

Implementation of *Akad Salam* in Improving Efficiency and Customer Satisfaction in Logistics and Trading Businesses in South Kalimantan

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Abstract

The high dynamics of the global economy necessitate adaptation by trading SMEs, while Islamic principles offer innovative instruments such as the Salam contract, which has the potential to stabilize cash flow but faces logistical and supply chain challenges. This study aims to analyze the implementation of the *Salam* contract in improving business efficiency and customer satisfaction, as well as examining the company's strategies in overcoming resulting obstacles. The research utilizes a qualitative approach with a case study method at CV. Satui Jaya Makmur, involving in-depth interviews, observation, and documentation for data collection. The findings indicate that the *Salam* contract provides contractual certainty and transparency, significantly enhancing customer loyalty and satisfaction, alongside increased operational efficiency through cash flow stability. The company addresses logistical hurdles through strengthening supplier partnerships and predictive inventory management, supported by digital innovation and enhanced Sharia human resource competence. It is concluded that the implementation of the *Salam* contract is effective in achieving economic and ethical goals, providing a tangible contribution to strengthening Sharia-based SME management.

Keywords: *Salam* Contract, SME, Customer Satisfaction, Business Efficiency, Risk Management.

Abstrak

Tingginya dinamika ekonomi global menuntut adaptasi UKM perdagangan, sementara prinsip syariah menawarkan instrumen inovatif seperti akad *salam*, yang berpotensi menstabilkan arus kas namun menghadapi tantangan logistik dan pasokan. Penelitian ini bertujuan untuk menganalisis implementasi akad *salam* dalam meningkatkan efisiensi usaha dan kepuasan pelanggan, serta mengkaji strategi perusahaan dalam mengatasi hambatan yang timbul. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus pada CV. Satui Jaya Makmur, yang melibatkan wawancara mendalam, observasi, dan dokumentasi untuk pengumpulan data. Hasil penelitian menunjukkan bahwa akad *salam* memberikan kepastian kontrak dan transparansi, yang signifikan meningkatkan loyalitas dan kepuasan pelanggan, sejalan dengan peningkatan efisiensi operasional melalui stabilitas arus kas. Perusahaan mengatasi hambatan logistik melalui penguatan kemitraan pemasok dan manajemen persediaan berbasis prediksi, didukung inovasi digital dan peningkatan kompetensi SDM syariah. Dapat disimpulkan bahwa implementasi akad *salam* efektif dalam mencapai tujuan ekonomi dan etis, memberikan kontribusi nyata pada penguatan manajemen UKM syariah.

Kata Kunci: Akad *Salam*, UKM, Kepuasan Pelanggan, Efisiensi Usaha, Manajemen Risiko.

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INTRODUCTION

The increasingly rapid and dynamic global economic development demands every business actor to be able to adapt to various emerging challenges and opportunities.¹ Amidst increasingly tight competition, innovation in transaction methods and business management becomes a crucial factor determining the sustainability and success of a company.² One innovative approach that has gained wide attention, especially in the field of Islamic economics, is the application of *akad salam* (forward contract). As a form of buying and selling transaction stipulated in Islamic principles, *akad salam* allows a company to sell goods with advance payment and delivery at a later date, which inherently provides benefits in the form of a more stable cash flow and the opportunity to effectively meet market needs.³ In the context of Small and Medium Enterprises (SMEs) engaged in trading, such as CV. Satui Jaya Makmur in South Kalimantan, the application of *akad salam* has great potential to improve operational performance and satisfy customer expectations through better management of working capital and inventory risks.⁴ However, the implementation of *akad salam* is not without challenges. The main problems faced by trading companies, especially in the logistics area, are supply uncertainty, delivery delays due to factors such as weather changes, as well as legal and regulatory constraints that can hinder the optimal execution of the contract, all of which can affect customer trust and business stability.⁵ Therefore, appropriate and innovative strategies are needed to overcome these obstacles, while simultaneously optimizing the benefits of *akad salam* in order to increase business efficiency and customer satisfaction.

