




Murāqabah in practice: An ethnographic analysis of the Minangkabau Islamic Mato profit-sharing system in an urban Padang restaurant

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ABSTRAK

Introduction

Indigenous profit-sharing arrangements rooted in Islamic ethics remain understudied, despite their prominence in Southeast Asian enterprises. The Minangkabau Mato system, practised in Padang restaurants, melds Qur'ānic ideals of justice with kin-based solidarity and continuous spiritual self-monitoring (*murāqabah*). Understanding whether such a relational model can thrive in competitive urban markets is critical for both cultural preservation and Islamic economic theory.

Objectives

This study aims to (1) document in detail how Mato is implemented in a diaspora restaurant setting, (2) assess its economic and motivational effects relative to formal *mudharabah* contracts, and (3) evaluate the role of *murāqabah* as an endogenous governance mechanism.

Method

Adopting an ethnographic design, the researcher spent twenty-four weeks immersed in a medium-sized Padang restaurant in Palembang. Data comprised participant observation during daily operations,

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twenty-three semi-structured interviews covering all functional roles, and an analysis of daily balance sheets and archival photographs. Transcripts and field notes were coded inductively and deductively in NVivo, yielding four integrative themes: Islamic-ethical foundations, sociocultural integration, worker perceptions, and cultural-preservation dynamics.

Results

Transparent daily splits and flexible profit ratios foster high psychological ownership, intrinsic motivation, and negligible staff turnover. The employees cited murāqabah as a powerful internal control that reduced opportunism and reinforced meticulous bookkeeping. During a nine-percent spike in commodity costs, consensual ratio adjustments prevented wage arrears—an agility unattainable under fixed-ratio mudharabah schemes. Branding Mato as “Profit-Sharing the Minangkabau Way” simultaneously enhanced customer loyalty and safeguarded cultural identity.

Implications

The findings position Mato as a viable template for community-based Islamic finance and highlight the policy need for legal pluralism that legitimizes indigenous models without eroding their relational strengths. Managers seeking value-aligned incentives may replicate daily open-table reconciliations, ratio elasticity, and devotional briefings to embed trust and resilience.

Originality/Novelty

This study provides the first in-depth ethnographic evidence of Mato in an urban service enterprise, demonstrating how murāqabah and flexible sharing ratios translate Islamic moral philosophy into day-to-day business sustainability, while advancing heritage-based competitive advantage.

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INTRODUCTION

Minangkabau migrants are widely recognised throughout Indonesia for coupling Islamic devotion with remarkable entrepreneurial dynamism (Diapepin & Febrina, 2024; Games et al., 2013; N. A. Ibrahim & Muhammad Apandi, 2021; Mochlasin & Budiharjo, 2024). Their cultural maxim—*adat basandi syarak, syarak basandi Kitabullah*—frames commerce not merely as a quest for profit but as a religiously infused obligation to pursue justice, mutual care, and transparency (Fajria & Fitrisia, 2024; Mariana, 2024). Within this moral economy, community-embedded profit-sharing mechanisms have flourished, the most emblematic being the Mato system practised in Padang

restaurants. While classical Islamic finance already mandates risk-sharing (Gustianti et al., 2023; Irawan, 2023) through contracts such as *mudharabah* and *musyarakah* (Suherli et al., 2025), recent scholarship argues that indigenous arrangements may advance the same ethical ends even more holistically by weaving kinship, spirituality, and livelihood into a single fabric (Ahmadi et al., 2024; Furqani et al., 2016; Harahap et al., 2023; Kaakandikar et al., 2024). Consequently, understanding Mato is not solely a matter of preserving cultural heritage; it speaks to the broader quest for Islamic economic models that remain socially inclusive and commercially viable.

Over the last decade, Southeast-Asian researchers have documented a resurgence of locally rooted sharing schemes that eschew interest and foreground communal equity. Studies of *nyambut sawah* in Banten (Jamaluddin et al., 2024), Sharia village enterprises (*BUMDes Syariah*) in Java (Sundari & Syarifudin, 2022), *merti dusun*, *nyadran*, and *wiwitan* in Yogyakarta (Sobaya et al., 2023), and coastal fishing cooperatives in Nusa Tenggara (Ramenzoni, 2021) consistently report enhanced worker motivation, resilient cash-flows, and strengthened social capital. Parallel reviews in Islamic-finance journals confirm that such schemes advance the *maqāṣid al-sharī'ah* of justice (*'adl*), trust (*amānah*), and public welfare (*maṣlahah*), often outperforming formal contracts in environments where legal infrastructure is weak (Suherli et al., 2025). Yet, despite this growing corpus, the Mato system remains under-examined, especially regarding how its religious, cultural, and economic logics interact to sustain Minangkabau enterprises beyond their West-Sumatran homeland.

The present study is motivated by two intertwined challenges. First, rapid commercialisation of the Padang-restaurant sector—now spanning roadside stalls to high-end malls—has encouraged owners to adopt standardised employment contracts that risk displacing kinship-based sharing (Fauzan, 2013). Second, national regulatory reforms promoting Sharia-compliant finance increasingly privilege codified contracts over informal agreements, raising questions about the legal status and scalability of Mato (Hasan et al., 2023). Together these pressures threaten to marginalise a practice long credited with distributing gains equitably, nurturing employee loyalty, and symbolising Minangkabau identity within Indonesia's plural economy. Addressing this dilemma requires more than cataloguing cultural rituals; it demands an analytical comparison of Mato's embedded moral principles with those articulated in formal Islamic-finance theory.

Prior research offers general solutions for balancing tradition and modernisation: embed indigenous ethics within corporate-governance codes, formalise documentation without eroding flexibility, and provide regulatory guidance tailored to community-run ventures (Burhanuddin et al., 2025). Ethnographic evidence further recommends integrating the spiritual concept of *murāqabah*—constant awareness of divine oversight—to reinforce honesty and accountability in profit allocation (Harahap et al., 2023). Yet these prescriptions remain largely conceptual. Few empirical studies trace how entrepreneurs operationalise *murāqabah* or translate communal norms into day-to-day bookkeeping. The literature thus calls for fine-grained fieldwork able to



reveal whether, and under what conditions, Mato continues to deliver economic, devotional, and cultural dividends in competitive urban markets.

Emergent comparative analyses have begun to map the fault lines between indigenous and juristically standardised sharing. Researchers note that classical contracts institutionalise trust through pre-agreed ratios and legal recourse, whereas local models rely on relational reciprocity and socially enforced sanctions (Hasan et al., 2023). While formalisation secures transparency, it may diminish the collective *esprit de corps* that fuels long-term resilience (Burhanuddin et al., 2025). In addition, variable profit ratios and adaptive renegotiation—hallmarks of Mato—appear better suited to buffering shocks in volatile food markets than fixed contractual terms (Sundari & Syarifudin, 2022). Nevertheless, empirical confirmation remains sparse; most studies are descriptive or confined to rural agriculture, leaving an explanatory gap concerning service-sector contexts such as restaurants.

