources in the Klaten Regency area, which is close to the cities of Solo and Yogya have a significant effect on the attitude of entrepreneurial competence towards business longevity.

Islamic entrepreneurship is the process of creating products and services as well as all activities to meet consumer needs, having social responsibility, upholding ethical business values and socio-economic practices to produce quality goods and services by the principles taught by the Islamic religion (A. Adams, Muir, & Hoque, 2014). This activity can be learned through creating a quality social entrepreneurship learning model. Individuals with different religiosity produce different entrepreneurial ethos (Ramadani, Dana, Ratten, & Tahiri, 2015). Religion and cultural patterns in society have been researched to have a positive influence on students' intentions to start entrepreneurial activities (Mukhtar & Mohsin Butt, 2012). Social values theory plays a role in influencing entrepreneurial motivation at the educational level through the maturity of awareness of individual cognitive aspects. Religion plays a significant role in influencing students' entrepreneurial intention factors in developing countries where

the context of local wisdom values, ethical values and, in this case, Islamic spiritual values; in the future, there will still be exciting studies to be developed in models through the creation of quality social entrepreneurship learning models for students (Sharkawi et al., 2021).

The value of the moderating variable of Islamic spiritual values has not been able to strengthen the independent variable of Cognitive Dissonance on business longevity, which means this variable is in the neutral category. This means that the respondent needs a higher level of religiosity. Primary data from research shows that most respondents are in the productive age range of 30 to 55 years; they are Generation X and millennials living in the Klaten Regency area. The Klaten region is categorized as a less religious region than the Pantura region of Central Java (Roibin, 2018). The nuances of the Islamic religion have coloured the cultural symbols of the Surakarta Palace and the Klaten community, thus highlighting that the dynamics of Klaten Regency community life are still influenced by pre-Islamic traditions (Sutiyono, 2015). The behaviour and attitudes of people who are heavily influenced by pre-Islamic traditions are known by some researchers as Javanese Islam or syncretic Islam (Supriadi, 2017).

The characteristics of the Klaten Regency area are that people with an agrarian culture still dominate it, or in popular terms, it can be called *abangan* (Amrozi, 2021). In a society that has an agricultural culture, the *abangan* still upholds the dimensions of local wisdom in farming or entrepreneurship. They combine Islamic religious activities with local customs through *tahlilan* (together praying for people who have died), *yassinan* (together reading Yasin Surah), the behaviour of giving alms to earth: *wiwitan* (starting rice farming activities.), *tandur* (This planting method is done by walking bent backwards), *nyadran* (a culture of praying for deceased ancestors and over time it experiences a process of cultural development so that it becomes customs and traditions that contain various kinds of cultural arts), counting the days in a Javanese way, trusting smart people, shamans as an acculturation of theological values and local wisdom. This activity expresses gratitude to the Almighty and resignation if a disaster occurs in daily Javanese cultural life (Mulder, 1992). This strengthens the finding that Islamic spiritual values have not been able to enhance the cognitive dissonance of Muslim entrepreneurs in the Klaten district. This phenomenon is to Razak findings that Malaysian society, which is synonymous with Malay culture, still has relevant local cultural wisdom values as part of their daily entrepreneurial behaviour practices (Kayed & Hassan, 2013).

#### IV. CONCLUSION

Based on the research results, it is concluded that attitude values, self-efficacy, and cognitive dissonance directly affect business longevity. The moderating test for the Islamic Spiritual Value variable strengthens the attitude variable, self-efficacy and weakens Cognitive Dissonance. The Islamic spiritual value variable has not been able to act as a moderating variable on the Cognitive dissonance variable on Business Longevity.

