

From Tradition to Transformation: The Shift of the Mato System in Padang Restaurants from an Islamic Economic Perspective

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Article History:

Received: November 19, 2025

Revised: December 1, 2025

Accepted: December 3, 2025

Keywords:

Mato, Padang Restaurants, Distributive Justice, Islamic Work Ethics, Minangkabau Local Wisdom.

How to Cite

Jannah, M. ., Fahlefi, R. ., & Lutfi, A. (2026). From Tradition to Transformation: The Shift of the Mato System in Padang Restaurants from an Islamic Economic Perspective. *ITQAN: Journal of Islamic Economics, Management, and Finance*, 5(1), 62–75. <https://doi.org/10.57053/itqan.v5i1.145>.

Abstract: *This study examines the transformation of the traditional mato revenue-sharing system in Padang restaurants into a fixed-wage model within the framework of Islamic economics. Employing a qualitative intrinsic case study design, the research was conducted at a Padang restaurant in West Sumatra that has implemented a wage-based system since its establishment in 2011, despite the owner's cultural familiarity with mato as a Minangkabau heritage practice. Data were collected through in-depth interviews with the business owner and were analysed thematically using the Miles and Huberman method. The findings indicate that abandoning the mato system does not reflect a rejection of Islamic economic principles, but rather an adaptation to microeconomic dynamics, income instability, and operational efficiency. Islamic ethical values such as 'adl (justice), amānah (responsibility), riḍā (mutual consent), and ta'āwun (cooperation) continue to shape wage management and employer–employee relationships. The shift from kinship-based labour to a formal professional structure has generated notable sociocultural implications. Familial values that traditionally functioned as moral safeguards have been reconstructed through transparent administration and structured supervision, without diminishing the spirit of ukhuwah and the ethical foundations of Islamic law. The study concludes that the implementation of Islamic economics should not be judged solely by the structural format of labor systems, but by the internalization of Islamic moral values in business practices. In this regard, Padang Restaurant X represents a model of "Islamic moral economy" rooted in Minangkabau local wisdom.*

Introduction

The restaurant industry in Indonesia has experienced rapid and sustained growth, including the development of Minangkabau-based culinary enterprises known as Padang restaurants. In several major cities, Padang restaurants have become widely established as part of the creative economy and mass culinary sector (Maulana & Prasetya, 2015). With this rapid expansion, Padang restaurants no longer rely solely on their distinctive taste; they must also develop effective managerial practices and compensation systems. These dynamics position Padang restaurants as an important object of inquiry within Islamic economics and local business management studies.

One distinctive managerial mechanism in Padang restaurants is the traditional profit-sharing system known as *mato*. According to Siregar (2024), the *mato* system is a

profit-sharing model in which workers receive a portion of the enterprise's value added rather than fixed wages. Their ethnographic studies further reveal the emergence of a "mato value added statement" as an accounting instrument supporting this system (Ismail et al., 2021). The *mato* mechanism illustrates how traditional values of solidarity and collective effort can be integrated into contemporary business management.

However, the use of the *mato* system is declining, especially in its region of origin, West Sumatra. Research by Ifriadi (2024) notes that "the *mato* profit-sharing system has almost disappeared due to the strong influence of foreign managerial cultures and the pressures of globalization". This shift indicates that locally rooted managerial models are being tested by modern business dynamics. Consequently, critical questions emerge regarding the present-day relevance of *mato* within modern business practices and the framework of Islamic economics.

Empirical literature provides a detailed description of how the *mato* system operates: distribution based on contribution points, calculation of net profit, and payout cycles after a defined working period (e.g., 100 days). This system diverges fundamentally from fixed-wage arrangements, as workers become direct recipients of the enterprise's economic gains rather than merely salaried employees (Hanif, 2017). Further reports that in several Padang restaurants, the proportion of profits distributed through *mato* may reach up to 50% of the enterprise's profit or value added. These findings highlight the richness of local, distributive-justice-based managerial practices.

At the same time, several studies reveal key reasons why many Padang restaurant owners are transitioning from *mato* to fixed-wage systems. According to Siregar (2024), managerial efficiency, simplified bookkeeping, and workers' need for stable income are primary drivers. In addition, Ifriadi (2024) notes that pressures of global competition and younger generations' preference for stable wages have accelerated this shift. These factors demonstrate that the *mato* system, as a local heritage, faces structural challenges in contemporary business settings.

