

QUALITATIVE RESEARCH

Smart Entrepreneurial Learning and the Tawhidic Paradigm: A Holistic Approach to Knowledge Acquisition in Islamic Business

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Abstract

Purpose: This research introduces a novel concept, Knowledge Acquisition Efficacy (KAE), aiming to improve SMEs' performance.

Method: The study involved 215 owners of Muslimah fashion SMEs in Indonesia and was analyzed using SEMAMOS 22.

Results: The findings indicated that focusing on KAE through explorative and exploitative Learning and the monotheistic paradigm improved SME performance. However, innovation behavior did not significantly influence performance. The study also identified other factors influencing KAE, suggesting the need for further research to explore whether monotheistic values influence innovation behavior and performance. While limited to Muslim fashion SMEs, the study underscores the importance of supporting innovation behavior and knowledge acquisition to boost performance.

Implication: Implementing a learning system based on the Tawhidic paradigm is a potential approach to pursuing KAE. Overall, this research emphasizes the importance of entrepreneurial learning and monotheistic values in achieving SME performance.

KAUJIE Classification: P0, P2, M51, B3

JEL Classification: L26, M13, Q32, P51

INTRODUCTION

The entrepreneurial learning process (entrepreneur learning) is a knowledge exploration process in which experience is transformed into knowledge. Levinthal (1989) emphasizes that maintaining an appropriate equilibrium between exploratory and exploitative activities is essential for achieving venture success. Entrepreneurial Learning is the multiple hands-on and cognitive mechanisms employed to acquire, retain, and apply entrepreneurial knowledge (Young & Sexton, 1997). Based on the description, the ability to learn is a top priority for organizations to compete effectively.

Knowledge is a fundamental asset and a key driver of value within an organization.

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The quality of knowledge enables organizations to enhance their operations, create valuable products or services, optimize expenses, and boost revenue. From the standpoint of utilizing knowledge, it is not merely obtained but also synthesized from various domains of expertise (Abbas & Kumari, 2023; Capestro et al., 2024; Fachrunnisa, Adhiatma, and Tjahjono 2020; Majchrzak et al., 2004; Mazon et al., 2022; Rehan et al., 2024). Consequently, innovation shapes creativity and novel solutions and often serves as the cornerstone of entrepreneurial ventures, contributing to a strategic edge in the market. Conversely, business initiatives act as a means to introduce innovative ideas into the commercial landscape. The effectiveness of innovation plays a crucial role in sustaining market leadership, particularly in an unpredictable and rapidly evolving environment. The benefits generated through innovation are embodied in the new paradigm of performing things or novel goods and procedures that enhance the performance of a product.

Islam strongly supports innovation in all circumstances, apart from matters of Aqidah, which serve as the fundamental basis and necessitate adherence to the teachings of the Prophet SAW. Innovation gives birth to ideas and strategies for entrepreneurs to develop their business ventures. In Islam, the mu'āmalāt process must be based on providing consumers the best business products or services. Innovation is a well-structured activity encompassing various methods, guidelines, categories, origins, objectives, and stages to enhance the quality of products or services.

Entrepreneur research should contribute to the question of how entrepreneurship education should be assessed, how entrepreneurship education is initiated, and whether entrepreneurship can be learned (Boubker et al., 2022; Karimi et al., 2016; Ripollés & Blesa, 2023; Siompu & Asfiah, 2024). Further research can determine whether entrepreneurial learning can increase one's chances of becoming an entrepreneur (Hunter & Lean, 2018). According to (Putri and Affandi, 2024; Ranasinghe et al., 2018) suggested examining the relationship between entrepreneurial learning and its sub-dimensions and the performance of SMEs, as well as the link between learning outcomes and the knowledge, skills, and attitudes of SMEs (Rozak et al., 2021; Tarihoran et al., 2023). An in-depth understanding of entrepreneurial learning and how to explore and exploit the qualitative aspects still needs to be developed (Centobelli et al., 2019; Cunningham et al., 2023).

Ben Toscher (2019) stated that entrepreneurial learning is still in its infancy due to the lack of research that explains the knowledge and theories related to exploration and exploitation learning in entrepreneurial education and the development of performance improvement instruments through entrepreneurial learning components that enable the process of knowledge accumulation (O'Connor & Audretsch, 2023). Previous studies have not been able to provide a more general, detailed, and definitive explanation of the entrepreneurial learning process, and therefore it cannot be generalized to similar phenomena (Aboytes & Barth, 2020).

Insufficient learning throughout the early phases of the entrepreneurial development process is an inability to recognize the complexity of the entrepreneurial task and therefore a failure to recognize the necessity to engage in a structured knowledge development approach through transitioning from modeling the behavior of others. People who view themselves as experts might not acknowledge that starting a business demands learning

new knowledge and abilities (Aboytes & Barth, 2020). Additional exploration into how various types of errors made by entrepreneurs relate to their preferred learning approaches may provide additional insight into how these two learning approaches deal with distinct problems (Markowska & Wiklund, 2020). Further research is intended to focus more on how entrepreneurial learning knowledge can contribute more to improving the performance of SMEs (Haneberg, 2021; O'Connor & Audretsch, 2023; Shaik et al., 2024). This study seeks to fill a gap in previous research by integrating knowledge management practices with knowledge acquisition and intelligence theory approaches. This approach has the potential to improve the efficiency with which SMEs operate by broadening our understanding that entrepreneurship is a skill that can be taught and learned. Moreover, this research examines how the monotheism paradigm, which is part of the Islamic worldview, influences the development of KAE through the process of entrepreneurial learning.

LITERATURE REVIEW

Tawhidic Paradigm

The Tawhidic paradigm, rooted in the Islamic concept of monotheism (Tawhid), underscores the integration of worldly affairs (al-Dunya) and the Hereafter (al-Akhirah) within organizational policymaking, business operations, and decision-making processes (Fitriansyah & Tsurayya, 2020). A fundamental tenet of this paradigm, derived from Tawhid, is the obligation to enjoin good and forbid evil, grounded in the interconnected principles of knowledge (al-'ilm), sincere faith (al-īmān), and integrity (al-iḥsān) (S. M. Sarif & Ismail, 2011). This framework provides ethical guidance that aligns actions with Islamic beliefs ('aḳīdah), worship ('ibādah), and moral conduct (akhlāq), reinforcing the individual's role as both a servant ('abd) and representative (Khalifah) of Allah (Ismail & Sarif, 2011; Isa & Mohamed, 2020).

