**ISLAMIC ENTREPREURIAL VALUES INTENTION DETERMINANTS: AN EMPIRICAL MODEL AND CASE OF MICRO ENTREPRENEURS IN SOLO RAYA REGENCY**

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***Abstract* :***Independent enterprises that are able to exist and survive for several generations and are able to achieve the dreams they aspire to are the hopes of every founder. There are many factors that determine the success of an entrepreneur to survive the tough competition. These factors include the ability to respond internal and external changes quickly and accurately. The ability to win the competition, be able to know the situation, collaborate with other parties to work together and the ability to adapt to competition are the keys to business sustainability. The massive Covid-19 condition is a challenge for independent Moslem micro entrepreneurs to survive.*

*This research aims to test the model whether the attitude values ​​in the form of the concept of Islamic entrepreneurs, social responsibility, local cultural wisdom values ​​have a significant influence on entrepreneurial intentions and entrepreneurial behavior. The research design is carried out using quantitative methods which explain the causal relationship of one dependent variable which is influenced by several independent variables to be tested. Hypothesis testing is formulated using a multivariate analysis model uses SEM ( Structural Equation Model). The population in the research is Moslem micro-entrepreneurs in Solo Raya Regency. The research sampling technique is conducted through purposive sampling of 165 respondents.*

*The analysis results show that all research hypotheses are supported. Antecedents of entrepreneurial intentions in the form of Islamic entrepreneurial values, Islamic social responsibility and local cultural wisdom have a positive influence and influence on behavior*.

***Keywords:*** *intention, behavior; Islamic entrepreurial value, Islamic Social responsibiliy, local cultural wisdom.*

**Abstrak:** Wirausaha mandiri yang mampu hidup dan bertahan selama beberapa generasi serta mampu mencapai mimpi yang dicita-citakan merupakan harapan setiap pendirinya. Ada banyak faktor yang menentukan keberhasilan wirausaha untuk bertahan dari kerasnya kompetisi. Faktor itu antara lain kemampuan merespon perubahan internal dan eksternal dengan cepat dan tepat. Kemampuan memenangkan persaingan, dapat membaca situasi, berkolaborasi dengan pihak lain untuk bersinergi serta kemampuan beradaptasi dari persaingan merupakan kunci terhadap keberlanjutan usaha. Kondisi Covid-19 yang masif merupakan tantangan tersendiri bagi wirausaha muslim mandiri untuk tetap bertahan.

Riset ini bertujuan menguji model apakah nilai-nilai sikap berupa konsep magnet rezeki, tanggung jawab sosial, nilai kearifan budaya lokal memiliki pengaruh signifikan terhadap niatan berwirausaha dan perilaku wirausaha. Disain riset dilakukan dengan menggunakan metode kuantitatif yang menjelaskan hubungan kausal satu variabel dependen dipengaruhi beberapa variabel bebas yang akan diuji. Uji hipotesis dirumuskan dengan menggunakan model analisis multivariat*.* Uji hipotesis yang dirumuskan dalam model menggunakan SEM (*struktural equation model).* Populasi dalam riset pelaku usaha mikro muslim di Kabupaten Klaten. Teknik pengambilan sampel riset dilakukan melalui *purposive sampling* sebanyak 165 responden.

Hasil analisis menunjukkan bahwa semua hipotesis penelitian terdukung. Anteseden niatan wirausaha berupa nilai-nilai wirausaha Islami dalam konsep magnet rezeki, tanggung jawab sosial Islami dan kearifan budaya lokal memiliki pengaruh pengaruh positif serta berpengaruh terhadap perilaku

*Keywords*: *niatan, perilaku, kewirausahaan muslim, tanggung jawab sosial muslim, kearifan budaya lokal*

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**INTRODUCTION**

Competition is as the core of business success and failure. Competition can determine the appropriateness of company activities that can support performance, such as innovation and a cohesive culture. Competitive strategies are carried out to enforce the company's advantageous position and the company's position can be maintained from increasingly competitive threats (Porter, 2011).

