

BUSINESS ETHICS VALUES IN MUI FATWA NO. 83 OF 2023

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ABSTRACT

MUI Fatwa No. 83 of 2023 contains an appeal to avoid buying products affiliated with Israel as a reaction to the military attacks carried out by Israel against the Palestinian people. This movement is not only a movement based on religion alone but also an effort to stop the violence that continues to occur. This research aims to uncover the basis for issuing the fatwa and find the business ethical values in the fatwa. Using qualitative research methods and a normative and historical approach, this research takes data sources through previous research journals, books related to the theme, websites and primary data in the form of the MUI Fatwa discussed. There are three foundations underlying the MUI fatwa, namely the normative basis contained in the Koran, hadith and the opinions of ulama, the historical basis from various points of view and the ethical basis using an Islamic business ethics approach. The normative foundation of Islamic business ethics consists of four ethical axioms, namely the foundation of monotheism, the foundation of balance and justice, the foundation of free will, and the foundation of responsibility. Although the boycott of Israeli-affiliated products in Indonesia presents a challenging ethical dilemma, it is also indirectly an effort to offer a constructive solution.

Keywords: MUI Fatwa no. 83 of 2023, boycott, business ethics, BDS

INTRODUCTION

The military aggression carried out by the Israeli army (IDF) since the October 7 attack is still ongoing on a massive scale. Even though the international world has condemned this inhumane act, Israel has not stopped carrying out massacres and genocide against the Palestinian population. This cruelty certainly knocked the sense of humanity and instincts as civilized humans from all corners of the world, including Indonesia. Indonesia intensively provides assistance in the form of funds, food, medicine and others to help ease the burden on our brothers and sisters in Palestine. MUI as an institution that is a reference for Muslims in Indonesia also represents Muslims feels moved to help in the boycott of Israeli-affiliated products as a form of humanitarian solidarity.

For 49 years of existence, the Indonesian Ulama Council (MUI) is a religious institution in Indonesia which functions as a protector, guide and coach of Muslims. MUI members consist of ulama, uzama or organizational leaders, and Indonesian Muslim scholars.(Karim, 1994). This institution brings together ulama who are the heirs of the prophets who focus on developing the people also produces fatwas which discuss various matters related to the common good from political, social, economic, political and ethical dimensions. Likewise, these various factors will influence consumer behavior. Consumer boycotts of a brand can be a powerful tool to challenge and change company policies or practices that are considered unethical or socially irresponsible.(Bravo & Chapa, 2024)Boycott is to change or punish by one or more parties. This action is carried out to achieve certain goals by encouraging individuals (consumers) to buy certain products on the market.

Internationally, the Boycott, Divestment, Sanctions (BDS) movement has grown rapidly since 2005, long before the 2023 Israel - Gaza War, especially in the influence of Muslims to boycott foreign products that conflict with the values espoused by Muslim communities. (Mokobombang et al., 2023). Boycotts are a social movement strategy used throughout history to protest certain practices, policies or companies.(Buheji,

2024) They involve collective consumer movements that choose to withhold support for a particular company or product as a way to express dissatisfaction or encourage change. (Salas et al., 2019). Buheji and Ahmed mention in their article mitigating the risks of a 2023 war against Israel and that it will not be easy to maintain a well-organized global movement that consistently supports clear goals, targeted strategies and awareness of unintended consequences. However, Hino proved in his research that although anger towards Israel is the main factor driving boycott intentions, empathy towards Arabs in the West Bank has no influence on purchasing decisions. (Hino, 2023)

