



## **IMPLEMENTATION OF SHOPEEE E-COMMERCE BUSINESS ETHICS BASED ON *MAQASHID AL-SYARI'AH*: ABU ISHAQ ASY-SYATHIBI'S THOUGHTS**

**Rizma Denytasari<sup>1</sup>, Rokhmat Subagyo<sup>2</sup>, M. Aqim Adlan<sup>3</sup>**

Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung

rizmadenytasari01@gmail.com<sup>1</sup>, rokhmatsubagyo@uinsatu.ac.id<sup>2</sup>, adlanaqim1@gmail.com<sup>3</sup>

### **Abstract:**

The concept of *Maqashid al-Syari'ah* is very important to apply in the context of e-commerce business ethics because the concept of *Maqashid al-Syari'ah* directs business actions not only to focus on gaining profits but also to pay attention to sustainability and balance in important aspects of life. This research aims to examine the application of Shopee's e-commerce business ethics based on *Maqashid al-Syari'ah* according to Ash-Syathibi's thought. This research uses a qualitative approach using library research methods. Namely, data is collected by reviewing books and journals that are appropriate to this research, using the phenomenological method, namely data mining that discusses the specifics of this research, and also relies on critical analysis of primary and secondary sources related to this research. The results of this research are that business ethics based on *Maqashid al-Syari'ah*, according to Asy-Syathibi's thoughts, has a good impact on the sustainability of Shopee's business. By maintaining customer trust and implementing rules in accordance with *Maqashid al-Syari'ah*, Shopee is increasingly developing and being trusted by the public as a safe and trustworthy e-commerce platform. Apart from that, by maintaining a professional attitude and implementing five basic things that must be adhered to by all sellers, Shopee also provides a good example of running a business based on business ethics that are in accordance with *Maqashid al-Syari'ah*.

**Keywords:** e-commerce, business ethics, maqashid syariah, shopee

**Corresponding:** Rizma Denytasari  
**Email:** rizmadenytasari01@gmail.com

### **INTRODUCTION**

The emergence of the digital economy has significantly changed the business paradigm in how it operates and interacts with customers. In addition, this phenomenon has also created great added value for businesses. With digital technology, businesses can increase their efficiency and productivity, thereby being able to compete more effectively in the global market (Chen, Kumara, & Sivakumar, 2021). Thus, the digital economy has tremendously impacted the business world. Businesses that can adapt and utilize digital technology optimally can optimize the potential for great growth and profit. Therefore, the presence of the digital economy has become a challenge and opportunity that must be faced by every business to continue to grow and succeed in this modern era. The digital economy is defined as economic activity supported by internet-based digital technology (Litvinenko, 2020).

The digital economy involves the use of Information and Communication Technology (ICT) to create, deliver, and trade products, services, and information electronically (Xia, Lv, Wang, & Ding, 2023). This concept is the transformation of traditional business into a digital format, including communications, transactions, and operations conducted through digital platforms (Ihwandin et al., 2023). With the advancement of technology and the internet, businesses can increase efficiency and productivity in running their operations. The internet and digital platforms have enabled businesses to conduct transactions with customers in different parts of the world, helped manufacturers connect their

products with consumers, and facilitated online services that make access easy for everyone. This activity is commonly referred to as e-commerce.

Electronic Commerce (e-commerce) is the process of buying, selling, or exchanging products, services, and information through computer networks (Ramadhan & Widystuti, 2023). E-commerce allows sellers to advertise their products and services to millions of people around the world. In addition, e-commerce allows sellers to sell their products online, making it easier for consumers to make purchases. Also, e-commerce allows sellers to obtain information quickly and precisely. Easy access to information allows sellers to make better and faster decisions, thus strengthening their market position (Song, Liu, Zhang, & Li, 2022). The existence of e-commerce has brought significant positive impacts, but it also poses new challenges that must be faced. E-commerce has opened up vast opportunities for innovation, expanded global reach, and facilitated wider participation in buying and selling activities. However, this opportunity also comes with responsibilities that cannot be ignored, especially business ethics in running the growing e-commerce industry. In running an e-commerce business, business ethics should be a key principle that must be upheld. This includes a commitment to protect personal data and confidential consumer information, provide high-quality and honest services, and respect intellectual property rights. In addition, running an e-commerce business must pay attention to security aspects in protecting the system and information used and not cause risk or loss to users. The aspect of inclusiveness should also not be ignored in e-commerce. This includes wider community involvement in developing and using digital technology, as well as ensuring that all parties have equal access to the services and products offered in e-commerce.