Based on the Tawhidic perspective, the notion of fulfilling proper legal requirements, good norms, and ethical values in SME entrepreneurs who are harmonious with the community is the basis of trust and justice which is a guiding principle or philosophy to achieve organizational goals (Nurhidayati & Adriyanto, 2022). The responsibility for its implementation will rest on the task of a servant ('abd) and caliph (Khalifah) of Allah (Ismail & Sarif, 2011). The dedication to this mission will strengthen one's devotion to Allah, fostering an attitude of compliance with Tawhid and reflecting adherence to divine principles.

Recent scholarly work demonstrates the Tawhidic paradigm's profound influence beyond more theological doctrine, extending into a comprehensive framework for social justice and ethical responsibility. Specifically, Saffari, (2023) highlights its role as an inclusive and liberating force promoting equity and sustainability, while Rahimi, (2024) introduces "dialectical Tawhid," integrating rationality and spirituality in decision-making. This paradigm serves as a moral compass in entrepreneurial contexts, ensuring ethical business practices and social harmony (Nurhidayati & Adriyanto, 2022). Furthermore, as advocated by Masturin et al., (2022), tawhid-based education fosters holistic character development within Islamic higher education, grounding entrepreneurial learning in monotheistic values. Ultimately, the practical application of the Tawhidic

paradigm strengthens organizational governance through ethical leadership and knowledge-based decision-making, enhancing resilience and long-term sustainability (Ismail & Sarif, 2011).

Entrepreneurial Learning

Entrepreneurial learning is expected to be an efficacious incubator and stimulus for employment generation, economic growth, and poverty mitigation through training, research, consultancy, and complementary services in business advancement (Hunter & Lean, 2018a). Entrepreneurial learning is a development process based on lifelong learning through basic skill instruction and motivation for students to learn (Cismas, 2017).

Differences in individual entrepreneurial orientation and situational characteristics associated with advancement and vocational objectives, in turn, motivate persons to pursue or eschew prospective occupations in wage-earning work or as entrepreneurs (Dou et al., 2020). Entrepreneurship learning is one of the important factors in encouraging and developing entrepreneurial spirit, passion, and behavior (Khadijah et al., 2017). Entrepreneurship learning significantly contributes to a person's interest in entrepreneurship. Entrepreneurship learning significantly influences an individual's motivation (Karimi et al., 2016).

Scholarly discourse underscores the multifaceted nature of entrepreneurial learning, a cornerstone for business growth and innovation, as evidenced by diverse research. Structured environments like university business incubators significantly accelerate student entrepreneurship education, especially with hands-on components, and foster entrepreneurial intention (Thomas, 2023). Digital transformation necessitates robust institutional support for online entrepreneurial behavior and sustainability (Langseth et al., 2023), and postgraduate programs cultivate entrepreneurial behavior and sustainability (Zainuddin & Mukhtar, 2023). Gender-specific factors, such as e-commerce (Mohd Noor et al., 2024) and passion and innovativeness, mediated by entrepreneurship education, significantly impact entrepreneurial outcomes (Porkodi & Saranya, 2023). External factors, including economic conditions, governance, and individual optimism, crucially shape entrepreneurial intention, particularly during crises (Garyn-Tal et al., 2025), well-designed programs enhance student engagement and career intentions (Liu et al., 2023), and specific moderators improve the efficacy of entrepreneurship education on entrepreneurial action (Ripollés & Blesa, 2023), collectively highlighting the indispensable role of structured education, institutional support, individual attributes, and external contexts in fostering entrepreneurial competencies and sustainable enterprise development.

Knowledge Acquisition Efficacy

One of the processes in the knowledge management is knowledge acquisition. Knowledge acquisition is a phase where an organization can develop and create company resources. Knowledge acquisition is a concept derived from the resources-based theory (Barney, 1991), which uses a knowledge management concept approach. The difficulty in the knowledge acquisition process is the difficulty of experts in communicating basic knowledge. This knowledge relates to the nature of the knowledge itself (tacit and explicit),

which is assumed and combined so quickly that it must be validated for accuracy, reliability, and accuracy. There needs to be a concept of self-confidence to acquire knowledge. Self-efficacy is a form of individual belief in his ability to succeed in doing something, mastering the situation, and producing something profitable.

The concept of self-efficacy is derived from the intelligence theory, and the emotional quotient approach was developed by Daniel Goleman (1990). Self-efficacy can be concluded as a form of individual belief in his ability to succeed in doing something, mastering the situation, and producing something profitable. Humans are God's most intelligent creatures because they are gifted with complex intelligence components. Intelligence has been conceptualized through quantitative and qualitative lenses (Bandura et al., 1987; Harisa, 2019). A quantitative approach defines intelligence as a learning process geared towards problem-solving, often measured through standardized intelligence tests. Conversely, a qualitative perspective emphasizes intelligence as a cognitive process involving the construction and integration of external information, adapting it to one's understanding and framework (Ali et al., 2024; Chin et al., 2024; Chairunisa Muchtar et al., 2018; Kor et al., 2023).

As a human being who has been appointed as a caliph on earth, he must equip himself with knowledge as the word of Allah SWT in Surah al-Mujādalah (58:11) states: "Allah will raise the degree of those who believe and have the knowledge to several degrees." Besides the Qur'an, the Prophet's Hadith mentions scientific activity, the virtues of the claimant of knowledge, and the ethics in research. The support for this can be found in the following Hadiths that read: "The pursuit of knowledge is incumbent upon every Muslim, both male and female" (HR. Bukhari Muslim), and "Whoever embarks on a journey in search of knowledge remains under the protection of Allah until their return leaves" (HR. Muslim).