Against this backdrop, the Minangkabau diaspora in Palembang presents a compelling laboratory. Decades of migration have produced a dense network of Padang eateries operating under shared cultural scripts yet facing intensifying competition and labour mobility (Andriyanty et al., 2020). Within these businesses, profit-sharing is not an optional perk but an identity marker signalling fidelity to ancestral values and Islamic ethics. Preliminary observations suggest that Mato anchors a multi-layered incentive system: it ties remuneration to individual contribution, embeds moral injunctions against exploitation, and fosters a sense of familial belonging among staff across hierarchical roles—from cooks and servers to cashiers. However, systematic evaluation of these claims, especially in comparison with *mudharabah*-style micro-finance models, is still lacking.

This study therefore pursues three objectives. First, it ethnographically documents how the Mato system is enacted in a contemporary Padang-restaurant chain in Palembang, detailing routines of calculation, negotiation, and dispute resolution. Second, it analyses whether *murāqabah* functions as a distinctive ethical driver that augments standard notions of trust and fairness found in Islamic-finance literature (Harahap et al., 2023). Third, it evaluates the system's contribution to employee motivation and enterprise sustainability vis-à-vis formal profit-sharing contracts reported in recent Islamic-economics studies (Suherli et al., 2025). By triangulating interview data, participant observation, and documentary evidence, the research seeks to test the proposition that indigenous schemes can be institutionally robust and normatively superior when anchored in both cultural solidarity and Sharia compliance.

In doing so, the article offers two novel contributions. Empirically, it extends the geographic and sectoral scope of indigenous-profit-sharing research to the urban food-service industry, illustrating how Mato adapts to modern supply chains, digital payment systems, and fluctuating market demand. Theoretically, it bridges cultural anthropology and Islamic economics, proposing an integrative framework that situates *murāqabah* alongside established principles of *ʿadl* and *amānah* as co-determinants of equitable profit distribution. The findings aim to inform policymakers exploring alternatives to interest-based finance, business owners seeking values-aligned

incentive structures, and scholars interested in the dialectic between formal contracts and lived economic piety.

LITERATURE REVIEW

Islamic Profit-Sharing Principles

Islamic economic theory grounds commercial exchange in justice (*‘adl*), trust (*amānah*), and the equitable distribution of risk and return (Suherli et al., 2025). Classical contracts such as *mudharabah* and *musharakah* institutionalize these ideals by prohibiting interest and allocating profits according to pre-agreed ratios (Putra et al., 2018). Contemporary scholars view profit sharing as a financial practice and a moral instrument that realigns economic relations with the higher objectives (*maqāṣid al-sharī‘ah*) of social welfare and public benefit (Harahap et al., 2023). Against the backdrop of global critiques of interest-based finance, profit-sharing contracts are promoted as ethically superior alternatives that foster inclusive growth (Suherli et al., 2025).

Indigenous Profit-Sharing Systems in Southeast Asia

Over centuries, Southeast-Asian communities have developed indigenous sharing arrangements—*nyambut sawah* in Banten (Jamaluddin et al., 2024), maritime co-governance in Ende (Ramenzoni, 2021), and *BUMDes Syariah* village enterprises in Java (Sundari & Syarifudin, 2022)—that intuitively mirror Islamic prohibitions on exploitation. Empirical work shows such systems decentralize decision-making, embed social accountability, and bolster resilience during market shocks (Ramenzoni, 2021). By aligning customary reciprocity with Sharia norms, communities create hybrid legal frameworks that remain culturally resonant while meeting modern regulatory standards (Jamaluddin et al., 2024). Policy analyses therefore urge governments to accommodate local flexibility rather than impose one-size-fits-all Islamic-finance templates (Harahap et al., 2023).

Mato Profit-Sharing and Minangkabau Entrepreneurship

Within the Minangkabau diaspora, the Mato system operationalizes the cultural maxim *adat basandi syarak, syarak basandi Kitabullah*, integrating religious injunctions with kin-based solidarity. In Padang restaurants across Palembang, profits are pooled daily, apportioned transparently, and renegotiated collectively to accommodate fluctuating food costs—features that enhance worker loyalty and business agility (Fauzan, 2013). Comparative studies suggest Mato’s adaptive ratios outperform fixed *mudharabah* terms in volatile service sectors by buffering stakeholders against demand swings (Suherli et al., 2025). Yet literature also notes regulatory ambiguities: national Sharia standards privilege codified contracts, potentially marginalizing informal but ethically robust practices like Mato (Hasan et al., 2023).



Spiritual Accountability (Murāqabah) and Organizational Outcomes

A growing stream of Islamic economics research positions murāqabah—constant awareness of divine oversight—as an internal governance mechanism that heightens intrinsic motivation (Jamaluddin et al., 2024). Theoretically, murāqabah fosters self-regulation, minimizes opportunism, and aligns personal goals with organizational ethics (Harahap et al., 2023). In SMEs where formal controls are limited, these spiritual cues may substitute for costly monitoring systems, thereby improving productivity and sustainability (Suherli et al., 2025). Nonetheless, the construct remains empirically under-measured; extant studies seldom include validated murāqabah scales, relying instead on generic self-monitoring proxies (Harahap et al., 2023). Recent reviews therefore call for longitudinal, multi-method designs to isolate murāqabah’s causal impact on job satisfaction, retention, and financial performance (Jamaluddin et al., 2024).

Synthesis and Research Gap

The literature converges on three insights. First, indigenous profit-sharing models embody Islamic economic ideals yet retain contextual flexibility—a trait exemplified by Mato’s daily renegotiation ritual (Sundari & Syarifudin, 2022). Second, integrating spiritual accountability mechanisms such as murāqabah can transform profit sharing from a transactional rule set into a holistic ethic of work (Jamaluddin et al., 2024). Third, while qualitative ethnographies richly describe these phenomena, quantitative evidence remains thin, particularly regarding service-sector enterprises and employee-level outcomes (Harahap et al., 2023). Consequently, scholars urge field research that (a) compares Mato with formal *mudharabah* schemes across performance metrics, (b) develops murāqabah measurement instruments, and (c) evaluates how regulatory codification might preserve rather than erode cultural authenticity (Ramenzoni, 2021). Addressing these gaps would clarify whether indigenous systems can be scaled without sacrificing the communal ethics that make them effective.

