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Cultural Sustainability of Profit Sharing Among Minangkabau Migrant Entrepreneurs: A Study of the Mato System in Padang Restaurants

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ABSTRACT

Introduction: *Culturally embedded economic systems face significant challenges amid modernization, urbanization, changing employment relations, and increasing demands for business efficiency. Nevertheless, some local economic practices have demonstrated remarkable resilience because they function not merely as economic mechanisms but also as integral components of their communities' social and cultural identities. This study aims to analyze the cultural sustainability of the Mato System as a profit-sharing mechanism practiced in Padang restaurants owned by Minangkabau migrants in Palembang, Indonesia.*

Methods*: The study employs a qualitative approach with an ethnographic design. Data were collected through observation, in-depth interviews with the owner and employees of Palapa Restaurant, and documentation of business practices. The data were analyzed using the Miles and Huberman interactive model with the support of NVivo 12, while the credibility of the findings was strengthened* through source and methodological triangulation.

Results: *The findings reveal that the sustainability of the Mato System is shaped by three interrelated mechanisms. First, cultural continuity is maintained through the preservation and transmission of the values of justice, togetherness, trustworthiness, responsibility, and the Minangkabau philosophy of* Adat Basandi Syarak, Syarak Basandi Kitabullah *(custom is founded upon Islamic law, and Islamic law is founded upon the Qur'an). Second, social cohesion is fostered through trust, deliberation, solidarity, and relational accountability between the business owner and employees. Third, economic adaptability is reflected in the system's capacity to make technical adjustments in response to changes in the business environment without compromising its core values. The findings further demonstrate that* muraqabah *reinforces these three mechanisms through the spiritual* *awareness that all business activities are conducted under the constant supervision of Allah.*

***Conclusion and suggestion**: This study proposes the concept of adaptive cultural sustainability, whereby the continuity of local economic practices is achieved not through the static preservation of tradition, but through the maintenance of core cultural values alongside the adaptation of operational practices to changing circumstances. The Mato System therefore demonstrates that local wisdom can function simultaneously as an economic resource, a mechanism of social governance, and a foundation for long-term business sustainability Future research could test the applicability of the adaptive cultural sustainability model in other Padang restaurants across different migrant destinations or compare it with culturally based profit-sharing systems in other Indonesian communities.*

Keywords: *Mato System; Cultural Sustainability; Profit-Sharing; Minangkabau Migrants*

Paper type: Research paper

INTRODUCTION

Economic modernization has transformed the ways business organizations manage labor, technology, income distribution, and owner–employee relations. However, modernization does not necessarily lead to the disappearance of culturally embedded economic practices. Research on indigenous entrepreneurship demonstrates that cultural values, local knowledge, and community identity can serve as resources for business resilience and sustainability when they are able to adapt to changes in the economic environment ((Wang & Richardson, 2021); (Swanson & DeVereaux, 2017); (Scheyvens et al., 2017) (Padilla-Meléndez et al., 2022); (Irjayanti & Lord, 2024); (Dharmasiri et al., 2025) Local wisdom functions not merely as a symbol of identity; it can also shape how entrepreneurs manage resources, develop social networks, build trust, and adjust business practices to market changes. Studies in Indonesia indicate that the integration of local values can reinforce cultural identity while supporting innovation and entrepreneurial sustainability ((Wang & Richardson, 2021); (Mika et al., 2019)(Irjayanti & Lord, 2024);(Harahap & Harahap, 2024); (Zainal et al., 2024); (Qurota'ayun & Anggadwita, 2026)

Within Minangkabau society, one such culturally embedded economic practice is the Mato System. This system is a profit-sharing mechanism that combines the distribution of profits with weighted measures of labor contribution, known as mato. Previous studies show that the Mato System is used in the management of Padang restaurants and functions both as an income-distribution mechanism and as an instrument for motivating employees (Atiqah & Puspawati, 2022); (Hanif & Rahman, 2022); (Adnan, 2023). Research on the Mato System has evolved from issues of payroll management and MSME development to profit-sharing mechanisms and spiritual ethics in business. (Atiqah & Puspawati, 2022) emphasize the Mato System as a combination of a profit-sharing mechanism and a point-based system; (Hanif & Rahman, 2022) demonstrate its potential for MSME development; (Adnan, 2023)) examines sharing practices within the Sederhana restaurant network; while (Rizki et al., 2025)demonstrate the role of muraqabah as an internal mechanism of moral oversight.

Nevertheless, previous research has not specifically explained how the Mato System preserves its cultural identity while adapting to an urban business environment.

This issue is important because migrant entrepreneurship cannot be understood solely on the basis of entrepreneurs' individual characteristics. Recent literature indicates that migrant entrepreneurship is shaped by identity, social networks, community resources, and the contexts in which entrepreneurs operate. Embeddedness is dynamic and may simultaneously involve local, transnational, social, economic, and institutional relationships (Yamamura & Lassalle, 2022); (Solano et al., 2022); (Lassalle et al., 2020); (Sinkovics & Reuber, 2021); (Syrett & Keles, 2022); (Girling, 2024); (Polychronopoulos & Nguyen-Duc, 2024); (Porfírio et al., 2024). Social networks and trust are also important economic resources for migrant entrepreneurs. Social capital provides access to information, labor, community support, and economic resources, while helping entrepreneurs cope with uncertainty in the business environment (Crowley & Barlow, 2022); (Weng & Wang, 2024)Within migrant communities, these relationships may form informal governance systems that complement formal contracts and administrative mechanisms (Yamamura & Lassalle, 2022); (Lassalle et al., 2020)