The preceding interpretations of the Qur'an and Hadith highlight the theocentric nature of scientific inquiry within the Islamic religion. This underscores the inherent interconnectedness of science and religion, demonstrating their parallel growth and development. Furthermore, in the science of manthiq, knowledge can be categorized as "science" when it is accompanied by a belief (Al-Ibrahimi, 2010). In this research, we argue that knowledge acquisition synthesis was derived from the Resources-Based Theory with a knowledge management approach, and self-efficacy was derived from the Intelligence theory with an Emotional Quotient approach. This gave birth to a new concept of Knowledge Acquisition Efficacy. Figure 1 below briefly outlines the conceptual underpinnings of the novel concept of knowledge Acquisition Efficacy.

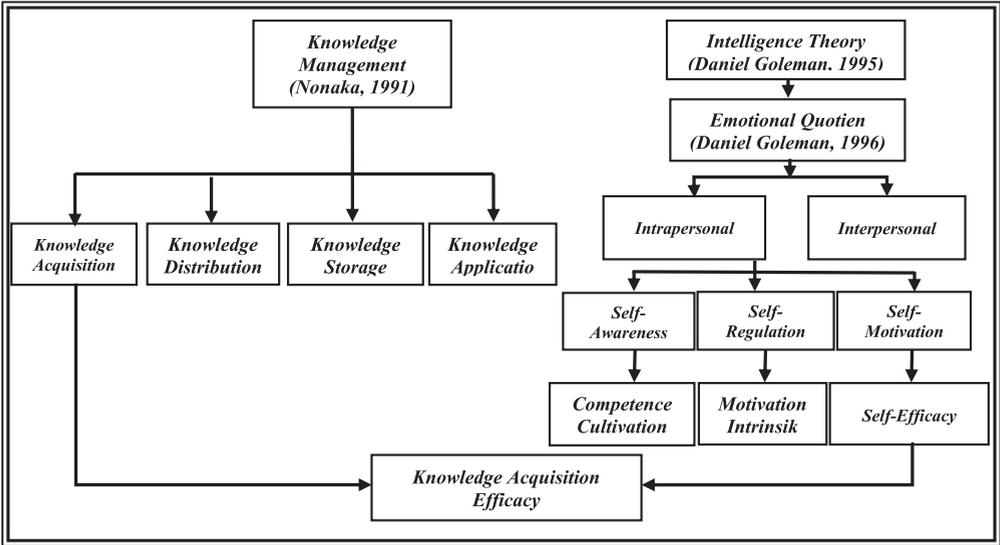


Figure 1. Integration of Knowledge Management and Intelligence Theory with Self-Efficacy Approach

The entrepreneurial learning carried out by SMEs with the role of the tawhidic paradigm will support the Knowledge Acquisition Efficacy behavior. Knowledge Acquisition Efficacy is a belief in self-ability that is reliable, optimistic in facing challenges, and characterized by a high level of curiosity in using the quality of knowledge in the process of thinking and behaving. Knowledge Acquisition Efficacy is indicated by feeling confident in refining corrective feedback, self-confidence in deepening learning skills, courage in intensifying various learnings, challenging oneself to expand exposure to new knowledge, and self-determination to expedite the knowledge exchange process. Knowledge Acquisition Efficacy supported by Entrepreneurial Learning and Islamic Worldview will have the potential to increase Organizational Performance.

Confidence in self-reliance that is reliable, optimistic in facing challenges, and curious about using the quality of knowledge in the process of thinking and behaving will increase Innovation and improve Organizational Performance. Knowledge Acquisition Efficacy owned by SME owners will encourage innovation to improve organizational performance.

Entrepreneurial Learning and Knowledge Acquisition Efficacy

The 'what' and 'how' of entrepreneurial learning are often illuminated through explorative and exploitative learning strategies. While both forms of learning are applicable across various organizations, entrepreneurial firms are more susceptible to this level of exploratory learning than non-entrepreneurial firms, as they frequently operate within unpredictable and dynamic environments (Hunter & Lean, 2018); (Aliu et al., 2023); and (Kor et al., 2023). The learning process relates to developing established knowledge, building novel insights, and distinguishing these distinct learning modes as exploitative and exploratory. Exploitation emphasizes the efficient use of cognitive assets, while exploration focuses on the development of knowledge (Georgiou & Stamboulis, 2024; Muehlfeld et al., 2017; Sahin et al., 2024). Knowledge exploration begins with

investigation, diversification, venturing, trailing, and novelty, and is the stage where new practices are introduced (Lavie et al., 2010; Liu et al., 2024; Wibowo et al., 2024).

Several different studies have integrated the perspectives of social capital and organizational learning to discover how they can affect the transfer of corporate knowledge, access to new knowledge resources, and the competitive success of firms (Karimi et al., 2016; Muzam et al., 2023; Mer & Viridi, 2023; Wu et al., 2023). Exploration and exploitation learning that is carried out strengthens the skills and problem-solving abilities of organizational members and encourages them to seek new knowledge (Chegini, 2018; Hu et al., 2023; Trojovský et al., 2023). Exploration and exploitation learning results from exchanging people with each other or combining existing resources and increasing identification and acquiring new knowledge (Chegini, 2018; Markowska & Wiklund, 2020). Thus, the study examines the following hypotheses:

H1. Exploitative Learning effects on increasing Knowledge Acquisition Efficacy

H2. Exploratory Learning effects on increasing Knowledge Acquisition Efficacy

Tawhidic Paradigm and Knowledge Acquisition Efficacy

Tawhid implies the mission and morality of humankind in both the social and spiritual realms. The responsibilities of humanity under monotheism fall into two categories: Fardhain is an individual's obligation to carry out religious obligations, and fardkifayah, which is a human obligation to serve the entire community through services to others, is needed so that people can live safely and comfortably (Sudarti & Fachrunnisa, 2021; Sarif et al., 2015).