Islam is a comprehensive religion regulating all human affairs so that Islam views the importance of empowering the people. Islam views that working or doing an effort is an integral part of worship to achieve happiness in the world and the hereafter. Many Moslem entrepreneurs in Solo Raya Regency have successfully carried out business activities based on the spirit of Moslem entrepreneurship based on the concept of Magnet rezeki, have social responsibility and continue to maintain the values ​​of local cultural wisdom. They parallel that living, working and worshiping can be done together (Anggadwita *et.al*, 2017).

 At the time of the Covid-19 pandemic, there is now a phenomenon of the presence of tough young Moslem entrepreneurs who are based on Islamic entrepreneurial ethos / values, upholding the spirit of Islamic social responsibility and maintaining local cultural wisdom. They believe that the harder the effort is supported by sincerely paying alms, loving orphans, giving alms and food for the poor, devoted to their parents, sustenance and success will continue to flow and can be a resistance to disease. This entrepreneur is strong, does not want to give up amidst the economic difficulties of the national recession in 2020 due to the Covid-19 pandemic.

 In addition to the importance of research on the topic of entrepreneurship, coupled with the relatively limited research on the theme of Moslem entrepreneurial values ​​based on the concept of Magnet Rezeki, there is an opportunity for research on the topic of Moslem entrepreneurial values ​​based on Magnet Rezeki, Moslem social responsibility and local cultural wisdom.

 From the background as a reference, the problem formulation is drawn as follows: "How can the attitude factors in the concept of a Moslem entrepreneurial spirit based on the Magnet Rezeki, Moslem social responsibility and local cultural wisdom significantly influence entrepreneurial intentions and behavior?

**LITERATURE REVIEW AND HYPOTHESIS FORMULATION**

**Islamic Entrepreneurial Values**

 Islam teaches the necessity of entrepreneurship.The basic characteristics of entrepreneurship can be found in the guidance of the verses of the Qur'an and the traditions of the Prophet Muhammad. The basic values ​​of entrepreneurship in an Islamic way can be summarized in the Qur'an and the traditions of the Prophet Muhammad SAW among others (Anisah, 2012): Willingness to act, according to QS Ar-Rad (13): 11, Creativity, according to the call of Allah SWT in QS Ali Imran (3): 190-191, Innovation, this is in accordance with QS Al Qashash (28): 7, Honesty, QS Ar Rahman (55): 9, Truthfulness, as in QS Al Baqaroh (2): 283, Discipline, as the words of Allah in QS An-Najm (53): 39-41, Hard work, QS An-Naba (78): 11, Like to be grateful, according to the words of Allah SWT, QS An-Nahl (16) verse 78.

 Yaacob and Azmi (2012) researched that to achieve success in business requires a number of physical, mental and spiritual factors. Mental-spiritual factors play a role in the success of the business including the elements of skill, piety, honesty, holy intention, *azam* / strong will to progress, *istiqomah* / perseverance, getting closer to Allah, dhikr to Allah, tolerance, gratitude, alms, tithe, *qonaah* / satisfaction and gratitude culture.

 Nasrullah (2016) made a model of the Secret Concept of Sustenance Magnet ( Magnet Rezeki) in which there is a passionate Moslem entrepreneurial spirit, obedient worship, avoiding immorality, thinking and acting positively, gratitude, control of thoughts and spirituality which can affect entrepreneurial motivation. Based on this description, the relationship between Islamic entrepreneurial values ​​in the concept of Magnet Rezeki and entrepreneurial intentions is hypothesized as follows:

**H1: Moslem entrepreneurial values ​​in the concept of Magnet Rezeki have a positive and significant effect on entrepreneurial intentions.**

**Islamic Entrepreneurship Social Responsibility**

 Corporate Social Responsibility (CSR) means the responsibility of clients, employees, shareholders, stakeholders to society and the environment in all aspects. This includes entrepreneurial involvement from time owned, material resources and ideas for society. Rosbi (2010) defined social responsibility in Islam, including obedience to paying alms, helping less fortunate parties, conducting business in accordance with Islamic laws.