Several previous studies have examined the implementation of *akad salam* and its impact across various sectors. For instance, Norrahman, who studied in-depth the low use

¹ Jincheng Shi, "Adaptive Change: Emerging Economy Enterprises Respond to the International Business Environment Challenge," *Technovation* 133 (May 2024): 102998, <https://doi.org/10.1016/j.technovation.2024.102998>; Wulandari et al., "Strategi Dan Tantangan Berbisnis Dalam Lingkup Umum Di Era Globalisasi 4.0," *Jurnal Ekonomi Dan Bisnis Digital* 2, no. 3 (2025): 1340–47.

² Allysha Syatifa Fitriana, "Kajian Interdisipliner Tentang Dampak Globalisasi Bagi Mahasiswa Dalam Menavigasi Dunia Bisnis," *JMEB Jurnal Manajemen Ekonomi & Bisnis* 3, no. 01 (2025), <https://journal.sabajayapublisher.com/index.php/jmceb/article/view/563>.

³ Shafiyya Zahra et al., "Analisis Penerapan Transaksi Salam Di E-Commerce Shopee Studi Kasus Pada Definata Store: Kaitan Prinsip Dengan Pengakuan, Pengukuran, dan Pelaporan Pendapatan Transaksi Salam & Tantangan Menggunakan Metode Akad Salam," *Sahmiyya: Jurnal Ekonomi dan Bisnis*, December 9, 2024, 367–78.

⁴ Zaheer Anwer, "Salam for Import Operations: Mitigating Commodity Macro Risk," *Journal of Islamic Accounting and Business Research* 11, no. 8 (2020): 1497–514, <https://doi.org/10.1108/JIABR-09-2018-0142>; Umar Habibu Umar and Mamdouh Abdulaziz Saleh Al-Faryan, "The Impact of Working Capital Management on the Profitability of Listed Halal Food and Beverage Companies," *Managerial Finance* 50, no. 3 (2023): 534–57, <https://doi.org/10.1108/MF-12-2022-0606>; Ratna Mulyany et al., "Salam Financing: From Common Local Issues to a Potential International Framework," *International Journal of Islamic and Middle Eastern Finance and Management* 15, no. 1 (2021): 203–17, <https://doi.org/10.1108/IMEFM-01-2020-0008>.

⁵ Chiara Zahra Maulani et al., "Peran Manajemen Mutu Dalam Meminimalisir Keterlambatan Pengiriman Barang Pada Operasional Jasa Logistik," *Journal of Management and Creative Business* 2, no. 3 (2024): 129–39, <https://doi.org/10.30640/jmcbus.v2i3.2738>; Marini Andriyani Putri, "Peran Manajemen Risiko dalam Logistik pada Manajemen Rantai Pasokan: Dwelling Time di Pelabuhan," *Jurnal Ilmiah Wahana Pendidikan* 10, no. 24 (2024): 63–71.

of *akad salam* in Islamic banking in Indonesia and its impact on the agricultural sector, Islamic economics, and the development of Islamic financial instruments.⁶ Safwan regarding the implementation of Islamic contracts in MSME business transactions.⁷ Furqoni et al. who identified and analyzed the obstacles faced in implementing the *Salam* and *Istishna* contracts in Islamic banks.⁸ Putri and Winario regarding the implementation of *akad salam* in Islamic banking financing in Indonesia.⁹ And Nasrullah et al. who discussed the concept of *akad salam* in online shop pre-order buying and selling from the perspective of Islamic law.¹⁰ Generally, these studies focus on the potential of *akad salam* as an agricultural financing instrument, highlighting its role in mitigating risks for farmers, while other studies examine the challenges of legality and sharia compliance in its implementation in Islamic financial institutions. In the SME context, the implementation of *akad salam* for specific products has also been discussed, but often places more emphasis on its Islamic accounting aspects rather than its holistic operational impact and customer satisfaction. Generally, the findings from previous studies tend to be sectoral (e.g., focusing on agriculture or finance) or aspectual (focusing on accounting or legality) and have not provided an integrated in-depth analysis. There is a significant research gap, where existing studies tend to lack focus on the operational and strategic dynamics of *akad salam* in the specific context of trading and logistics SMEs operating in regions with unique logistical challenges, such as in South Kalimantan. The direct impact of *akad salam* implementation on operational efficiency—especially in terms of inventory management, cash flow, and delivery risk mitigation—as well as its impact on customer satisfaction due to more guaranteed delivery services, has not been analyzed deeply and integrally. Therefore, the novelty of this research lies in the comprehensive analysis of the implementation of *akad salam* at CV. Satui Jaya Makmur as a trading and logistics SME, focusing on the integration of the impact of increased business efficiency and customer satisfaction, as well as specifically examining the strategies used by the company in overcoming logistical and supply barriers which are typical challenges for the trading sector in the region. This study uses a qualitative case study approach with data collection through in-depth interviews, observation, and review of transaction documents. The main objective of this research is to uncover and analyze how the