The Tawhid paradigm in entrepreneurship is defined as an influence of law, norms, and ethical values on entrepreneurship that encourage and strengthen good (*al makruf*) and avoid evil (*al munkar*) (Azan, Sarif, et al., 2019; Masturin et al., 2022; Saffari, 2023). It includes goodness (*khayr*), truth (*birr*), and halal (halal) that deserve a positive reward (*Ajr*) (Ismail & Sarif, 2011). Hence, the hypothesis 3 can be formulated as follows:

H3. Tawhidic paradigm effects on increasing Knowledge Acquisition Efficacy

Knowledge has considerable power to increase social networks, and as a result, companies have the power to build network ties with internal and external connections to maintain growth and survival (Cegarra-Sánchez et al., 2020; Khazaeli et al., 2024; Ngowi et al., 2025). Self-motivation serves to maintain the integrity of a person's social network (Hou, 2023; Nahavandi, 2024; Prendergast & Thomsen, 2017). A person's involvement with digital media is influenced by self-motivation because it supports the satisfaction of basic psychological needs (Peters et al., 2018). Research findings that describe the influence of motivation in stimulating interest and generating sustainable activities related to networking indicate that entrepreneurial motivation has an important role in network formation (Solesvik et al., 2019). Pateli and Lioukas (2019) argue that successful open innovation initiatives necessitate the acquisition of external knowledge and its effective integration with existing knowledge across various functional domains within the organization. This integration, they contend, facilitates generating a range of innovation outcomes. This emphasis on the link between external and internal knowledge resonates with the work of McKelvie et al., (2017), who posit that innovation performance is fundamentally rooted in effectively utilizing both knowledge sources. The importance of

both external and internal knowledge for innovation is further corroborated by Rastrollo-Horrillo and Rivero Díaz (2019). Therefore, H4 is following:

H4. Knowledge Acquisition Efficacy influences innovative

H4. Knowledge Acquisition Efficacy influences innovative behavior

Entrepreneurs, policymakers, and managers can gain a deeper appreciation of the strategic value of tangible assets by recognizing the positive and significant impact of intellectual capital on SME performance, ultimately enabling them to create competitiveness in the market (Chern & Ahmad, 2024; Giampaoli et al., 2025; Khalique et al., 2018). Liu and Deng (2015) posits that each dimension of knowledge ability has a positive impact on performance. It was observed that application knowledge emerged as the most influential factor associated with the performance of business process outsourcing. The whole knowledge management process is critical to improve company performance (Bormane & Tiuncika, 2024; Kimaiyo et al., 2015; Nygaard, 2024). Knowledge is an effective tool to improve performance because it gives organizations a competitive advantage that is difficult for their competitors to imitate (Ha et al., 2016). Self-efficacy creates knowledge, and the intention to share knowledge is crucial for binding quality networks for organizations (Kim et al., 2018). Organizations must ensure that employees have sufficient absorptive capacity to receive knowledge to improve their performance with the new knowledge (Mills & Smith, 2011). How knowledge can affect performance depends on how much knowledge can be received and learned (McIver et al., 2019), while Masa'deh et al., (2016) stated that good implementation could improve performance.

H5. Knowledge Acquisition Efficacy will influence the SME Performance enhancement

Innovation Behavior

Implementing an idea requires courage because introducing 'new things' involves risk (Slåtten et al., 2020). The courage to take risks in pushing new ideas to face the obstacles that come the way is essential for transforming creative ideas into reality (Zhou & Verbarg, 2020). Empowerment Innovative behavior is measured using indicators developed by Jong and Hartog (2007), which includes generating new ideas for improvement, advocating for adopting these innovative ideas, and transforming these ideas into practical applications. The four dimensions of innovative work behavior include problem recognition, idea generation, support mobilization, and idea realization (Janssen, 2005; Kharub et al., 2025; Kusnandar et al., 2023).

The findings from the investigation conducted by (Munthe et al., 2024; Rizki et al., 2019) indicate that innovative behavior significantly influences employee performance. The study by Olayemi et al., (2020) determined that manufacturing companies should engage the ability to understand new ideas to take advantage of changes in the business environment and integrate innovation into the company's strategy to improve performance (Fachrunnisa et al., 2020). Based on the theoretical discussion above, the following hypotheses are proposed:

H6. Innovative Behavior affects on improving the performance of SMEs

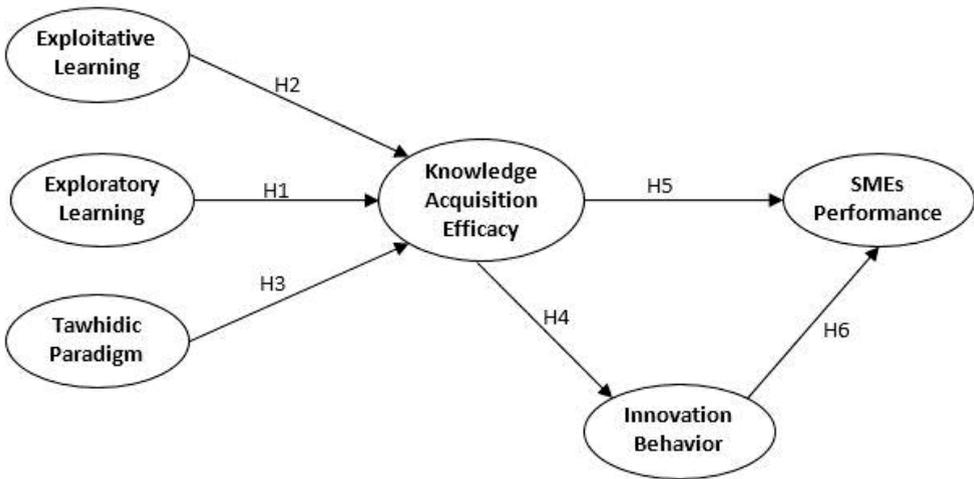


Figure 2. Empirical Model

RESEARCH METHOD

Data

Data was collected from Central Java, Indonesia SMEs based on information from the Cooperatives and SMEs Office. Aligned with the study's aims, the target sample is based on specific criteria that match the required characteristics, namely 1) Fashion UKM has been operating for at least 3 years, 2) Achieves annual sales not exceeding Rp. 300,000,000, - 3) Having a minimum of 50 employees, fashion SMEs were chosen because of the dynamic nature of the fashion product market and customer demand. So, acquiring new knowledge about fashion and design is a high need. In addition, these SMEs need independence in learning, so the entrepreneurial learning process is increasingly needed. Given the large population, the sample size was determined following Hair (1995), which suggests a range of five to ten times the estimated parameters or a minimum of 100 participants. For the present study, a sample of 250 respondents was deemed appropriate. Covariance-based SEM (Structural Equation Modelling) was employed for data analysis, utilizing the Amos 22.0 software package.