Among the motivations for boycott actions carried out by consumers are often religious reasons. For example, when French President Emanuel Macron made a statement denigrating the Prophet Muhammad as a symbol of the Islamic religion. This action caused anger among Muslims which caused Indonesian consumers to boycott French products (Salma & Aji, 2023). In this case, the opinion of a country's leaders, including ulama, influences public opinion, attitudes and behavior in making decisions about boycotting (Mohamad Saleh et al., 2023). Regarding the leader's opinion and its influence on boycott intentions, it was found that the leader's opinion did not directly influence the boycott intention, but the leader's opinion indirectly influenced it through the ethnocentrism (ethnicity) variable. Opinion leaders can form negative consumer perceptions, but do not give rise to boycott intentions due to product value considerations or other arguments. The current boycott is no longer based on the issue of religiosity because the results show that religiosity does not have a significant influence on boycotts. In fact, this moment is considered the right moment for the revival of local brands to increase competitiveness. The government and local entrepreneurs can work together to support local products and as a form of humanitarian solidarity against Israeli aggression (Awaludin et al., 2023)

The role of the media in framing news is enough to influence consumer attitudes in making purchases. Bravo et al proved in their research that high moral intensity news framing has a positive effect on consumers' boycott intentions. The influence of this framework was moderated by moral awareness and partially mediated by perceived moral intensity and moral judgment. These findings indicate that consumers' perceptions of the frame and their attitudes towards the brand will have a large role in boycott intentions. (Bravo & Chapa, 2024) On the other hand, by observing conversations on social media, cutting-edge technology can be used to map people's opinions regarding this matter. Ismail Fahmi, founder of Drone Emprit, can summarize the conversation regarding the boycott on social media. According to him, before the MUI fatwa was issued regarding the boycott movement, the public was not very enthusiastic in responding to this anti-Israel product movement even though it had been initiated by the Boycott, Divestment and Sanction (BDS) movement internationally, but the response of the Indonesian people was less pronounced. (Azizah, 2023) The difference was visible when the fatwa was delivered and was proven in the discussion on Twitter which dominated support for the action.

In his research, Wibowo found that there were differences of opinion regarding this boycott, divided into two camps, namely those who supported and those who did not support it. (Wibowo et al., 2024) The data taken from a number of online media was then entered into DNA software which then coded the data. From here it was found that there were differences of opinion and the reasons behind them. Three groups do not support the MUI fatwa while five groups support the MUI fatwa. This shows that even though actors support it or not, the actors (social media activists) use different reasons. A total of eight groups are described as follows Table 1.

The Islamic paradigm regarding business ethics is the conception of human relationships with God, human relationships with humans, and human relationships with their environment. This means that Islamic business ethics must have a vision both in this world and in the afterlife, this framework of thought is the foundation of Islamic

economics. The concept of business ethics in Islam is based on trust, honesty and responsibility.(Ahyani et al., 2021). Contradictory to today's modern business life which tends to prioritize material success. Placing materials as a top priority encourages business people and the general public to use a shallow paradigm regarding the meaning of business itself.(Susminingsih, 2020).

This MUI fatwa caused controversy among the public. Apart from receiving support from various parties, this MUI fatwa also caused rejection from various groups. Support came from various communities such as ulama, journalists, sharia economic activists, several community leaders and several community groups. Likewise, criticism came from businessmen and others. Most businessmen believe that their fortunes will be hampered if they follow the call for a boycott because they cannot get maximum profits. However, Islamic business ethics does not only talk about profits but is also seen from other angles. Therefore, this research will reveal the basis of MUI fatwa no. 83 of 2023 and its implementation in the values of business ethics from an Islamic economic perspective.

Table 1. Differences Of Opinion Regarding The Boycott

NO	Fatwa support group	Fatwa rejection group
1.	Boycotting is moral support, solidarity and firmness towards Israel as well as raising national products. This group is supported by journalists, campus officials, ministries and cooperative forums	The target of the boycott is unclear, supported by economic observers, economic think tanks and the former vice president of the Republic of Indonesia
2.	Benefits MSMEs and sales of local products. This argument is supported by MSMEs and food stores	Boycotts can disrupt the distribution of goods, disrupt consumer choices, harm producers, disrupt the sustainability of the industry. This opinion was expressed by some people in the Aprindo community, economic think tank, Indonesian consumer community, Indonesian chamber of commerce
3.	With the boycott, Indonesia's economic independence will be realized while at the same time weakening the Israeli economy. This argument is supported by mass organizations, foundations and the sharia economic community	There are no Israeli products or flows in Indonesia
4.	Boycotts are considered the best pressure to stop violence. This argument is supported by ulama, members of parliament, Islamic boarding schools and also the vice president of the Republic of Indonesia	
5.	Boycott as humanitarian support	