⁶ Rezki Akbar Norrahman, “Syndrom Pembiayaan Akad Salam Dalam Perbankan Syariah,” *JIBEMA: Jurnal Ilmu Bisnis, Ekonomi, Manajemen, Dan Akuntansi* 1, no. 4 (2024): 316–37, <https://doi.org/10.62421/jibema.v1i4.48>.

⁷ Safwan Safwan, “Analisis Implementasi Akad-Akad Syariah Dalam Transaksi Bisnis Umkm Terhadap Keberlanjutan Usaha: Studi Kasus Umkm Kota Sigli,” *HEI EMA : Jurnal Riset Hukum, Ekonomi Islam, Ekonomi, Manajemen Dan Akuntansi* 4, no. 2 (2025): 90–101, <https://doi.org/10.61393/heiema.v4i2.347>.

⁸ Muhammad Ihsan Furqoni et al., “Optimalisasi Penerapan Akad Salam Dan Istisna Dalam Perbankan Syariah: Tantangan, Strategi, Dan Implikasi Operasional,” *Al Qalam: Jurnal Ilmiah Keagamaan Dan Kemasyarakatan* 19, no. 2 (2025): 840–60, <https://doi.org/10.35931/aq.v19i2.4100>.

⁹ Berliana Putri and Mohd Winario, “Implementasi Akad Salam Dalam Pembiayaan Perbankan Syariah Di Indonesia,” *Multidisciplinary Journal of Religion and Social Sciences* 1, no. 1 (2024): 1–9, <https://doi.org/10.69693/mjrs.v1i1.43>.

¹⁰ Muhammad Reza Safri Nasrullah et al., “Konsep Akad Salam Pada Jual Beli Pre Order Online Shop Dalam Perspektif Hukum Islam,” *Tasyri’ : Journal of Islamic Law* 4, no. 1 (2025): 417–34, <https://doi.org/10.53038/tsyr.v4i1.165>.

application of *akad salam* can provide a positive impact on improving business performance and customer satisfaction, as well as to examine the company's strategies in overcoming emerging obstacles, so that it is expected to find applicable and sustainable solutions in implementing *akad salam* according to sharia principles while meeting customer expectations. This research is part of the effort to develop Islamic-based business knowledge and practices in Indonesia, as well as a tangible contribution to strengthening SME management oriented towards ethical principles and sustainability.

RESEARCH METHOD

This research will use a qualitative approach with a case study method to obtain an in-depth and holistic overview of the implementation of *akad salam* in improving efficiency and customer satisfaction, as well as to identify the obstacles and strategic solutions implemented by CV. Satui Jaya Makmur. This approach was chosen to gain a complete and interpretive understanding of the internal dynamics of the company and the Islamic business practices carried out.¹¹

The research location is CV. Satui Jaya Makmur in South Kalimantan, with the study period running from October to December 2024. The population in this study comprises all employees and managers of CV. Satui Jaya Makmur directly involved in the *akad salam* implementation process, including management, financial managers, and operational staff. Sampling was conducted using purposive sampling, where the sample was selected based on their direct involvement and in-depth understanding of the *akad salam* process. The sample size will be determined based on the principle of data saturation, which includes managers, financial managers, and operational staff, as well as several key customers who have significant experience with *akad salam* transactions.¹²