According to Kasmir, a business activity must be carried out following the norms or ethics that apply in the business world (Arafah, 2022). Business ethics in Islam is a number of ethical business behaviors (*Akhlaq al Islamiyah*) based on Sharia values prioritizing *halal* and *haram*. Ethical behavior is behavior that obeys the commands of Allah SWT and stays away from the prohibitions of Allah SWT (Arafah, 2022). In this context, the concept of *Maqashid al-Syari'ah* becomes very important in understanding and evaluating ethical behavior. The concept of *Maqashid al-Syari'ah* is one of the studies in the disciplines of *ushul fiqh* and *muamalah* so that *Maqashid al-Syari'ah* is considered a foundation in understanding Sharia or Islamic law. *Maqashid al-Syari'ah* is the purpose or meanings that are expected and maintained from the existence of law both in behavior, creed and other aspects of life (Ridwan et al., 2023). Understanding these goals allows one to know and evaluate ethical or unethical behavior more fully and comprehensively. One of the main objectives of *Maqashid al-Syari'ah* is to realize the benefit and goodness for humans in this world and in the hereafter. Understanding this goal allows a person to determine whether his behavior is in accordance with Islamic teachings and can provide benefits for himself, society and the surrounding environment.

One of the important figures in *Maqashid al-Syari'ah*'s thinking is Ash-Syathibi. Ash-Syathibi was a thinker who was nicknamed Syaikhul Maqashid. This is due to his expertise in combining the theory of useful *fiqh* with *mashid* so that the resulting legal products are more alive and more contextual. In his time, maqashid science developed as a separate scientific field, but still within the scope of Sharia science. He is the one who laid the foundations of *Maqashid al-Syari'ah* Science (Sutisna et al., 2021). According to Ash-Syathibi, *Maqashid al-Syari'ah* includes the maintenance of the five elements of life, namely the preservation of religion, soul, mind, offspring and property. The achievement of these five elements not only reflects the overall welfare of individuals but also has a positive impact known as the concept of *maslahah* or benefit.

The concept of *Maqashid al-Syari'ah* is very important in the context of e-commerce business ethics. The concept of *Maqashid al-Syari'ah* provides a deep moral framework and directs business actions to be aligned with Sharia objectives and create sustainable benefits. In the context of e-commerce, where business transactions can be fast and complex, the application of the *Maqashid al-Syari'ah* concept is an important guide to assessing and organizing business ethically (Elgharbawy, Azam, & Kartika, 2023). The concept of *Maqashid al-Syari'ah* directs business actions to not only focus on gaining profits but also pay attention to sustainability and balance in important aspects of life. The maintenance of religion, soul, mind, offspring, and property is a preventive measure to ensure that businesses are run by considering their impact on all aspects of life. Success in achieving these five elements of life not only provides benefits for individuals and society but also reinforces the concept of maslahah. In addition, the importance of business ethics based on the concept of *Maqashid al-Syari'ah* e-commerce not only provides benefits for business people and consumers but can also increase trust and economic stability in the digital era (Rohman, Fitriana, & Aidy, 2023). Therefore, Islamic business ethics based on the principles of *Maqashid al-Syari'ah* must remain the main focus in e-commerce activities to provide a broader positive impact for all parties involved.

Shopee is one of the youngest e-commerce platforms in the marketplace category that is growing rapidly in the online buying and selling market. This mobile-based marketplace officially entered Indonesia in 2015 compared to competitors operating earlier. In 2018, Shopee achieved 1.5 million transactions within 24 hours. This is a fantastic record for the newest e-commerce marketplace in Indonesia (Ruslang et al., 2020). Shopee's presence as an e-commerce platform affects consumer behavior, transaction patterns, and overall economic trends. With its wide reach, Shopee acts as a facilitator of buying and selling transactions between sellers and buyers, connecting producers with consumers and creating a complex business ecosystem. In this context, it is increasingly important for Shopee to implement Islamic business ethics in accordance with the concept of *Maqashid al-Syari'ah*, which is in line with the thinking of Ash-Syathibi, such as maintaining a balance between economic profit and social justice, as well as ensuring that the business conducted is halal and does not harm other parties. Therefore, the application of the *Maqashid al-Syari'ah* concept is very important to ensure that business ethics in Shopee e-commerce is based on Maqashid al-Syari'ah so that it not only provides benefits for all parties involved but also provides values that are in line with Islamic teachings.

## **METHOD**

This research uses a qualitative approach by using the library research method, namely data collected by reviewing books and journals that are in accordance with this research; phenomenology, namely extracting data that discusses this research specifically. In addition, this research also relies on critical analysis of primary and secondary sources related to this research. Data collection methods in the research are based on interviews and observations. Surveys were conducted on active users of the Shopee Marketplace and business partners who also use the Shopee Marketplace to offer their products.

## **RESULTS AND DISCUSSION**

### **The Concept of *Maqashid al-Syari'ah* According to Asy Syathibi**

As the main source of the Islamic religion, the Qur'an contains various teachings. Ulama divides the content of the Qur'an into three large parts, namely *aqidah*, morals, and Sharia. Aqidah relates to the basics of faith, morals relate to ethics, and Sharia relates to various legal aspects that arise from *aqwal* (words) and *af'al* (deeds). The last group (Sharia), in the systematics of Islamic law, is divided into two things, namely worship (*habl min Allah*) and *muamalah* (*habl minal-nas*).