Source : (Wibowo et al., 2024)

LITERATURE REVIEW

Business Ethics

Ethics comes from the Latin word "ethos" which means habit. It has the same meaning as "mores" or morals, which in Arabic is called khuluq (good character). The definition of ethics is a set of rules or laws that determine correct or incorrect behavior.(Susminingsih, 2020) A person's behavior will be accepted by many parties as behavior that is considered ethical, and vice versa. So ethics is a guideline for society in behaving. In the KBBI, Ethics is defined as the science of knowing what is good and what is bad regarding moral rights and obligations (akhlak). Meanwhile, according to the KBBI, business is a

commercial venture in the world of trade, business or trade. Thus, it can be concluded that business ethics is ethical behavior in the business sector by business people to be fair in accordance with existing norms and laws.(Amin, 2010)

A person or business entity is considered to have implemented business ethics if they have carried out the duties assigned to them and fulfilled their social responsibilities. There are several indicators that a business entity uses in implementing business ethics, namely managing resources effectively and efficiently, obeying rules that have been agreed upon previously, implementing legal norms and rules that apply when running a business. Other indicators are religious teaching values for each adherent, cultural values in the environment and area where the company is located and also honest behavior and integrity.(Susminingsih, 2020)

Boycott

A boycott can be defined as a planned refusal to do business with a particular person, brand, country or group in order to gain concessions or express displeasure.(Buheji, 2024)Boycotts are a way that is often used to show anger or dislike regarding a particular brand. This is done as a way for consumers to exercise their power by not buying certain products.(Sari et al., 2017) That's why each individual has different reasons for boycott motivation.

Reasons for boycotting include animosity (hatred), reasons health, peer pressure, ethnocentrism (tribalism), religiosity, self-improvement and attitudes.(Sari & Games, 2024)Animosity is a feeling of disgust and hatred that is caused by military, political or economic actions that are aggressive, unfair or violate norms.(Xie, J., Choo, H.J., & Lee, 2023)Research on boycotts shows that hatred of certain countries is the reason for boycott behavior. As is happening now, where people around the world are showing their sympathy for Palestine by boycotting Israeli-affiliated products. The philosophical reason is as a symbol of the unity of Muslims throughout the world, Muslim countries and the solidarity of eastern countries such as India, China and Japan.(Sari & Games, 2024). Furthermore, health reasons can also be an argument for boycott action, including health problems caused by consuming certain products. Apart from that, intense social media pressure is also the cause of boycotts, especially among young people.(Sari & Games, 2024). Issues of ethnocentrism, religiosity and attitudes are reasons that are influenced by the religious and cultural values held by a person which can be the cause of boycotts. Recent research found that the reason for the boycott was also due to the desire to promote local brands as an effort to improve themselves or community groups.(Awaludin et al., 2023). The theoretical framework can be seen in the following picture.