METHOD

Research Design and Philosophical Orientation

This investigation adopted a qualitative ethnographic design informed by sociological and cultural-anthropological lenses. Ethnography was deemed appropriate because the Mato profit-sharing system is deeply embedded in everyday social interaction, kinship ethics, and Islamic devotional practice within Minangkabau-owned Padang restaurants. Guided by cultural-preservation theory, *mudharabah* jurisprudence, and social-constructionism, the study sought to capture emic meanings while relating them to broader Islamic economic concepts. A constructivist ontology and interpretivist epistemology underpinned the inquiry; knowledge was treated as co-produced through prolonged engagement between researcher and participants.

Setting and Participant Profile

Fieldwork was conducted at Rumah Makan Padang Palapa, a medium-sized eatery located in Palembang, South Sumatra. The site was selected purposively because it has implemented Mato continuously for more than a decade and employs a multigenerational migrant workforce representing the full operational hierarchy—from owner to dishwasher. Key informants included the proprietor, the head cook, two assistant cooks, a supply buyer, two servers, a cashier, and two dish-washers, yielding perspectives on both managerial and labor experiences. Additional contextual insight was obtained from long-term customers, local Islamic scholars, and community elders via informal conversations. Recruitment combined criterion-based purposive sampling, to ensure each functional role was represented, with snowball referrals that identified workers who had negotiated Mato arrangements during different business cycles.

Data Collection Procedures

Data were gathered in three sequential phases.

1. Pre-field scoping—a systematic review of academic and gray literature on indigenous profit-sharing and Islamic economics helped refine sensitizing concepts and informed the development of observation guides.
2. In-field immersion—the first author spent twenty four consecutive weeks (April–September 2024) working eight-hour shifts alongside staff, recording thick descriptive field notes and capturing ritualized profit-allocation meetings at the end of each business day. Participant observation was complemented by 35 semi-structured interviews (30–90 min) exploring perceptions of fairness, *murāqabah*, and cultural identity. Interviews were conducted in Bahasa Indonesia or Minang and audio-recorded with consent.
3. Documentation review—the team collected daily balance sheets, supplier receipts, and archival photographs illustrating the evolution of Mato bookkeeping formats.

Triangulation across observations, interviews, and documents strengthened the completeness and internal validity of the dataset, aligning with best-practice recommendations for integrated ethnography and Islamic economic analysis ([Ahmad et al., 2025](#); [Johnson et al., 2020](#)).

Data Analysis

Analysis followed iterative model of data reduction, display, and conclusion drawing ([Miles et al., 2020](#)). Audio files were transcribed verbatim and, together with field notes, imported into NVivo 12 ([Lumivvero, 2017](#)) for systematic coding. An initial deductive codebook reflected theoretical constructs—*adl*, *amanah*, *masalah*, and *murāqabah*—while inductive open coding allowed unforeseen patterns to emerge. The team engaged in collaborative coding sessions to calculate an inter-coder agreement of 0.82, surpassing the 0.80 benchmark for qualitative reliability. Axial coding clustered



first-cycle codes into four meta-themes (Islam, Culture, Economy, Preservation) that mapped directly onto the study's research questions. Analytical memos documented reflexive insights and traced how interpretations evolved over successive cycles, establishing a transparent audit trail. Visual network diagrams generated in NVivo aided sense-making and facilitated peer debriefings with two external Islamic-economics scholars who were not involved in data collection.

Ensuring Trustworthiness

Credibility was enhanced through prolonged engagement, method triangulation, member checks, and peer debriefing. Interim findings were presented to participants during three feedback sessions; their confirmations and clarifications were integrated into the final thematic structure. Dependability was addressed by maintaining a detailed methodological log and a reflexive journal that recorded positionality reflections on the first author's Minangkabau heritage and professional background in Islamic finance. Confirmability was strengthened through an external audit of raw data, codebook iterations, and analytic decisions by a qualitative-methods expert unaffiliated with the project. Transferability was supported by providing thick description of the restaurant's organizational routines, spatial layout, and socio-religious milieu, enabling readers to assess applicability to cognate contexts.

Ethical Considerations

The study received clearance from the Universitas Islam Negeri Raden Fatah Palembang. All participants signed informed-consent forms written in accessible language; verbal consent was re-affirmed prior to recording observations in prayer spaces and profit-sharing meetings. Pseudonyms replace personal names, and sensitive financial figures are reported in ranges to preserve confidentiality. Reflexive discussion of ethical dilemmas—such as balancing participant anonymity with the cultural norm of collective recognition—appears in a methodological appendix, consistent with open-science recommendations.

RESULTS

Overview of Emergent Categories

Iterative coding of 35 interviews, twenty four weeks of participant observation, and the restaurant's daily ledgers generated four integrative categories—*Islamic-ethical foundations, socio-cultural integration, worker perceptions, and cultural-preservation dynamics*. Together they depict Mato not merely as a revenue-allocation technique but as a multi-layered institution that sustains commercial viability, employee motivation, and Minangkabau identity. Two cross-cutting constructs—*murāqabah* (spiritual self-monitoring) and flexible ratio-setting—recurred across all categories, signalling their centrality to system coherence.