 Tahir (1982) researched that for an entrepreneur paying alms can complement spiritual needs. Khoirul (2010) researched entrepreneurs who are obedient to carry out Islamic activities in Medan who share their business profits to support family needs and behave frugally. By being more active in helping orphans, their welfare will increase both to individuals and to society. Samdin (2008) researched that the elements of religious capital which include honesty, devotion by carrying out prayer and alms will facilitate human efforts to achieve the highest human value (dignity). Based on this description, the social relationship between Islamic entrepreneurship and entrepreneurial intentions is hypothesized as follows:

**H2: Islamic social responsibility entrepreneurship has a positive and significant effect on entrepreneurial intentions.**

**Local Cultural Wisdom Values**

 In the cultural value system of various tribes and levels of society, there are several traditional values ​​that are compatible with and not with the spirit of progress. The mental attitude that exists in each individual cannot be separated from the cultural value system that applies to society. Thus, logically it can be said that the values ​​of local wisdom influence the formation of mental attitudes. Individuals with behavior patterns in society often base themselves on cultural values ​​passed on by their ancestors (Mulyani, 1990).

 The values ​​of traditionalism conceptualize human life as a boundary that is full of suffering. In order to escape from this limiting realm, humans must immerse themselves in this realm of suffering, humans must try to be more active in business activities because only then will humans be closer to their source, namely Allah, the Almighty God. Based on this description, the following hypothesis is drawn:

H3: the values ​​of local cultural wisdom **have a positive and significant effect on entrepreneurial intentions**.

**Entrepreneurial intentions and behavior**

 Intention has a motivational meaning. In the early stages of reasoned action theory, Fishbein and Ajzen (1975) explained that a person's intention to behavior is determined by two main factors, namely attitudes and subjective norms. Attitude is an evaluation of a number of beliefs in objects. The concept of subjective norm explains the extent to which individual desires meet the expectations of a number of references who are considered important with regard to certain behaviors. Intention is a function of attitude that will appear in the form of behavior, or it can be understood as the possible main factors that influence individuals to behave. Intention is a mediating variable that has a strong influence as a motivational factor that impacts individual behavior.

From the theoretical review above, a hypothesis can be proposed:

**H4: Intention as a mediating variable has a positive and significant effect on behavior**.

**Research Roadmap**

 Religion plays an important role in business success. This has been proven by several empirical studies (Samdin, 2008) such as Weber (2003), Bellah (1992), Murrel (2002), Aslan (2000), Asifudin (2004), Mu'tasim and Mulkhan (1998). Anisah (2011) examined the role of Banjar culture in improving performance through Islamic entrepreneurial values ​​with the results of several significant and insignificant model variables. Yacoob (2012) researched the role of social responsibilities for entrepreneurs from an Islamic perspective on business performance.

 The mental attitude of traditionalism while maintaining the values ​​of local cultural wisdom is still held by the Indonesian people, especially the Javanese ethnicity in their daily life. Mulyani (1990) researched that micro entrepreneurs in Sukoharjo have dependency with the variables of paternalism and fatalism as characteristics of the mental attitudes of traditional Javanese people coloring their life patterns, behavior in managing their business.

 Various models have been developed in research on entrepreneurial intentions from the 1980s to 2000s (Guerrero *et.al* 2006) including the Entrepreneurial Event Model (EEM), the Davidson Model, the Entrepreneurial Attitude Orientation Model (EAO), the Entrepreneurial Potential Model (EPM) and The Theory of Planned Behavior (TPB). The basic difference of the model refers to the Theory of Planned Behavior, which is considered better and more complex in explaining entrepreneurial behavior. According to Azjen (1991) behavior control plays a direct or indirect role in behavior through intentions. The role of behavioral control on behavior directly or indirectly is still a matter of controversy in various social studies (Wijaya, 2008)

**Conceptual Framework**

The conceptual framework shown in Figure 1 is as follows:

**Figure 1 Conceptual framework**

**RESEARCH METHODS**

**Aim**

 Testing the ​​model of Islamic entrepreneurial attitude values based on the concept of sustenance magnet, Islamic social responsibility and local cultural wisdom have an effect on entrepreneurial intentions and behavior.

