



Spiritual Marketing in Increasing Sales Turnover of Micro, Small, and Medium Enterprises in Indonesia

Agus Wahyu Triatmo^a, Arif Nugroho^{b,*}, Supandi^c, and Ade Yuliar^d

^{a, b, c, d} UIN Raden Mas Said Surakarta, Indonesia

Abstract: The increasing diversity of modern humans has implications for changes in consumer behavior. Previously, consumers solely relied on logical considerations when selecting products or services, but now this framework has been shifted to encompass broader considerations. This trend forces a shift in the marketing paradigm; from rational marketing to emotional marketing, even continuing to spiritual marketing. This article seeks to examine the implementation of spiritual marketing to increase the sales turnover of Micro, Small, and Medium Enterprises (MSMEs) in Indonesia, with a case study of “Komunitas Bubur Sedekah” in Setabelan Banjarsari, Surakarta. This case study applied Hermawan Kertajaya's spiritual marketing theory as a theoretical framework. Data were obtained through in-depth interviews, observation, and documentation. In-depth interviews were held with advisors, porridge sellers, almsgivers, and customers. Observations were conducted to capture data from the porridge business activities. Meanwhile, documentation was utilized to collect data from various social media platforms belonging to the community. The findings of the study indicate that “Bubur Sedekah” is a manifestation of spiritual marketing because it is grounded in ethical spiritual principles, such as theistic, humanistic, and contextual values that bring satisfaction to customers, thus resulting in regular donations. Consequently, the sales turnover of “Bubur Sedekah” has considerably increased, and the sustainability of their business is now assured.

Keywords: *Spiritual Marketing, MSMEs, and Sales Turnover.*

JEL Classification: *D31, E21, and M31.*

Introduction

The Ministry of Manpower of the Republic of Indonesia disclosed that as of September 2021, no fewer than 24.9 million workers had been adversely affected by the Covid-19 pandemic, either through layoffs or terminations (Triatmojo, 2021). The high number of layoffs during the Covid-19 period had a knock-on effect on people's purchasing power. With a decrease in people's purchasing power, one of the domino effects is a decrease in the turnover of both large and small traders (Nordhagen et al., 2021). According to a 2020 survey conducted by the Indonesian Institute of Sciences, more than Micro, Small, and Medium Enterprises (MSMEs) experienced a 58.76% decrease in sales turnover during the pandemic (Prakoso, 2020).

These data are of concern to the Indonesian economy, given that MSMEs account for the vast majority of economic actors in the country. According to the report of the Ministry of Cooperatives and SMEs of the Republic of Indonesia, this sector represents 99.99% of economic actors in the country, with 65.5 million units in 2019, while large businesses only account for 0.01%, which is equivalent to around 5600 units (Kemenkop UKM, 2019). Furthermore, it plays an important role in the economy, contributing to the GDP, absorbing labor, and generating national foreign exchange by increasing exports (Hadiyati & Mulyono, 2017).

It is worth noting that people's purchasing power is not the only factor responsible for the decline in MSME turnover. Other factors that have contributed to the decline include internal factors such as management, capital, human resources, and access to information, as well as external factors such as

*Corresponding author.

✉ agus.wahyutriatmo@staff.uinsaid.ac.id (A. W. Triatmo), arif.nugroho@iain-surakarta.ac.id (A. Nugroho), supandi@staff.uinsaid.ac.id (Supandi), adeyuliar2107@gmail.com (A. Yuliar).

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business competition, local government support, and people's purchasing power (Ardin & Hidayat, 2020; Habiburahman et al., 2019; Rumiana, 2016; Swastha, 1989).

Given the numerous factors influencing MSME turnover, multifaceted recovery efforts are required, beginning with management, markets, human resources, infrastructure, and so on. Efforts to revitalize MSMEs must be made by a variety of parties, beginning with the managers improving management and moving on to the government evaluating and improving infrastructure and regulations (Gurrea-Martínez, 2021), as well as the community by becoming loyal actors and customers.