Theme 1: Understanding of the Concept of Mato Profit Sharing System

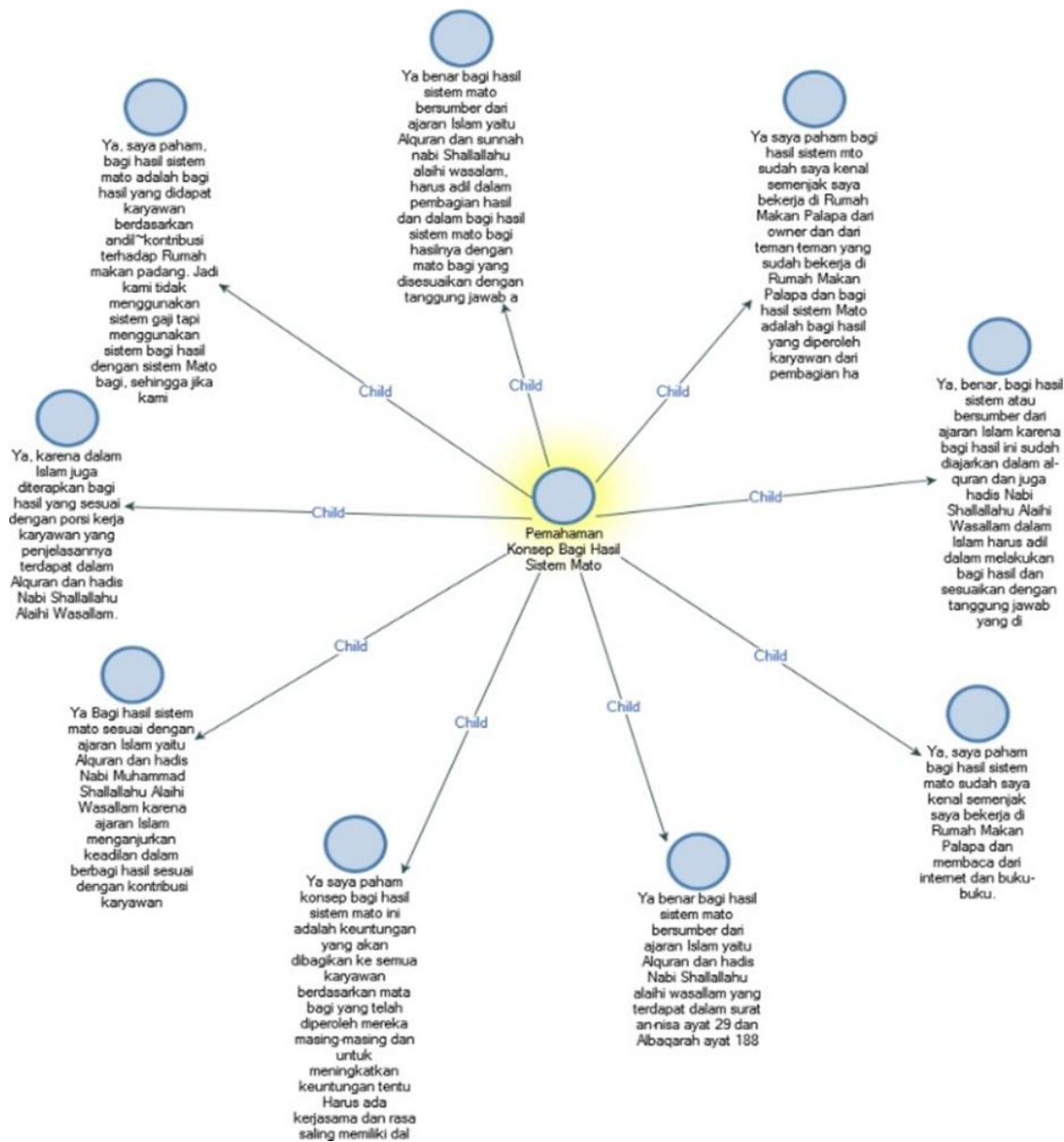
The profit-sharing system is widely recognized as a mechanism aimed at achieving a balance between capital providers and labor contributors. While such arrangements are present in conventional economic frameworks, they also possess deep-rooted foundations within Islamic teachings. Understanding the concept of profit-sharing is crucial, as it relates directly to distributive justice and the socio-economic well-being of workers. In Islamic economics, the equitable division of earnings between those who provide capital and those who contribute labor is not only a financial principle but also an ethical obligation grounded in the Qur'an and the teachings of the Prophet Muhammad (peace be upon him). As such, the application of profit-sharing systems should be assessed not only for their economic utility but also for their alignment with Islamic values of fairness, transparency, and mutual benefit.

In many sectors, existing models of profit distribution often fall short in ensuring fairness and accountability, which can lead to economic disparity and diminished employee motivation. The *Mato* system, as one of the locally practiced models of profit-sharing, emerges as a compelling alternative due to its emphasis on justice and proportionality based on individual contributions. This system addresses the limitations of conventional models by promoting a more inclusive and transparent approach to revenue distribution. A comprehensive understanding of the *Mato* system is therefore essential for academics, business practitioners, and entrepreneurs who seek to implement profit-sharing mechanisms that are consistent with Islamic ethical and legal standards. By examining this system in greater depth, one can uncover practical insights into how Islamic principles are operationalized in everyday business settings and how these practices contribute to sustainable and equitable economic development.

The present study aims to interpret various perspectives on the *Mato* system by analyzing exploratory data collected from key informants. This qualitative exploration serves as the basis for identifying the critical elements that influence the effectiveness and applicability of the system. The use of exploratory diagrams—such as the one presented in Figure 1—illustrates respondents' understanding of the concept of *Mato*-based profit-sharing. These responses indicate that individuals' interpretations are shaped by both religious knowledge and direct work experience. Some participants refer explicitly to Islamic sources, emphasizing the Qur'an and Hadith as the primary references for ensuring fairness and transparency in profit allocation. Others base their understanding on firsthand involvement in enterprises where the *Mato* system is practiced, demonstrating how practical exposure complements doctrinal knowledge. This dual influence—religious and experiential—underscores the complexity of implementing Sharia-compliant economic models in real-world contexts and offers a valuable foundation for future research on Islamic profit-sharing systems.

Figure 1

Exploration of Understanding the Concept of Mato System Profit Sharing



Source: Primary data. Authors' analysis using NVivo.

Based on the exploratory diagram presented, an analysis was conducted to assess respondents' understanding of the *Mato* profit-sharing system. The diagram reflects diverse interpretations of the concept, with most grounded in Islamic teachings—particularly the Qur'an and the Hadith of Prophet Muhammad (peace be upon him)—as the foundational sources for ensuring justice and transparency in economic transactions. The central node of the exploration, titled "Understanding the Concept of Profit-Sharing in the Mato System," serves as a conceptual anchor from which various respondent perspectives branch out. A significant number of respondents explicitly associated the *Mato* system with Islamic principles, emphasizing the moral imperative of equitable distribution based on each party's contribution. This alignment with Sharia

underscores the ethical dimension of the *Mato* model, which is seen not merely as a financial arrangement, but as a religiously guided system of economic justice and accountability.

Beyond faith-based interpretations, several respondents articulated their understanding of the *Mato* system through lived experience in the workplace. Notably, individuals employed at Rumah Makan Palapa described how the system operates in practice, facilitating profit-sharing between owners and employees. Their understanding was shaped not only by personal involvement but also by observations of how colleagues engaged with the system. Other respondents cited digital and print media—such as online resources and books—as alternative sources of knowledge. These findings reveal that the conceptualization of *Mato* is not uniform, but instead reflects a combination of religious literacy and empirical familiarity. This dual foundation suggests that the system is both doctrinally relevant and pragmatically applicable, making it accessible to a wide range of stakeholders regardless of their level of formal education in Islamic economics.

The primary advantage of the *Mato* system, as identified by respondents, lies in its fair profit-sharing mechanism, which has the potential to increase employee motivation and reinforce a sense of mutual trust. However, its successful implementation requires strong cooperation and a shared sense of ownership among all parties involved. Without these, the intended equity in profit distribution may not be fully realized. The findings of this exploratory study suggest that understanding of the *Mato* system is shaped by both normative Islamic values and contextual workplace dynamics. These insights offer a valuable starting point for future research focused on evaluating the effectiveness of *Mato* in enhancing employee welfare and embedding justice within Sharia-compliant business practices. As such, the *Mato* model provides a conceptual and practical foundation for further qualitative research in Islamic economics and profit-sharing-based human resource management.