To address this gap, this study proposes the concept of adaptive cultural sustainability to explain the sustainability of the Mato System. This concept regards preservation not as the freezing of tradition, but as a process of maintaining core values—justice, togetherness, trustworthiness (amanah), deliberation (musyawarah), and responsibility while allowing operational practices to change in response to the demands of the business environment. This phenomenon raises an important theoretical question. Why can a culturally based profit-sharing practice persist amid an increasingly formalized urban business system? Does its sustainability arise merely because the community preserves tradition, or because the Mato System itself possesses the capacity to adapt?. Islamic economics scholarship on profit sharing has largely focused on contractual arrangements, profit-sharing ratios, risk, and the performance of financial institutions. Although this approach is important, it does not fully explain how culturally embedded profit-sharing mechanisms are sustained through everyday social relations. By contrast, research on culturally grounded entrepreneurship and local wisdom has demonstrated the importance of cultural identity for business resilience. Recent studies in Indonesia, for example, show that entrepreneurship drawing on traditional knowledge and cultural heritage can generate distinctive market positioning while strengthening community engagement. Studies of the Baduy creative economy likewise indicate that local wisdom can support economic sustainability while preserving cultural identity.

Nevertheless, a research gap remains regarding how specific economic mechanisms particularly profit-sharing systems can serve as arenas for cultural reproduction while simultaneously adapting to urban economies. Previous research on the Mato System has demonstrated connections among Islamic values, Minangkabau solidarity, and muraqabah. However, the cultural sustainability of the Mato System needs to be positioned as an object of analysis in its own right. The question is not only whether the Mato System is consistent with Islamic economic values, but also how the system can remain viable, be transmitted, accepted, and modified without losing its fundamental identity. Against this background, this study aims to analyze the cultural sustainability of the Mato System in Padang restaurant businesses operated by Minangkabau migrants in Palembang. The principal research question is how do cultural values and socio-economic mechanisms sustain the Mato System in Minangkabau migrant businesses within an urban environment? More specifically, the study examines: (1) how the values of the Mato System are preserved and transmitted;

(2) how trust and social cohesion sustain its continuity; and (3) how the Mato System adapts to changes in the economic environment without losing its core values. The novelty of this study lies in its argument that the sustainability of the Mato System is not a form of static preservation, but rather a process of adaptive cultural sustainability. Cultural values are maintained at the normative level, while operational practices may be adjusted in accordance with developments in the business environment.

LITERATURE REVIEW

Cultural Sustainability in Economic Activities

The concept of sustainability was initially associated primarily with economic, social, and environmental dimensions. Over time, culture has increasingly been recognized as an important dimension because economic activities do not occur in a value-free space. Culture shapes how communities understand work, ownership, responsibility, justice, social relations, and resource utilization. The culturally sustainable entrepreneurship framework positions culture as a value system and knowledge base capable of supporting entrepreneurial activity, whereas indigenous entrepreneurship emphasizes the simultaneous importance of social, cultural, environmental, and economic objectives ((Swanson & DeVereaux, 2017); (Scheyvens et al., 2017); (Mika et al., 2019); (Padilla-Meléndez et al., 2022); (Irjayanti & Lord, 2024); (Zainal et al., 2024). In this study, cultural sustainability is understood as a community's capacity to maintain its cultural values, knowledge, identity, and practices while adapting them to changes in the social and economic environment. In culturally based entrepreneurship, local values are not merely symbolic markers of identity; they can influence how businesses are managed, how communities participate, and how entrepreneurs sustain their economic activities (Wang & Richardson, 2021); (Swanson & DeVereaux, 2017); (Scheyvens et al., 2017); (Harahap & Harahap, 2024); (Dharmasiri et al., 2025)

This perspective suggests that cultural sustainability encompasses two simultaneous processes: continuity and adaptation. A practice requires continuity of values for its identity to remain recognizable, while at the same time it requires adaptive capacity to survive changes in its social and economic environment. The culturally sustainable entrepreneurship literature indicates that tradition and innovation need not be treated as opposites; entrepreneurial models can adapt as long as community values, identity, and interests are (Wang & Richardson, 2021); (Swanson & DeVereaux, 2017); (Mika et al., 2019); (Irjayanti & Lord, 2024); (Qurota'ayun & Anggadwita, 2026). In this context, culture should not be viewed merely as a legacy of the past that must be protected in a static form. Culture is a living system of values that is interpreted, practiced, and reproduced by society. Cultural preservation, therefore, is not synonymous with maintaining every form of past practice; rather, it concerns the capacity to preserve core values while allowing changes in operational aspects. This perspective is important for analyzing the Mato System. The sustainability of the Mato System cannot be demonstrated merely by the fact that its profit-sharing mechanism remains in use. A more fundamental question is whether the values that give meaning to the mechanism such as justice, togetherness, trustworthiness, deliberation, responsibility, and solidarity continue to be transmitted and practiced in business life.