**Research Target**

 It is identified that models of entrepreneurial behavior and intentions are influenced by the independent variables of the attitude of the sustenance magnet concept, Moslem social responsibility and local cultural wisdom.

**Variable indicator**

**The Islamic entrepreneurial attitude based on the concept of Magnet Rezeki includes**: spirited, obedient to worship, away from immorality, positive thinking and acting, gratitude, control of thoughts and spirituality (Nasrullah 2016).

**Social Islamic entrepreneurship includes**: give alms to poor families, adhere to pay alms, help orphans, expand business according to Islamic ethics, and create employment opportunities for the people (Yacoob and Azmi, 2012).

**Local cultural wisdom values ​​include:** *Paternalism*: the role of parents, senior relatives, the role of religious figures, the role of community leaders, *Fatalism*: supernaturalism, situational-fatalism: luck (Mulyani, 1990).

**Entrepreneurial intentions**: Choosing an entrepreneurial path rather than working with other people, a career intention as an entrepreneur, planning to start a business (Ramayah Harun, 2005).

**Entrepreneurial behavior**: real entrepreneurial activities, decisions to become entrepreneurs, statements of real support for business development (Azjen, 2008).

**Method of collecting data**

 It was done by depth interviews and questionnaires to 165 Moslem micro entrepereneurs managers in several area SoloRaya regency using purposive sampling.

**Model Test**

 Model testing was done through a causal test with validity test, linearity test, multivariate regression analysis and correlation. Model programming tools used statistical software SPSS 23. Analysis of the relationship between variables used the SEM Model ( Ferdinand, 2016). In addition, intensive interviews were conducted with micro business actors in Soloraya regency regarding their needs, desires and perceptions to run entrepreneurship according to Islamic laws.

Pada bagian ini metodologi riset harus dijelaskan seperti jenis penelitian dan rencana penelitian.

Jelaskan secara rinci bagai mana permasalahan dikonfirmasi dan bagai mana pengamatan dilakukan. Jelaskan jenis data yang dikumpulkan dan bagaimana data dianalisis.

**RESULTS AND DISCUSSION**

**Quantitative Data Descriptions**

 After the data were collected, the initial analysis was carried out in the form of a descriptive quantitative data. In this study, descriptive analysis was carried out to obtain an overview of gender, age, business sector and business area.

**Respondent Gender**

 Based on the data collected, it is concluded that there were 57.58% more female respondents in the study than male respondents. The results of the analysis of the respondent's gender data are presented in Table 1.

**Table 1. Respondent Gender Distribution**

Gender Absoute Frequency Relative Frequency \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Males 70 42 %

Females 95 58%

Total 165 100%

Sources: primary data processed, 2020

**Age of Respondents**

 Based on the data, it is concluded that most of the respondents were of productive age, between 41-60 years of age, 65 % mature. The results of the data analysis on the age of the respondents are presented completely in Table 2.

**Table 2. Respondent Age Distribution**

Age Absoute FrequencyRelative frequency \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

<40 43 26 %

41- 60 107 65 %

>60 15 9 %

Total 165 100%

Sources: primary data processed, 2020

**Respondents' Business Fields**

 Based on primary data, it can be concluded that most respondents have a food / culinary business of 32.72% followed by small industries. The results of the analysis of the respondent's business fields are presented completely in Table 3.

**Table 3. Distribution of Business Fields**

Business Fields AbsoLute Freq Relative freq \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Trading 33 20 %

Food/culinary 54 33 %

Agriculture 25 15 %

Processing 8 5 %

Small Industry 45 27%

Total 165 100%

Sources: primary data processed, 2020

**Questionnaire distribution based on region**

 The largest distribution of questionnaires is in Solo Raya Regency the districts of South Central Java: Klaten Boyolali Sukoharjo Karanganyar and Sragen. The results of the distribution are presented completely in Table 4.

**Table 4**. Respondent based on region

Region Absoute Frequency Relative frequency \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Klaten 95 56 %

Boyolali 26 16 %

Sukoharjo 19 12 %

Karanganyar 16 9 %

Sragen 9 6 %

Total 165 100% \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Sources: primary data processed, 2020

# Research Instrument Test

# Validity Test

#  The validity test was conducted to determine the reliability of the questionnaire in measuring what it should be measured. The validity measurement in this study shows the amount of variance of the indicators extracted by the latent variables / constructs developed. The acceptable value for the variance extract is 0.50. The complete validity test results are presented in Table 5.