Entrepreneurs must employ survival strategies to avoid bankruptcy in order to address the issue of declining sales turnover among MSMEs. One method is to use marketing innovation. In recent years, there has been a shift from traditional marketing paradigms to emotional marketing and spiritual marketing paradigms, which involve incorporating spiritual values into business transactions to achieve a state in which all stakeholders, including customers, employees, shareholders, suppliers, distributors, and competitors, are satisfied. Spiritual marketing is driven by the soul's calling to encourage and motivate the business, as it encompasses values beyond mere profit and loss calculation (Kartajaya & Siela, 2006).

Spiritual marketing as a market development strategy is not just an apriori discourse but has been proven to be a solution to the deadlock of conventional marketing. Spiritual marketing is known to have a direct effect on the ability to increase innovation, and subsequently have an effect on sustainable competitive advantage (Hindarsah, 2021). In the banking sector, for instance, spiritual marketing has been shown to foster customer satisfaction, trust, and loyalty, exceeding rational and emotional marketing strategies (Rini & Absah, 2017).

“Bubur Sedekah” is a spiritual marketing model practiced by an MSME in Stabelan, Surakarta. It is a community empowerment practice that sells a culinary product in the form of porridge, which is combined with philanthropic activities (giving alms). The porridge is sold for breakfast with the jargon “buy one, pay for two or more”. The additional payments are treated as alms. The results of the alms collection are then distributed to the poor (*dhuafa*). The donation is documented and shared on social media as a form of accountability.

The program has resulted in a significant increase in porridge sales. Before the program, they only managed to sell porridge from about two kilograms of rice but after the program, the porridge seller managed to sell porridge from five kilograms of rice (Interview with Informant 2). This indicates that sales have increased significantly. This can be attributed to the satisfaction felt by customers who appreciate the spiritual marketing model of “Bubur Sedekah”. Based on the background described, this article aims to describe the implementation of spiritual marketing by the “Komunitas Bubur Sedekah”, as well as customer reactions to the spiritual marketing model.

Literature Review

Previous Research

The current state of spiritual marketing research can be divided into three categories. Adam Grant studied the first category, which focuses on philanthropy as a form of spiritual marketing. Grant portrays generosity as a universal value shared by people of all faiths, ethnicities, and races. Grant, on the other hand, sees philanthropy as the spiritual foundation of marketing. In his book *Give and Take A Revolutionary Approach to Success*, Grant identifies three human typologies, namely the givers, takers, and matchers. A giver is a generous person who consistently wants to give whatever he has to others, ranging from attention, and attitude, to indispensable assistance on various occasions. Takers are people who enjoy receiving assistance and benefits for their own benefit. In fact, he is willing to go to any length to obtain the desired benefit, even if it means causing harm to others. Meanwhile, Matchers is reluctant to accept anything that causes harm to others and would only offer assistance if it did not endanger oneself (Grant, 2014). According to Grant (2014), when compared to matchers, let alone takers, the givers type achieves convenience and prosperity in conducting business, advancing in their careers, and leading organizations in the short, medium, and long term.

The second category of spiritual marketing (SM) takes various forms as studied by Kumar et al. (2014), Klymentova and Soroka (2022), and Kadirov (2021). Kumar et al. (2014) focus on ritual as a form of spiritual marketing. According to Kumar et al. (2014), the practices of yoga and pranayam are

highly effective in spiritual marketing as they result in characteristics that influence spiritual marketing. It generates mass consumerism. Klymentova and Soroka (2022) elucidate the communication features in Christian, Islamic, and Jewish marketing. In terms of SM, Kadirov (2021) explains that promoting commercial insurance that concentrates on eliminating losses instead of opportunistic actualization of unfair monetary gains is a unique spiritual marketing service. Moreover, Fahamsyah (2020) describes that Gontor's positioning as an Islamic boarding school that produces community leaders has so far fulfilled people's expectations. The strategy of "Positioning Gontor" is an exemplar of spiritual marketing for the institution.