Measurement

Exploitative Learning variables are built by learning indicators through the process of exploiting their knowledge by emphasizing the direct search for knowledge from the source; conducting evaluations to limit the variety of experiential knowledge and information that can be used; honing knowledge and refining competencies and skills in the creation of products and services and deepening insight about the products to be produced (Bashir et al., 2023; Wang & Chugh, 2014). Exploratory Learning variables are built by indicators that focus on discovering knowledge and information, applying new knowledge and concepts with new techniques, interpreting science and knowledge to produce new products, and seeking variations in knowledge in various ways to produce good products

(Bashir et al., 2023; Wang & Chugh, 2014). The variable, the Tawhidic Paradigm, is built by indicators of perceptual representation, which are characterized as people who always carry out His commands and stay away from His prohibitions, utilize intellect and thoughts that have been given to them for the best benefits, and visualization Islamic values in individual behavior (Azan et al., 2019).

Knowledge Acquisition Efficacy is built by the following indicators: feeling confident to sharpen corrective feedback, self-confidence in deepening learning skills, courage to intensify various learnings, challenging oneself to expand exposure to new knowledge, and self-determination to accelerate the knowledge exchange process (Bandura, 1999; Kaba & Ramaiah, 2019; Yli-Renko et al., 2001). Variable Innovative Behavior is built on the following indicators: Creating new ideas, sharing ideas, realizing ideas, and exploring opportunities (De Jong & den Hartog, 2010; Janssen, 2003; Street & Christopher, 2001). SMEs' performance variables are built by the following indicators: product quality, product quantity produced, cost-effectiveness, passing quality control, and improving the people's economy (Bernardin & Russell, 1992).

RESULTS AND DISCUSSION

Demographic Respondents

This study sampled 250 Muslim Fashion SMEs in Central Java, but only 215 questionnaires could be utilized. In this study, 43.3% of participants were 45 to 55 years old on average, whereas 58.6% were female. The older the business owner, the more careful and diligent he is in maintaining his firm, and the longer he will survive to run his business, in contrast to younger entrepreneurs who will continue to try a variety of businesses when they fail. The predominance of female respondents indicates that women are more aware of fashion trends that adhere to syar'i principles. A Bachelor's degree is held by 39.5% of the population (S1). This condition shows that the success of entrepreneurs in the free competition period is more determined by ownership of knowledge, broad insight, and courage to take business risks. Based on the number of respondents' business capital of 100 million - 200 million, which is as much as 34.9%, the initial capital of SMEs, which is relatively high, will make it easier to meet their business needs. Most respondents (58.6%) have been in the industry for three to ten years, enabling them to grasp better opportunities to develop their business and determine the appropriate marketing strategy based on their experience. The types of networks following more than 1 association rank first, at 26.5%, indicating that SMEs, where friendships will open up many opportunities, provide opportunities for sharing knowledge and additional insights related to product development.

Descriptive Analysis

Figure 3 presents the confirmatory factor analysis (CFA) measurement model. Each dimension appears to have a factor loading value (coefficient), regression weight, or standardized estimate above 0.5, with a Critical Ratio value (C.R.) of 2.00. Therefore, it can be concluded that all the indicators are acceptable.

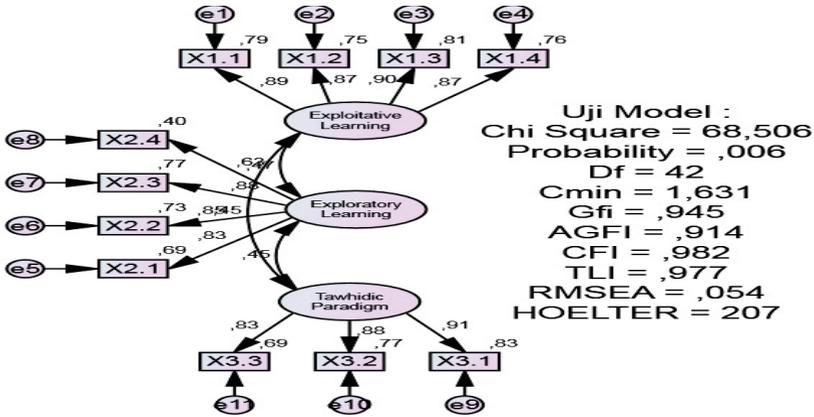


Figure 3. Results of the CFA Exogenous

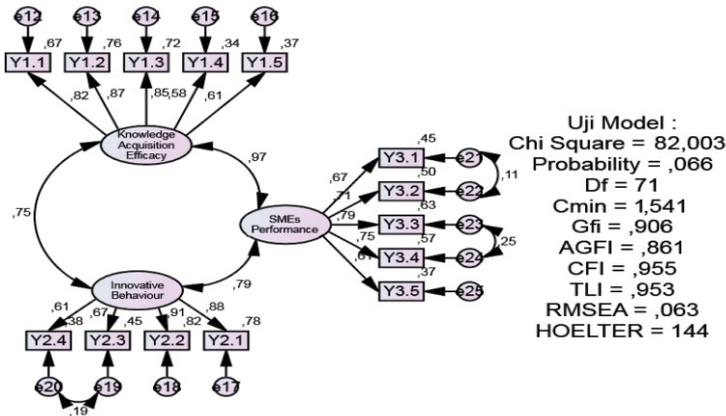


Figure 4. Results of the CFA Endogenous

TABLE 1: Goodness of Fit Indices for the CB-SEM Model

No	Goodness-of-fit Index	Criterion	Value Estimation	Explanation
a.	Chi2 (df=242)	Small(<279.29)	258.240	Acceptable-Fit
b.	Probability Level	≥ 0.05	0.056	Acceptable-Fit
c.	CMIN/DF	≤ 3.0 (Generally)	1.345	Acceptable-Fit
d.	Goodness-of-fit Index (GFI)	> 0.90	0.872	Marginal-Fit
e.	Adjusted Goodness-of-Fit Index (AGFI)	≥ 0.90	0.941	Acceptable-Fit
f.	Tucker-Lewis Index TLI	> 0.95	0.951	Acceptable-Fit
g.	Comparative Fit Index CFI	> 0.95	0.957	Acceptable-Fit
h.	Root Mean Square Error of Approximation (RMSEA)	< 0.08	0.051	Acceptable-Fit

Table 1 presents the results of the test of the full model's goodness of fit.