Migrant Entrepreneurship, Embeddedness, and Identity Reproduction

Migration creates a complex situation for cultural sustainability. Moving from one's place of origin to a new area is not merely a geographical relocation; migrants also carry knowledge, social networks, values, identities, and economic practices with them. The migrant entrepreneurship literature shows that migrant entrepreneurship cannot be understood solely in terms of entrepreneurs' individual characteristics. Their entrepreneurial activities are shaped by interactions among identity, social networks, economic opportunities, community resources, and institutional structures. Such embeddedness may occur simultaneously across multiple places and groups and may change as a business develops (Yamamura & Lassalle, 2022); (Solano et al., 2022); (Lassalle et al., 2020); (Sinkovics & Reuber, 2021); (Syrett & Keles, 2022); (Polychronopoulos & Nguyen-Duc, 2024); (Porfírio et al., 2024). The concept of embeddedness provides a foundation for understanding this phenomenon. (Granovetter, 1997)explains that economic action is embedded in structures of social relations. Economic decisions, therefore, are not entirely individual actions detached from society. In the development of migrant entrepreneurship studies, this concept was extended through mixed embeddedness, which situates migrant entrepreneurial activity within the interaction among social networks, market opportunities, and institutional structures (Kloosterman et al., 1999)). More recent studies have further developed multifocal and multidimensional embeddedness approaches to explain migrant entrepreneurs' simultaneous involvement across different places, groups, dimensions, and institutional levels (Yamamura & Lassalle, 2022); (Solano et al., 2022); (Girling, 2024)

Social capital subsequently becomes an important resource in this process. Social relationships can provide information, labor, access to resources, community support, and mechanisms for building trust. Research shows that social capital is associated with entrepreneurial activity and can affect individuals' capacity to mobilize economic resources (Crowley & Barlow, 2022) In urban migrant contexts, networks and social capital also influence entrepreneurial decisions and activities (Weng & Wang, 2024). In Minangkabau society, this phenomenon has particular relevance because merantau (out-migration) is an important component of social and cultural dynamics. Migration is not merely a strategy for economic mobility; it is also a space in which Minangkabau identity is carried, negotiated, and reproduced.

Padang restaurants are among the economic institutions that illustrate this relationship. Their culinary products visibly preserve Minangkabau identity, but behind these products lie organizational systems, employment relations, mechanisms of economic distribution, and values that may also embody cultural identity. Within this framework, the Mato System can be understood as an embedded economic practice: an economic practice that does not stand alone but is embedded in the social relations, cultural identity, and religious values of Minangkabau migrant communities.

The Mato System, Profit Sharing, and Economic Justice

Profit-sharing systems occupy an important position in Islamic economics because they emphasize the relationship among productive activity, risk, and the distribution of returns. Unlike income determined through interest on capital, profit-sharing mechanisms treat profit as the outcome of economic activity and distribute it according to agreement. However, the effectiveness of a profit-sharing system is not determined solely by mathematical formulas. Trust in the system, perceptions of fairness, transparency, and relationships among actors also influence acceptance of the mechanism. Even in Islamic banking, perceptions of profit-sharing rates can affect consumers' evaluations and decisions (Hati et al., 2022). In the Minangkabau context, the Mato System is a profit-sharing practice that has developed in the management of Padang restaurants. It distributes business returns according to weights, or mato, that reflect workers' contributions, functions, skills, and responsibilities.

Previous studies identify several important characteristics of the Mato System. (Atiqah & Puspawati, 2022) found that the Mato System combines a point mechanism with profit sharing in managing employee income. (Hanif & Rahman, 2022)showed that the Mato profit-sharing concept has potential for MSME development. Meanwhile, (Adnan, 2023)demonstrated that sharing mechanisms constitute an important characteristic of business practices within Minangkabau restaurant networks. (Rizki et al., 2025) subsequently extended this literature by showing that the Mato System also has a spiritual dimension through muraqabah. Awareness that economic activities are under the supervision of Allah functions as an internal moral mechanism that strengthens honesty and responsibility. These findings indicate that the Mato System cannot be reduced to a mechanism for remunerating labor. The system encompasses economic, social, cultural, and spiritual dimensions.

From an Islamic economics perspective, the Mato System has a strong value affinity with the principles of partnership and profit sharing. However, it should not be forced into an identical form of any particular formal contract. The system has developed as a local socio-cultural institution with its own mechanisms and historical trajectory. The connection between Minangkabau culture and Islamic values is grounded in the philosophy of Adat Basandi Syarak, Syarak Basandi Kitabullah (ABS–SBK) (G. Adnan, n.d.), meaning that custom is founded upon Islamic law and Islamic law is founded upon the Qur'an. Within this framework, customary and religious values converge in the principles of justice, trustworthiness, honesty, deliberation, and responsibility.

Trust, Social Capital, and Relational Accountability

Profit-sharing mechanisms require a relatively high level of trust. Employees must trust the process used to calculate returns, while business owners must trust employees to perform their duties honestly and responsibly. The social capital literature shows that social relationships can generate resources in the form of trust, norms, information, and reciprocal obligations ((Portes et al., 2002); (Lin, 2001)). In entrepreneurial contexts, social capital can strengthen access to resources while reducing some of the uncertainty faced by entrepreneurs (Crowley & Barlow, 2022). In migrant entrepreneurship, social networks become increasingly important because entrepreneurs operate outside their place of origin. Shared identity and community relationships can provide forms of support that are not always available through formal market institutions (Syrett & Keles, 2022); (Weng & Wang, 2024). Within the Mato System, trust does not imply an absence of accountability. Rather, trust generates a form of relational accountability built through long-term relationships, reputation, repeated interaction, communication, and deliberation. Accordingly, oversight in the Mato System can be understood as operating at several levels. Administrative oversight concerns business recording and calculation. Social oversight is formed through relationships among members, while spiritual oversight is reinforced through muraqabah (Rizki et al., 2025) This combination provides the foundation for the trust and social cohesion required to sustain the profit-sharing mechanism.