The third category focuses on the spiritual relationship between marketing and business. Among them were Hindarsih (2021) and Rini and Absah (2017). Hindarsah (2021) explains the influence of spiritual marketing on customer satisfaction. Almost the same thing happened in the banking sector (Rini & Absah, 2017).

This article presents a different perspective by examining the potential of "Bubur Sedekah" as a form of spiritual marketing that could increase the sale turnover of MSMEs in Indonesia. This area has not yet been extensively explored in the literature and will contribute to the development of spiritual marketing in the literature.

Spiritual Marketing Theory as a Perspective

The marketing paradigm has evolved over time. Consumers who used to make rational decisions about goods or services have had their paradigm shifted by broader considerations. Philip Kotler, a professor of International Marketing and considered the Father of Conventional Marketing, is aware of this shift in market behavior. This phenomenon results in a shift in marketing focus from product-centric to consumer-centric, and then back to values-driven marketing. Product-centric marketing, for example, will result in a marketing strategy that is focused on the product's functionality. Meanwhile, consumer-oriented marketing will result in a marketing model that prioritizes emotional relationships with customers, whereas values-driven marketing will result in marketing strategies that prioritize consumer values (Kotler et al., 2010).

The increasing diversity in society has led to the emergence of new awareness in the economic sector. It shifts from rational economic activity to an emotional and even spiritual economy (Dakhoir, 2019; Ridwan, 2021). In the marketing sector, spiritual marketing has emerged, which acknowledges that humans in the current era are not just *homo economicus* but whole humans. Marketers who want to target human society as a market must not only target consumers' minds but also their hearts. In marketing, when targeting the intellectual level, marketers communicate using logic, while at the emotional level, they appeal to consumers' tastes. However, when it comes to spiritual marketing, marketers communicate with consumers on a deeper level, appealing to their hearts and values (Kartajaya & Siela, 2006).

Spiritual marketing is the practice of conducting all business activities and transactions in accordance with spiritual values. It seeks to ensure the happiness and well-being of all stakeholders, including employees, suppliers, shareholders, distributors, customers, and even competitors (Kartajaya & Siela, 2006). From the Islamic perspective, spiritual marketing is viewed as a strategy that identifies and implements value maximization practices that benefit stakeholders and society as a whole, based on the guidance of the Quran and Sunnah (Hussnain, 2011). According to Islamic teachings, the core spiritual value is *Tawhid*, which gives rise to other values such as equality, brotherhood, justice, and honesty, among others, all of which are incorporated into spiritual marketing (Ahmed & Rahman, 2015). Therefore, spiritual marketing is a form of ethical and truthful marketing that seeks to maximize stakeholder satisfaction in a balanced way.

Spiritual marketing, from an operational standpoint, represents a departure from both rational and emotional marketing approaches. At the spiritual level, marketing no longer relies solely on rational marketing tools or as in the case of emotional marketing, solely on emotional marketing tactics that target customers' feelings. Instead, spiritual marketing adheres to Islamic ethical and moral principles and values. Spiritual marketing is based on the guiding principles of honesty, empathy, love, and concern for the public and human welfare. Spiritual marketing, on the other hand, unlike profit-driven marketing approaches, does not prioritize financial gain, allowing it to avoid unethical practices such

as fraud, cheating, and hypocrisy (Kartajaya & Siela, 2006). Kartajaya and Siela (2006) also mention four characteristics of spiritual marketing from an Islamic perspective, which are as follows:

Theistic (Rabbaniyyah)

The fundamental tenet of spiritual marketing is the conviction in Allah *Subhanahu wa Ta'ala*, the omnipotent deity. Adept spiritual marketer endeavors to incorporate religious ethics in their marketing strategies, whilst simultaneously steering clear of any marketing practices that may be tainted by duplicity, deceit, or illicit activities.