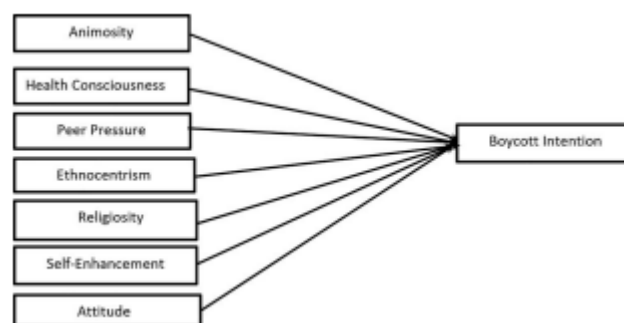


Figure 1: Theoretical framework for Boycott Intention Argumentation

Source: Author Analysis (2024)

MUI Fatwa No. 83 of 2023

The fatwa of the Indonesian Ulema Council (MUI) is actually a recommendation to Indonesian Muslims not to carry out transactions with Israeli-affiliated products. MUI explained the reasons for issuing the fatwa. MUI Fatwa Number 83 of 2023 concerning

the Law on Supporting the Palestinian Struggle was issued on November 8 2023. The fatwa explains that supporting the Palestinian independence struggle against Israeli aggression is obligatory, while supporting Israeli aggression against Palestine is haram.(MUI, 2023) Apart from It also encourages the distribution of zakat, infaq and alms for the benefit of humanity and the struggle of the Palestinian people. He also added that although it is a priority to distribute zakat to mustahiq who are around the muzakki, this will enter the realm of emergency when there is a group of people who are under colonial pressure and really need humanitarian assistance. Chairman of the Indonesian Ulama Council for Foreign Relations and International Cooperation, Prof. Sudarnoto, explained that the boycott action was called by the MUI as an effort to minimize the possibility of Israel obtaining financial support which would ultimately be used to bombard the Palestinian people. When the negotiation method no longer finds a clear point, persuasive methods to suppress the ongoing violence become the solution. This fatwa is a legal opinion, which means this opinion is recommended because an event occurred and is not binding. This means that Muslims have the choice to implement it or not, because its nature is a humanitarian moral appeal.(Padang & Hasanah, 2024)

METHODS

This research is research with a qualitative methodology and library research method or library study. The approach used is a normative, historical and ethical approach. The normative basis is based on Islamic law, namely the Al Qur'an and hadith, the opinions of Muslim scholars and scholars and in terms of socially applicable norms and ethics. The historical basis is the history behind the issuance of the fatwa. As well as theories of Islamic business ethics obtained from various sources, both primary and secondary. Secondary data sources are taken from various literature in the form of books, journals and articles related to the theme. The MUI fatwa taken is the basis for the research so the author refers to the official MUI website to collect the required amount of primary data.

RESULTS

Domestically, the call for a boycott has had quite an impact on people's decision to make purchases. The fatwa of the Indonesian Ulama Council (MUI) is actually a recommendation to Indonesian Muslims not to carry out transactions with Israeli-affiliated products. This MUI fatwa was then followed up by various parties. One of the entrepreneurs who followed the fatwa was the owner of the Al Beik supermarket in Riau province who took the bold step of withdrawing a number of products that were considered pro-Israel, including Unilever and Nestle products. This was done as a manifestation of his concern for the struggle of the Palestinian people and a form of support for the MUI fatwa above (Kurniadi, 2023). Apart from that, there is also a contemporary food product under the Bittersweet by Najla brand which replaces chocolate which is an Israeli-affiliated product with another brand. Promising that product quality will be maintained and of good quality at a fixed price, Najla Bisyr, the business owner, argues that as the owner of a well-known brand, She must be able to carry out her mandate and be responsible for her product (Septyaningsih, 2023). The boycott carried out by various parties certainly has reasons and underlying grounds.

Normative Foundation (Al Quran, Hadith, Ulama opinions)

Boycotting Israeli-affiliated products has reaped pros and cons in society. Some people support the boycott in order to pressure the Israeli authorities to stop carrying out attacks on Palestinians and in order to stimulate sales of local products. Meanwhile, some people think that this will not have much influence on Israel's actions, it will actually be detrimental and affect the domestic economy because it is thought to have an impact on reducing turnover and national economic interests.(Wibowo et al., 2024) These various public views are a reaction to the emergence of MUI fatwa no. 83 of 2023. This fatwa of course has the most basic foundation, namely the Koran and hadith. Among the arguments used as a basis by the MUI come from the Koran, hadith and the opinions of

ulama. Some points of the prohibition are regarding the prohibition of committing violence even in a state of war, the prohibition on killing people and committing injustice, the permissibility of resisting evictions, the recommendation to help each other, the permissibility of distributing zakat to victims of war and the special argument given by the ulama, namely regarding the prohibition of joining together with people who are hostile to the Ummah. Islam. The following is a mapping of the arguments summarized from MUI Fatwa No. 8 in 2023.