Theme 2: Perception of Mato Profit Sharing System

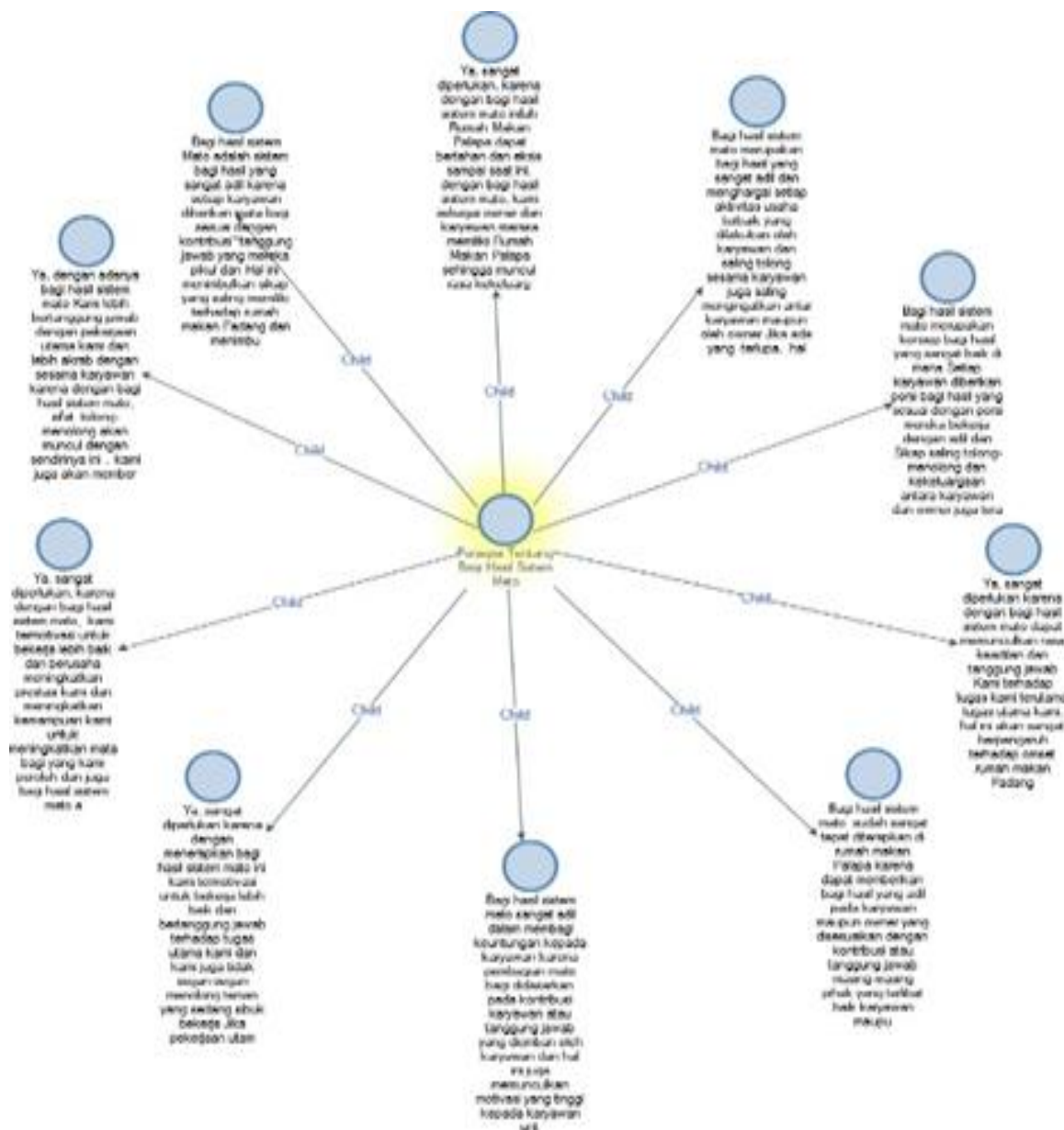
The distribution of work outcomes often becomes a contentious issue in the business world, as it pertains to maintaining a fair balance between rights and responsibilities. Profit-sharing systems have emerged as one of the more equitable approaches to addressing this challenge, as they allocate returns proportionally based on individual contributions. Enterprises that implement such systems frequently experience improved employee motivation, a heightened sense of ownership, and more harmonious relationships between employers and employees. These benefits suggest that profit-sharing mechanisms offer not only financial advantages but also positive organizational dynamics that can enhance workplace cohesion and operational effectiveness.

The *Mato* profit-sharing system, in particular, goes beyond the framework of Sharia-compliant economic models and encapsulates values of justice, solidarity, and mutual respect within the workplace. Under this system, workers are not confined to the expectations of a fixed salary but are encouraged to perform at their best because they

perceive themselves as directly contributing to and benefiting from the company's success. This participatory dynamic fosters a more collaborative work environment, where productivity is driven not by top-down incentives alone, but by the shared interest in equitable gain. The *Mato* system thus reflects the ethical and economic integration central to Islamic finance, where profit is understood not merely as private reward but as a collective outcome of joint effort and shared trust.

Figure 2

Explorations of Perceptions of Mato System Profit Sharing



Source: Primary data. Authors' analysis using NVivo.

An exploratory study of individual perceptions (as reflected in Figure 2) is essential for understanding how the *Mato* system functions in real-world contexts. Such qualitative inquiry provides valuable insight into how employees and other

stakeholders interpret the fairness and practicality of this profit-sharing model. The data gathered can inform the development of more effective implementation strategies that ensure broader acceptance and maximize benefits for all parties involved. Furthermore, analyzing these perceptions reveals the extent to which the *Mato* system influences work behavior, motivation, and organizational commitment. The findings contribute to the broader discourse on ethical economic practices in Islamic business management and offer a meaningful foundation for future research on the role of profit-sharing in enhancing employee welfare and institutional sustainability.

Based on the exploratory diagram presented in Figure 1, an in-depth analysis was conducted to understand individual perceptions of the *Mato* profit-sharing system. The diagram captures a range of perspectives regarding the implementation of profit-sharing mechanisms in the workplace, particularly within the context of participatory, employee-centered economic models. At the core of this exploration is the theme “Perceptions of the *Mato* Profit-Sharing System,” which serves as a central node for interpreting how workers engage with and internalize the system. Several participants highlighted the system’s capacity to foster a heightened sense of responsibility and motivation among employees. Workers involved in the *Mato* model tended to demonstrate greater accountability, recognizing that their earnings were directly tied to their contributions. Moreover, the system engendered a sense of ownership over their place of work, as reflected in sentiments of belonging and identification with the businesses—such as restaurants or cooperatives—where they were employed.