Within this context, the present study examines a Padang restaurant in West Sumatra as an intrinsically relevant case (Christian et al., 2021). This site provides an in-depth understanding of how and why the transition occurs in real managerial practices. A case study approach is selected because it aligns with research focused on system change within specific contexts (Yin, 2018). Thus, this study not only describes the phenomenon but also seeks to understand the internal dynamics and values underlying managerial transformation.

The novelty of this study lies in its integration of historical perspectives, empirical mechanisms, and Islamic economics analysis within a single framework, an approach that, according to Ifriadi (2024), remains limited in the literature on *mato* as Minangkabau local wisdom. Previous scholarship has tended to describe the *mato* mechanism without tracing its transformation into wage-based systems or without linking it to Islamic economic principles (Hanif, 2017). This study, therefore, fills an important gap and reaffirms the relevance of *mato* as a locally grounded Islamic economic model.

The *mato* system also reflects Islamic work ethics and Minangkabau values, such as *amanah* (trustworthiness), *ta'awun* (mutual support), *musyawarah* (consultative decision-making), and distributive justice, which are strongly emphasized in Islamic economic literature (Rizki et al., 2025). Hanif's (2017) ethnographic study concludes that the cultural meaning of *mato* is "hard work guided by a spirit of *amanah* grounded in

Islamic spirituality". Thus, *mato* is not merely an economic mechanism but a value-laden moral institution worthy of analysis from a syariah-economic perspective.

Nevertheless, the shift from *mato* to fixed wages raises important normative questions: Does this transformation still uphold the principles of justice, worker consent (*ridha*), and cooperation (*ta'awun*)? Or does it erode them? Accounting literature suggests that *mato*-based profit-sharing requires reconstruction to remain relevant to contemporary accounting standards while preserving local values (Hanif, 2017). In this context, the present study investigates whether the managerial transition from *mato* to fixed wages affects these core Islamic ethical principles.

Given this background, the objectives of this study are: (1) to trace the historical foundations and operational mechanism of the *mato* system in the selected Padang restaurant, and (2) to identify the factors driving the transition toward fixed-wage systems. The broader aim is to enrich the literature on Islamic economics grounded in Minangkabau local wisdom and to provide practical implications for Padang restaurant owners seeking to preserve the spirit of equitable profit-sharing within modern managerial frameworks.

Method

A qualitative approach is used to explore the meanings and interpretations of business actors regarding the work system they implement, rather than to test predetermined hypotheses (Kasim & Antwi, 2015). The study emphasizes understanding the social and moral-economic phenomena embedded within Minangkabau culture, guided by the principle *adat basandi syarak, syarak basandi Kitabullah*. Since the focus lies on exploring meanings and processes rather than quantitative measurement, the case study method is considered most appropriate (Yin, 2018). The study also includes phenomenological elements, as the researcher seeks to understand the business owner's subjective experiences and perspectives regarding the economic system he practices.

The research was conducted at a Padang restaurant in West Sumatra (name and location withheld according to the informant's request to maintain confidentiality). The restaurant was established in 2011 and is managed by the owner with two employees. All data collection was conducted directly by the researcher at the business location on 4 November 2025. The business owner was selected as the primary informant because he is directly involved in the establishment, management, wage distribution, and application of Islamic principles within the business.

Data were gathered through semi-structured in-depth interviews comprising nine core questions: the history of the business, the profit-sharing system, understanding of the *mato* system, reasons for the system transformation, perspectives on Islamic values in work relations, and the social implications of the shift. This approach allowed the researcher to obtain rich, reflective, and contextually grounded narratives. In addition to interviews, non-participant observation was conducted to examine the work environment and interactions between the owner and employees, alongside simple documentation such as expense records and wage systems.

Data analysis followed a thematic process based on the interactive model of Miles, Huberman, and Saldana (2014). The first stage is data reduction, in which relevant information from interviews is selected and categorized into major thematic clusters. Data display, organizing narratives and tables of findings across four analytical themes: (1) Business history and work system, (2) Transition from *mato* to fixed wages, (3)

Islamic values in compensation practices, and (4) Socio-cultural impacts of the transformation.