Table 2. Mapping Of The Arguments Summarized

No.	Information	Al-Qur'an	Al Hadith	Ulama Opinion
1.	Prohibition of violence even in a state of war	QS 2: 11 QS 2: 193 QS 7: 56	1. Hadith of Ibn Majah no. 2341 2. Hadith of Abu Daud Number 2247	
2.	Prohibition of killing fellow humans and prohibition of doing injustice	QS 4: 93 QS 5: 32	HR Muslim No. 4675	
3.	It is permissible to fight back against the party carrying out the eviction	QS 22: 40	HR Bukhari	
4.	Advice to help each other in goodness	QS 5: 2, QS 2: 177,	HR Bukhari-Muslim	
5.	Verse that allows giving zakat to war victims	QS 9: 47		Opinion of al-Sayyid al-Bakri in the book I'anatu al-Thalibin, 2/187 Opinion of Zain bin Ibrahim bin Zain bin Sumaith in the book al-Taqrirat al-Sadidat, Darul Mirath Nabawi, 426
6.	It is haram to engage in muamalah with unjust people			Imam Nawawi's opinion in Syarah Sahih Muslim 11/40 Sayyid 'Abdur Rahman bin Muhammad bin Husain bin 'Umar Ba 'Alawi al-Hadhrami's opinion in the book Bughyatul Mustarsyidin/260 Opinion of Ibn al-Hajj al-Fasy al-Maliki in the book al-Madhal (II/78)

Source: Author Analysis (2024)

The verse contained in Surah Al Hajj verse 40 describes the tragedy of people who were expelled from their homeland, just because they upheld their faith in Allah. Attempts at genocide are a form of expulsion and even extermination of certain ethnic groups that violate any law on earth. This verse is also a form of Allah SWT's firmness and as a form of protection for the oppressed and providing assistance to those who fight for His religion. Standing against oppression and injustice is part of jihad fi sabilillah. The very strong foundation of the Muslims in terms of helping the Palestinian people's struggle is confirmed in the letter Al Maidah verse 2 about helping each other in good and not helping in bad. So it is not surprising that all Muslims throughout the world are united in fighting the oppression that is occurring in Palestine, not only because of religious factors but also humanitarian factors. Not only fellow Muslims but also across religions.

Meanwhile, regarding the prohibition against committing injustice, it is contained in the hadith of the Prophet Muhammad, namely: From Khalid bin Al Fizr, he told me [Anas bin Malik], that the Prophet sallallaahu 'alaihi wasallam said: "Go in the name of Allah, above the religion of the Messenger of Allah, and do not kill old people, children, and women. And do not betray (in the distribution of ghanimah), and collect your spoils of war. Create peace and do good, indeed Allah loves those who do good." (HR. Abu Daud). In another hadith, namely the history of Ahmad ra, Islam clearly teaches to avoid injustice when war occurs. These include the prohibition against committing treason, stealing looted property, committing mutilation. Likewise, the prohibition on killing children and killing people in churches or places of worship. Very contradictory to what was done by the invaders who violated all the rules of war.