The Qur'an does not contain detailed rules regarding worship and *muamalah*. The Qur'an only contains the basic principles or principles for various legal issues in Islam. The Prophet Muhammad SAW was sent by Allah with the aim of explaining the verses of the Qur'an as a guide to human life. The explanation of the Qur'an is done through hadith. The Qur'an and hadith are sources that are used as a basis for scholars to develop Islamic law, especially in the field of muamalah. In this framework, Al-Syathibi put forward the concept of *Maqashid al-Syari'ah*. The concept of *Maqashid al-Syari'ah* occupies a very important place in the enforcement of Islamic law. *Maqashid al-Shari'ah* is a compound sentence (*tarkib idafi*) from the words *maqashid* and *shari'ah*. Meanwhile, *Maqasid* is the plural (plural) form of the singular (*mufrad*) form of *maqsad* (Helim, 2019). *Maqṣad* is the desired goal. Meanwhile, *shari'ah* are the laws prescribed by God or the laws contained in the Qur'an and hadith. From this, a simple conclusion can be drawn that *Maqashid al-Syari'ah* means the meanings and objectives of God's law contained in Sharia texts, both the Qur'an and hadith (Junaidi, 2021).

Understanding *Maqashid al-Shari'ah* refers to the purpose of establishing Sharia law both in terms of behavior and in creeds and other aspects of life to provide benefits to human life in general or specifically in the world and hereafter. *Maqashid al-Shari'ah* (the aim of *shari'ah*), according to Asy-Syathibi, is the benefit of humanity (Mulyono, 2021). In the study of *ushul fiqh*, *Maqashid al-Syari'ah* occupies its own urgency. Even Ash-Syathibi considers *Maqashid* as *usūl al-din wa gawa'id al-shari'ah wa kulliyatal-millah* or the basis of religion, sharia rules and the teachings of the whole religion. In the context of legal studies, Asy-Syathibi believes that knowledge of *Maqashid* is the main requirement for the *ijtihad* skills of a *mujtahid* at all levels (Helim, 2019).

Discussion regarding the formation and known legal developments with the term *ijtihad* in *ushul fiqh* is very closely related to social changes that occur in people's lives. In general, *ijtihad* can be said to be an effort to study Islamic law in detail and maximum based on sharia arguments and obtain answers to the legal questions that arise in society (Helim, 2019). *Ijtihad* is a thought process carried out in understanding and applying Islamic law appropriately and relevantly according to the times and developing situations. *Ijtihad* can be carried out directly by Islamic scholars and scholars or indirectly through a process of consultation and dialogue with the community. *Ijtihad* is influenced by various factors, including social changes that occur in society. These social changes can be caused by advances in science and technology, changes in the social order, and various other factors. However, social change must be based on the legal principles that apply in Islam so that it can realize the needs and benefits of humanity. The benefit of humanity is one of the most important goals of Sharia law. The benefits that Sharia wants to achieve are general and universal, that is, not only for individuals but for all of humanity. Benefits are not just for a certain period but throughout time and for life. To realize benefit is determined by harmonizing the relationship between humans as creatures and Allah as *Khaliq*. This means that Islamic law not only regulates human relationships with each other but also their relationship with the Creator.

### ***Maqashid al-Syari'ah* Classification**

In realizing benefits, Abu Ishaq Asy-Syathibi classified *Maqashid al-Syari'ah* into three levels, namely: (1) *dharuriyyah*, (2) *hajiyah*, and (3) *tahsiniyyah* (Triyawan et al., 2021).

#### *1. Dharuriyyah*

*Dharuriyyah* is the highest *maslahah* and is primary (main) because, without it, humans cannot live (Sutisna et al., 2021). *Dharuriyyah* is everything that must exist to ensure the benefit of life in this world and the afterlife. Because of that, this is something things that cannot be abandoned in human life. Without it, human life would be lost, the world would be destroyed,

and life in the afterlife would be disadvantaged (tormented). Those included in the *dharuriyyah* category are:

- a) Maintaining religion
- b) Nourishes the soul
- c) Caring for offspring
- d) Maintaining assets
- e) Maintaining reason (also known as *dharuriyyah al-khams*).
- f) So, it is to maintain these five principles that Islamic law was revealed (Busyro, 2020).

2. *Hajiyah*

*Hajiyah* is a secondary *maslahah* and is needed by humans to make life easier and eliminate difficulties and hardships. If it is not there, there will be difficulties and hardships whose implications will not damage life (Helim, 2019). However, if this *hajiyah* is fulfilled, it will bring efficiency, effectiveness, and added value to human life. Included in the *hajiyah* category are *rukhsah* in the field of worship, buying and selling salam in the field of *muamalah*, paying *diyat* (fines) for accidental or intentional killings that have been forgiven by the victim's family (Busyro, 2020).