The second stage is conclusion drawing, interpreting emergent patterns, and linking them to the framework of Islamic moral economy (Asutay, 2016) and the principles of *maqāṣid al-syarī'ah*. Data trustworthiness was ensured through source and method triangulation. Triangulation involved cross-checking consistency among interview results, observational notes, and previous literature on the mato system. To enhance credibility, the researcher also conducted member checking by confirming interview summaries with the primary informant. Dependability and confirmability were maintained through detailed documentation of the analytical process and the researcher's reflexive notes throughout the study (Ahmed, 2024).

All research procedures adhered to qualitative research ethics, emphasizing *amanah* (trustworthiness) and *ihsan* (upright conduct) in protecting the privacy and integrity of informants. The restaurant's name and informants' identities were anonymized; no personal data were disclosed; and the findings were used solely for academic purposes rather than for individual evaluation. This ethical commitment aligns with Islamic research ethics, namely avoiding *ghibah* (harmful disclosure) and safeguarding *hifz al-'ird* (human dignity).

Result and Discussion

History and Early Organizational Structure of a Padang Restaurant in West Sumatra

Based on an in-depth interview with the owner of Restaurant X conducted on 4 November 2025, the business was established in 2011. It was initially managed by three immediate family members: a younger sister, an aunt (*etek*), and a niece. The owner explained that during the early years, he was directly involved in daily operations, including cooking, serving customers, and handling day-to-day finances. This working pattern indicates that the business was built on a strong familial foundation, without formal role distribution or written agreements. The owner described the situation as, *"back then everyone was family, so whenever there was work, we just shared it without any fixed calculation"* (Interview, 2025).

This condition reflects the typical characteristics of micro family-based enterprises in West Sumatra, where work relations rely more on mutual trust than on administrative regulations. Within the framework of Islamic economics, such practice aligns with the values of *amanah* (trustworthiness) and *ukhuwah* (brotherhood), as emphasized in QS Al-Mu'minun [23]:8 regarding the importance of upholding trusts and promises, as well as the Prophet's ﷺ saying: *"None of you truly believes until he loves for his brother what he loves for himself."* (Bukhari no. 13).

However, after several years in operation, this family-based working system underwent a gradual shift. The owner noted that issues began to arise regarding unclear bookkeeping and misunderstandings about financial matters. He stated, "Over time, it became less suitable; finances were unclear, and working with family is harder because we do not want to hurt their feelings" (Interview, 2025). As a result, the owner began hiring workers from outside the family. This marked a transition from a kinship-oriented system to a simple professional structure, where roles became more clearly defined, although still without formal written contracts.

From the owner's perspective, employing non-family workers offers advantages

in terms of efficiency and clearer responsibilities. However, it also reduces the natural sense of mutual trust previously cultivated within family relations. He remarked, “*With outsiders it is easier to manage, but they need constant supervision because they do not have the same moral responsibility as family*” (Interview, 2025). These findings highlight a common dilemma in micro enterprises: the tension between a desire for professionalism and the need for personal trust.

This phenomenon illustrates how the concept of *amanah* gradually shifts from a purely moral quality to an administrative form of trust, in which reliability is maintained through monitoring and a clearer division of labor. From the perspective of Islamic economics, such a transformation represents an adaptation to the demands of efficiency and justice. As Kahf emphasizes, the principle of *amanah* can be operationalized in various managerial forms as long as honesty, responsibility, and a balanced distribution of rights and obligations are upheld (Mohammed, 2013).

Table 1. Summary of Findings for Theme 1: Initial Business Structure and Changes in Work Patterns

Aspect Examined	Initial Condition (2011)	Current Condition	Sharia Values Reflected	Researcher's Interpretation
Workforce Structure	Immediate family (younger sister, aunt, niece)	Employees from outside the family	<i>Ukhuwah, Amanah</i>	Work relations based on trust and familial ties; strong sense of moral responsibility.
Management System	No contract, non-formal	Division of tasks and responsibilities, but not yet written	<i>Amanah, Justice</i>	A shift toward professionalism without losing Sharia-based ethics.
Financial Transparency	Not well recorded, trust-based	Clearer and directly monitored by the owner	<i>Shiddiq, Hisbah</i>	Growing awareness of the importance of transparency to maintain business blessings.
Social Relations Strengths and Challenges	Familial and emotional High trust, strong loyalty	Formal and functional Tight control, frequent employee turnover	<i>Ta'awun, Ukhuwah, Maslahah</i>	Social bonds decrease, but efficiency increases. Sharia values are maintained even though the form of relationships has changed.