Economic Adaptability and the Sustainability of the Mato System

The sustainability of a local economic practice is determined not only by its capacity to preserve tradition, but also by its ability to respond to change. Research on indigenous entrepreneurship demonstrates that local communities can use cultural knowledge as a resource for building resilience while responding to external pressures (Padilla-Meléndez et al., 2022); (Dharmasiri et al., 2025). Studies of culturally based entrepreneurship in Indonesia reveal a similar pattern. Local wisdom can be combined with innovation, technology, marketing strategies, and community collaboration without eliminating its underlying identity (Harahap & Harahap, 2024); (Qurota'ayun & Anggadwita, 2026). On this basis, the present study distinguishes between core values and operational practices. The core values of the Mato System include justice, togetherness, trustworthiness, responsibility, deliberation, solidarity, and the principle of profit sharing. By contrast, operational practices refer to the technical ways in which these values are implemented in business management. This distinction is important because it enables tradition to undergo modernization without losing its identity. Accordingly, this study proposes the following framework: Cultural–Islamic Values → Cultural Continuity ↔ Social Cohesion ↔ Economic Adaptability → Sustainability of the Mato System. Muraqabah is positioned as an ethical-spiritual mechanism that strengthens individual integrity and trust among actors. Based on this framework, the study proposes the concept of adaptive cultural sustainability, namely, the sustainability of local economic practices that occurs when core values are maintained while operational practices are allowed to change contextually.

METHOD

This study employs a qualitative approach with an ethnographic design. This approach was selected because the study seeks to understand the Mato System not merely as a profit-sharing mechanism, but as a socio-cultural practice endowed with meaning by its participants. An ethnographic approach is appropriate when research seeks to understand behavior, interactions, values, experiences, and cultural contexts from the perspectives of community members. Participant observation, in particular, enables researchers to understand the cultural context of behavior through direct engagement in participants' activities (Forrest, 2022). This approach is also consistent with the characteristics of qualitative research, which allows experiences, interpretations, and meanings to be understood in ways that cannot be fully reduced to numerical data. The research site was Palapa Restaurant in Palembang, a Minangkabau restaurant that continues to practice the Mato System. The site was selected because the continuity of the Mato practice enabled the researcher to directly observe relationships among economic activity, cultural values, social relations, and business adaptation.

Informants were selected purposively on the basis of the relevance of their experience and knowledge to the phenomenon under investigation. Purposive sampling is appropriate for qualitative research when participant selection is directed toward the richness and relevance of information rather than statistical representation (Gill, 2020). The informants consisted of the business owner as the key informant and four core employees representing different operational functions within the restaurant: finance, chef/cook, cashier, and waiter. Selecting informants from different positions was intended to provide diverse perspectives on the practice of the Mato System from both the owner and employee viewpoints. The selection of informants was not intended to achieve statistical representation, but to obtain in-depth information about the practices, experiences, and meanings of the Mato System. In qualitative research, sample adequacy should be assessed in relation to the research purpose, sample specificity, quality of dialogue, analytical strategy, and information power rather than through a universal minimum number (Malterud et al., 2016); (Sim et al., 2018). Empirical research on saturation likewise emphasizes that sample size must be considered in conjunction with population homogeneity, the focus of the research questions, and the depth of the data (Hennink & Kaiser, 2022); (Wutich et al., 2024).

Data were collected through observation, semi-structured interviews, and documentation. Observations focused on the business environment, the division of work activities, interactions between the owner and employees, implementation of the Mato System, processes of value formation and transmission, and practices related to preserving the system. Observation is particularly important in ethnographic research because it enables researchers to understand the relationship between observable actions and the cultural context that gives those actions meaning (Forrest, 2022). Semi-structured interviews were used to explore informants' experiences and interpretations concerning the history of the Mato System, the profit-sharing mechanism, owner–employee relationships, Minangkabau values, the relationship between custom and religion, and views regarding the urgency of sustaining the Mato System. Documentation served as a supporting data source and included the business profile, organizational structure, records of relevant activities, documentation of the business environment, and other materials related to the implementation of the Mato System. The use of multiple data-collection techniques was intended to provide a more comprehensive perspective on the research phenomenon while supporting the triangulation process.

Data analysis was conducted interactively through data reduction, data display, and conclusion drawing and verification, following the framework of (Miles et al., 2013) Categories and themes were developed iteratively, with attention to consistency among the research objectives, coding process, interpretation, and theme development (Braun & Clarke, 2021); (Nowell et al., 2017). During data reduction, interview, observation, and documentary data were selected and grouped according to the research focus. During data display, information was organized into categories and themes so that relationships among findings could be identified. Interpretation was then conducted iteratively by comparing data across informants and across data-collection techniques before the study's conclusions were established. The analysis was supported by NVivo 12 to organize the data, conduct coding, group categories, and identify thematic patterns. Software such as NVivo can support the systematic management and organization of qualitative data; however, interpretation and meaning-making remain the responsibility of the researcher (Allsop et al., 2022); (Dhakal, 2022); (Dalkin et al., 2021) In this study, NVivo was positioned as an analytical support tool rather than a substitute for researcher interpretation.

The credibility of the findings was strengthened through source and methodological triangulation, checks for consistency across data, and documentation of the analytical process. Trustworthiness in qualitative research requires a systematic, transparent, and traceable analytical process so that readers can evaluate the credibility of the resulting interpretations (Nowell et al., 2017). Source triangulation was conducted by comparing information from the business owner with that of employees performing different functions. Methodological triangulation was conducted by comparing interview findings with observations and documentation. Triangulation in qualitative research enables a phenomenon to be examined from multiple perspectives and helps reduce dependence on a single source or analytical viewpoint. This approach can strengthen the credibility and accuracy of research interpretations. The verification process also involved assessing the consistency of information across sources and comparing field findings with the broader context of Mato System practices.