Higher education institutions and stakeholders within the Klaten Regency must provide more assistance to improve the work ethic and entrepreneurial competence of micro-businesses in the Klaten Regency measurably and sustainably. The enrichment of mentoring material can be strengthened by adding local cultural wisdom values still upheld by rural communities and are still positive. There are values of regional



agricultural and rural cultural wisdom that business actors are believed to be able to face various obstacles and threats such as caution, thriftiness, not greed, unity, and cooperation so that the competence of micro-entrepreneurs in Klaten becomes more reliable. The increase in competitive university graduates who can create jobs will further increase the number of successful social entrepreneurs in the future. Increasing social entrepreneurial success will be able to create jobs in the village. All of this leads to improving the standard of living and welfare of the people of Klaten Regency by Klaten's motto towards *Titi Tentrem Kerta Raharja* (a regional condition that is orderly, peaceful, prosperous and has enough for everything/ do not harm others, always be in harmony so that the situation becomes fertile and prosperous).

## V. REFERENCES

- [1] A. Adams, C., Muir, S., & Hoque, Z. (2014). Measurement of sustainability performance in the public sector. *Sustainability Accounting, Management and Policy Journal*, 5(1), 46–67. <https://doi.org/10.1108/SAMPJ-04-2012-0018>
- [2] Abdullah, S. A. C., & Sahad, M. N. (2016). Integrated marketing communication: a spiritual and an ethical Islamic perspective. *International Journal of Islamic Marketing and Branding*, 1(4), 305. <https://doi.org/10.1504/IJIMB.2016.10002295>
- [3] Ahmad, M. F. (2015). Antecedents of halal brand personality. *Journal of Islamic Marketing*, 6(2), 209–223. <https://doi.org/10.1108/JIMA-03-2014-0023>
- [4] Ahmad, S., Omar, R., & Quoquab, F. (2019). Corporate Sustainable Longevity: Scale Development and Validation. *SAGE Open*, 9(1), 215824401882237. <https://doi.org/10.1177/2158244018822379>
- [5] Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211. *Health Communication*, 34(11), 1369–1376.
- [6] Al-Bukhari. (1987). *Kitab Nafaqat, Kutubu Sittah, Riyadh*. Maktabah Darul Salam.
- [7] Albarracin, D., & Shavitt, S. (2018). Attitudes and Attitude Change. *Annual Review of Psychology*, 69(1), 299–327. <https://doi.org/10.1146/annurev-psych-122216-011911>
- [8] Amrozi, S. R. (2021). Keberagamaan Orang Jawa dalam Pandangan Clifford Geertz dan Mark R. Woodward. *Fenomena*, 20(1), 61–76. <https://doi.org/10.35719/fenomena.v20i1.46>
- [9] Anisah, H. U. (2012). Penerapan nilai-nilai kewirausahaan Islami dalam meningkatkan keunggulan bersaing UMKM. *Eco-Entrepreneurship Seminar & Call for Paper*, 1–9.
- [10] Astri, W., & Latifah, L. (2018). Pengaruh Personal Attributes, Adversity Quotient Dengan Mediasi Self Efficacy Terhadap Minat Berwirausaha. *Economic Education Analysis Journal*, 6(3), 737–751. Retrieved from