Source: Field Interview Data (2025), processed by the researcher.

The shift from family labor to non-family workers reflects a rationalization process of work systems commonly found in small and medium-sized enterprises in the modern era. However, it is noteworthy that the owner consistently maintains Islamic moral values such as honesty and responsibility. He stated, “If someone works with us, they must remain honest and trustworthy; that has always been the important part from the past until now.” (Interview, 2025). These values align with the principles of ‘*adl* (justice) and *ihsan* (goodness), which form the foundation of work relations in Islam (Al-Mawardi & Ali, 2006).

Thus, the findings from the first theme show that Restaurant X's establishment history and initial structure reflect the core values of Islamic economics: trust, justice, and togetherness. The shift in work patterns from family members to external workers represents a socio-economic adaptation that still preserves the moral spirit of Sharia amid changes in the business system. The values of amanah and ukhuwah serve as the primary foundation bridging traditional practices with modern professionalism, demonstrating that business spirituality can continue to thrive within the framework of a simple microenterprise.

Owner's Considerations in Choosing a Wage System Instead of the Mato System

The interview results indicate that since Restaurant X was established in 2011, the owner has never implemented the profit-sharing system (*mato*). However, he understood how it worked based on his uncle's experience working at a large Padang restaurant in Jakarta in the 1990s. The owner stated, *"My uncle used to work at a big restaurant in Jakarta; they used a point system; the heavier the work, the bigger the points"* (Interview, 2025). However, he did not adopt this system because he considered it unsuitable for a small-scale business with unstable financial conditions.

The owner explained that the system he used from the beginning was a daily wage system that later evolved into a fixed monthly salary. In the early period, wages were given based on the net daily income after deducting operational costs. However, because fluctuating income made calculations uncertain, the owner ultimately implemented a monthly salary system to ensure employees felt secure and calm. He mentioned, *"Now it is better with a monthly salary so that employees feel at ease; the salary is fixed and does not depend on whether the customers are many or few"* (Interview, 2025).

Both rational and spiritual considerations drove this decision. Economically, the wage system provides certainty in cash flow and stability in labor costs, making it easier for the owner to calculate profits and manage finances. Morally, the system offers peace of mind by eliminating uncertainty between the owner and workers. The owner emphasized, *"the important thing is that I give them their rights, according to their work and responsibilities; that is already in line with the Sharia in my view"* (Interview, 2025).

The owner also considered that the profit-sharing system was more suitable for large restaurants with many employees and stable income, such as Lamun Ombak or Sederhana. He said, *"For small businesses like ours, the profit is only enough to cover daily needs. So, the profit-sharing system does not fit"* (Interview, 2025). This view reflects pragmatic awareness combined with Islamic ethics: that in certain situations, practical efficiency and justice take priority without violating Sharia principles.

Table 2. Reasons the Owner Chose a Wage System Instead of the Mato System

No.	Main Consideration	Interview Quote	Related Sharia Value	Brief Analysis
1	Micro-scale business and unstable income	<i>"Untuang untuak ka dimakan baliak."</i>	<i>Maslahah, 'Adl</i>	Wage system chosen for practical welfare and justice.
2	Ease of administration and financial recording	<i>"If the wage is fixed, it's easier to calculate profit and loss."</i>	<i>Shiddiq, Hisbah</i>	Enhances transparency and clarity of labor rights.
3	Income certainty for employees	<i>"So that employees feel at ease; fixed"</i>	<i>Ridha, Amanah</i>	Avoids uncertainty that may cause disputes.

4	Suitability with business capacity	salary.” “For a small business, profit-sharing doesn’t fit.”	<i>Maslahah</i>	System adaptation aligned with micro-business realities.
5	Moral value and inner peace	“The important thing is I give them their rights.”	<i>‘Adl, Ihsan</i>	Prioritizes justice and blessing in work arrangements.

Source: Field Interview Data (2025), processed by the researcher.

Conceptually, these findings indicate that the owner’s decision not to apply the *mato* system is not due to a lack of knowledge but rather contextual considerations regarding efficiency, transparency, and the sustainability of the microenterprise. In the framework of Islamic economics, this decision can be understood through the principle of *al-maslahah al-mursalah*, namely selecting a policy that brings benefit and prevents harm under certain conditions (Chapra, 2000).