3. *Tahsiniyyah*

*Tahsiniyyah* is a complement or refinement of the two previous maqashid, including customs and noble morals (Sutisna et al., 2021). *Tahsiniyyah*, namely *maslahah* is a *muru'ah* (moral) demand intended for goodness and glory. Even if there is not, it will not be detrimental or complicate human life. *Maslahah Tahsiniyyah* is needed as a tertiary need to improve the quality of human life. What is included in the *tahsiniyyah* category in the field of *muamalah* is the prohibition on being wasteful, stingy, raising prices, monopoly, etc. (Triyawan et al., 2021).

#### **Position and Function of *Maqashid Al-Syari'ah***

Dr. Said Ramadhan Al-Buthi emphasized that *mashlahat* is not an independent proposition like the Qur'an, hadith, *ijma'* and *qiyyas*. However, *mashlahat* is a general rule that is the conclusion of a collection of laws that are based on Sharia propositions (Helim, 2019). *Maslahah* is not an independent argument, but *maslahah* is a general rule taken from many guru's issues that originate from legal arguments. This means that the Islamic laws regarding "*furu'*" are analyzed, and it is concluded that they all have one thing in common, namely the fulfillment and protection of the problems of humanity in this world and the hereafter. Therefore, *maslahah* must be supported by the Al-Qur'an, Hadith, *ijma'* or *qiyyas*. At least, there is no argument against it. *Maslahah* and *Maqashid al-Syari'ah* cannot be used as tools to determine laws and *fatwas*. However, every *fatwa* and *ijtihad* must use other *ijtihad* rules as stated in *ushul fiqh*. *Maqashid al-Shari'ah* or *maslahah* has two positions, namely (Helim, 2019):

1. *Maslahah* is a source of law, especially in matters that are not explained in the text, because *maslahah* is the essence of all legal sources.
2. *Maslahah* is a legal target, so every result of *ijtihad* and Sharia law must be ensured to meet aspects of *maslahah* and human needs.

Next, the function of *Maqashid al-Syari'ah* is divided into three parts (Helim, 2019):

1. Can understand legal sources (and their laws) comprehensively
2. Can make *Maqasid al-Syari'ah* one of the standards (*murajjihat*) to interpret one of the *fuqaha's* opinions
3. Can understand *ma'alat* (long-term considerations) of human activities and relate them to each *fatwa*.

Based on the three functions of *Maqashid al-Syariah*, as mentioned above, it can be concluded that by linking legal status to *Maqashid al-Syariah*. It is very important to ensure that the fatwa produced by a faqih and a mufti does not conflict with the problems or needs of humanity.

### **E-Commerce**

Electronic Commerce (e-commerce) is the process of buying, selling, or exchanging products, services, and information via computer networks. E-commerce is part of e-business, where the scope of e-business is broader, not just commerce but also includes collaborating with business partners, customer service, job vacancies and so on. Apart from www network technology, e-commerce also requires database technology, e-mail or electronic mail (e-mail), and other forms of non-computer technology such as goods delivery systems and payment tools for e-commerce. commerce (Ramadhan & Widystuti, 2023). E-commerce comes from two syllables, namely "e" which stands for electronic and commerce. In language, electronic means the science of electronics and electronic devices, or it could be said that all things related to the world of electronics and technology and commerce are trade or commerce (Handayani et al., 2021). A mechanism for transaction activities that uses communication networks via electronic media can be the internet, which has been widely used in various countries so that any activity can be carried out and geographical boundaries do not become a barrier and can achieve efficiency in the speed of carrying out business activities. Electronic buying and selling transactions (e-commerce), the same as ordinary buying and selling transactions carried out in the real world, are carried out by the parties involved, although in electronic buying and selling, the parties do not meet each other directly but connect via the internet. In electronic buying and selling transactions, the parties involved include (a) Sellers or merchants or entrepreneurs who offer a product via the internet as business actors. (b) Buyer or consumer, namely any person who is not prohibited by law from carrying out buying and selling transactions for products offered by sellers/business actors/merchants. (c) Banks are parties that distribute funds from buyers or consumers to sellers or business actors/merchants. (d) Provider as a provider of internet access services (Rusli & Alisyah, 2021).

### **Shopee**

Shopee is the first mobile platform in Southeast Asia (Indonesia, Philippines, Malaysia, Singapore, Thailand, Vietnam) and Taiwan to offer online business transactions via mobile phone (Fauziah, 2019). Shopee is an online business company (e-commerce) that is growing very rapidly in the online buying and selling market. Shopee has a wide selection of goods, ranging from electronics and accessories, household equipment, health products, beauty equipment, mother and baby equipment, fashion and style to sports equipment. Shopee makes it easy for its users to sell or buy goods or services through applications available on the iOS and Android platforms, which can be downloaded via Playstore. Shopee provides features that make it easier to live chat with sellers and buyers to interact with each other quickly and easily. Shopee officially entered Indonesia in 2015 compared to its competitors, who had previously operated. Shopee is present in Indonesia to bring a new shopping experience. Shopee facilitates sellers to sell easily and facilitates buyers with a secure payment process and integrated logistics arrangements. Shopee users are young people who are currently accustomed to carrying out activities with gadgets, including shopping. For this reason, Shopee is here in the form of a mobile application to support fast, easy and efficient shopping activities. In 2018, Shopee achieved 1.5 million transactions within 24 hours. This is a fantastic record for the newest e-commerce marketplace in Indonesia (Ruslang et al., 2020). By looking at this reality, the rise of online business, which is currently a trend in society, cannot be avoided, and it can be used as an alternative for conducting trading businesses that do not require a specific location.