RESULT AND ANALYSIS

The Mato System and Adaptive Cultural Sustainability

The findings indicate that the sustainability of the Mato System is not static. Core values are maintained, while organizational practices may change in response to business needs. This pattern is consistent with indigenous entrepreneurship research showing that cultural sustainability depends on communities' capacity to preserve identity while innovating and adapting (Padilla-Meléndez et al., 2022); (Dharmasiri et al., 2025) (Irjayanti & Lord, 2024)) likewise show that local wisdom can function as an active resource for business operations rather than merely as a cultural symbol. These findings extend previous research by demonstrating that culture in the Mato System not only serves as a source of business identity but is also embedded in mechanisms of economic distribution and employment relations. In this respect, culture performs an institutional function because it shapes how contributions are valued, profits are distributed, and social responsibilities are constructed. The sustainability of the Mato System demonstrates that economic activity cannot be separated from the social structures within which it occurs. The concept of embeddedness explains that economic action is rooted in relational networks and social norms (Granovetter, 1997). In the context of migrant entrepreneurship, mixed and global embeddedness approaches likewise indicate that entrepreneurial behavior is influenced by overlapping social, institutional, and cultural environments (Kloosterman et al., 1999); (Girling, 2024) At Palapa Restaurant, this embeddedness is evident in the relationship among Minangkabau values, migrant social networks, religion, and economic interests. The Mato System is therefore not merely a payment mechanism but a socio-economic institution formed through the interaction of custom, religion, and business practice.

The findings concerning trust between the owner and employees support the literature on the importance of social capital in entrepreneurial activity. (Crowley & Barlow, 2022) show that the social-capital context has an important relationship with entrepreneurial activity, while (Weng & Wang, 2024) demonstrate the role of social capital in migrant entrepreneurship in urban settings. Within the Mato System, trust performs a more specific function: it enables the profit-sharing mechanism to continue operating even though employment relationships are not entirely governed by detailed formal contracts. Such trust is formed through repeated interaction, reputation, deliberation, and shared work experience. The migrant entrepreneurship literature emphasizes that identity and diaspora networks can influence business choices, access to resources, and entrepreneurs' patterns of adaptation (Sinkovics & Reuber, 2021); (Syrett & Keles, 2022) (Girling, 2024) further emphasizes that migrant entrepreneurship should be understood within a broader context of embeddedness, rather than solely through relationships between places of origin and destination.

This study contributes to that discourse by demonstrating that Minangkabau migrants bring not only networks or economic capital to their destinations but also culturally based economic institutions. The Mato System becomes both a means of reproducing identity and a mechanism for managing businesses in a new environment. The capacity to adjust to technology, incentive systems, and modern management demonstrates that cultural sustainability is not synonymous with preserving all past practices. This finding is consistent with (Qurota'ayun & Anggadwita, 2026), who found that cultural preservation and innovation can develop simultaneously in local coffee-based entrepreneurship. (Zainal et al., 2024) likewise show that local knowledge can be mobilized in sustainable economic practices without abandoning the community's cultural foundations. Accordingly, this study's contribution lies in the concept of adaptive cultural sustainability, namely, the capacity of a local economic institution to preserve its normative values while allowing change at technical and operational levels.

The findings indicate that the mato system represents more than a conventional mechanism for distributing business profits. It functions as a culturally embedded economic institution that connects commercial activities with Minangkabau values such as mutual trust, fairness, solidarity, responsibility, and collective participation. In Padang restaurants operated by Minangkabau migrant entrepreneurs, the mato system provides a distinctive mechanism through which employees and business owners share the economic outcomes of restaurant operations. Rather than relying exclusively on fixed wages, the system emphasizes the contribution of individuals to the overall performance of the business. This arrangement demonstrates how traditional institutions can remain economically relevant when their underlying principles correspond with contemporary organizational needs. The sustainability of the mato system is closely related to the Minangkabau tradition of merantau, or migration. Historically, merantau has encouraged members of the Minangkabau community to leave their places of origin in search of knowledge, experience, employment, and economic opportunities. Migration subsequently creates networks through which cultural practices, entrepreneurial knowledge, and economic institutions are transmitted from one generation to another. In this context, Padang restaurants become not merely commercial enterprises but also spaces for reproducing cultural values in new geographical environments. The continuation of mato among migrant entrepreneurs demonstrates that cultural practices can survive migration when they continue to provide practical economic and social benefits.

From an institutional perspective, the mato system illustrates the importance of informal institutions in regulating economic behavior. North (1990) argues that institutions consist not only of formal rules and regulations but also of informal norms, values, and conventions that influence human interaction. Mato reflects this combination because its implementation depends not exclusively on written employment contracts but also on shared understandings concerning contribution, responsibility, trust, and entitlement. These informal rules provide a framework for coordinating relationships between business owners and employees. The findings further indicate that cultural legitimacy is an important factor in maintaining the system. Employees who understand the cultural background of mato are more likely to perceive the system as legitimate rather than merely as an alternative compensation mechanism. The legitimacy originates from the collective understanding that business success should generate benefits for those who contribute to the operation of the restaurant. Consequently, mato creates an economic relationship that is partly transactional but also strongly relational.