<https://journal.unnes.ac.id/sju/index.php/eeaj/article/view/20284>

- [11] Carroll, C. E. (2016). Theory of Planned Behavior. In *The SAGE Encyclopedia of Corporate Reputation* (Vol. 10, pp. 90–103). 2455 Teller Road, Thousand Oaks, California 91320: SAGE Publications, Inc.  
<https://doi.org/10.4135/9781483376493.n313>
- [12] Crabtree, S. (2010). Religiosity Highest in World's Poorest Nations. In *Gallup Global Reports* (Vol. 2011). Gallup World. Retrieved from Gallup World website:  
<https://news.gallup.com/poll/142727/religiosity-highest-world-poorest-nations.aspx>
- [13] Cruz, L. da, Suprapti, N. W. S., & Yasa, N. N. K. (2015). Aplikasi Theory Of Planned Behavior Dalam Membangkitkan Niat Berwirausaha Bagi Mahasiswa Fakultas Ekonomi Unpaz , Dili Leonel Da Cruz 1 Program Magister Manajemen Universitas Udayana ( Unud ), Denpasar , Bali Indonesia Fakultas Ekonomi Dan Bisnis , Univer. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 4(12), 895–920. Retrieved from  
<https://ojs.unud.ac.id/index.php/EEB/article/download/15136/12352>
- [14] Fadli, K. (2010). *Peranan Pendakwah Dalam Pembangunan Ekonomi Masyarakat Medan, Indonesia*.
- [15] Hair, J. F. (2009). *Multivariate data analysis*.
- [16] Huber, S., & Huber, O. W. (2012). The Centrality of Religiosity Scale (CRS). *Religions*, 3(3), 710–724. <https://doi.org/10.3390/rel3030710>
- [17] Kasali, R. (2012). *Cracking entrepreneurs: inilah para crackers lokal yang tak ada matinya!* Jakarta: Gramedia.
- [18] Kayed, R. N., & Hassan, M. K. (2013). Islamic Entrepreneurship. In *Islamic Entrepreneurship*. Routledge. <https://doi.org/10.4324/9780203840801>
- [19] Machmud, A., & Hidayat, Y. M. (2020). Characteristics of Islamic entrepreneurship and the business success of SMEs in Indonesia. *Journal of Entrepreneurship Education*, 23(2), 1–16. <https://doi.org/1528-2651-23-2-534>
- [20] Machmud, A., & Ahman, E. (2019). Effect of entrepreneur psychological capital and human resources on the performance of the catering industry in indonesia. *Journal of Entrepreneurship Education*, 22(1), 1–7.
- [21] Metin, I., & Camgoz, S. (2011). The advances in the history of cognitive dissonance theory. *International Journal of Humanities and Social ...*, 1(6), 131–136. Retrieved from  
[http://www.ijhssnet.com/journals/Vol.\\_1\\_No.\\_6\\_June\\_2011/14.pdf](http://www.ijhssnet.com/journals/Vol._1_No._6_June_2011/14.pdf)
- [22] Mukhtar, A., & Mohsin Butt, M. (2012). Intention to choose Halal products: the role of religiosity. *Journal of Islamic Marketing*, 3(2), 108–120.  
<https://doi.org/10.1108/17590831211232519>

- [23] Mulder, N. (1992, August). Sinkretisme Agama atau Agama Asia Tenggara. *Basis*, 285. Retrieved from <https://staffnew.uny.ac.id/upload/131808675/penelitian/Humaniora-UNY.pdf>
- [24] Nicholls, A. (2013). Social Entrepreneurship New Models of Sustainable Social Change. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699.
- [25] Nugroho, A. J. (2015). *Pengembangan Model Budaya Wira Usaha Berbasis Akulturasi Nilai-nilai Sosio Religiusitas [Laporan Penelitian]*. Klaten. Retrieved from [https://onsearch.id/Repositories/Repository?library\\_id=615](https://onsearch.id/Repositories/Repository?library_id=615)
- [26] Nugroho, A. J. (2020). Is Social Entrepreneurship Learning for Students Based on Spiritual Experiences Still Relevant? *Journal of Education and Practice*, 11(11), 19–22. <https://doi.org/10.7176/jep/11-11-03>
- [27] Pratopo, P., Erdawati, L., Atikah, A., & Gunawan, Y. M. (2021). Pengaruh Kompetensi Kewirausahaan dan Etos Kerja Terhadap Kinerja Pelaku UMKM di Kota Tangerang. *JMB: Jurnal Manajemen Dan Bisnis*, 10(1), 163–176. <https://doi.org/10.31000/jmb.v10i1.4227>
- [28] Putri Aristya Sandy, N. M. C., Setiobudi, A., & Teofilus, T. (2022). Cognitive Dissonance, Business Longevity, and Spiritual Values of Business in Bali Post-Pandemic. *Jurnal Manajemen Dan Kewirausahaan*, 10(2), 119–125. <https://doi.org/10.26905/jmdk.v10i2.7866>
- [29] Putz, L. M., Schmidt-Kraepelin, M., Treiblmaier, H., & Sunyaev, A. (2018). The influence of gamified workshops on students' knowledge retention. *CEUR Workshop Proceedings*, 2186, 40–47.
- [30] Ramadani, V., Dana, L. P., Ratten, V., & Tahiri, S. (2015). The context of Islamic entrepreneurship and business: concept, principles and perspectives. *International Journal of Business and Globalisation*, 15(3), 244. <https://doi.org/10.1504/IJBG.2015.071906>
- [31] Rezai, G., Mohamed, Z., & Shamsudin, M. N. (2012). Assessment of Consumers' confidence on Halal labelled manufactured food in Malaysia. *Pertanika Journal of Social Science and Humanities*, 20(1), 33–42.
- [32] Roibin, R. (2018). Mitologi Religius dan Toleransi Orang Jawa: Telaah Pemikiran Benedict Anderson. *El-Harakah (Terakreditasi)*, 10(1), 75. <https://doi.org/10.18860/el.v10i1.4600>
- [33] Samdin. (2018). Pemahaman modal dalam praktik dagang masyarakat Muslim Gulakudo di Sulawesi Tenggara. *Jurnal Aplikasi Manajemen*, 6(3), 391–495. Retrieved from <https://jurnaljam.ub.ac.id/index.php/jam/article/view/1920/1442>
- [34] Sharkawi, I., Latip, M., & Mohamed, Z. A. (2021). Applying the Theory of Planned Behavior to Healthy Eating Intention among Malaysian Adults. *International Journal of Academic Research in Business and Social Sciences*, 11(17), 17–26.