In addition, the fixed wage system implemented also fulfills the principles of *‘adl* (justice) and *ridha* (mutual consent) as stated in QS. An-Nisa [4]:29: “*O you who believe, do not consume one another’s wealth unjustly, except through trade conducted by mutual consent among you.*”

In the context of Restaurant X, the principle of *antarodhin minkum* (mutual agreement) is reflected in the initial, openly conducted understanding between the owner and workers. Although unwritten, this agreement is maintained through communication and moral responsibility, in line with the spirit of *amanah* and *ihsan*. The owner also emphasized that he continues to uphold religious values in managing the business, such as paying zakat on income and helping relatives in need. This demonstrates that spiritual values remain present behind the seemingly simple system. According to Beekun (2006), this reflects Islamic moral agency in which small entrepreneurs manage economic activity not merely to seek profit but also to attain *barakah* (blessing).

Thus, the findings of the second theme show that adopting a fixed wage system is an adaptation of Sharia values to the realities of microenterprise. This system is not a rejection of Islamic principles but a form of applying justice and welfare in a more realistic context. This phenomenon enriches the discourse of Islamic economics by showing that *maqasid al-shariah* can be realized through various economic mechanisms, as long as moral and just values remain preserved (Karimullah, 2023).

Owner’s Understanding of Sharia Principles in Wage Practices

Interview results show that the owner of Restaurant X possesses a meaningful yet straightforward understanding of Sharia principles in work and wage distribution. Although he acknowledged that he had not formally studied Islamic economic theory, he understood its moral essence: giving workers their rights fairly, not delaying wages, and maintaining blessing (*barakah*) in sustenance. He stated, “*What I know is that if we give people their rights according to their work, that is already in line with the Sharia. The important thing is not to wrong others*” (Interview, 2025).

This statement reflects a form of ethical-practical awareness (practical Islamic consciousness) that lives among microenterprise actors. Sharia values are not always articulated in technical terms such as *musyarakah* or *mudharabah*, but translated into fair, honest, and empathetic treatment toward workers. In this regard, Islamic economic practice appears more as a life ethic than a contractual system.

The owner also explained that he routinely pays personal income zakat, although not calculated precisely, but based on a sense of social and spiritual responsibility. *“If there is extra sustenance, I give it to family members who need it, sometimes more than two and a half percent,”* he said (Interview, 2025). This attitude demonstrates that social solidarity and *barakah* are integral to how he runs the business. From Chapra’s (Chapra, 2000) perspective, such actions reflect the moral reconstruction of Islamic economics: welfare is measured not only by profit but also by the social and spiritual benefits produced.

In addition, the owner emphasized the importance of justice in work relationships, not only in terms of wage amount but also in recognizing responsibility. He stressed, *“If the work is heavy, then the wage must be different. But if the work is the same, then the salary should also be the same, so that it is fair”* (Interview, 2025). In the context of Sharia economics, this attitude aligns with the principles of *‘adl* (justice) and *mizan* (balance), as explained in QS. Al-Rahman [55]:9: *“And establish weight in justice and do not reduce the balance.”*

This principle teaches that justice in economics is not only about numbers but also proportionality in responsibility and reward. The owner applies this principle through task allocation based on ability, providing additional allowances (meal money) when the workload increases, and offering flexibility in working hours.

Table 3. Understanding and Practice of Sharia Values in the Wage System

No.	Sharia Value	Owner’s Understanding	Implementation in Practice	Sharia Analysis
1	<i>‘Adl</i> (Justice)	Wages must align with responsibility	Provides extra pay for heavy work	Distributive justice is upheld.
2	<i>Amanah</i> (Trustworthiness)	Responsibility toward workers and sustenance	Does not delay wages, maintains trust	In line with the hadith “Pay the worker before his sweat dries.” (HR. Ibn Majah).
3	<i>Ridha</i> (Mutual Consent)	Agreement from the start, no coercion	Salary agreed upon during recruitment	Implementation of QS. An-Nisa [4]:29 (<i>an-tarodhin minkum</i>).
4	<i>Barakah</i> (Blessing)	Sustenance is a trust from Allah	Pays zakat, gives regular charity	Demonstrates spiritual orientation in economics.
5	<i>Ta’awun</i> (Mutual Help)	Work is viewed as social worship	Helps employees and their families	Islamic social values present in micro-level practice.