The results of the model fit assessment, presented in Table 1, revealed that the estimated values for chi-square, probability level, CMIN/DF, TLI, and RMSEA were within acceptable ranges. While these indices suggested a good fit, the GFI value indicated a marginal fit, requiring further consideration. However, the value is close to the cut-off value or can be said to be marginal, and thus the model is still acceptable (Hair et al., 2010). Furthermore, a test was carried out to define the latent construct, and the full CV-SEM model can be seen in Figure 4 as follows:

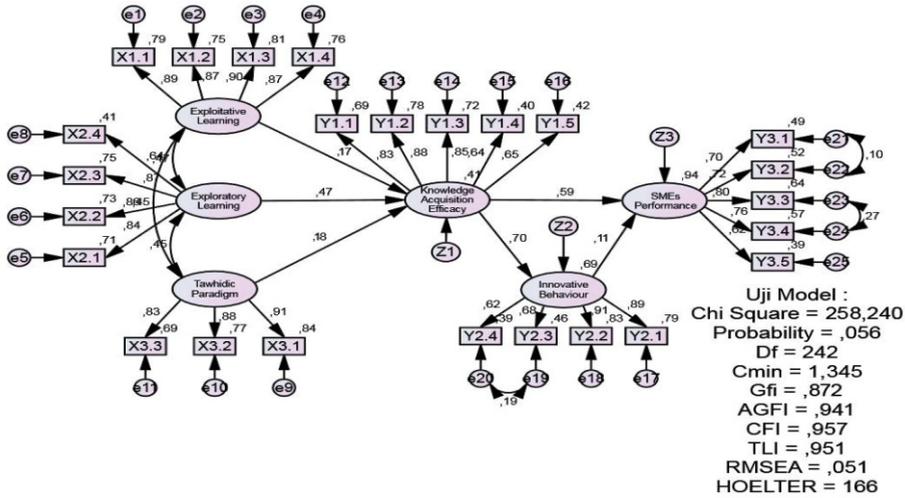


Figure 5. Full Model Knowledge Acquisition Efficacy

Hypothesis

This model can be accepted based on calculations derived from confirmatory analysis and testing of the structural equation model of the Knowledge Acquisition Efficacy model, as presented in Table 2. Then, based on this fit model, the proposed hypothesis testing in this study will be conducted according to Table 2.

	Relationship between variables	Estimate	CR	P	Explanation
H1	Exploitative Learning → KAE	0.174	2.787	0.005	Supported
H2	Exploratory Learning → KAE	0.473	5.243	0.000	Supported
H3	Tawhidic Paradigm → KAE	0.181	2.121	0.034	Supported
H4	KAE → Innovative Behavior	0.701	10.892	0.000	Supported
H5	KAE → SMEs Performance	0.588	7.882	0.000	Supported
H6	Innovative Behavior → SMEs Performance	0.110	1.778	0.075	Not supported

This study explored the role of Knowledge Acquisition Efficacy (KAE) in influencing SME performance within the Muslimah fashion industry in Central Java, Indonesia. The results revealed that both exploitative learning (CR = 2.787, p = 0.005) and exploratory learning (CR = 5.243, p = 0.000) have a positive impact on KAE.

Specifically, the study's results revealed that “Exploitative Learning has a positive impact on Knowledge Acquisition Efficacy.” Based on this finding, we accept our hypothesis that “Exploitative Learning affects increasing Knowledge Acquisition Efficacy.” The result implies that to enhance KAE in Muslimah fashion SMEs, emphasis should be placed on learning strategies that exploit existing knowledge and refine current competencies. This may involve honing existing skills, streamlining processes, and deepening insights into product offerings. These findings are consistent with previous research that has highlighted the importance of exploitative learning in organizational success (Georgiou & Stamboulis, 2024; Muehlfeld et al., 2017; Sahin et al., 2024).

Furthermore, the study revealed that “Exploratory Learning has a positive impact on Knowledge Acquisition Efficacy”. Based on this finding, we accept our hypothesis that “Exploratory Learning affects increasing Knowledge Acquisition Efficacy”. The result implies that SMEs should also prioritize exploratory learning to enhance KAE alongside refining existing knowledge. This involves seeking new knowledge, experimenting with novel concepts, and diversifying learning approaches. This aligns with prior studies that underscore the significance of exploratory learning for organizational adaptation and growth (Lavie et al., 2010; Liu et al., 2024; Wibowo et al., 2024).

Additionally, the Tawhidic paradigm positively influenced KAE ($CR = 2.121$, $p = 0.034$). The result of the study revealed that the “Tawhidic Paradigm has a Positive Impact on Knowledge Acquisition Efficacy”. Based on this finding, we accept our hypothesis that “Tawhidic paradigm affects increasing Knowledge Acquisition Efficacy”. The results imply that the Islamic worldview, embodied by the Tawhidic paradigm, plays a crucial role in shaping entrepreneurs' self-confidence in acquiring knowledge. This suggests integrating religious values and ethical principles into business practices can foster a stronger sense of KAE among Muslim fashion SME owners. This finding is supported by previous studies that emphasize the role of the Tawhidic paradigm in guiding ethical conduct and decision-making in Islamic business contexts (Fitriansyah & Tsurayya, 2020; Ismail & Sarif, 2011; Isa & Mohamed, 2020; Nurhidayati & Adriyanto, 2022).

Moreover, KAE significantly influenced innovative behavior ($CR = 10.892$, $p = 0.000$) and SME performance ($CR = 7.882$, $p = 0.000$). The study results revealed that “Knowledge Acquisition Efficacy has a Positive Impact on Innovation behavior” and “Knowledge Acquisition Efficacy has a Positive Impact on SME's Performance.” Based on these findings, we accept our hypothesis that “Knowledge Acquisition Efficacy influences innovative behavior” and “Knowledge Acquisition Efficacy will influence the SME Performance enhancement.” The results imply that enhancing entrepreneurs' confidence in their ability to acquire knowledge fosters a greater propensity for innovation and translates into improved SME performance. This finding highlights the pivotal role of KAE as a driver of innovation and performance outcomes. These findings are consistent with prior research that has established a link between knowledge management, innovation, and organizational performance (Bormane & Tiuncika, 2024; Chern & Ahmad, 2024; Giampaoli et al., 2025; Khalique et al., 2018; Kimaiyo et al., 2015; Liu & Deng, 2015; Nygaard, 2024).