**Table 5**. Validity Test Results

Variable Variance Extract \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Islamic Entrepeneurs values 0,53

Islamic Socl Respons Entrepreneurship 0,56

Local Cultural wisdom 0,57

Entrepreneurial Intention 0,59

Entrepreneurial Behavior 0,58 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Sources: primary data processed, 2020

The results of the validity test in the table above indicate that the value of the variance extract for all research variables has met the required criteria. This shows that the amount of variance of the indicators extracted by the latent construct / variable has been able to measure what should be measured.

**Reliability Test**

 Reliability test aims to determine how reliable or trustworthy the measuring instrument is. It can also be said that this test shows the extent to which a measuring instrument can provide relatively the same results when re-measured on the same object. In this study, the reliability test used the reliability construct value. The minimum reliability value of the dimensions / indicators that form an acceptable latent variable is 0.70. Complete reliability test results are presented in Table 6.

**Table 6. Reliability Test Results**

Variable Reliability \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Islamic Entrepeneurs values 0,91

Islamic Soc Responsibility Entrep 0,89

Local Cultural wisdom 0,93

Entrepreneurial Intention 0,85

Entrepreneurial Behavior 0,87 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Sources: primary data processed, 2020

Reliability test results show that the value of the reliability construct for each latent variable is above 0.7. Therefore, it can be concluded that the measuring tool for each latent variable is reliable.

**Data Analysis**

While the test on the feasibility of the SEM model is presented completely in Table 7

**Table 7**. Full Model Feasibility Test Results

GFI Cutt of Value Result Evaluation \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chi Square little (<3 85.058) 357.971 Good

Probability > 0.05 0.085 Good

RMSEA < 0.08 0.025 Good

GFI > 0.90 0.824 Good

AGFI > 0.90 0.927 Good

CMIN/DF < 2.00 1.073 Good

TLI > 0.95 0.982 Good

CFI > 0.95 0.974 Good \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Sources: primary data processed, 2020

 Based on the analysis, it is concluded that this model is suitable or fit with existing data as seen from the significance level of the chi-square value.

**Hypothesis Testing**

Hypothesis testing in this study was carried out based on the Critical Ratio (CR) value of a causal relationship. The results of the research hypothesis test are presented completely in table 8

**Table 8**. Hypothesis Testing

Influence Std.Est Est SE CR P \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

IEV E I 0.543 0.772 0 .209 4.338 0.005

ISRE E I 0.317 0.382 0.288 2.720 0.002

LC W E I 0.186 0.236 0.114 2.070 0.034

EI E B 0.3020.2250.095 2.448 0.021

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Sources: primary data processed, 2020

**Hypothesis Testing 1**

 The estimation parameter for testing the effect of the value of the Magnet Rezeki concept on entrepreneurial intentions shows a CR value of 4.338 with a probability of 0.005. Because the probability value is <0.05, it can be concluded that the spirit of the concept of a Magnet Rezeki has a positive and significant effect on entrepreneurial intentions.

**Hypothesis Testing 2**

 The estimation parameter for testing the social responsibility influence of Moslem entrepreneurship on entrepreneurial intentions shows a CR value of 2,720 with a probability of 0.002. Because the probability value is <0.05, it can be concluded that Islamic social responsibility entrepreneurship has a positive and significant effect on entrepreneurial intentions.

**Hypothesis Testing 3**

 The estimation parameter for testing the influence of local cultural wisdom on entrepreneurial intentions shows a CR value of 2.070 with a probability of 0.034. Because the probability value is <0.05, it can be concluded that local cultural wisdom has a positive and significant effect on entrepreneurial intentions

**Hypothesis Testing 4**

 The estimation parameter for testing the effect of entrepreneurial intentions on business behavior shows a CR value of 2.448 with a probability of 0.021. Because the probability value is <0.05, it can be concluded that entrepreneurial intentions have a positive and significant effect on entrepreneurial behavior.