Data collection techniques will focus on qualitative methods, namely: 1) In-depth Interviews: Conducted in a structured and unstructured manner with selected management, managers, operational staff, and customers to explore detailed information regarding the process, perception, success, and obstacles of *akad salam* implementation. 2) Direct Observation: Conducting direct observation of the *akad salam* transaction process, company operational activities, and inventory management to validate interview information and understand the context of the practice empirically. 3) Documentation: Collecting and reviewing transaction documents, operational reports, *akad salam* agreement letters, and internal company policies as supporting data and to validate the authenticity of the business processes.

The qualitative data collected from interviews, observations, and documentation will be analyzed inductively using content analysis and interpretive techniques. The analysis process includes data reduction, data display (matrices or narrative descriptions), and conclusion drawing. The analysis will be conducted integratively to identify patterns, themes, and causal relationships related to the successes, obstacles, and strategic steps

¹¹ Hardani Hardani et al., *Metode Penelitian Kualitatif & Kuantitatif* (CV. Pustaka Ilmu, 2020).

¹² John W. Creswell et al., "Qualitative Research Designs: Selection and Implementation," *The Counseling Psychologist* 35, no. 2 (2007): 236–64, <https://doi.org/10.1177/0011000006287390>.

taken by the company in applying *akad salam*. To ensure data validity, the researcher will apply source triangulation (comparing data from management, staff, and customers) and methodological triangulation (comparing the results of interviews, observations, and documentation). Data re-checking (member checking) is also conducted through validation with informants to ensure the researcher's interpretation is accurate and in accordance with the actual context.

RESULTS AND DISCUSSION

The Implementation of *Akad Salam* and Its Impact on Customer Satisfaction and Business Efficiency

The implementation of *akad salam* has become a core practice and the main strategic foundation for CV. Satui Jaya Makmur in carrying out its business activities in the staple food trading sector. Operationally, *akad salam* is applied through a buying and selling scheme that requires full payment of the goods' price in advance (*ta'jil al-tsaman*) at the time the contract is agreed upon, while the delivery of the goods (*muslam fih*) is deferred until a later specified time. Before the contract is signed, the company and the customer ensure that the specifications of the goods, quantity, quality, price, and delivery time are agreed upon in detail, which is a mandatory pillar (*rukun*) in *akad salam* according to sharia provisions.

According to the management of CV. Satui Jaya Makmur, this detail is the main key to its success. Customers gain maximum certainty and transparency from the beginning of the transaction. This is vital in building trust, a finding reinforced by the studies of Adeinat et al.¹³ and Ahmed et al.,¹⁴ which emphasize that the clarity of sharia contracts is the foundation of customer satisfaction. Fadhil, as the Operational Manager, explained,

“The core of this salam is honesty upfront. We explain the specifications of the rice [for example], when it will be delivered, and the price is fixed from the beginning. Consumers pay in full, and they know exactly what they will receive. This reduces missed communication and disputes at the end. They feel safe.”

The positive impact of implementing *akad salam* is clearly visible in the increase of customer satisfaction and their loyalty. With advance payment, customers feel they have secured their staple food needs at an agreed price, are protected from potential sudden price increases, and receive a guarantee of the quality of the product to be delivered. This aspect increases customer comfort and confidence in the company.

Furthermore, significant benefits are also felt on the internal business efficiency side of the company. Full payment in advance provides cash flow stability, which is

¹³ Iman Adeinat et al., “Customer Satisfaction with Ijarah Financing: The Mediating Role of Clarity and Accuracy for Services Offered,” *Qualitative Research in Financial Markets* 11, no. 2 (2019): 227–43, <https://doi.org/10.1108/QRFM-03-2018-0029>.