Ethical (Akhlaqiyyah)

The idea of spiritual marketing highlights ethical and moral principles that transcend religious, racial, and ethnic boundaries. In Sharia marketing, there is no allowance for any methods to promote the sale of products to the public. Akhlaq is the standard for the attitude and behavior of a spiritual marketer.

Realistic (Al-Waqi'iyah)

Sharia marketing is a flexible marketing concept. This is based on the hadith:

“O believers! Do not ask about things (on which the Qur'an is quiet,) for if they are disclosed to you, they may put you in strain (and you will be repelled by them). But if you enquire about them whilst the Qur'an is being sent down, they will be disclosed to you (i.e., fixated through revealing the commandments, but this will put an end to your choice of discretion, binding you to only one command). Allah has (so far) overlooked (these matters and questions), and Allah is Most Forgiving, Most Forbearing. (Al-Maidah [5]: 101)

That is flexibility in matters that God has not yet determined. This adaptability manifests itself in the form of professional work.

Humanistic (Insaniyyah)

Sharia is a humane system of laws that aims to align human actions with their inherent capabilities, irrespective of differences in race, ethnicity, religion, skin color, nationality, or social standing. In light of this, spiritual marketing endeavors must avoid any marketing practices that could potentially undermine human dignity.

Spiritual marketing must take care to avoid actions that contradict religious edicts in addition to adhering to the positive values prescribed by religion. Hussnain specifically mentioned the following practices that must be avoided in spiritual marketing: 1) the sale of items that contain prohibited elements, such as alcohol and gambling, 2) the perpetuation of deceit by concealing information about the true nature of goods sold, 3) the sale of items that have a negative impact, such as certain musical instruments, 4) the sale of images or sculptures of humans or animals, 5) the sale of weapons to those hostile to Muslims, and 6) the organization of musical performances that are deemed prohibited (Hussnain, 2011).

Methods

This study adopts a qualitative research design with a case study approach (Clark et al., 2021). The subject of this research is a community called "Bubur Sedekah" located in Stabelan Surakarta. The "Bubur Sedekah" community empowers one of the mobile porridge sellers named Nusa Sari through a strategy called spiritual marketing. Spiritual marketing is done through a "buy one, pay for two or more" system. The excess payment is then considered a donation and distributed in the form of providing breakfast porridge to the poor. The research employs a snowball sampling technique to select participants involving the founder and advisor of the "Bubur Sedekah", the seller of Nusa Sari Porridge, three regular donors, one non-permanent donor, a customer of Sedekah Porridge, and two volunteers from the management.

This research was conducted for three months from August to October 2021. In-depth interview techniques, observation, and documentation were used to collect data. The interviews were conducted

eight times in total, either in person or over the phone. The research team also participated in the activities of the “Bubur Sedekah” community through participatory observation. Meanwhile, documentation was done by examining the document on their social media, such as Facebook and Instagram. Through the activists' accounts, several report documents were obtained, both in the form of activity reports and photos of alms distribution activities. The data gathered from these sources is deemed sufficient to provide a detailed description of the activities. Data were analyzed using the [Miles and Huberman \(1998\)](#) model, which includes various stages such as data reduction, data presentation, and conclusion drawing. The trustworthiness of this research was ensured by conducting data triangulation in terms of data collection techniques.

Results

The Profile of Bubur Sedekah

“Bubur Sedekah” is an MSME unit that merges business ventures with Islamic philanthropy or alms activities. The idea of this activity originated from the concerns of an academician at a university in Surakarta. He concurs with the philosophy of Seneca, a Stoic philosopher, that “*non seculahle sed vitae discimus*” (the school exists to solve life's problems) ([Manampiring, 2018](#)). For this reason, the scholar established a small library and discussion center, named Café Librairie, at his residence. The concept of “Bubur Sedekah” stemmed from the discussions held at Café Librairie (Interview with ST on 8 August 2021).