**Concept of Business Ethics in Islam**

In running a business, it cannot be denied that ethics is a very important aspect. Ethics has an important role in creating a healthy and sustainable business climate. A company can build a good reputation and maintain good relationships with customers, suppliers and other stakeholders by having high ethical standards. Apart from that, ethics can also encourage innovation and creativity in running a business because it emphasizes sustainability and corporate social responsibility. Business ethics in Islam is a number of ethical business behaviors (*Akhlaq al-Islamiyah*) wrapped in sharia values that prioritize *halal* and *haram*. So, ethical behavior is behavior that follows God's commands and stays away from his prohibitions (Arafah, 2022). Basically, ethics is required in carrying out business activities because there are several underlying reasons, namely: (1) business does not only aim for profit but needs to consider human values. Otherwise, it will sacrifice the lives of many people so that society also has an interest in ensuring that business is carried out ethically; (2) business is carried out between one human being and another human being so that it requires ethics as a guide and orientation for decisions, activities and human actions in business dealings with one another; and (3) business is currently conducted in very tight competition, so a business person who competes while still paying attention to ethical norms in an increasingly professional business climate will actually win (Zamzam & Aravik, 2020).

In this context, entrepreneurs must avoid conflicts as much as possible, especially those that will cause a breakdown in relations. All claims from relations to a certain level must be served with full tolerance. A win-win solution must be sought for every dispute. All this is to maintain the company's reputation and good name.

Islam recommends implementing Islamic values and ethics in economic matters. These recommendations are (Arafah, 2022):

**1. Integrity (Honest)**

Integrity in all things will bring happiness in this world and the hereafter. The principles of integrity will give rise to various commendable actions, namely not hiding defects in the goods being sold, not committing fraud in buying and selling, not committing *gharar* in buying and selling, not taking usury and not committing pawnshops. As the digital business world develops, integrity is manifested in the form of performance, punctuality, on-time delivery, commitment, good service, continuous improvement of product quality, and not lying or deceiving (both to buyers and sellers). This includes not providing false information about the goods being bought and sold.

**2. Trustworthy**

Trust is an attitude spread to other people, so they have more trust in all their actions. Trustworthiness in trading (*muamalah*) is highly emphasized. This is to ensure harmony between sellers and buyers. They will feel safe and comfortable in carrying out buying and selling transactions when they trust each other. In the context of digital business, trust is implemented by maintaining customer trust.

**3. Stick Firmly to Advice and Avoid Fraud**

Rasulullah SAW used Islam as advice, and one of the important things as advice is to stay away from fraud. For example, traders deceive buyers who do not understand the ins and outs of markets and commodity prices, then sell goods from the company to buyers at high prices or hide defects in the goods.

**4. Avoid *Najasy***

What is meant by *najasy* is bidding on merchandise with the aim of getting other people to bid higher. Things like this are strictly prohibited by religion. *Najasy* buying and selling is usually formed when there is an auction of goods, such as antiques, historic items, or items of high selling value (Arafah, 2022).

**5. Avoiding Unfair Competition**

This competition occurs between buying and selling carried out by a Muslim and his brother or between a Muslim's offer and his brother's offer. This must be avoided because it can cause hostility between sellers in the market complex. When they hate each other, the traders slander each other, and ultimately, both parties suffer.

In Islamic business ethics, there are several principles that every business person must always adhere to, namely (Arafah, 2022):

**1) Principle of Unity/*Tawhid***

The principle of unity is a very philosophical basis that is used as the main foundation for every step a believing Muslim takes in carrying out the functions of his life. In this case, it is unity as reflected in the concept of monotheism, which combines all aspects of Muslim life in the economic, political, and social fields into a homogeneous whole and emphasizes the overall concept of consistency and order. The foundation of monotheism or divine is based on Allah's pleasure. The procedures carried out are by His Sharia. Business and distribution activities are tied to divine principles and goals. The dimension of monotheism in business is manifested in the intentions and ultimate goals of the business. Business intentions and objectives are dedicated solely to the benefit of worshiping Allah SWT. Business motives are placed in the spiritual dimension through obedience and servitude to Allah SWT.

**2) Balance**

Applying balance in business means not exaggerating in business. Business is conducted fairly and proportionally and prioritizes harmony and harmony so that it does not have a negative impact on various interests. In Islam, justice is a principle that shows honesty, balance, simplicity and directness, which are moral values emphasized in the Qur'an. Islam requires us to act fairly, including towards parties we dislike. Islam does not destroy individual freedom but arranges it for the benefit of society.