¹⁴ Selim Ahmed et al., “The Impact of Islamic Shariah Compliance on Customer Satisfaction in Islamic Banking Services: Mediating Role of Service Quality,” *Journal of Islamic Marketing* 13, no. 9 (2021): 1829–42, <https://doi.org/10.1108/JIMA-11-2020-0346>.

highly needed by SMEs, especially in trading that requires large working capital for stock procurement. The *salam* funds received by the company can be immediately used to purchase raw materials or stock from suppliers, often allowing for purchases in larger volumes at better prices. This finding is highly consistent with the research results of Muneeza and Mustapha¹⁵ and Fatmawati et al.,¹⁶ who found that *salam* functions effectively as an operational financing tool that increases liquidity. Mr. H. Irin, the Owner of CV. Satui Jaya Makmur, explained this efficiency impact:

“With salam, we don’t have to worry about stalled capital. We immediately roll the advance payment from customers to buy stock in large quantities. This means our cost of acquiring goods is lower, and we can manage inventory much more effectively. It is a win-win [solution]. We become more efficient, our margins become healthier, and importantly: the customers’ goods are definitely available.”

Therefore, the implementation of *akad salam* is not merely a sharia transaction mechanism, but rather a strong financial and operational risk management strategy. The contract clarity facilitated by *salam* enables the company to conduct much more accurate production planning and inventory management, ensuring the availability of goods according to demand, and ultimately, strengthening long-term relationships based on trust with customers.

Strengthening, Innovation, and Sharia Compliance Strategies

To ensure the sustainability and optimal success of the *akad salam* implementation, CV. Satui Jaya Makmur does not solely rely on the transaction scheme but also develops a series of strengthening, innovation, and sharia compliance enhancement strategies integrated across all operational lines. This strategy is focused on three main pillars: service quality through technology, human resources (HR) development, and commitment to sharia principles.

1. Service Innovation and Technology Utilization

In the aspects of service and customer interaction, the company actively adopts digital innovation. CV. Satui Jaya Makmur utilizes digital platforms and online systems not only for communication but primarily to facilitate customer feedback collection (surveys) and real-time complaint handling. This mechanism enables the company to increase transparency and provide a swift response to any needs, complaints, or issues that may arise after the *salam* contract is agreed upon. This feedback data, which is an important qualitative finding, is then processed to make continuous improvements and service adjustments, such as the development of product variants or adjustments to delivery times in the future. This innovation aligns

¹⁵ Aishath Muneeza and Zakariya Mustapha, “The Potential of Fintech in Enhancing the Use of Salam Contract in Islamic Banking,” *International Journal of Islamic Economics and Finance (IJIEF)* 3, no. 2 (2020): 305–34, <https://doi.org/10.18196/ijief.3231>.

¹⁶ Windy Fatmawati et al., “Peran Fintech Syariah Dalam Meningkatkan Aksesibilitas Akad Salam Bagi Masyarakat Luas,” *Sahmiyya: Jurnal Ekonomi dan Bisnis*, December 1, 2024, 238–47.

with the views of Qothrunnada et al.,¹⁷ Sofyani et al.,¹⁸ and Syamlan et al.,¹⁹ who assert that technology integration is key to improving accountability and service effectiveness in sharia transactions, which ultimately strengthens customer loyalty. Mr. Fadhil, the Operational Manager, highlights the importance of this tool:

“We used to only rely on the telephone; now we have a digital feedback system. We can know exactly where we went wrong or what the customers need. This makes the akad salam feel modern and professional, not just a traditional sale and purchase. Customers feel heard, and this strengthens their trust.”

2. Human Resources Development and Sharia Compliance

Another crucial aspect is internal strengthening through human resources (HR) development and an emphasis on sharia compliance. The company routinely conducts in-depth training and education for all employees, from management to operational staff, regarding the principles of *akad salam*, its pillars (*rukun*), conditions, and its sharia legal consequences. The objective is to ensure that the entire transaction process, starting from the determination of goods specifications (*muslam fih*) to the delivery procedure, is valid and in accordance with religious provisions.