- [35] Smith, D., & Langfield-Smith, K. (2004). Structural equation modeling in management accounting research. *Journal of Accounting Literature*, 5th ed., Vol. 23, pp. 49–86. Semarang: BP Undip -Undip Press.
- [36] Supriadi, S. (2017). *Dinamika Kehidupan Religius Era Kasunanan Surakarta (Dynamics of Religious Life in the Era of the Surakarta Sunanate)*. Jakarta: Litbangdiklat press Kementrian agama RI.
- [37] Sutyono, S. (2015). Tradisi Masyarakat Sebagai Kekuatan Sinkretisme di Trucuk, Klaten. *Jurnal Penelitian Humaniora*, 16(1), 45–59. <https://doi.org/10.21831/hum.v16i1.3415>
- [38] Sweeney, J. C., Hausknecht, D., & Soutar, G. N. (2000). Cognitive dissonance after purchase: A multidimensional scale. *Psychology and Marketing*, 17(5), 369–385. [https://doi.org/10.1002/\(SICI\)1520-6793\(200005\)17:5<369::AID-MAR1>3.0.CO;2-G](https://doi.org/10.1002/(SICI)1520-6793(200005)17:5<369::AID-MAR1>3.0.CO;2-G)
- [39] Syauqi, A. (2020). 50.000 UKM di Klaten Mulai Limbung teribas Corona. *Berita Ekonomi Bisnis*. Retrieved from <https://finance.detik.com/berita-ekonomi-bisnis/d-4976137/50-000-ukm-di-klaten-mulai-limbung-terimbas-corona>
- [40] Tran, H. T. T., Nguyen, N. T., & Tang, T. T. (2023). Influences of subjective norms on teachers' intention to use social media in working. *Contemporary Educational Technology*, 15(1), ep400. <https://doi.org/10.30935/cedtech/12659>
- [41] Wijaya, T. (2008). Kajian Model Empiris Perilaku Berwirausaha UKM DIY dan Jawa Tengah. *Jurnal Manajemen Dan Kewirausahaan*, 10(2), 93–104.
- [42] Yaacob, Y., & Azmi, I. A. G. (2012). Entrepreneur's Social Responsibilities From Islamic Perspective: A Study of Muslim Entrepreneurs In Malaysia. *Procedia - Social and Behavioral Sciences*, 58(2), 1131–1138. <https://doi.org/10.1016/j.sbspro.2012.09.1094>
- [43] Zahra, A., M. Munandar, J., & Sarma, M. (2022). Factors Affecting The Decision Using Theory Of Planned Behavior (Case Study: Election Of The 2019 President). *Jurnal Indonesia Sosial Sains*, 3(08), 1136–1148. <https://doi.org/10.36418/jiss.v3i8.659>