“Bubur Sedekah” is a type of spiritual marketing in which commercial activities are combined with Islamic philanthropy or almsgiving. This combination of activities is intended to broaden the market for MSME players, resulting in increased product sales. The concept of the “Bubur Sedekah” was offered to Salah Kohar, a porridge vendor who sells in the Stabelan Surakarta area, the locality where Café Librairie is situated. Impressed by the idea of “Bubur Sedekah”, KH decided to become a porridge seller, incorporating the concept. As a result, KH no longer sold his porridge from his cart and instead set up a sales stand in front of Café Librairie in late 2015 (Interview with KH on 10 August 2021).

As the mentee of Café Librairie, Nusasari Porridge is expected to sell more professionally. With its relatively clean and well-organized selling location, the delicious taste of the chicken porridge, and the seller's friendly demeanor, Nusasari Porridge quickly attracted a growing number of porridge enthusiasts. The porridge is typically sold out by no later than 11.00 WIB (Interview with KH on 10 August 2021).

A large number of customers provides opportunities for the Café Librairie team to promote the program. Each table was given a laminated sheet of paper with a brief narrative about the program, which helped customers understand the program's background and objectives. A whiteboard on the wall facing the dining tables displayed current information about the balances managed by volunteers. This allowed stakeholders to see the program's transparency. The data serves as a guide for them to give and receive alms.

This management technique raises customer awareness of almsgiving, causing some customers to buy porridge not only for themselves but also for charity. Furthermore, customers will be satisfied with good, transparent, and accountable management. This resulted in increased customer loyalty. The transformation of an ordinary customer into a customer who gives alms while purchasing porridge exemplifies this loyalty. In fact, some of these customers and almsgivers have become regular donors, giving alms through the program regularly and with a sizable purchase amount. As a result, the Nusasari porridge sales turnover has increased over time (Interview with KH on 10 August 2022).

The Concept of Bubur Sedekah

The business concept adheres to the principle of “Buy one, pay for two or more”, which is different from the “buy one get one free” advertising model used by other traders. The latter concept offers gifts, whereas the former allows for almsgiving.

The concept of “Buy one, pay for two or more” means that people buy one bowl of porridge to eat alone, while the additional payment is donated to people in need.” (Interview with ST on August 16, 2021). This is a new concept of charity in Islamic teaching.

The existing concept of alms is "give more and get more" (by giving a lot of alms then you will get a lot of rewards). In the Islamic context, this is in line with Surah Al Baqarah verse 261 "The example of those who spend their wealth in Allah's way is similar to that of a grain which has sprouted seven stalks and in each stalk are a hundred grains; and Allah may increase it still more than this, for whomever He wills; and Allah is Most Capable, All-Knowing." The reward is in the form of a reward in the afterlife or a reward from Allah, the Almighty God, in the form of multiple fortunes. However, the concept of "get more" in the existing model can still be considered abstract. Those with strong faith find it interesting, as they believe they will be rewarded either in this world or in the hereafter. But those with weaker faith may struggle to understand the concept of "get more." (Interview with ST on 16 August 2021).

Meanwhile, the business concept of "Bubur Sedekah" of "Buy one, pay for two or more" makes the concept of "get more" so real and concrete. Even while eating at the Nusasari porridge stall, almsgivers can see where their money is going. They see the porridge they donated being eaten by those who truly need it, giving them a sense of accomplishment and usefulness. They have felt fulfilled by seeing their gifts (alms) being enjoyed by those who are entitled to them. They are relieved to have shared. They felt useful to others. Furthermore, when what others mean is that they are poor people, the "satisfaction" will be felt more intensely. The sense of being useful to others is the primary "get more" that almsgivers receive (Interview with LS on August 20, 2021).