**3) Free Will**

Islam respects the position of humans as creatures who have free will. However, humans must recognize the existence of God's laws as limitations and guidelines in life. The exercise of freedom of will must be in accordance with the core values of the Qur'an and Hadith. In the business world, this concept is applied in the form of freedom so that it leads to cooperation, not competition, let alone destroying each other in business. Even if there is competition in business, it means competition in goodness or *fastabik al-khairat* (competition in virtue). As well as complying with contracts, both business cooperation contracts and employment contracts with workers.

**4) Responsibility**

Responsibility means that humans, as business people, are morally responsible to God for business behavior. In Islam, treasure as an asset business is trustworthy by the Lord and must be accountable in front of the Lord. Whatever freedom occurs without restrictions, it

definitely demands responsibility and accountability. To realize justice, truth, And will, one must be responsible for the action that is conducted.

5) Truth and Virtue

In a business context, truth is understood as correct intentions, attitudes, and actions, including the contract process (transaction), the process of exploration or acquisition as of the development, and the process of creating or determining profits. With this principle of truth, Islamic business ethics really protects and prevents the possibility of harm to the business parties carrying out transactions, cooperation and agreements in business. Apart from that, business activities should be based on virtue. A business based on virtue will have a positive impact on profit levels. Virtue applied will bring business to a situation that benefits many parties because, in general, every human being, without exception, wants kindness and good treatment.

**Implementation of Shopee E-Commerce Business Ethics Based on Maqashid Syariah According to Asy-Syathibi's Thoughts**

Business ethics based on *Maqashid al-Syari'ah* is a concept that regulates the relationship between sellers and consumers, between world affairs and the hereafter, and between traffic jams and business continuity based on Sharia law. Applying business ethics with truth values by Sharia law will bring reciprocal benefits between business entities, sellers, and consumers. However, if a company does not have clear rules to regulate it, it will not develop or even fail. One of the keys to business success is customer trust. This trust is an important factor that influences customer loyalty to the company. Customers and businesses are tied together, forming a mutually beneficial cycle.

Shopee, as an e-commerce company, continues to increase consumer trust by enforcing community rules and policies that all Shopee application users must comply with. Sellers and buyers must comply with the policies set by Shopee to maintain a safe and enjoyable online trading environment. Most policies cover more things related to the seller. It is not unfair, but this policy is made for the benefit of both parties and coincidentally, sellers have a greater role and opportunity to do things that may not be good for the Shopee or the buyer. The rules that must be implemented by sellers on Shopee reflect Shopee's commitment to maintaining customer trust. With this rule, customers will increasingly trust and believe that Shopee is a safe place for online shopping. Implementation of business ethics in accordance with *Maqashid al-Syari'ah* also has a positive impact on Shopee's business sustainability.

Basically, business sustainability is the main goal of every business. As an e-commerce platform that is increasingly popular and liked by customers, Shopee continues to improve the quality of its services by emphasizing the importance of maintaining trust in sellers. The more customers trust Shopee, the more customer loyalty they will have for Shopee. This also has an impact on sellers who are increasingly loyal to selling on Shopee because the increasing number of buyers has an impact on increasing profits. Shopee also has a policy regarding prohibited and restricted goods, which is based on applicable law in Indonesia. This policy contains products that are prohibited from being sold on Shopee. Sellers are required to comply with this policy and are responsible for ensuring that the items sold comply with the law and are allowed to be sold in accordance with the terms and policies issued by Shopee before listing the items on the sales platform. Shopee always monitors existing stores and will immediately remove items that violate policies and issue notifications and warnings to sellers via email that the item listing has been removed from the Shopee website due to policy violations.

As an e-commerce platform That provides a place to sell, Shopee guarantees security and comfortable transactions. There is a clear process so that goods reach the buyer and fund the seller with safety and fairness. This is Shopee's commitment to maintaining business sustainability based on business ethics in accordance with *Maqashid al-Syariah*. The following is a description of *Maqashid al-Syariah*'s values regarding the five main things in Shopee's e-commerce activities, namely:

1. The religion of Shopee application users is maintained.

Even though it operates as an online trading platform, Shopee also pays attention to the religious diversity of its users. With strict regulations and policies, Shopee ensures that users' religion is maintained when making transactions on their platform. This is done to maintain comfort and security when shopping online. Not only that, Shopee is also committed to ensuring that religion is not used as an excuse to carry out discriminatory actions or harm other parties.

2. The spirit of Shopee application users remains intact.

The existence of regulations and policies that must be obeyed by all Shopee application users becomes a guideline for sellers and buyers to respect each other and maintain the trust given. In maintaining customer trust, the products bought and sold by Shopee do not contain harmful elements. Goods must match the advertised images and specifications so that consumers receive what is expected. Additionally, Sellers on Shopee are expected to protect customer data by enforcing strict privacy policies and avoiding misuse of consumers' personal information. Shopee also has a return/fund feature where if buyers find defects in their ordered goods, they can return goods ordered so buyers do not feel disadvantaged.