Another prominent perception emerging from the analysis concerns the system’s role in promoting fairness in the distribution of work outcomes. Respondents noted that the *Mato* system functions as a form of recognition and appreciation for employees’ efforts, helping to strengthen social cohesion in the workplace. Collaborative values such as mutual assistance and collective solidarity were reportedly reinforced, as employees grew more aware that the success of the enterprise was a shared responsibility. At the same time, several informants emphasized the importance of maintaining a justice-oriented framework in applying the *Mato* system to prevent disparities between employers and employees. This highlights the ethical imperative that, while profit-sharing encourages equitable participation, its implementation must be carefully managed to uphold fairness and avoid reinforcing structural imbalances.

The findings of this exploratory inquiry suggest that the *Mato* profit-sharing system extends beyond its economic function, acting as a means of cultivating solidarity and shared purpose within the workplace. Respondents’ understanding of the system draws not only from Islamic teachings but also from personal work experience and interpersonal interactions in their professional environments. As such, the successful application of the *Mato* model requires a transparent and inclusive approach that reflects both normative values and lived realities. Ensuring openness in communication and equitable management practices is essential for realizing the system’s broader aims of justice and well-being for all stakeholders. These insights underscore the importance of integrating ethical principles and practical engagement in designing profit-sharing frameworks that support sustainable and harmonious labor relations.



Understanding and Perceptions of the Mato Profit-Sharing System

Based on the exploratory data collected, the research question concerning the existence and relevance of the *Mato* profit-sharing system in Padang restaurant businesses in Palembang can be addressed by examining two primary themes: the understanding of the *Mato* profit-sharing concept and the perceptions surrounding its application. These two dimensions form the foundation for evaluating how the system operates and is experienced in practice. The *Mato* system is not merely an economic arrangement but is intrinsically tied to principles of equity, transparency, and collective contribution, which are central to the operational values of many Padang restaurants adopting this model.

A deep understanding of the *Mato* system is crucial, particularly because its implementation in the Padang restaurant context involves more than financial transactions. It reflects a normative framework rooted in Islamic economic thought, emphasizing fairness in the distribution of outcomes based on individual roles and efforts. The concept is often associated with Islamic values that promote just and transparent sharing of profits. In this regard, the system provides not only an economic solution but also serves as a vehicle for upholding workplace ethics, encouraging a fair and meaningful relationship between employers and employees. Workers engaged in the system are seen not merely as wage earners but as active contributors to the business, reinforcing a sense of shared purpose and equity.

The perceptions held by both employees and restaurant owners reveal a growing awareness that profit-sharing models like *Mato* foster greater accountability and ownership over business outcomes. Workers report feeling more motivated and responsible when they are directly involved in the success of the enterprise, receiving a share of profits rather than a fixed salary alone. This emotional and financial investment cultivates a deeper connection to the workplace and elevates their motivation. The emerging perception also suggests that fairness in profit distribution is essential for the system's effectiveness and sustainability. Taken together, these findings indicate that the viability of the *Mato* profit-sharing model in Padang restaurant businesses is highly dependent on both conceptual clarity and the perceptions of those involved. When implemented with transparency and justice, the system has the potential to strengthen employer-employee relations and serve as a practical model for equitable, Sharia-compliant business management.

Cultural Preservation Trajectory of Mato Profit-Sharing System

The preservation of culture within the context of the *Mato* profit-sharing system in Padang restaurant businesses in Palembang can be examined through the lens of the Cultural Preservation Theory proposed by Sedyawati. This theory outlines three essential stages—protection, development, and utilization—that must be undertaken to ensure the continuity of a cultural practice. Applying this framework, the *Mato* system can be understood not merely as an economic arrangement but as a culturally embedded mechanism that safeguards the values of justice, solidarity, and collective responsibility, which have long been central to the economic ethos of the Minangkabau

community. The commitment of business owners and workers to maintaining this system reflects a conscious effort to preserve these cultural values amidst ongoing changes in the business landscape. The continued relevance of *Mato* as a traditional economic practice highlights the community's awareness of the importance of protecting its cultural foundations.

The second stage—development—involves the dynamic adaptation of the *Mato* system to align with the demands of contemporary economic realities. Rather than remaining static, many restaurant owners and workers have begun to integrate performance-based incentives alongside traditional profit-sharing. For example, employees who maintain full attendance over a month may receive additional bonuses determined by management, demonstrating a shift toward hybrid compensation models. Such adaptations are not seen as a departure from the *Mato* tradition but rather as a strategy to ensure its sustainability while preserving its core principles. The growing accessibility of digital information, broader work experiences, and exposure to external management practices have contributed to the evolving understanding of the system. These influences enable the continued development of *Mato* in a way that retains its cultural integrity while enhancing its practicality in modern business environments.

The final stage—utilization—reveals how the *Mato* system functions not only as an economic tool but also as a means of sustaining social cohesion and reinforcing Minangkabau cultural identity among diaspora communities. In this context, Padang restaurants in Palembang serve as more than commercial establishments; they act as cultural spaces where values embedded in traditional economic practices are preserved and transmitted. The profit-sharing structure fosters a sense of shared ownership among employees, strengthening their emotional and cultural ties to the workplace and to the heritage it represents. This emotional investment contributes to stronger organizational loyalty and reflects how cultural practices, when effectively utilized, can serve dual roles: supporting economic well-being and reinforcing social values. The continued implementation of the *Mato* system thus illustrates that cultural heritage can be both preserved and pragmatically applied to promote economic sustainability and social solidarity within contemporary business practices.

Comparative Insight: Mato versus Formal Mudharabah

Field data were contrasted with insights from recent Islamic-finance case studies on *mudharabah* micro-schemes. Whereas *mudharabah* offers legal clarity and fixed ratios, Mato's elastic sharing bands allowed the business to absorb a 9 % spike in chili prices without wage arrears—an adjustment achieved through consensual renegotiation during evening huddles. Workers perceived this elasticity as evidence that “the system stands with us during hard times,” nurturing intrinsic motivation that formal contracts sometimes dampen by emphasizing extrinsic reward cycles. Conversely, the absence of written terms exposes Mato to enforceability risks should trust erode, a vulnerability that formal Sharia contracts mitigate through legal recourse.



Nevertheless, staff and owner unanimously preferred Mato, reasoning that relational reciprocity delivered “softer but stronger” safeguards than notarized clauses.

