

## **Strategy for Developing Small and Medium Enterprises in Tahu Desa Laut Dendang, Deli Sedang Regency, Based on Maslahah**

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### **Abstract**

Micro, Small, and Medium Enterprises (MSMEs) development strategies have a very important role in supporting economic growth and improving community welfare, especially in rural areas. This study aims to analyze the development strategy of tofu MSMEs in Laut Dendang Village, Deli Serdang Regency, with a maslahah-based approach that focuses on social and economic benefits. The research method used is descriptive qualitative, with data collection through interviews, observations, questionnaires, and documentation. The analysis technique used is SWOT analysis, which identifies internal factors in the form of strengths (*Strength*) and weaknesses (*Weakness*), as well as external factors in the form of opportunities (*Opportunity*) and threats (*Threat*) to the development of tofu microbusinesses. The results showed an IFAS score value of 3.5626 and EFAS of 3.015, which placed tofu MSMEs in Laut Dendang Village in quadrant II, with an ST (*Strength-Threat*) strategy that can utilize internal strengths to overcome external threats. This strategy can be verified by utilizing strengths to deal with emerging threats. Tofu MSMEs in Laut Dendang Village have implemented the concept of maslahah in their business operations, which focuses on improving the social and economic welfare of the community. To develop the business further, strategies are needed that are in accordance with the principles of maslahah that have been applied, in order to strengthen business sustainability and increase positive impacts on the surrounding community.

**Keywords:** Development Strategy, MSMEs, Economic, Social, SWOT.

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### **INTRODUCTION**

Micro, Small and Medium Enterprises (MSMEs) have an important role in Indonesia's national economic development (Adriansyah Hidayat, Tri Inda Fadhila Rahma, and Harahap 2024) . In Indonesia, the existence of MSMEs has proven to be able to overcome various economic problems (Nurbaiti, 2023) . They help reduce unemployment rates and offer employment opportunities that support the welfare of local communities (Gaja, Batubara, and Marliyah 2024). In the perspective of Islamic economics, MSMEs also play a role in realizing maslahah or the benefit of the people, namely all forms of benefits that can protect and improve the quality of human life,

both in terms of basic needs (*daruriyyat*), complementary (*hajiyyat*), to perfecting life (*tahsiniyyat*) (Ritonga, 2025) .

One form of MSME that reflects these values is the tofu production business in Laut Dendang Village, Deli Serdang Regency. Based on interviews with business owners and tofu sellers, it is known that this business is able to produce quality products by maintaining traditional processes and selected raw materials. They also uphold the values of cleanliness, honesty, and establish good relationships with customers. This reflects the application of *maslahah* values, especially in maintaining the economic sustainability of the local community (*hifz al-mal*), maintaining health and halal consumption (*hifz al-nafs*), and maintaining social balance.

However, this tofu business also faces challenges, such as limited production equipment, fluctuating soybean raw material prices, and limited market distribution. In addition, changes in consumer trends that prefer fast food or organic products are a real threat. Nevertheless, these MSME players still see great opportunities, such as the development of varied tofu products. Their hope is to maintain quality, adapt to the needs of modern consumers, and provide wider benefits to the community.

This phenomenon shows that tofu MSMEs are not just an economic activity, but also a means to create a balance between profit and benefit, so this research is worthy of further study in the context of economic development based on Islamic values.

Based on research conducted by Misna Hasibuan (2024) entitled "Application of the Maslahah Concept to Tofu MSMEs in Laut Dendang Village, Deli Serdang Regency", it is known that the concept of *maslahah* is applied in several aspects. In *hifdzu an-nafs* (maintenance of the soul), tofu MSMEs maintain the health and comfort of employees, the community, and the surrounding environment. In *hifdzu al-mal* (maintenance of wealth), this business obtains and uses wealth in a halal manner and provides decent salaries without harming other parties. Meanwhile, in *hifdzu al-bi'ah* (maintenance of the environment), MSME actors are able to minimize pollution by managing waste wisely.

This research aims to identify and develop *maslahah*-based development strategies for tofu MSMEs in Laut Dendang Village, Deli Serdang Regency, focusing on the application of the values of *hifz al-nafs* (maintenance of the soul) and *hifz al-mal* (maintenance of property), in order to strengthen business sustainability and improve the welfare of actors and the surrounding community from an Islamic economic perspective.