This finding is consistent with the concept of cultural sustainability proposed by Soini and Birkeland (2014), who emphasize that cultural sustainability involves maintaining cultural practices, identities, values, and meanings while simultaneously responding to social and economic changes. The mato system demonstrates this dynamic character. Its sustainability does not depend on preserving every historical aspect of the practice in an unchanged form. Instead, sustainability emerges because the basic principles of the system remain meaningful while its implementation can adapt to contemporary business conditions. The cultural dimension of mato also contributes to organizational cohesion. In a conventional wage-based system, employees may perceive their relationship with the business primarily through contractual obligations. In contrast, the mato system can create a stronger perception of shared interests because employees understand that their economic outcomes are connected to the success of the restaurant. This relationship may strengthen commitment, cooperation, and willingness to contribute beyond minimum job requirements.

Furthermore, the findings suggest that mato should be understood as an indigenous economic institution. Indigenous economic institutions emerge from the historical experiences and collective values of particular communities and provide mechanisms for organizing economic relationships. Mato demonstrates that local cultural knowledge can generate economic arrangements that remain relevant even within competitive and increasingly modern business environments. The ability of mato to survive among migrant entrepreneurs is therefore related to its functional flexibility. The system has been exposed to changes in labor markets, consumer behavior, technology, and business competition. Nevertheless, its basic principle of sharing economic outcomes according to contribution remains relevant. This adaptability is essential because cultural practices that cannot respond to changing circumstances are more likely to disappear.

The findings also indicate that the mato system strengthens the connection between cultural identity and entrepreneurial identity. Minangkabau entrepreneurs do not necessarily separate their cultural identity from their economic activities. Instead, cultural values become incorporated into business practices. The restaurant therefore functions as both an economic organization and a cultural institution. This finding supports Akerlof and Kranton's (2010) argument that identity can influence economic behavior because individuals make decisions partly according to the social identities to which they belong. Accordingly, the first major finding is that the sustainability of mato is not primarily determined by tradition alone. It is sustained by the interaction between cultural legitimacy, economic functionality, social trust, and organizational adaptability. As long as mato continues to provide perceived benefits to business owners and employees, it can remain relevant within contemporary Padang restaurant businesses.

Relationship with Previous Studies of the Mato System

The findings of this study both reinforce and extend several previous studies of the Mato System. (Atiqah & Puspawati, 2022) found that the Mato System links a point system with profit sharing and can encourage employee performance. (Hanif & Rahman, 2022) examined the potential application of Mato principles to support MSME development (Adnan, 2023) demonstrated the continuity of sharing mechanisms within the Sederhana restaurant network. (Rizki et al., 2025) subsequently identified muraqabah as a mechanism of internal moral oversight. Unlike those studies, the present research places at the center of its analysis the question of why and how the Mato System can persist as a cultural-economic institution in migrant settings. Thus, the novelty lies not in the existence of the Mato System itself, but in the model linking cultural continuity, social cohesion, economic adaptability, and spiritual reinforcement. The Islamic economics literature indicates that profit sharing has not only a contractual dimension but is also related to perceptions of value, trust, and relationships among the parties involved. (Hati et al., 2022) for example, found that profit-sharing rates influence perceptions of value in the context of Islamic banking. Although the institutional context differs, this finding helps explain why the Mato System cannot be evaluated solely on the basis of profit-distribution figures. Trust in the system, perceptions of fairness, and social legitimacy determine whether the profit-sharing mechanism is accepted and sustained by its participants)

This study makes at least three theoretical contributions. First, it extends the concept of cultural sustainability from the preservation of identity to the mechanisms of economic organization. Second, it extends the discourse on indigenous entrepreneurship by demonstrating that local wisdom influences not only product types or business networks but also systems of profit distribution and the governance of employment relations. Third, it enriches Islamic economics by demonstrating that profit-sharing practices can achieve sustainability not only through the design of formal contracts but through a combination of Islamic values, cultural institutions, social capital, and spiritual awareness. The findings do not imply that the Mato System should be replicated identically across all types of businesses. Mechanical replication could instead remove the very elements that make the system effective, namely, its social and cultural context. Nevertheless, several of its principles can provide lessons for the development of community-based enterprises. First, incentive design can link employee contributions to business success in order to strengthen a sense of ownership. Second, transparency and deliberation should form part of the profit-sharing mechanism. Third, modernization does not have to eliminate cultural values. The digitalization of record-keeping, for example, can be used to strengthen transparency without abolishing the Mato mechanism. Fourth, MSME development policies should not regard local wisdom merely as a tourism commodity or branding device. Local practices may embody institutional knowledge concerning work organization, distribution of returns, conflict resolution, and trust building.

The second major finding concerns the importance of justice, social trust, and employee participation in sustaining the mato system. Profit sharing can only operate effectively when employees perceive that the distribution of economic benefits reflects their contributions. Therefore, the sustainability of mato depends not merely on the existence of a sharing mechanism but also on how fair, transparent, and trustworthy that mechanism is perceived to be. The concept of distributive justice provides an important theoretical foundation for understanding this finding. Adams (2021), through equity theory, explains that individuals evaluate fairness by comparing the relationship between their inputs and outcomes. In the context of Padang restaurants, employees contribute time, physical effort, skills, experience, and responsibility, while the outcome consists partly of the share they receive from business performance. When employees perceive that the ratio between their contribution and reward is reasonable, they are more likely to accept the system and maintain positive attitudes toward the organization.