Source: Field Interview (2025), processed by the researcher.

From these findings, it is evident that the owner of Restaurant X understands work as worship and wages as a trust. This spiritual awareness serves as the moral foundation of economic management. Although he does not use technical Islamic economic terms, the owner’s behavior already reflects the spirit of *maqasid al-shariah*, particularly in preserving justice (*hifz al-mal*), *barakah*, and *maslahah*. In the context of small businesses, such forms of understanding serve as a living model of Islamic economics in practice, not merely in theory. Chapra (2000) and Kahf (2019) both emphasize that the Islamic moral economy must begin with the moral values of economic actors, not merely

with institutional systems. The owner of Restaurant X illustrates this by prioritizing honesty, openness, and social responsibility.

Thus, the findings of the third theme show that the owner of Restaurant X internalizes Sharia values as practical morality rather than formal legal structures. The values of *'adl*, *ridha*, *amanah*, and *barakah* are practiced in simple ways but have a tangible impact on the economic and social balance of the small enterprise. This phenomenon reaffirms that the application of Islamic economics does not always require formal contractual systems but can also be grounded in moral awareness shaped by Minangkabau's local culture and spirituality.

Social and Cultural Impacts on Work Relationships

The shift from a family-based work system to hiring workers outside the family has had significant social and cultural impacts on work relationships at Restaurant X. The owner explained that initially, the family-based system created a warm, trusting work atmosphere. However, over time, issues emerged in the division of responsibilities and financial transparency. He stated, "In the past, with family, if someone made a mistake, it was hard to reprimand them, afraid they would get offended. In the end, the finances became unclear." (Interview, 2025).

This condition illustrates the typical dilemma of kinship-based microenterprises in Minangkabau: between preserving family values and meeting efficiency needs in business management. The owner's decision to recruit external employees reflects a shift in social values from emotional relationships to professional relationships. However, this does not mean abandoning Islamic moral values; instead, the owner strives to maintain trust and responsibility through direct supervision. He explained, "*With outsiders, I have always had to be present. But the finances become clearer and more orderly.*" (Interview, 2025).

On the positive side, this change creates a more efficient and structured work system. Task division becomes clearer, and emotional conflicts among family members can be avoided. However, the downside is a reduced sense of ownership and moral responsibility among workers (Carroll, 2020). The owner acknowledged that external employees tend to work out of obligation rather than emotional attachment to the business. He noted, "*With family, there is a desire to see the business grow. With outsiders, they work just enough; sometimes they need to be reminded first.*" (Interview, 2025).

This phenomenon illustrates a shift from *ukhuwah fi al-'amal* (brotherhood in work) to *mu'amalah iqtishadiyah* (rational economic relations). In traditional systems, sincerity and a sense of togetherness serve as primary motivators; now, the focus shifts toward efficiency and output. This shift is not contrary to Sharia but represents a new challenge in maintaining balance between productivity and spiritual values in work. Chapra (1990) emphasizes that Islamic economics must bridge both system efficiency and the humanity of social relationships.

Table 4. Social and Cultural Impacts of the Wage System on Work Relationships

No.	Social-Cultural Aspect	Family System Condition	External Employee System Condition	Related Sharia Value	Analysis
1	Work Relationship	Familial, trusting	Formal, social distance	<i>Ukhuwah, Amanah</i>	Shift from emotional to professional relationships.
2	Sense of Ownership	High, feels part of the business	Low, task-oriented	<i>Ta'awun, Maslahah</i>	Moral loyalty decreases, but efficiency increases.
3	Financial Transparency	Unrecorded, trust-based	Recorded and directly controlled	<i>Shiddiq, Hisbah</i>	<i>Amanah</i> remains but in administrative form.
4	Work Motivation	Based on family responsibility	Based on salary and instructions	<i>Ihsan, 'Adl</i>	Motivation shifts from moral to material.
5	Social Sustainability	High solidarity, cooperation	Individualistic, transactional	<i>Ukhuwah fi al-'amal</i>	Challenge to maintain social harmony in modern systems.

Source: Field Interview (2025), processed by the researcher.