This research is useful to show that the concept of *maslahah* has been applied in the activities of tofu MSMEs in Laut Dendang Village, especially in the aspects of *hifz al-nafs* (maintenance of life) and *hifz al-mal* (maintenance of property). Theoretically, this research strengthens the understanding that Islamic economic values can be applied in micro-enterprises. Practically, the results of this study can be an example for other MSME actors in applying Islamic principles to maintain business sustainability and community welfare.

## LITERATURE REVIEW

### MSME Development

According to Rizky et. al., (2022), in (Yudhistira, 2025) , the development of a business is the responsibility of every entrepreneur or entrepreneur who requires foresight, motivation and creativity. If this can be done by every entrepreneur, then there is great hope to be able to turn a business that was originally small into a medium

scale even into a large business. Regarding business development, this depends on the ability of entrepreneurs and managers in running their daily business (Arif, 2021) .

MSMEs are defined as productive economic businesses that stand alone, run by people or business entities that are not subsidiaries or branches of companies that are owned, controlled, or part of either directly or indirectly, in accordance with Law Number 20 of 2008 concerning Micro, Small and Medium Enterprises (MSMEs). of large or medium-sized companies (Imsar, Juliana Nasution 2022) . The Indonesian Cooperative Council (DEKOPIN) provides an understanding of MSMEs as economic entrepreneurs who are often categorized as small-scale companies, using traditional technology, and managed in a simple way. (Nurbaiti 2023)

According to (Ramadhani, 2024) explains that efforts to develop MSMEs are essentially a shared responsibility between the government and the community. Efforts that need to be made in the development of MSMEs are as follows:

- a. Creation of a Conducive Business Climate. The creation of a conducive climate can be carried out by the government by striving for peace and business security as well as simplifying business licensing procedures, tax relief and so on.
- b. Capital Assistance. The government needs to encourage MSMEs through capital assistance through the formal financial services sector, informal financial services sector, capital assistance through young entrepreneurial events and others.
- c. Business Protection. A business must have good protection by establishing orderly procedures, providing safety equipment, and insuring employees and the company.
- d. Partnership Development. In addition to capital, business protection, and a good business climate, MSMEs need to collaborate in the form of partnerships that help each other between MSMEs, or partnerships between MSME actors and large entrepreneurs in the country or Indonesia as well as with large entrepreneurs abroad So the government needs to facilitate MSME access in terms of exports.
- e. Training. The government needs to increase training for MSMEs on administration, management, promotion and so on. In addition, MSMEs must put the results of the training into practice in their businesses.
- f. Develop Promotion. In order to develop MSMEs, special media is needed in an effort to promote the products produced. One way is with promotions that can attract the public, namely by advertising on social media.

### **Maslahah**

In Ibn Ashur's view, *maslahah* is defined as a characteristic inherent in actions that result in the creation of goodness and benefits, both collectively and individually. According to him, the main purpose of Islamic sharia is to realize the order of nature and maintain life from damage, and that means Islamic sharia was revealed to realize *maslahat* and keep away *mafsadah*. Furthermore, Ibn Ashur divides *maslahat* into three categories; First, based on the level of importance for the people, *maslahat* is divided into *maslahah daruriyah, hajjiyah, and tahsiniyah*. Second, based on the context of its scope, *maslahat* is divided into two, *maslahat kulliyah and juz'iyah*. Third, based on the level of certainty, *maslahat* is divided into *qat'iyah, danniyah, and wahmiyah* *maslahat*. (Effendi 2020)

In the science of Fiqh muamalah it is also explained that all issues related to

actions between fellow humans in meeting their needs in the world. (Sudiarti 2018) . Related to Maqashid Sharia, one of the goals is benefit (Harahap, 2022) .