Justice in the mato system, however, does not necessarily mean that every employee receives an identical amount. Rather, fairness is associated with the proportional relationship between contribution and benefit. Employees with greater responsibility or longer involvement may receive different shares from those with lower responsibilities. This distinction is important because equality and equity represent different concepts. Equality emphasizes identical outcomes, whereas equity emphasizes proportional outcomes based on contribution. The findings indicate that transparency is essential to maintaining perceptions of fairness. Employees need to understand how business revenues, costs, and distributable profits are calculated. When the calculation process is unclear, even a formally fair distribution may be perceived as unfair. Therefore, the sustainability of mato requires not only distributive justice but also procedural and informational justice.

Colquitt et al. (2001) explain that organizational justice includes distributive, procedural, interpersonal, and informational dimensions. These dimensions are highly relevant to the mato system. Distributive justice concerns the results received by employees, procedural justice concerns the processes used to determine those results, interpersonal justice concerns respectful treatment, and informational justice concerns the adequacy and transparency of explanations. The effectiveness of mato is therefore strengthened when all four dimensions operate simultaneously.

Social trust represents another fundamental mechanism. Because restaurant operations involve numerous daily transactions, it would be costly and practically difficult for business owners to monitor every employee continuously. Trust therefore becomes a mechanism for reducing monitoring requirements. Putnam (2021), argues that social trust, networks, and shared norms constitute social capital that facilitates collective action. This perspective helps explain why mato can function effectively within a community characterized by strong interpersonal relationships. Trust within Minangkabau migrant entrepreneurship is frequently supported by social networks. Employees and entrepreneurs may share regional backgrounds, family connections, previous work experiences, or relationships developed through migration networks. Such relationships create reputational mechanisms that discourage opportunistic behavior. An individual who violates trust may not only damage a single employment relationship but may also lose access to broader community networks.

This finding is consistent with Williamson’s (2021), transaction cost perspective, which emphasizes the importance of governance mechanisms in addressing uncertainty and opportunism. In a socially embedded business environment, trust and reputation can function as informal governance mechanisms. They complement formal contracts by encouraging individuals to behave according to shared expectations. The mato system also appears to strengthen employee participation. Because employees have an economic interest in the performance of the restaurant, they may become more attentive to service quality, operational efficiency, customer satisfaction, and resource utilization. The relationship between employee effort and organizational outcomes becomes more visible.

This finding can be connected to the principal-agent perspective developed by Jensen and Meckling (2021), Conventional employment arrangements can produce differences between the interests of owners and employees. Profit-sharing mechanisms can reduce this divergence by aligning employee incentives with organizational performance. Under mato, employees can perceive that improved restaurant performance generates direct or indirect benefits for themselves. Employee participation also has cultural significance. Participation is not simply an economic incentive but may reinforce the Minangkabau principle of collective responsibility. The business becomes a shared economic space in which different actors contribute according to their respective roles. Such arrangements can strengthen solidarity and reduce excessive competition among employees. Nevertheless, the findings indicate that mato should not be romanticized as automatically fair or conflict-free. Cultural institutions can also experience tensions when interpretations of contribution, responsibility, or entitlement differ among participants. Younger employees, newly recruited workers, or individuals outside established community networks may interpret fairness differently from long-term members. Consequently, the sustainability of mato requires continuous communication and adjustment.

Modern management practices can support this process. Digital accounting systems, transparent financial records, standardized procedures, and regular evaluation can increase the clarity of profit-sharing calculations without eliminating the cultural foundation of mato. Technology can therefore strengthen rather than undermine the traditional institution when it is used to increase transparency and accountability. The second major finding is therefore that justice and trust constitute the institutional foundation of mato sustainability. Cultural traditions alone cannot guarantee the continuation of the system. Mato remains sustainable when employees perceive that the distribution is fair, the procedures are transparent, relationships are based on trust, and their contributions are recognized. In this sense, cultural sustainability is inseparable from organizational justice and effective social governance.

Adaptation, Intergenerational Transmission, and the Future of Mato in the Digital Economy

The third major finding concerns the ability of the mato system to adapt to modernization, digitalization, and generational change. The sustainability of cultural practices depends on whether they can respond to changing economic environments without losing their core identity. In the case of Padang restaurants, technological transformation, changing consumer preferences, digital payment systems, online food delivery, social media marketing, and increasingly mobile labor markets have created new conditions for entrepreneurial activity. The findings suggest that modernization does not necessarily eliminate traditional economic institutions. Instead, it can create opportunities for their transformation. Mato can be integrated with contemporary management systems by using digital accounting, point-of-sale technology, electronic payment records, and data-based performance monitoring. Such integration allows the traditional principle of profit sharing to continue while improving the accuracy and transparency of its implementation.

This finding is consistent with the broader literature on digital transformation, which emphasizes that digital technologies can improve organizational efficiency, information availability, and decision-making capabilities (Verhoef et al., 2021). For traditional businesses, the challenge is not simply whether to adopt technology but how technology can be integrated without destroying organizational values and identity. The use of digital systems can potentially strengthen the credibility of mato. Previously, the calculation of business income may have relied heavily on manual records and interpersonal trust. Digital transaction records provide more systematic information regarding sales and operational performance. This can reduce disputes concerning the amount of revenue available for distribution. However, digitalization also creates a potential cultural risk. If the business becomes excessively focused on numerical performance, the relational and communal dimensions of mato may gradually disappear. The system could become merely a technical incentive mechanism rather than a culturally meaningful practice. Therefore, the digital transformation of mato should preserve its social foundations.