From these findings, the shift in work systems at Restaurant X has resulted in a reconstruction of social values within the microenterprise context. The owner strives to balance economic fairness and social relationships by maintaining open communication and providing additional incentives to employees who work harder. From an Islamic economic perspective, this reflects the application of *'adl* and *ihsan*: giving rights according to responsibility while offering goodness beyond formal obligations.

Furthermore, new dynamics emerge within the Minangkabau cultural context. The values of *adat basandi syarak, syarak basandi Kitabullah* remain the owner's moral reference. He acknowledged, "although not all systems use the old ways, honesty and responsibility still must be maintained." (Interview, 2025). This statement indicates continuity between customary values and Islamic values in local economic practice.

Within the framework of Islamic moral economy (Asutay, 2016), such change is not a regression but a moral adjustment to the modern economic context. The formal fixed-wage system can still serve as a means to implement spiritual values such as *amanah* and *barakah*, provided it is carried out with the intention of justice and honesty. This is also aligned with the Prophet's ﷺ hadith: "Indeed, Allah loves a person who, when he works, performs his work with excellence (*itqan*)." (HR. Thabrani).

Thus, the fourth theme's findings affirm that the shift in work systems at Restaurant X represents not only an economic transformation but also a social and moral one. Work relationships may become more formal, yet Islamic values continue to live through practices of honesty, responsibility, and social care. This represents a real form of Minangkabau cultural adaptation to modernity without losing its spiritual essence.

Discussion

The Value of *Mato* as a Heritage of Local Islamic Economic Practice

The *mato* system in Padang restaurants represents a local economic practice rooted in the Minangkabau philosophy, *adat basandi syarak, syarak basandi Kitabullah* (Mochlasin & Budiharjo, 2024). Its significance lies not merely in its profit-sharing mechanism but in its emphasis on fairness, collectivism, and moral responsibility between owners and workers. In this system, each worker receives "points" (*mato*) based on their duties and contributions to net profit. This principle aligns with *musyarakah* and *mudharabah* contracts in Islamic economics, where profit sharing is based on mutual agreement and justice (*'adl*). However, this study's findings reveal that in microenterprises such as Restaurant X, the *mato* system is no longer practiced. The owner explains that small operational scale, fluctuating daily revenue, and challenges in financial recording are the primary reasons.

This shift echoes Kahf's (2019) argument that implementing Islamic economic principles does not always require a formal contract structure; what matters is the moral substance embedded in the practice. Thus, even when the *mato* system is no longer applied structurally, its underlying values can persist through fair and trustworthy wage arrangements. The values nurtured by *mato* hard work, honesty (*ṣidq*), and cooperation (*ta'āwun*) remain evident in the behavior of Restaurant X's owner. He provides additional wages during high-workload periods, avoids wage delays, and fosters mutual trust with his employees. This reflects the principle conveyed in QS. *Al-Mutaffifin* [83]:1–3, which condemns injustice in economic dealings. Islam demands a balance between rights and obligations, and micro-entrepreneurs like this owner demonstrate these values in simple yet meaningful ways.

System Shift and Moral Adaptation in Micro Enterprises

Field data suggest that the decision to abandon *mato* is not a rejection of Islamic values but an adaptation to the economic realities of micro-business operations (Firdaus et al., 2023). In this context, stability and predictability are essential. The owner notes that a fixed wage system simplifies cost calculations, financial management, and sustainability. This aligns with the principle of *maslahah* (public benefit) in *maqāṣid al-syarī'ah*, which emphasizes equilibrium between justice and continuity (*dawām al-nafa'*). As Asutay (2016) argues, the Islamic moral economy must be flexible; the essence of *shariah* lies not in rigid contractual forms but in ethical behavior that promotes social justice—in the case of Restaurant X, fixed wages function as an economic *ijtihād* designed to maintain business continuity while fulfilling workers' rights promptly. The Prophetic hadith reinforces this responsibility: **"Give the worker his wages before his sweat dries."** (Ibn Mājah). The owner upholds this principle even without written contracts, relying on honesty as the foundation of trust. Theoretically, this transition should be viewed not as a shift in the system but a shift in the expression of values. The distributive justice embedded in *mato* continues to be preserved in simpler forms. This supports Qardhawi's (1995) statement that the objective of Islamic economics is not the structure itself but the spirit of justice within it.