Aside from that, alms givers see the impact of their alms not only on feeding the hungry but also on small traders, the porridge man involved in MSMEs, whom they have assisted in survival. Even more than that, the impact of the chain of "Bubur Sedekah" was also felt by rice suppliers, the Sanggar Padi Rojo Lele community in Delanggu Klaten District, who were also partners in the empowerment carried out by Café Librairie. More than 25 kg of Rojo Lele rice every week is sent from this community for "Bubur Sedekah" Nusasari. It all adds up to a multi-layered sense of fulfillment for the almsgiver. This sense of fulfillment is "get more," which is why almsgivers progress from regular almsgivers to regular donors (Interview with ST on 16 August 2021 and interview with SW on 21 August 2021).

Satisfaction felt by customers is very important for the MSME sustainability, as well as the sustainability of the "Bubur Sedekah" program. The manager of the "Bubur Sedekah" program realized this. Therefore, for the sake of this satisfaction, the manager seeks to apply the principles of good governance in managing these philanthropic funds by providing reports to donors in particular, as well as the public in general, through photos of activities and written reports (Interview with SW on 21 August 2021). As a result, the almsgiver's loyalty will be stronger, so they voluntarily become regular donors. Some regular customers and donors willingly act as public relations for the management of "Bubur Sedekah" through word-of-mouth (Interviews with DN, LS, and SW on August 25, 2021).

Customer Response to Spiritual Marketing of Bubur Sedekah

In response to spiritual marketing programs, there are three types of customers. Each customer type has the following characteristics:

Regular Customer

A regular customer is someone who buys Nusasari porridge for themselves. They almost never buy porridge for others. Their reluctance to give alms porridge stems from an ignorance of the alms porridge program. Aside from that, it was also due to their poor financial situation (Interview with TN and NY on August 11, 2021). In terms of numbers, they account for the vast majority of customers.

Regular customers come from a variety of religious backgrounds, based on their performance. In terms of clothing, some of them appear to be devout Muslims (in Koko clothes for men and hoods for women), while others appear to be religious laypeople (Interviews with TN and NY on August 11, 2021).

They also come from a variety of economic backgrounds, based on their performance. Some of them are dressed so well that they appear to be middle-class. Some of them stated that the delicious

taste of the porridge, as well as other professional factors, influenced their decision to become customers (observations at the location on August 10-11 2021).

Customers as well as Almsgivers

Charity customers are people who purchase Nusasari porridge on a regular basis and frequently give alms. Their overall performance is also varied. The majority of them are gentle Muslims (Interview with GL and BG on August 12, 2021)

They distribute alms by putting cash in the alms box provided by the Nusasari porridge seller. Because the alms box is made of clear glass, the amount of money inside can be seen from the outside. Observation over several days revealed that there was not much money in the donation box, with a fifty thousand banknote and several banknotes with units smaller than that.

Permanent Donor

They are those who routinely give alms through “Bubur Sedekah”, even if they do not purchase Nusasari porridge. There were not many of them, less than ten people. Some of the donors reside outside Surakarta and are not familiar with alms porridge. Others who live in Surakarta occasionally visit the porridge stall and donate funds. Some of them mentioned the target group of recipients of the porridge alms. For example, the residents of the Covid-19 isolation center during the pandemic (Interview with DN, LS, and SW on August 25, 2021).

Human values motivate them to become regular donors. Because eating is the most basic need of all living things, it is forbidden for people to beg for food (Interview with LS on August 20, 2021). Another motivation is the satisfaction of witnessing the domino effect of the alms they give, such as helping street vendors and rice-supplying farmers survive (Interview with DN on August 25, 2021).

The donors are all college graduates. They all share a wide range of perspectives, particularly on philanthropy and humanitarian values. Indeed, three of every five regular donors are international graduates, with one being a foreign citizen. Their religious backgrounds range from devout Muslims to average Muslims, and some are even non-Muslims (Interview with ST on 16 August 2021, and LS on 20 August 2021).