The findings further reveal that intergenerational transmission represents a critical challenge. Younger generations may have different expectations regarding employment, compensation, career mobility, and organizational relationships. They may be more familiar with fixed salaries, performance bonuses, employment contracts, and digital labor platforms. Consequently, they may question traditional mechanisms if the economic logic behind them is not clearly communicated. Cultural sustainability therefore requires the transmission of both the practice and its underlying meaning. If younger workers merely learn that “mato is the traditional way of sharing profits” without understanding why it exists, they may not consider it relevant to their professional lives. Conversely, when mato is explained as a mechanism of fairness, shared responsibility, employee participation, and economic empowerment, it can be reinterpreted as compatible with modern organizational principles.

This process can be described as adaptive cultural transmission. Cultural practices are transmitted, but their meanings may be reconstructed according to contemporary circumstances. Such reconstruction does not necessarily represent cultural loss. On the contrary, it can be a mechanism through which culture remains alive. The Minangkabau tradition of merantau provides an important institutional context for this process. Migration has historically involved learning and adaptation. Minangkabau migrants encounter different economic, social, and cultural environments, requiring them to adjust their practices while maintaining important aspects of their identity. The continued presence of mato among migrant entrepreneurs therefore reflects the broader adaptive character of Minangkabau culture. Migrant networks are particularly important for intergenerational transmission. Experienced entrepreneurs can provide knowledge and mentoring to younger members of the community. Employees who have worked in established Padang restaurants can acquire operational knowledge and eventually become entrepreneurs themselves. In this way, the restaurant business becomes a site of entrepreneurial learning.

Portes (1998) highlights the importance of social networks in migrant economic activities because networks can provide information, employment opportunities, resources, and social support. Within the Minangkabau context, these networks can also serve as channels for transmitting cultural economic institutions. Mato can therefore be reproduced through occupational mobility and entrepreneurial succession. The sustainability of the system also depends on whether mato remains economically attractive. Cultural attachment alone may not be sufficient to persuade younger entrepreneurs to continue using the system if alternative compensation mechanisms provide greater financial or professional benefits. Therefore, mato needs to demonstrate practical advantages in terms of employee motivation, retention, productivity, and organizational cohesion. This is where the concept of sustainable entrepreneurship becomes relevant. Shepherd and Patzelt (2011) argue that sustainable entrepreneurship involves the creation of economic and broader forms of value. Mato can contribute to this objective by combining business profitability with social value. Employees gain access to a form of economic participation, while entrepreneurs benefit from stronger employee commitment and social cohesion.

The future of mato therefore depends on a balance between continuity and innovation. Continuity is required to preserve its cultural meaning, while innovation is necessary to ensure its relevance. The most sustainable form of mato is not necessarily the one that reproduces the historical mechanism exactly, but the one that preserves its fundamental principles while adapting its operational structure. Based on the findings, the sustainability mechanism can be conceptualized as follows. Minangkabau cultural values provide the normative foundation; social trust and migrant networks provide the relational infrastructure; mato-based profit sharing provides the economic mechanism; justice and employee participation provide organizational legitimacy; and digital adaptation and intergenerational transmission ensure continuity under changing economic conditions. These elements form an interconnected system rather than independent factors.

The third major finding consequently demonstrates that the future of mato depends on its capacity to become a living cultural institution rather than a static tradition. A living institution can absorb technological change, respond to labor-market transformation, and accommodate generational differences while retaining its core principles. Such adaptability represents the central condition for cultural sustainability in contemporary Minangkabau migrant entrepreneurship. Overall, the three dimensions demonstrate that the mato system represents an important intersection between culture, entrepreneurship, and sustainability. First, mato provides a culturally embedded mechanism for distributing economic value. Second, justice and social trust make the system organizationally legitimate and operationally effective. Third, adaptation and intergenerational transmission enable the system to survive modernization. Therefore, the sustainability of mato should be understood not as the preservation of an old business practice, but as the continuous reproduction and transformation of Minangkabau economic values within contemporary entrepreneurial environments.

CONCLUSION

This study demonstrates that the sustainability of the Mato System in Padang restaurant businesses in Palembang cannot be explained solely by economic benefits or by a desire to preserve tradition. Its sustainability is shaped by the dynamic relationship among cultural continuity, social cohesion, and economic adaptability. Cultural continuity ensures that the values of justice, trustworthiness, togetherness, responsibility, deliberation, and the ABS SBK philosophy continue to be transmitted to business actors and employees.Social cohesion transforms these values into trust and relational accountability, enabling the profit-sharing mechanism to function in everyday organizational life. Economic adaptability enables the Mato System to adjust to changes in technology, management, and market competition without abandoning its fundamental principles. Muraqabah strengthens the entire mechanism through spiritual awareness that economic activities entail accountability before Allah. These findings give rise to the concept of adaptive cultural sustainability: sustainability that is not based on maintaining every form of tradition statically, but on preserving core values while adapting operational practices. Thus, the Mato System demonstrates that local wisdom can serve as a productive resource for the contemporary economy. Culture need not be positioned in opposition to modernization.When cultural values can be translated into adaptive organizational mechanisms, culture can instead strengthen business resilience, identity, trust, and sustainability. The study implies a need for economic and MSME development policies that are more sensitive to local institutions. The modernization of community-based enterprises should not be directed toward standardization that erases cultural characteristics, but toward strengthening administration, technology, and governance while maintaining the social values that form the foundation of the system's effectiveness. Future research could test the applicability of the adaptive cultural sustainability model in other Padang restaurants across different migrant destinations or compare it with culturally based profit-sharing systems in other Indonesian communities

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