3. The descendants of Shopee application users are maintained.

Shopee application users must comply with the rules and policies that have been set so that the user's descendants are protected. This is important to prevent illegal transaction practices from occurring or causing harm to one of the parties. Unauthorized transaction practices include using fake accounts, stealing the identity of other traders, or manipulating product prices, which can harm other parties and violate applicable laws. Apart from that, by complying with existing regulations and policies, users will play a role in creating a healthy and ethical business environment on the Shopee application. This will positively impact the income earned so that it can maintain the blessings of livelihood for the family.

4. The assets of Shopee application users are maintained.

With the existence of regulations and policies that all Shopee application users must comply with, Shopee application users do not overspend because Shopee has a policy of maximizing sales where Shopee always offers attractive promotions to buyers during seasonal shopping periods. This not only provides added value for Shopee application users but also allows buyers to shop more economically and smartly.

5. Shopee application users' minds are maintained.

The regulations and policies designed by Shopee are rational because they can provide a safe and comfortable experience for all application users. With rational policies, users can feel calmer and avoid possible losses when making transactions on the Shopee application. This policy also aims to maintain the quality and safety of products sellers offer on the Shopee platform. Shopee is also actively updating and improving existing policies to keep up with technological developments and meet the increasingly diverse needs of users.

Thus, business ethics based on Maqashid al-Syari'ah has a good impact on the sustainability of Shopee's business. By maintaining customer trust and implementing rules in accordance with Maqashid Sharia, Shopee is increasingly developing and increasingly trusted by the public as a safe and trustworthy e-commerce platform. Apart from that, by maintaining a professional attitude and implementing regulations and policies that all application users must obey, Shopee also provides a good example of running a business that is based on business ethics in accordance with Maqashid al-Syariah.

## CONCLUSION

The concept of *Maqashid al-Syari'ah* occupies a very important place in the enforcement of Islamic law. The meaning of *Maqashid al-Syari'ah* refers to the aim of establishing Sharia law both in terms of behavior and in beliefs and other aspects of life to provide benefits to human life in general or specifically in this world and in the afterlife. *Maqashid al-Syari'ah (goal of shari'ah)*, according to Ash-Syathibi, is the benefit of mankind. To realize benefits, Ash-Syathibi classified Maqashid al-Syari'ah into three levels, namely (1) *dharuriyyah*, (2) *hajiyah*, and (3) *tahsiniyyah*. *Maqashid al-Syari'ah* or *maslahah* has two positions: (1) *Maslahah* is a source of law, especially in matters that are not explained in the text, and (2) *Maslahah* is the target of law, so every result of *ijtihad* and sharia law It must be ensured that it fulfills aspects of human problems and needs. Linking legal status to *Maqashid al-Syari'ah* is very important to ensure that the *fatwa* produced by a *faqih* and a *mufti* does not conflict with the problems or needs of humanity. Especially in the digital business sector, where humanity's needs are increasing day by day, humanity needs *fatwas* as guidelines and rules in carrying out buying and selling transaction activities (*muamalah*), as well as ethical guidelines for all business entities, sellers, and buyers so as not to deviate from Islamic rules. In running a business, it cannot be denied that ethics is a very important aspect. Ethics has an important role in creating a healthy and sustainable business climate. Business ethics in Islam is a number of ethical business behaviors (*akhlaq al Islamiyah*) wrapped in sharia values that prioritize halal and haram. Islam recommends implementing Islamic values and ethics in economic matters; these recommendations are (1) honesty, (2) trust, (3) sticking to the advice and staying away from deception, (4) avoiding *najas*, and (5) staying away from unfair competition. According to Asy-Syathibi, business ethics based on *Maqashid al-Syari'ah* have a good impact on the sustainability of Shopee's business. By maintaining customer trust and implementing rules in accordance with *Maqashid al-Syari'ah*, Shopee is increasingly developing and increasingly trusted by the public as a safe and trustworthy e-commerce platform. Apart from that, by maintaining a professional attitude and implementing five basic things that must be adhered to by all sellers, Shopee also provides a good example of running a business based on business ethics in accordance with *Maqashid al-Syari'ah*.

## REFERENCES

Arafah, M. (2022). Etika Pelaku Bisnis Islam. Banyumas: Wawasan Ilmu.

Busyro, M. Ag. (2020). Pengantar Filsafat Hukum Islam. Prenada Media.

Chen, Yanyu, Kumara, E. Kusuma, & Sivakumar, V. (2021). Investigation of finance industry on risk awareness model and digital economic growth. *Annals of Operations Research*, 1–22.

Elgharbawy, Amal A. M., Azam, Md Siddique E., & Kartika, Betania. (2023). Halal Digital Entrepreneurship and Disruptive Technologies from the Lenses of Maqasid al-Shari'ah. *Contemporary Discourse of Halal and Islamic Entrepreneurship: Trends and Future Opportunities*, 179–197.