This commitment is not only moral but also strategic. The research results by Ikhwan et al.²⁰ show that HR competence in sharia is an important variable that mediates the successful implementation of *salam* and sustainable business performance. This compliance reassures customers that they are transacting ethically and legally. An operational staff member provided an insightful view on this matter:

“We are not just taught how to sell or record, but we are taught the pillars of salam and what invalidates it. We must ensure the goods we send truly match the specifications in the contract. If not, the contract is void. This understanding makes us work more carefully and professionally, because this involves the blessing (keberkahan) of the business.”

Through this competence improvement, CV. Satui Jaya Makmur successfully creates a productive, ethical, and high-quality work environment, which directly contributes to providing the best service to customers. Thus, this innovation and sharia

¹⁷ Nabila Azura Qothrunnada et al., “Transformasi Digital Lembaga Keuangan Syariah: Peluang Dan Implementasinya Di Era Industri 4.0,” *Indonesian Journal of Humanities and Social Sciences* 4, no. 3 (2023): 741–56, <https://doi.org/10.33367/ijhass.v4i3.4585>.

¹⁸ Hafiez Sofyani et al., “Improving Service Quality, Accountability and Transparency of Local Government: The Intervening Role of Information Technology Governance,” *Cogent Business & Management* 7, no. 1 (2020): 1735690, <https://doi.org/10.1080/23311975.2020.1735690>.

¹⁹ Yaser Taufik Syamlan et al., “Exploring Sharia Compliance Parameters in Marketing to Foster Innovation and Collaboration within Islamic Finance,” *Journal of Islamic Marketing*, ahead of print, May 30, 2025, <https://doi.org/10.1108/JIMA-04-2024-0172>.

²⁰ Ikhwan Madina Lubis Ikhwan et al., “Pengaruh Penerapan Etika Bisnis Islam Terhadap Kinerja Umkm Di Kabupaten Tapanuli Tengah Dengan Keunggulan Kompetitif Sebagai Variabel Mediator,” *Jurnal Ilmiah Ekonomi Islam* 11, no. 02 (2025), <https://www.jurnal.stie-aas.ac.id/index.php/jei/article/view/16809>.

compliance strategy functions as a vital support system, transforming *akad salam* from a mere financing instrument into an operational framework oriented towards quality and business ethics.

Handling Logistical Obstacles, Risk Management, and Contract Validity

Although *akad salam* offers advantages in cash flow and contract certainty, its implementation at CV. Satui Jaya Makmur is not exempt from significant obstacles, especially those related to logistics and supply risks. The main challenge faced is the uncertainty of the supply of goods, often exacerbated by delays from suppliers or external factors such as weather and seasonal changes that affect quality and delivery time. This risk is an inherent characteristic of *akad salam*, which requires the delivery of goods in the future. Mr. H. Irin, as the owner, frankly conveyed this challenge:

“Supply delays from suppliers are indeed often the biggest challenge, potentially disrupting the delivery schedules we have agreed upon and affecting customer trust. We must truly be able to mitigate this proactively, because our reputation is at stake.”

1. Risk Mitigation Strategies and Inventory Management

To overcome this critical problem, CV. Satui Jaya Makmur implements structured operational risk mitigation and inventory management strategies. The first strategy is strengthening partnerships with suppliers. The company establishes closer and more solid cooperation with main suppliers, building relationships based on trust and mutual commitment. This is followed by routine monitoring of the procurement and distribution processes of goods from the beginning, which serves as an early warning system to anticipate potential delays. This effort is consistent with the findings of Apriani et al. who recommend integration and transparency in the supply chain as a vital solution to mitigate supply risks in *salam* contracts.²¹

The second strategy is the application of Prediction-Based Inventory Management. The company analyzes historical data and market demand trends to make accurate predictions of future stock needs. This approach ensures that goods are available in the required quantity and quality when customers need them. This system also helps reduce the risk of damage or spoilage of goods (especially since dealing with staple foods), and guarantees that goods reach customers in optimal condition and on time. This increase in inventory efficiency not only reduces operational costs but also directly supports the promises made in the *akad salam*, culminating in increased customer trust.²²

2. Contract Validity, Legal Transparency, and Sharia

²¹ Desy Apriani et al., “Optimasi Transparansi Data Dalam Rantai Pasokan Melalui Integrasi Teknologi Blockchain,” *Jurnal MENTARI: Manajemen, Pendidikan Dan Teknologi Informasi* 2, no. 1 (2023): 1, <https://doi.org/10.33050/mentari.v2i1.326>.