However, the study found that innovative behaviour did not significantly influence SME performance ($CR = 1.778$, $p = 0.075$). The result of the study revealed that

“Innovative Behavior has no impact on SME's performance.” Based on this finding, we reject our hypothesis that “Innovative Behavior affects improving the performance of SMEs.” The results imply that while KAE fosters innovation, the translation of innovative behaviour into tangible performance improvements for Muslimah fashion SMEs in Central Java may be influenced by other factors not examined in this study. This could include market dynamics, competition, or specific industry challenges. This result contradicts the findings of (Munthe et al., 2024; Olayemi et al., 2020; Rizki et al., 2019), which found a significant influence of innovative behaviour on employee performance and company performance. These findings suggest that enhancing KAE through exploitative and exploratory learning, guided by the Tawhidic paradigm, is crucial for fostering innovation and improving SME performance in the Muslimah fashion industry.

This research proves that explorative learning, exploitative learning, and the Tawhidic paradigm encourage an entrepreneur to have the confidence always to accept feedback from any party to improve themselves (corrective), have the self-confidence to deepen learning skills and be more daring and confident to intensify various kinds of learning. Learning methods are self-challenging to broaden exposure to new knowledge and self-determination to expedite the knowledge exchange. This is because, with the Tawhid paradigm they possess, they will have the belief that knowledge is part of God's wisdom in humans, which encourages self-reliance, optimism, and a high level of curiosity about utilizing the quality of knowledge in the process of thinking and behaving appropriately, which will, in turn, improve Innovative Behavior. Then, to realize SME performance, entrepreneurs must always have the self-confidence to accept feedback from any party to improve themselves (corrective), to have the self-confidence to deepen learning skills, and to be more courageous and confident to intensify various learning methods. The learning process of exploration and exploitation, which is influenced by the monotheistic paradigm, inspires the confidence of entrepreneurs to acquire their knowledge.

Then, self-confidence in deepening learning skills, courage to intensify various learnings, challenging oneself to expand the exposure to new knowledge, and self-determination to accelerate the knowledge exchange process has been proven to encourage entrepreneurs to feel confident in creating new ideas, sharing ideas, realizing ideas, and exploring opportunities. Finally, the confidence of entrepreneurs to acquire knowledge will enable them to effectively improve the performance of their SMEs by having highly innovative behaviour. Thus, explorative learning, exploitative learning, and the Tawhidic paradigm improve KAE, which will ultimately encourage the creation of creative behaviour and enhance the performance of SMEs.

CONCLUSION

The findings of this study indicate that KAE is an entrepreneur's feeling of confidence to sharpen corrective feedback as new knowledge, his belief that his competence will be better if he enhances his learning skills, and dares to intensify various learnings by challenging himself in expanding the exposure to new knowledge and their determination to accelerate the knowledge exchange process.

KAE will be formed if the entrepreneur can explore and exploit the knowledge he has obtained from exploiting and exploring his external and internal environment. However,

learning exploitation and exploration of his external and internal environment. However, learning exploitation and exploration alone cannot increase entrepreneurs' confidence because their knowledge belongs to Allah, and none of His creations is useless. Therefore, KAE will be formed if entrepreneurs can explore and exploit knowledge based on the monotheistic-based paradigm. Entrepreneurs should understand that the learning process aims to acquire knowledge to be developed and practiced for the welfare of humanity and a safe and prosperous environment based on moral responsibility. By learning, humans can create unique and spectacular creations in the form of technology to better understand themselves, their environment, and God.

Islam emphasizes the strategy of developing knowledge focused on the improvement and survival of humans to become caliphs on earth (caliph *fil-ard*) while still holding the significant mandate from Allah SWT. The monotheistic paradigm is the idea of Islamic monotheism to serve as a faithful servant of Allah (*'ibād al-Rahmān*), caliph (*khulafā' fi al-ard*), true believer (*al-mu'minūn*) for the betterment of humanity (*khayra ummatin ukhrijatil-Nās*) (*Qur'ān*, 3:110) and 'a balanced community' (*ummatan wasatan litakūnūshuhadā' alā al-nās*) (*Qur'ān*, 2:143). The Tawhidic paradigm states that knowledge is the basis of unity in wisdom and action because the science of religion includes the science of practical religion (*'ilm al-mu'amālah*), the knowledge of God's guidance on how religion is carried out (*'ilm al-shar'iyy*) and knowledge that is sourced from the teachings of Islam and of the human mind (*'ilm al-'aqliyy*).

Pursuing knowledge must always be under the control of faith and must become an integral part of a person; otherwise, a faithful soul will acquire *amaliah* wisdom. The hope is that all learning outcomes will produce knowledge beneficial to humanity throughout the ages. Thus, it can be concluded that when an entrepreneur carries out the learning process by exploring existing knowledge in his business environment, the greater his belief in corrective feedback as ownership of new knowledge, the greater his belief that the knowledge he has is a gift from Allah SWT to whom he must be held accountable for its use as well as possible good in order to develop their business.

As a Muslim fashion entrepreneur, business players must correctly understand the terms and conditions for fulfilling the Sharia elements of Muslim clothing. Islam only stipulates that clothes must be clean, cover the private parts, be respectful and by the morals of a Muslim, and do not form curves of the body. A woman's *awrah* is all her body parts except for the face, palms, and soles of her feet. Knowledge of suitable Muslim clothing will be the basis for developing innovation and creativity in Muslim clothing designs. Tawhid will be a lamp/light that forms Knowledge Acquisition Efficacy in addition to learning exploitation and exploration. Knowledge Acquisition Efficacy can improve the performance of acquiring new knowledge as well as serve as a control when facing competition, especially in the fashion industry, for the purpose of a blessed performance. Barokah's performance is manifested in the fulfillment of the elements of benefit and lawfulness in each process and the results obtained.