Contemporary ulama also called for a boycott of products affiliated with Israel, namely Sheikh Ramadhan al Buthi and Yusuf Qardhawi. In his fatwa compilation, Al Buthi explicitly calls for the prohibition of transactions with products affiliated with parties that believe in Islam. "It is obligatory for 'ain to boycott American and Israeli food and trade products, because this is one of the easiest jihads for every Muslim to face the aggression of Israel and its supporters. This is known, and it is legally stipulated that 'ain is obligatory whenever possible." (Said Ramadhan Al-Buthi, Ma'a An-Nas Masyurat wa Fatawa [Beirut: Dar Al-Fikr], p. 52).

The call for a boycott of pro-Israel brands is clearly heavily influenced by Qaradawi's fatwa on jihad in Palestine. In Qaradawi's view, the word jihad is related to efforts to achieve life goals, God's grace. Qaradawi further distinguished two types of jihad, namely civil jihad and military jihad. Spiritual civil jihad covers many aspects of human needs, such as educational, social, economic and health needs. This type of jihad is an effort to develop the social awareness of Muslims so that they become more sociable, educate ignorant people, provide employment opportunities for those who are unemployed, feed the hungry, clothe the naked, build schools for students, mosques for worship Allah, and hospitals for health services. Jihad consists of two forms, namely defensive and offensive. Defensive jihad relates to defensive actions against attacks against those who wish to fight against Muslims, while offensive jihad is understood as jihad to protect the dignity of Muslims against their enemies. (Pritama, 2023). According to Qaradawi, boycotts are not just an economic strategy, but rather a form of resistance against enemies who are considered enemies of the Islamic religion and Muslim society. He emphasized that the conflict between Palestine and Israel expanded beyond a war of choice into a defensive struggle—a battle for the establishment of a Palestinian-Muslim region. (Yusuf, 2002)

Historical Foundation

The history of the conflict between Israel and Palestine stretches back seven decades, rooted in ethnic tensions, a history of colonialism and claims to shared land. After World War I, England who succeeded in defeating the Ottoman Empire and then took control of the region currently in conflict. Tensions arose between the majority Arab ethnic group

and the Jewish minority, when the British made the Palestinian territory a home for Jews ethnic. Then in 1917, Britain and supported by the League of Nations signed the Balfour Declaration. The UN also proposed that a division be made into two regions, namely Arab and Jewish, but the Arabs refused. In fact, Israel was officially founded in 1948, resulting in a war known as the Israeli War of Independence or the First Arab-Israeli War. As a result, the Palestinian territory was divided into the Gaza Strip controlled by Egypt and the West Bank controlled by Jordan. Conflict continued with wars such as the Six Day War (1967) and the Yom Kippur War (1973). (Ardiansyah & Hermawan, 2024) Israel succeeded in seizing the Gaza Strip and West Bank, as well as other territories. In 1993, the Oslo Accords were signed between Israel and the Palestinian Authority which paved the way for Palestinian autonomy in the West Bank and Gaza Strip. However, implementation of this agreement was fraught with obstacles and disagreements. (Ardiansyah & Hermawan, 2024)

Relations between Indonesia and Palestine have been harmonious for a long time. Palestine is one of the countries that recognizes Indonesian independence. Including a Palestinian Mufti named Muhammad Amin Al Husaini, one of the respected figures in Palestine took part in recognizing the independence of the Republic of Indonesia and was willing to go on safari to a number of countries for recognition of the Indonesian State. When Indonesia declared independence in 1945, the Palestinian people rejoiced and were happy to see the Indonesian people as their brothers achieve independence. The Palestinian people are so close in heart and the feeling of brotherhood of the Palestinian people towards the Indonesian people is so strong. From historical, theological and humanist proximity, Indonesia has no reason not to support and assist Palestine in gaining independence.