The basis of *mashlahah* on rights in *muamalat* according to Ibn Ashur is divided into two, the rights of God as *mashlahah 'ammah* and the rights of servants as *mashlahah khasah*. When *mashlahah 'ammah* can bring benefits in general or in the majority or protect the rights of people who cannot protect their rights, then Shari' obliges with mandatory *'ain*, and on the other hand obliges with mandatory *kifayah*. For example, it is obligatory to protect the soul, and it is obligatory to save the drowning person. Meanwhile, *maslahat khasah* is a transaction that brings benefits to oneself. When there is a conflict between two *mashlahahs*, it is necessary to do *tarjih*, such as giving precedence to *mashlahah* *amanah* over *mashlahah amal*. (Muchasan 2023)

## METHODOLOGY

This research uses descriptive qualitative research methods. Qualitative research is to describe data and information based on actual field observations. In analyzing the results of data processing, this research method can be used to obtain objective, reliable, and correct information or data (Aida Ulviani Nst, Isnaini Harahap, 2023). This research was conducted on tofu MSME players in Laut Dendang Village, Deli Serdang Regency. Data sources were obtained from primary data and secondary data. Primary data collection was conducted through interviews, observation and documentation. The primary data subjects used were three people, namely the owner of the tofu business Mr. Nadhif and two tofu traders, namely Mr. Yanto and Sister Ayu. Secondary data were obtained from various literacy sources relevant to this research such as books, journals and articles. Data validity techniques in this study used source triangulation and technical triangulation. The data analysis method in this research is using SWOT analysis which includes Strengths, Weaknesses, Opportunities and Threats. The author uses this method because it is to find out how business development strategies can be carried out appropriately and sustainably.

## RESULTS AND DISCUSSION

### Description of Mr. Nadhif's Tofu Business

One of the Micro, Small and Medium Enterprises (MSMEs) that is quite developed in the local food sector is Mr. Nadhif's tofu business, which is located in Laut Dendang Village, Deli Serdang Regency. This business is a form of self-employment that focuses on the production of traditional tofu by prioritizing quality, hygiene, and consistency of taste. Mr. Nadhif started this tofu business because he saw the high consumption of tofu in the community and his desire to maintain family recipes that have been used by his family for generations. Mr. Nadhif explained that the start of this business was not only due to economic opportunities, but also as a form of preserving traditional production methods. He said:

"The superiority of our tofu lies in the quality of the carefully selected raw materials, as well as the traditional manufacturing process, resulting in tofu with a chewier and tastier texture and flavor.

In terms of production, all stages are carried out with the utmost attention to quality and hygiene. Mr. Nadhif emphasizes the importance of supervision in every process:

"We have a strict quality control process, from the selection of quality soybeans to the processing done by skilled labor. In addition, we always ensure that production is carried out to a consistent standard every day."

The tofu products produced are also known by the surrounding community for their fresher and more savory taste compared to other tofu. Customers who have long been loyal customers often praise the taste and quality of the tofu produced by Mr. Nadhif. He said:

"Our customers choose our tofu because it tastes fresher and tastier. We also maintain cleanliness and quality in every stage of production. In addition, we have a good relationship with our long-standing customers, who feel comfortable with our products."

However, the business is not free from challenges, especially in terms of raw materials and production. Fluctuating soybean prices are one of the main obstacles faced. Mr. Nadhif reveals:

"Our biggest challenge is maintaining the availability of soybean raw materials at a stable price, as fluctuations in soybean prices can affect production costs. In addition, the labor force skilled in making tofu is also very limited."

Not only that, limited production tools and facilities are also an obstacle in increasing production volume. He said:

"Our current production capacity is still limited because we use simple equipment and still rely on manual labor. We have not been able to produce in large quantities due to the limited facilities available."

In terms of marketing, the tofu business still relies on local sales through business partners such as food stalls, grocery stores, and traditional markets. He said:

"Our marketing mostly relies on direct relationships with consumers and local business partners such as market traders and grocery stores. However, our product distribution is still limited to the area around Deli Serdang, and has yet to reach a wider market."

Nevertheless, Mr. Nadhif did not give up on the situation and remained eager to grow his business. He sees great opportunities in expanding his market reach and creating new product variants. He explains:

"We see an opportunity to expand the market to traditional markets in areas around Deli Serdang Regency. We can also produce tofu in larger sizes to be sold in wholesale markets. If there is an opportunity to enter the healthy food market, we can utilize the soybean raw material, which is known as a healthy source of vegetable protein."