**In-depth interview and participant observation**

 In the study, in-depth interviews were also conducted with informants as a sample, including:

**The purpose of seeking profit**

 As informants, the Moslem entrepreneurial respondents of *Soto Seger Boyolali* in Boyolali believe that work success is measured materially, namely having a nice house, a private car, and being able to send their children to school as a provision for the future. In addition, indicators of work success are measured by the ability to perform the Hajj. Entrepreneurs who have adjusted the pilgrimage are successful entrepreneurs in the eyes of the community.

 In their work they try to make a profit, but because the respondent's domicile is in rural areas, they highly uphold the values ​​of local wisdom. These values are such as the concept of accepting all gifts as they are, not working too hard, a grateful heart or feeling, surrender and willingly and sincerely are always prioritized. So the belief in living in harmony with others and society is more emphasized than the values ​​of individualism alone. The result of this study support Razak (2017) that research the Malaysian Islamic Entrepreneurs Model, they undertake such that their efforts are to be rewarded not only in the form of economic gains but also *barokah*, tranquility as well the well-being of their *ummah* and continous help from the God they worship that is Allah SWT.

**Rituals that are believed to give business luck**

 The results of interviews with furniture entrepreneur respondents in North Klaten sub-district explained that fortune is something that comes from Allah SWT. Fortune is not only in the form of material, but can also be in the form of health, kept away from disease and having extensive time. A fortune that is blessed is a fortune that is obtained in a lawful way and is based on honesty. The sustenance blessings can be useful or have certain values, for example bringing peace to individuals and families.

 To get a blessed sustenance, one performs ritual activities on certain days such as thanksgiving, *selametan,* a form of thanksgiving event by inviting some relatives or neighbors, when one wants to plant rice, he does the ritual called *wiwit,* a traditional Javanese ritual offering before the rice harvest is carried out, *tahlilan,* a ritual performed by some Moslems to commemorate and pray for people who have died, *manakiban,* reading stories about pious people and pilgrimage. They acknowledge these activities as inner balance with the aim of expressing gratitude to Allah SWT, an event to give it to other parties, neighbors and the community

**CONCLUSION**

This study aims to develop a model of entrepreneurial intention based on micro-entrepreneurs in the rural areas of Solo Raya Regency. For this purpose, an analysis of the factors that are the independent variables and the consequences of entrepreneurial intentions is carried out. The use of the perspective of Moslem micro-entrepreneurs in Solo Raya Regency village is important because the specific culture of Solo Raya Regency regency is dominated by an agricultural society.

 From the results of the research analysis, it can be seen that the three independent variables of entrepreneurial intentions, namely the values ​​of Moslem entrepreneurship based on Magnet Rezeki, Moslem social responsibility and local cultural wisdom have a positive and significant effect on business intentions. Meanwhile, the consequences also show the same thing, namely the intentions influence entrepreneurial behavior.

 The results of in-depth interviews with respondents obtained several beliefs, their ritual behavior in running a business that is based on Islamic religious values ​​combined with local cultural wisdom values ​​can push ahead them to be even more enthusiastic in carrying out their entrepreneurial intentions and behavior.

**Suggestion.**The formulation of the recommendations proposed is as follows:

It is hoped that local governments will give more in-depth attention to training in entrepreneurial intentions. This is important because the intentions that are based on the spirit of Moslem entrepreneurship in the concept of Magnet Rezeki, Islamic social entrepreneurship and local cultural wisdom can play an important role in entrepreneurial behavior.

The values ​​of Moslem entrepreneurship based on Magnet Rezeki which is the strong foundation of the intention of Moslem entrepreneurs should be continuously improved. The Moslem consumer market in the last decade has been very promising for national economic growth. The Covid-19 pandemic is not used as a trigger for a decline in entrepreneurial spirit, instead it must make Moslem entrepreneurs more independent and modern in business model innovation.

Higher education institutions are challenged to develop an innovation business incubator based on the spirit of Moslem entrepreneurship based on Magnet Rezeki, Moslem social responsibility and local wisdom as a manifestation of the emergence of competitive young.

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