Regarding relations between Israel and Indonesia, this country has made diplomatic efforts with Indonesia. Precisely since 1949, when the Netherlands recognized Indonesia's independence, Israel has made joint efforts to achieve this by building relations with the country. (Muttapien, 2013). In January 1950, Israel recognized Indonesia as a new state. While the then Israeli Foreign Minister Moshe Sharett began considering sending a goodwill mission to Jakarta, his colleague Muhammad Hatta postponed the plan indefinitely. On the other hand, Arab countries already recognized Indonesia as a new state before the Dutch handover in 1949. Egypt is an example of such a country, recognizing Indonesia in 1947. President Sukarno and Egyptian Pan-Arabist leader Gamal Abdul Nasser were founding members of the Movement. Non-Aligned. In this case, Indonesia has harmony with the Middle East but is not based on considerations of the same religion (Islam) but on the basis of the need to obtain international support for its claim of independence. (Alatas, 2020).

Indonesia and Palestine also have a very strong history, at least September 6 1944 was an important moment for Palestine and Indonesia. At that time, Palestine de facto recognized Indonesia as an independent country. On the other hand, Indonesia was also the first country to recognize Palestinian independence which was declared in Israel on November 15 1988. Although historically Indonesia has not based its foreign policy regarding Israel-Palestine on religion, religiosity indirectly influences this matter. (Alatas, 2020). Apart from that, in the Preamble to the 1945 Constitution there is a sentence that condemns colonialism and independence in the world must be abolished. So that Indonesia's foreign policy from the past until now remains consistent in supporting the independence of the Palestinian state.

Ethical Foundation

The conflict in Gaza and Israel that occurred on October 7, 2023 marks a major failure in the possibility of ethical dialogue in the region. The actions of both sides have demonstrated a loss of ethical boundaries, with particularly violent attacks on civilians, the killing of children, the destruction of health facilities, and the denial of basic needs such as water, food, and shelter. (Komesaroff, 2024). Norms and ethics are formed by

human values. Although each societal group has different values and norms, ultimately, ethics and values are interconnected, with values providing the basis for ethical judgment and action. (Imadah Thoyyibah et al., 2024)

According to Louis O Katt Soff in his book entitled *Elements of Philosophy* published in 1953, philosophically ethics is a branch of axiology which assesses the good and bad of an action and is classified into 3 parts, namely descriptive ethics, normative ethics and morality ethics. Descriptive ethics Ethics that critically and rationally examine human attitudes and behavior and what each person pursues in their life as something of value. Descriptive ethics can be concluded as a form of implementation of actions and behavior applied by every human being, which is the basis for interactions between humans within the scope of the social environment. (Susminingsih, 2020). According to Katt Soff, what is meant by normative ethics is that it is often seen as a science that establishes standards or norms that can be used to respond to or assess a person's actions and behavior in society. Norms are rules or life guidelines about how humans should behave and act in society. Technical norms, moral norms, and normal manners are various types of norms in society. The normative foundation of Islamic business ethics consists of four ethical axioms, namely the foundation of monotheism, the foundation of balance and justice, the foundation of free will, and the foundation of responsibility (Susminingsih, 2020).

Foundation of Monotheism; Tauhid is the main foundation for Muslims in carrying out their lives. Muslims certainly recognize Allah as the Almighty God or Ahad where humans recognize that human actions must be based on the judgment of the Almighty Ahad. The foundation of Tawhid is stated in Surah Al An'am verse, which means that every human action is dedicated solely to Allah SWT. This includes business activities that must be based on monotheism and faith. The concept of monotheism has both vertical and horizontal dimensions which includes politics, economics and social which are one unit and integrated. The implementation includes that a business man must fear Allah, be anti-discrimination and not be greedy.

Foundation of Balance and justice; One of the functions of Islamic law is to create humans with a just and balanced character for themselves, others and their environment. Allah revealed the Koran as a guide for humans to do justice in various aspects of life (QS Al Hadid: 25). Likewise, business activities must have a role in sharing benefits among all parties by safeguarding their respective rights and obligations. Balance also means that there must be an even distribution of the economy so that it is not concentrated on certain groups. Islamic business ethics also does not require an uncontrolled free market with unlimited recognition of property rights.