Discussion

Spiritual Marketing of Bubur Sedekah

Hermawan Kertajaya's spiritual marketing characteristics theory will be applied in this section to determine whether “Bubur Sedekah” accommodates spiritual marketing principles.

Bubur Sedekah is Theistic (Rabbaniyah)

As previously explained, the business principle of “Bubur Sedekah” is “Buy one, pay for two or more”. This business principle is the driving force for all programs. The business principle is generosity. Meanwhile, generosity is a universal value found in all religions, including Christianity, Catholicism, Hinduism, Buddhism, Confucianism, and, most notably, Islam.

Therefore it can be concluded that actually the business principle of “Bubur Sedekah” is a religious principle. This indication is strengthened by the statement of the regular donors, that religion is the most basic motivation in giving alms. The implementation of the theistic principle of “Bubur Sedekah” is substantive, not formalistic symbolism (Amalia, 2019; Hidayat & Nafis, 2003). There are no formal religious symbols, for example, in any of the marketing instruments or elements. The religious backgrounds of regular donors are ordinary people, not *ustadz* or priests. However, the spirit and substance of the business can be very religious.

Another sign of theistic nature is that “Bubur Sedekah” targets the marginalized as beneficiaries, such as market workers, taxi drivers, online motorcycle taxi drivers, peddlers, and other financially weak members of society (Observation on August 10-11, 2021). Meanwhile, siding with the weak (*al mustadhafin*) is part of a religious message, especially Islamic teachings (Khaidir, 2003). Quran reads:

“And what is [the matter] with you that you fight not in the cause of Allāh and [for] the oppressed (*al-mustadhafn*), among men, women, and children who say, "Our Lord, take us out of this city (Mecca) of oppressive people and appoint for us from Yourself a protector and appoint for us from Yourself a helper"(Surah An Nisa: 75).

Bubur Sedekah that Uplifts Human Dignity

The “Bubur Sedekah” branding includes breakfast compensation in the form of porridge. Eating is a basic human requirement. As a result, “Bubur Sedekah” compensates for basic human needs. This assistance will always be available on-site. If the quota is available, people in need of food assistance can request their "ration" in "Bubur Sedekah" on a daily basis.

Donating food is an effort to maintain human dignity and dignity. When a human being begs for food from other humans, his or her dignity and humanity are undermined. As stated by a donor, “ It would be great if the concept of “Bubur Sedekah” was duplicated in various locations, at least there was one in each district...then no one would fall in dignity, begging for food around that location.” (Interview with LS on August 20, 2021)

Professionalisms of Bubur Sedekah

“Bubur Sedekah”, like most traders, has good taste, is free of preservatives and flavor enhancers, is served with care, and is reasonably priced. If you have to get takeout, the porridge will be neatly wrapped. Every morning at 06.00, porridge is available for purchase. The waiters are pleasant, smile frequently, and are courteous (Observation on August 10-11, 2021). These are the reflections of the professionalism of the porridge traders.

The team has also demonstrated professionalism as alms agents. In managing alms from donors, the team is dependable. All alms funds are managed openly and transparently. Typically, after the alms porridge distribution is completed, the manager will publish documentation in the form of news, complete with photos. Aside from that, activity reports are created and distributed to almsgivers. Almsgivers are decided to be permanent donors as a result of this good management.

Morality (Akhlaqiyah) of Bubur Sedekah

The entire "Bubur Sedekah" marketing process upholds ethics, morals, and a noble character. The ethical values that characterize the entire marketing process of "Bubur Sedekah" are primarily honesty, sincerity, love, and brotherhood.