Cross-Cutting Construct: Murāqabah as an Internal Control

Although the study was qualitative, respondents’ discourse indicated that murāqabah underpins compliant conduct more effectively than surveillance cameras or punch cards. Employees described counting cash “while remembering Allah is watching,” linking spiritual mindfulness to meticulous record-keeping and resistance to pilferage. These narratives echo theoretical claims that murāqabah boosts intrinsic motivation and organizational sustainability; however, quantitative confirmation remains absent in the SME domain. Our ethnography thus supplies rare, ground-level illustrations that murāqabah is not merely a theological ideal but a lived governance mechanism.

Synthesis of Findings

The evidence demonstrates that Mato functions as a holistic profit-sharing ecosystem where Islamic jurisprudence, indigenous norms, and modern entrepreneurial exigencies converge. Transparent daily splits foster real-time equity; flexible ratios buffer economic shocks; murāqabah embeds self-regulation; and staged cultural-preservation practices legitimate adaptation. Collectively these elements generate a workplace climate marked by high trust, shared destiny, and low attrition—outcomes difficult to replicate through standardized *mudharabah* contracts alone. The findings substantiate theoretical assertions that culturally embedded sharing schemes can outperform formal mechanisms in sustaining motivation and resilience, while also illuminating the legal and scalability gaps that policymakers must address.

DISCUSSION

Theme 1: Understanding of the Concept of Mato Profit Sharing System

This study explored the conceptual understanding of the *Mato* profit-sharing system as perceived by various individuals involved in its practice. The system is grounded in the Islamic principles of justice, accountability, and equitable distribution based on contribution. Findings from exploratory data reveal that respondents interpret the *Mato* system through both normative Islamic teachings—such as the Qur’an and Hadith—and practical workplace experiences. A recurring theme among participants was the emphasis on fair outcomes that respect the contributions of both capital owners and workers. Some respondents referred to personal experiences at Rumah Makan Palapa, where the *Mato* system is operationalized in the distribution of profits between employers and employees. The study underscores that a comprehensive understanding of the system arises from the intersection of religious doctrine and lived work practice, thus providing a multifaceted view of Islamic economic implementation.

In relation to existing literature, the findings align with broader cultural studies on Minangkabau culinary traditions. Previous research, such as by Rusdi et al. (2024) and Oktavianus & Anwar (2022), suggests that the traditions surrounding Padang restaurants are deeply embedded in Minangkabau identity and values. The act of

dining, especially through practices like *bajamba* (communal eating), reflects core social values such as cooperation, mutual respect, and deliberation—values that resonate with the Islamic principles underlying the *Mato* system. Similarly, Budiyanto et al. (2023) and Tanjung et al. (2020) explain that traditional food presentation in Minangkabau culture is not merely aesthetic but symbolic of interpersonal relationships and social harmony. These cultural elements enhance the understanding that economic practices like *Mato* are not isolated mechanisms but rather extensions of deeper socio-religious traditions.

From a business and organizational perspective, the study echoes findings from scholars such as Kurniawan et al. (2022) and Raharjo & Elida (2023), who highlight the importance of equitable labor-management relations and employee satisfaction in sustaining business performance. While the *Mato* system may be traditional, it converges with contemporary management goals by promoting motivation, collaboration, and a sense of ownership among workers. Additionally, the adoption of digital technologies for improving customer experience in Padang restaurants, as discussed by Siahaan (2023) and Islamiyati et al. (2024), exemplifies how traditional values and modern innovation can coexist. This synergy suggests that *Mato* may serve as a model for integrating ethical, community-based values into modern business strategies without compromising operational efficiency or competitiveness.

Theoretically, this study contributes to Islamic economics and human resource management literature by offering an interpretative framework that bridges normative teachings and applied experience. It reinforces the argument that Islamic economic concepts are dynamic and context-sensitive, shaped by both textual doctrine and cultural practices. Practically, the findings provide a roadmap for business practitioners—particularly in traditional sectors like culinary enterprises—to implement profit-sharing systems that are fair, motivational, and rooted in local values. The *Mato* system, when understood and applied effectively, has the potential to enhance employee well-being, foster sustainable business relationships, and preserve cultural identity. Future research could further examine its scalability and adaptability in other sectors or communities seeking value-based economic models.

Theme 2: Perception of Mato Profit Sharing System

This study investigates individual perceptions of the *Mato* profit-sharing system and its influence on workplace dynamics, particularly in enterprises rooted in participative economic models. The findings indicate that the *Mato* system is perceived not merely as a financial arrangement but as an ethical framework that fosters fairness, responsibility, and a sense of ownership among workers. Employees engaged in this system tend to exhibit greater motivation and accountability, recognizing that their efforts directly influence the shared outcomes. Moreover, the system appears to cultivate stronger social bonds within the workplace, as employees perceive themselves as integral stakeholders rather than passive recipients of wages. The exploration also reveals that the effectiveness of *Mato* is influenced not only by Islamic



principles but also by the contextual social interactions and work experiences of those involved.

This perspective aligns with prior research on Minangkabau business traditions, particularly within the culinary and trade sectors. As highlighted by Ningsih & Darmalaksana (2018) and Faisol et al. (2022), Minangkabau business practices are deeply interwoven with local cultural values, including *muafakat* (consensus) and social solidarity. These values manifest in the relational aspects of business—such as interpersonal trust, shared responsibilities, and the prioritization of community welfare over individual gain. In the context of Padang restaurants, business is not merely transactional but socially embedded, functioning as a cultural institution that reinforces communal ties (Salma et al., 2018). The perception of *Mato* as a system of equitable participation and mutual benefit reflects this broader cultural ethos, situating economic behavior within a matrix of moral and social accountability.

Further, the research resonates with findings from studies on innovation and adaptation within Minangkabau culinary enterprises. Several scholars have underscored the importance of integrating traditional values with modern business strategies to ensure sustainability in a competitive market (Agustina et al., 2017; Maharani, 2023; Sebayang et al., 2024). For instance, the implementation of digital ordering systems and strategic packaging innovations are seen as extensions of culturally grounded entrepreneurship that also meet contemporary consumer expectations (Muhammad & Kalsum, 2023; Welsa et al., 2017). The *Mato* system, therefore, can be interpreted as an endogenous form of managerial innovation—deeply embedded in local values yet adaptive to operational demands. Moreover, the role of women, particularly within the matrilineal structure of Minangkabau society, reinforces the participatory nature of business where leadership and labor contributions are intergenerational and gender-inclusive (Ayuningtyas et al., 2020; Syachadi & Widyastuti, 2021).