Foundations of Free Will; Based on the axiom of free will, humans as caliphs on earth have the right to enter into an agreement or not based on various considerations. Free will to run a certain business within the boundaries of Islamic law and be creative in developing the business owned. Creative freedom for business actors will create a healthy market mechanism and each choice will have consequences. The consequences of good intentions will produce something good for yourself and others, and vice versa. (QS An Nisa: 85)

Foundation of Accountability; Even though humans have the freedom and will to act, humans still have ethical boundaries, norms and rules which are based on the Koran and Hadith. All these actions will later be held accountable before Allah SWT. So it is important for business people to know halal and haram laws and to manage them well and not act unjustly.

Regarding the boycott of Israeli-affiliated products, the four platforms are related. As a human being who believes in the One Almighty, namely Allah SWT, we are obliged to follow His Shari'a. In Islam, although carrying out transactions with non-Muslims is permitted, if it causes great harm to Muslims then it must be avoided, as is the case with

Sheikh Ramadhan Al Buti who forbids muamalah with parties who are hostile to Muslims. The MUI fatwa above is based on the principles of maqashid sharia, namely hifdz din, hifdz nafs, hifdz nasl, hifdz mal and hifdz aql. (Imadah Thoyyibah et al., 2024) The importance of protecting religion, soul, lineage, property and strength, which are the values taught in the Islamic religion alone but are also universal. Boycott behavior is defined as individual or collective actions intended by consumers to punish socially and ethically irresponsible corporate businesses. (Shim et al., 2021)

The equality and justice that is difficult for the Palestinian people to obtain has become a strong basis for efforts to weaken the economic power given to the Israeli military. Palestinians' rights cannot be obtained fairly, so their economic power should be weakened. Likewise, the free will of entrepreneurs who are committed to following the call for a boycott is a real action of entrepreneurs in terms of implementing their free will which results in the consequences they want, namely that Israeli affiliated products are no longer the only option in choosing business products, but there are efforts to promote domestic industry and products. Free will is not justified if it passes through the corridors of Islamic law that have been determined by Allah SWT because humans will face accountability before Allah SWT. Allah SWT will ask about the role of Muslims in defending and maintaining the self-respect of fellow Muslims in the afterlife

CONCLUSION

The Israeli-Palestinian conflict is no longer considered merely a struggle for territory and religious sentiments, but rather is a humanitarian issue. Calls for a boycott emerged from the international community as an effort to stop this atrocity. MUI Fatwa No. 83 of 2023 is an effort by the authorities in public matters to join the fight in dealing with the problem of humanitarian tragedies that continue to occur. Although the boycott of Israeli products in Indonesia presents a challenging ethical dilemma, it is also indirectly an effort to offer a constructive solution. Apart from giving rise to debate, the MUI fatwa also serves as an alarm to remind the Indonesian people about the basis for supporting the Palestinian people and its economic impact on the parties concerned. It is hoped that the impact of the boycott will be able to suppress Israel's arrogance towards Palestine and stop abuses. But on the other hand, open dialogue has the potential to build bridges and pave the way for solutions that address ethical issues and economic realities. This boycott is part of a global call to achieve justice for the Palestinian people as our collective responsibility in fulfilling the rights and freedoms of the Palestinian people.

The basis for the MUI fatwa is dominated by the Koran and hadith as well as the opinions of ulama. Furthermore, the foundation of humanity in business ethics and history strengthens this foundation. The closeness between Indonesia and Palestine is historically recognized as not only based on religion but also on mutual support in achieving independence. In terms of Islamic business ethics, the foundation of monotheism, the foundation of balance and justice, the foundation of free will and the foundation of accountability strengthen the foundation of the boycott movement that is being called for. In Islam, Allah SWT as the central power has established rules and Shari'a in which there is an obligation to maintain balance and act fairly. Even though there is a foundation of free will that encourages humans to be creative and determine their attitudes, this freedom has good and bad consequences and will be accounted for in the future before Allah SWT.

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