Elysabeth, Nurafni Rubiyanti, & Pradana, Mahir. (2020). The Effect of Social Commerce Construct on Consumer Trust and Purchase Intention (Study on Shopee E-Commerce Users in Indonesia).

Fauziah, Intan Surun. (2019). Perilaku Konsumen Dalam Marketplace (Studi Kasus Di Shopee Dan Tokopedia Perspektif Etika Bisnis Islam). STIE Perbanas Surabaya.

Handayani, Tia Sari, Fasa, Muhammad Iqbal, & Suharto. (2021). Business Ethics: Pengaruh Terhadap Transaksi E-Commerce Dalam Perspektif Ekonomi Islam. *Jurnal Ilmiah Ekonomi, Manajemen Dan Syariah (JIEMAS)*, 1(1), 34–42.

Helim, Abdul. (2019). Maqashid al-syari'ah versus usul al-Fiqh (Konsep dan posisinya dalam metodologi hukum islam). Pustaka Pelajar.

Ihwanudin, Nandang, Nugroho, Lucky, Bangun, Rejeki, Darmaningrum, Kurniawati, Juliansyah, Rollis, Siska MY, Ani, Dewi, Irra Chrisyanti, Nopiyani, Putu Eka, Krisnanik, Erly, & Suganda, Asep Dadan. (2023). Ekonomi dan Bisnis Digital. Penerbit Widina Bhakti Persada Bandung.

Junaidi, Ahmad. (2021). Posisi Maqāṣid Al-Shārī'ah Dalam Kajian Hukum Islam. Penerbit Pena Salsabila.

Litvinenko, V. S. (2020). Digital economy as a factor in the technological development of the mineral sector. *Natural Resources Research*, 29(3), 1521–1541.

Mulyono, Kemal Budi. (2021). Sejarah Pemikiran Ekonomi Barat dan Islam. Semarang: LPPM UNNES.

Ramadhan, Rizqi Chandra, & Widyastuti, Tiyas Vika. (2023). Problematika Penerapan Aspek Perpajakan dalam Transaksi E-Commerce Antarnegara. Penerbit NEM.

Ridwan, Mohammad, Zebua, Rony Sandra Yofa, Abasir, Muttorik Alil, Sari, Indah Fitriana, Muhsin, Syamsiah, Nugroho, Lucky, & Yahya, Abdullah Muhammad. (2023). Maqashid Syariah. Get Press Indonesia.

Rohman, Adi Nur, Fitriana, Diana, & Aidy, Widya Romasindah. (2023). Economic Security and Sharia Fintech Regulation in Indonesia: A Portrait of Strengthening the Sharia Business Ecosystem. *Fiat Justicia: Jurnal Ilmu Hukum*, 17(3), 243–264.

Ruslang, Ruslang, Kara, Muslimin, & Wahab, Abdul. (2020). Etika Bisnis E-Commerce Shopee Berdasarkan Maqashid Syariah Dalam Mewujudkan Keberlangsungan Bisnis. *Jurnal Ilmiah Ekonomi Islam*, 6(3), 665–674.

Rusli, Muhammad, & Alisyah, Muh Rifki. (2021). Penerapan Etika Bisnis Islam Di Zaman Digital (Studi Pada Bukalapak. Com). *Ats-Tsarwah: Jurnal Hukum Ekonomi Islam*, 1(1), 30–51.

Song, Yuguang, Liu, Jia, Zhang, Wen, & Li, Jian. (2022). Blockchain's role in e-commerce sellers' decision-making on information disclosure under competition. *Annals of Operations Research*, 1–40.

Sutisna, Neneng Hasanah, Dewi, Arlinta Prasetian, Nugraha, Ikhwan, Katmas, Ekarina, Mutakin, Ali, Nurhadi, Suparnyo, Arsyad, Kamarudin, & Triyawan, Andi. (2021). Panorama Maqashid Syariah. Media Sains Indonesia.

Triyawan, Andi, Hasibuan, Sri Wahyuni, Ash Shiddieqy, Hasbi, Kamal, Al Haq, Sujono, Rusny Istiqomah, Fajri, Mohammad Zen Nasrudin, Wadud, Abdul Muiz Abdul, Utomo, Yuana Tri, Muttaqin, Zein, & Misno, Abdul. (2021). Sejarah Pemikiran Ekonomi Islam. Media Sains Indonesia.

Xia, Yan, Lv, Gongming, Wang, Huijuan, & Ding, Lin. (2023). Evolution of digital economy research: A bibliometric analysis. *International Review of Economics & Finance*, 88, 1151–1172.

Zamzam, H. Fakhry, & Aravik, Havis. (2020). Etika Bisnis Islam Seni Berbisnis Keberkahan. Deepublish.



© 2024 by the authors. It was submitted for possible open-access publication under the terms and conditions of the Creative Commons Attribution (CC BY SA) license (<https://creativecommons.org/licenses/by-sa/4.0/>).