²² Alvi Lailatuz Zahro Fitriana and Norma Fitria, “Practice of Credit System for Goods Without Time Period According to Sharia Economic Law,” *Al-Rasīkh: Jurnal Hukum Islam* 14, no. 1 (2025): 17–29, <https://doi.org/10.38073/rasikh.v14i1.2491>.

Legal aspects and sharia principles are the main focus in handling contract risks. To guarantee contract validity and protect the rights of both parties (seller and buyer), the company implements a complete and transparent transaction documentation system. Every detail of specifications, price, and delivery date is recorded meticulously, functioning as a tool for control, law enforcement, and future dispute risk mitigation.

The importance of this documentation is reinforced by sharia and legal perspectives. A Sharia Legal staff member explained:

“This complete documentation is not only for formal legality but also for sharia transparency. If there is a dispute, everything is clearly recorded, facilitating resolution based on the initial contract. We also continuously educate employees regarding sharia principles so that transactions remain valid and in accordance with fiqh rules. This is our commitment to ethical business.”

This emphasis on detailed documentation and sharia compliance is in line with the research of Mascudov et al.,²³ and Fahmi et al.²⁴ which indicates that a strong documentation mechanism is a vital prerequisite for the validity and fair dispute resolution in *salam* contracts. Thus, through proactive risk management, logistics strengthening, and a commitment to the validity of sharia contracts, CV. Satui Jaya Makmur has successfully transformed the challenges of implementing *akad salam* into a competitive advantage.

CONCLUSION

Based on the results of the research that has been conducted, it can be concluded that the implementation of *akad salam* at CV. Satui Jaya Makmur shows a positive influence on increasing customer satisfaction and business sustainability. The application of *akad salam* as a transaction method that regulates advance payment and future delivery is able to provide certainty of the rights and obligations of both parties, so that the risk of dissatisfaction can be minimized and business relationships become more stable. In addition, innovation in inventory management and human resources management becomes the main key in overcoming various operational obstacles, such as supply delays and weather or seasonal challenges. The company’s awareness of legal aspects and sharia principles also plays an important role in maintaining the validity of transactions and increasing customer trust. This research shows that the application of *akad salam* not only provides strategic benefits from an economic and operational perspective, but is also able to strengthen the company’s competence in facing modern business challenges through

²³ Valijon Ghafurjonovich Macsudov et al., “Implementation of Salam Contracts in the Sharia Principles Framework: Surveys and Prospects in the Field,” *Demak Universal Journal of Islam and Sharia* 2, no. 02 (2024): 111–32, <https://doi.org/10.61455/deujis.v2i02.106>.

²⁴ Chairul Fahmi et al., “Model Of Legal Dispute Resolution For Business Contract Default: A Study Of Various Cases Law,” *JURISTA: Jurnal Hukum Dan Keadilan* 7, no. 2 (2023): 242–63, <https://doi.org/10.22373/jurista.v7i2.228>.

appropriate innovation and risk management. Thus, the implementation of *akad salam* becomes an effective solution that can strengthen the position of CV. Satui Jaya Makmur as a sharia-based business entity oriented towards sustainable customer satisfaction.

Despite providing in-depth insights, this study has several limitations that need to be considered. This research employs a qualitative case study approach focusing solely on one Small and Medium Enterprise (SME) in the staple food trading sector within the South Kalimantan region; thus, the findings may not be entirely generalizable to other industrial sectors or regions with different logistical infrastructure challenges. Furthermore, this study has not quantitatively measured the direct financial impact of implementing *akad salam* on the company's profit margins. Therefore, future research is recommended to utilize quantitative or mixed-methods approaches with a broader sample encompassing various business sectors. Additionally, future studies could also explore the effectiveness of integrating advanced technologies, such as blockchain or integrated logistics tracking systems, in securing and automating the supply chain within *akad salam* transactions.

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