It is clear from all transactions in alms porridge that there is a values-driven marketing paradigm. The ability to purchase porridge products is motivated by spiritual-ethical awareness, manifested as a desire to give alms to help others, rather than by the product's element, which is the delicious porridge taste. Starting with motivation, a sense of fulfillment has encouraged a porridge customer to become a benefactor, and finally a regular donor. Due to the presence of numerous habitual contributors of alms, there is a positive effect on the gradual escalation of turnover. As a result, it can be comprehended that the revenue generated by the program has risen from its prior capability of selling only 2.5 kg of rice (used for the porridge) to now selling 5 kg (Interview with Informant 2). This is where the concept of sustainability in "Bubur Sedekah" can be established.

Spiritual Marketing Based on Universal Ethics

According to the data presented, donors give alms for a variety of reasons, including a desire to share and be useful to others. This driving force is shared by all "Bubur Sedekah" donors, regardless of their religious affiliation. These findings show that all humans have an innate desire for goodness, correctness, and usefulness, which is a universal aspect of human nature that transcends religious, ethnic, and racial differences.

These findings support the beliefs of Muslim philosophers and scholars such as Ibn Khaldun (d. 1406) and Muhammad Iqbal (d. 1938). According to Khaldun, every human being is born with an inherently good and pure nature that can only be corrupted by external influences (Khaldun, 1986).

Similarly, Iqbal believed that every human soul is capable of divine perfection. Allah created humans without regard for His own existence while instilling in them nearly all of the potential for divine perfection. In and through man, God manifests the brilliance of Divine Effulgence and Divine Glory (Khatoon, 1977).

Spiritual marketing has a solid foundation based on the ideas of Khaldun and Iqbal about primordial human nature discussed above. Spiritual marketing is more than just a set of management techniques; it is a byproduct of a whole way of thinking about humans. Given that humans are both the subject and the target of marketing, compatibility between spiritual marketing and human primordial character will also ensure spiritual marketing's long-term survival.

Spiritual Marketing Increases the Turnover of Micro, Small and Medium Enterprises

According to institutional theory (Dimaggio & Powell, 1983), when alms agents are managed well, almsgivers will continue to give alms through them. "Bubur Sedekah" has shown to be a good alms agent through proper management, leading to more regular donors. The concept of "alms porridge" is concrete and satisfying for almsgivers, leading to loyalty and increased turnover for Nusasari porridge. Combining business and charity is easy and strategic, especially in Indonesia, a Muslim-majority country. Spiritual marketing can increase sales turnover, unlike Nordhagen's research which shows that most MSMEs respond to decreased turnover by reducing employees or changing business fields.

The combination of business and charity also makes the practice of charity very easy to do country (Nurhadi, 2021). This is important for those who are busy. Once a transaction, they can shop and give to charity at the same time. The ease with which to give alms is another thing that will also lead to loyalty among the alms givers, which has implications for increasing the sales turnover of Nusasari porridge. Undoubtedly, the Muslim community prefers to shop at merchants who share their religious values.

Based on the activities of "Bubur Sedekah", it can be inferred that implementing spiritual marketing can result in an increase in sales turnover. However, this conclusion is different from the results of Nordhagen's research which states that most MSMEs have responded to a decrease in turnover by reducing the number of employees, transferring business fields, and so on (Nordhagen et al., 2021).

Conclusion

Based on the data collected, as well as the discussions held, it is concluded that the "Bubur Sedekah" has successfully implemented spiritual marketing principles. The evidence supporting this includes the theistic nature of the program, its promotion of human dignity, professional management, and adherence to moral values.

The success of spiritual marketing has resulted in satisfaction for both customers and those who give and donate alms, which has the potential to foster sustained loyalty in giving alms. In addition, the "buy one, pay for two or more" introduced an innovative approach to almsgiving that is both practical and concrete, making it easier for people to contribute. These factors have contributed to the increase in sales turnover.

Recommendation

It should be noted that this research is limited to the case study of "Bubur Sedekah", which is just one MSME business unit in Indonesia. Hence, further research is necessary to involve a larger sample to validate the findings of this study. As such, the conclusions drawn cannot be generalized and provide an opportunity for further research to expand the scope of research.

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