Shariah Dimensions in Understanding and Practice

The owner's understanding of Islamic economics can be categorized as *lived values* rather than formal cognitive knowledge. He may not articulate *musyarakah* in theoretical terms, yet he practices its ethical essence: avoiding injustice toward workers, giving wages proportionate to effort, and sharing sustenance through *zakat*. From the perspective of *maqāṣid al-syarī'ah* (al-Ghazali, 1997), this behavior embodies the preservation of *hifẓ al-māl* (protection of wealth), *hifẓ al-nafs* (ensuring decent

livelihood), and *hifz al-din* (spirituality in work). His approach, prioritizing fairness and social responsibility, demonstrates that Islamic economic practice does not always require formal “shariah-labeled” systems. In small enterprises, Islamic values often appear substantively and contextually (Adnan, 2024). Similarly, it emphasizes that Islamic economic development is built primarily on moral conduct that prevents exploitation and promotes collective well-being (Kahf, 2019). In this light, Restaurant X shows that shariah consciousness can thrive even without formal regulation. Islam teaches a balance between *‘adl* (justice) and *ihsan* (benevolence), as expressed in QS. *An-Nahl* [16]:90: **“Indeed, Allah commands justice and excellence...”**

Work Culture Transition: From Familial Bonds to Islamic Professionalism

A notable finding in this case study is the shift in employment structure from family-based labor to hired non-family workers. Initially, family relations fostered *ukhuwah* and mutual assistance but also created managerial difficulties due to emotional entanglements. Transitioning to external employees increased transparency and discipline. In this sense, Restaurant X illustrates the institutionalization of moral values, relationships are professionalized while still grounded in *amanah* (trust) and responsibility. Chapra (Blakey et al., 1990) maintains that an ideal Islamic economy harmonizes system efficiency with social justice. The shift from family labor to hired workers demonstrates that Islamic professionalism can coexist with communal values, provided both parties uphold *amanah*. This is consistent with the Prophet’s saying: **“Each of you is a shepherd, and each shepherd will be accountable for his flock.”** (Bukhari & Muslim). The owner embodies this principle through direct supervision, active presence, and ensuring that employees receive their rights. This reflects micro-level *hisbah* (moral oversight), consistent with Al-Mawardi’s (Al-Mawardi & Ali, 2006) concept that supervision is not solely a state responsibility but a moral obligation of every economic actor.

Theoretical Reflection: *Mato* as an Ethical Framework for Micro Islamic Economy

Overall, this study reaffirms that the *mato* system remains relevant not only as a historical model but as a value framework for contemporary Islamic economics. Even without formal implementation, its spirit continues to guide work ethics and social relations within small enterprises. In Islamic moral economy theory (Asutay, 2016), this condition is described as *embedded ethics*: Islamic values embedded organically within social practices rather than confined to formal contractual texts. Thus, *mato* should be understood as a local economic spirit that can be revitalized, not by mechanically replicating its mechanism, but by reviving its values of honesty, cooperation, and justice within modern economic systems. The transformation of form does not signify the loss of Shariah’s essence. Instead, it highlights Islam’s flexibility in responding to evolving socio-economic contexts.

Conclusion

This study demonstrates that the *mato* system in Padang restaurant tradition is not merely a profit-sharing mechanism but also a reflection of Islamic economic values such as *‘adl* (justice), *amanah* (responsibility), *ta’awun* (cooperation), and *barakah* (blessing). The case study of Restaurant X shows that although the *mato* system is no longer formally implemented, its substantive values remain alive within micro-economic practice: fair wages, recognition of workers’ performance, and social care for employees. The shift from *mato* to a fixed-wage system should not be interpreted as a decline in

shariah values, but rather as a moral adaptation to changing economic realities, consistent with the principle of *maslahah* in *maqāṣid al-sharī'ah*, which emphasizes a balance between justice and business sustainability.

Conceptually, this study affirms that *mato* holds significant potential as an ethical model for Islamic economics grounded in local wisdom. The values embedded in it can inspire the revitalization of Islamic work ethics in contemporary economic contexts, where professionalism and spirituality coexist harmoniously. The Minangkabau principle *adat basandi syarak, syarak basandi Kitabullah* underscores that economic practice is not solely about profit and loss but also about moral responsibility toward others and toward Allah. Consequently, micro-entrepreneurs such as the owner of Restaurant X illustrate that Islamic economics can be lived meaningfully through just, honest, and trustworthy behavior even without carrying a formal “shariah” label.

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