The results of this study support the findings of Chegini (2018), who states that exploratory learning strengthens the skills and problem-solving abilities of organizational members and encourages them to seek new knowledge. Entrepreneurship learning encourages and develops entrepreneurial spirit, passion, and behavior (Khadijah et al.,

2017), significantly influences interest in entrepreneurship, and affects motivation (Karimi et al., 2016).

The increase in KAE will be followed by product quality, product quantity produced, cost-effectiveness, quality control, and improvement in the people's economy. Self-efficacy creates knowledge, and the intention to share knowledge is crucial for binding quality networks for organizations (Kim et al., 2018). Organizations must ensure that human resources have sufficient absorptive capacity to receive knowledge to improve their performance with the new knowledge (Mills & Smith, 2011). How knowledge can affect performance depends on how much that knowledge can be received and learned (McIver et al., 2019), whereas Masa'deh et al. (2016) state that good implementation can improve performance.

The knowledge gained from learning is a lesson from Allah SWT, and eventually, entrepreneurs will be ready to innovate. An entrepreneur will feel confident in innovating when he is convinced the knowledge he possesses is knowledge that is *makrifat*. Quality and valuable knowledge for the community resulting from the learning process will result in the entrepreneurs feeling confident in acquiring existing knowledge and developing it in the form of innovation needed to develop Muslim clothing products.

Innovative companies must encourage employees to be creative to maximize innovative performance's effect on organizational performance. According to research by (Olayemi et al., 2020), manufacturing businesses must comprehend new concepts to capitalize on changes in the business environment and integrate innovation into the company's performance-enhancing plan. Entrepreneurs are faced with two choices when implementing fashion product innovations: will the product be successfully accepted by the market, or will the market reject it? Entrepreneurs should also note that innovation is not always in line with market tastes because there are differences in consumer behaviour patterns in global markets and local markets. Trends in the city will not necessarily have an immediate impact on the trends in the villages. Because the market is different, with different purchasing power, interests and preferences for different clothes are also other, which in turn influence consumer decisions.

Recommendation

This study provides theoretical implications for the development of Knowledge Management practice with the Knowledge Acquisition approach which needs to be strengthened by self-efficacy from intelligence theory. It explains that individual self-confidence to acquire knowledge is strengthened from the belief that knowledge comes from Allah SWT so that there is no bad knowledge and nothing is useless. However, there is a need for alignment in the use of this knowledge so that it can be implemented in the appropriate field of work. Therefore, the main contribution is to the conceptualization of knowledge acquisition which is colored by the addition of self-efficacy. Next to Intelligence theory is that the knowledge that a person possesses is that which is obtained from the results of systemic learning, which takes place in a sustainable manner, and as long as it does not violate the provisions of sharia, it is wisdom and fortune that is bestowed upon humans from Allah SWT to be used for their benefit.

This study provides theoretical implications for developing Knowledge Management

practice with the Knowledge Acquisition approach, which needs to be strengthened by self-efficacy from intelligence theory. It explains that individual self-confidence to acquire knowledge is reinforced by the belief that knowledge comes from Allah SWT, so there is no lousy knowledge, and nothing is useless. However, there is a need for alignment in the use of this knowledge so that it can be implemented in the appropriate field of work. Therefore, the main contribution is conceptualizing knowledge acquisition, which is colored by adding self-efficacy. Next to the Intelligence theory is that the knowledge that a person possesses is that which is obtained from the results of systemic learning, which sustainably takes place, and as long as it does not violate the provisions of sharia, it is wisdom and fortune that is bestowed upon humans from Allah SWT to be used for their benefit.

The second theoretical contribution, related to Knowledge Acquisition Efficacy (KAE), states that confidence in one's abilities and understanding that knowledge results from the learning process and comes from the wisdom of Allah SWT. Knowledge Acquisition Efficacy (KAE) will provide benefits if it is triggered by exploratory learning and exploitative learning; however, it is not sufficient to use these two elements as they must be balanced with the value of monotheism. This indicates the need to understand that knowledge is a treasure entrusted by God to be used and then obtained so that its benefits can be realized, and being grateful for practical knowledge is a fortune from Allah SWT. Thus, the knowledge obtained from the exploration and exploitation of knowledge from Allah SWT will result in Knowledge Acquisition Efficacy (KAE), which raises confidence in his ability to innovate and work efficiently to achieve SME goals.

The results of this study also provide several managerial implications that can be used by interested parties such as SMEs and related agencies. First, to raise confidence in their abilities, UKM actors must engage in exploratory and exploitative learning processes influenced by the monotheism paradigm. Second, SMEs will develop a sense of confidence in acquiring knowledge if they can sharpen corrective feedback on knowledge obtained from the exploration and exploitation of learning outcomes, persuade themselves to deepen learning skills as a form of worship, possess the courage to intensify various forms of learning as a form of worship and express a form of gratitude for the fortune in the form of practical knowledge and the courage to expand new insights/expertise related to his business. Third, the ability to innovate SMEs can be triggered by feeling confident in their own skills and understanding that the knowledge gained from learning outcomes is a gift from God that must be used and accounted for its use for the good and benefit of the community. Fourth, SME actors who do business with Allah's assets, namely, knowledge, are expected to not only rely on managerial patterns such as 6M: Man (human), Money, Material (material), Machine (machine), Method (how to work), and Market, but can improve performance with the possession of helpful.

This study has several limitations. The first limitation is the results of calculations using the AMOS software, which shows that the estimated parameters for Innovative Behavior cannot explain the SME Performance variable. Future research can examine the variables that can explain Innovative Behavior on the performance of SMEs. Furthermore, this study has not tested the direct influence of the role of exploitation learning and exploration influenced by the values of monotheism on innovation behaviour and performance of SMEs. In the future, research can examine the variables that can improve

Innovative Behavior on the performance of SMEs with Knowledge Acquisition Efficacy as a trigger variable. An SME is an organization that has a simple organizational structure. Therefore, it is hoped that further research can re-examine the role of Knowledge Acquisition Efficacy (KAE) to generate new measurements of each of its dimensions so that it can contribute more to improving the performance of SMEs.

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