Theoretically, this study contributes to the expanding discourse on Islamic economic systems by offering an empirically grounded account of how value-laden models like *Mato* are internalized and operationalized within everyday workplace settings. It illustrates how profit-sharing can transcend its economic utility and serve as a mechanism for social cohesion, employee engagement, and moral economy. Practically, the findings provide a reference point for business practitioners and policymakers interested in alternative organizational models that balance productivity with ethical labor relations. For effective implementation, the *Mato* system requires transparent governance, culturally sensitive leadership, and an inclusive work culture. As such, it presents a replicable model for enterprises seeking to align business performance with socio-religious values and local wisdom, particularly in the context of community-based economic development.

Implications for Theory and Practice

Theoretical Enrichment

By demonstrating that *murāqabah* functions as a behavioral throttle, this study integrates a spiritual-psychological variable into the economic analysis of profit sharing, answering recent calls for “theological grounding” in Islamic economics models (Fadillah et al., 2024). It also refines cultural-economy debates by showing that heritage can be a source of dynamic capability rather than a constraint (Arikan et al., 2022; I. Ibrahim, 2022; Suddaby et al., 2020).

Managerial Guidance from Islamic Economic Perspectives

Restaurateurs seeking values-aligned incentive systems may adopt three actionable practices: (a) daily open-table reconciliation to foster transparency, (b) ratio elasticity rules triggered by cost-shock thresholds, and (c) devotional briefings that embed *murāqabah* in routine. Together these practices can create a “commitment architecture” that aligns intrinsic and extrinsic motivation—a pattern consistent with evidence from Islamic leadership surveys where spirituality moderates the effect of organisational culture on performance (Febriani, 2021; Verawati & Wulan, 2024).

Policy Considerations

Regulators drafting national shari‘ah standards should contemplate tiered compliance that recognises indigenous models as “community-based Islamic finance.” Such recognition would resonate with calls for inclusive development pathways for Southeast-Asian indigenous peoples (Chua et al., 2019; Clarke, 2001; Torrejas et al., 2023) and could spur pilot programmes that document, certify, and replicate Mato-like schemes in other sectors.

CONCLUSION

This study demonstrates that the Mato profit-sharing system—rooted in the Minangkabau maxim *adat basandi syarak, syarak basandi Kitabullah*—remains both economically resilient and culturally salient within an urban Padang-restaurant context. Transparent daily distributions, ratio elasticity, and the internalised norm of *murāqabah* jointly foster a workplace climate marked by high trust, intrinsic motivation, and minimal turnover. These features enabled the enterprise to absorb commodity-price shocks more nimbly than formal *mudharabah* contracts, highlighting the practical value of relational flexibility. By showing how indigenous ethics can operate as an endogenous control system, the research enriches Islamic-economics theory, which often privileges codified contracts over lived economic piety. It also advances cultural-economy scholarship by illustrating that heritage practices can be strategically adapted—through digital disclosure and hybrid incentives—without eroding authenticity. Collectively, the findings position Mato as a viable template for community-based Islamic finance and underscore the importance of legal pluralism in policy design.

Limitations of the Study

Although twenty four weeks of immersive fieldwork generated rich insights, the research is bounded by several constraints. First, data were collected from a single restaurant, limiting external validity; business cultures, market dynamics, and labour relations may differ across other Padang eateries or diaspora cities. Second, the participant cohort skewed male, reflecting local hiring practices and leaving female perspectives under-represented. Third, many findings rely on self-reported perceptions of fairness, motivation, and spirituality; social-desirability bias might inflate positive assessments of Mato and *murāqabah*. Fourth, while daily ledgers verified revenue flows, the study lacked objective performance indicators such as productivity metrics, error rates, or customer-satisfaction scores that could triangulate qualitative claims. Fifth, *murāqabah* was inferred from narrative accounts rather than measured with validated psychometric instruments, making its behavioural impact suggestive rather than conclusive. Finally, the researcher's shared ethnic background may have facilitated rapport yet introduced insider bias, despite ongoing reflexivity and peer debriefing. Acknowledging these limitations is essential for cautioning against over-generalisation and for framing the contribution as exploratory rather than definitive.

Recommendations for Future Research

Subsequent inquiries should adopt multi-site, longitudinal designs to test Mato's robustness across economic cycles and regional contexts. Replicating the study in female-managed or mixed-gender establishments would illuminate gendered dynamics of profit-sharing and spirituality. Integrating objective indicators—attendance records, productivity logs, or point-of-sale analytics—could verify whether perceived fairness translates into measurable performance gains. Future work should also operationalise *murāqabah* using emerging Islamic-workplace commitment scales, thereby enabling statistical examination of its mediating role between profit-sharing and employee outcomes. Comparative legal-anthropology studies that map regional fatwā interpretations and contractual hybridisations (e.g., MoUs overlaying relational trust) would clarify pathways for formal recognition without cultural dilution. Additionally, action-research pilots could test blockchain-based transparent ledgers to preserve Mato's open-table ritual while lowering dispute-resolution costs. Finally, cross-cultural analyses contrasting Mato with other indigenous schemes—such as *nyambut sawah* in Java or rotating-savings groups in Malaysia—would help theorise the boundary conditions under which relational profit-sharing outperforms formal contracts. Together, these agendas can move the field beyond descriptive ethnography toward a nuanced, evidence-based understanding of how spirituality, culture, and economic rationality co-produce sustainable Islamic business models.

Author Contributions

Conceptualization	M.R., R.R., & Q.B.	Resources	M.R., R.R., & Q.B.
Data curation	M.R., R.R., & Q.B.	Software	M.R., R.R., & Q.B.
Formal analysis	M.R., R.R., & Q.B.	Supervision	M.R., R.R., & Q.B.
Funding acquisition	M.R., R.R., & Q.B.	Validation	M.R., R.R., & Q.B.

Investigation	M.R., R.R., & Q.B.	Visualization	M.R., R.R., & Q.B.
Methodology	M.R., R.R., & Q.B.	Writing – original draft	M.R., R.R., & Q.B.
Project administration	M.R., R.R., & Q.B.	Writing – review & editing	M.R., R.R., & Q.B.

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Informed Consent Statement

Informed consent was obtained before respondents answered the interviews.

Data Availability Statement

The data presented in this study are available on request from the corresponding author.

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Conflicts of Interest

The authors declare no conflicts of interest.

Declaration of Generative AI and AI-Assisted Technologies in the Writing Process

During the preparation of this work, the authors used ChatGPT, DeepL, Grammarly, and PaperPal to translate from Bahasa Indonesia into American English and improve the clarity of the language and readability of the article. After using these tools, the authors reviewed and edited the content as needed and took full responsibility for the content of the published article.

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