On product innovation, he mentioned his future plans:

"We plan to develop more varied tofu products, such as vegetable-based tofu. By increasing product variety, we hope to attract more consumers who are looking for different options."

However, as with any business, there are also external threats to watch out for. One of them is competition with large-scale tofu producers and changes in people's consumption patterns.

"Competition with other tofu producers that are bigger and have higher production capacity is our main threat. In addition, changes in consumer trends that start to prefer fast food or instant products can also affect our tofu sales."

As a form of anticipation, he made various adjustments:

"To cope with rising raw material prices, we are trying to establish better cooperation with local soybean suppliers in order to obtain more stable prices. In addition, we also try to optimize our production process to be more efficient and reduce wastage."

In distributing his products, Mr. Nadhif works with two regular traders, Mr. Yanto and Kakak Ayu, who have been marketing the tofu to the public at large. Kakak Ayu explains why she chose tofu as her merchandise:

"I chose tofu because it is a very popular product and consumption among Indonesians is quite high. In addition, tofu has an affordable price and is very flexible in processing, making it easily accepted by many people."

Mr. Yanto also gave his views on the quality of the products sold:

"The tofu we sell is always fresh and taken directly from the producer every day. We maintain the quality of the tofu by selecting the best tofu and always ensuring that the tofu we sell is in optimal condition when it reaches consumers."

In terms of marketing, they rely on being close to customers and maintaining trust. According to Mr. Yanto:

"I use a direct marketing strategy by providing products that are always fresh and giving competitive prices. In addition, I also always ensure friendly service so that consumers feel comfortable and come back to buy."

Regarding changes in consumer trends, Ms. Ayu adds:

"There is a change, consumers are now more likely to look for healthier tofu, such as tofu that uses organic raw materials or tofu that is processed more hygienically. I adjust my offerings to this trend to keep attracting customers."

## SWOT Analysis on Tofu MSME Development Strategy

### 1. Internal Factor Analysis Strategy (IFAS)

In determining IFAS, factor identification is carried out which involves making the IFAS Matrix by calculating the score multiplied by the rating, these results become the determination of the company's position. As well as strengths and weaknesses when identifying the internal environment. The following is a calculation of the score and rating of the internal factors of tofu MSMEs, namely factors consisting of strengths and weaknesses (weaskness) we can see in Table 1.

**Table 1. IFAS Matrix**

No	Strength	Internal Factors			Total	Weight	Rating	Score
		R 1	R 2	R 2				
1	The tofu produced has consistent quality	4	4	4	12	0,1875	4	0,75
2	Many repeat customers are satisfied with the product and the price is affordable	4	3	3	10	0,1563	3	0,46875

3	Tofu is always provided in fresh condition and is renewed every day directly from the manufacturer	4	4	4	12	0,1875	4	0,75
<b>Total</b>					<b>34</b>			<b>1,96875</b>
Internal Factors								
No	Weakness (Weakness)	R 1	R 2	R 3	Total	Weight	Rating	Score
1	The use of simple equipment limits production capacity and slows down the tofu making process	3	3	3	9	0,140625	3	0,421875
2	Focusing only on tofu with no other product variations makes 's entire revenue dependent on tofu sales	3	3	3	9	0,140625	3	0,421875
3	Lack of managerial or marketing understanding among businesses and workers	4	4	4	12	0,1875	4	0,75
<b>Total</b>					<b>30</b>			<b>1,59375</b>
<b>Total S+W</b>					<b>64</b>	<b>1</b>		<b>3,5626</b>

Source: Questionnaire results and data processed (2025)

From the results of the calculations in table 3 using the IFAS matrix, it shows that the internal factors, namely the strength factor, have a total score of 1.96875. Then for the weakness factor, it has a total score of 1.59375. The overall total IFAS or S + W score is 3.5626.

## 2. External Factors of Strategy Analysis (EFAS)

In determining EFAS, factor identification is carried out by calculating the score multiplied by the rating, these results determine the position of the company. The following are the results of the preparation of the EFAS Matrix for tofu UMKM objects, namely factors consisting of opportunities (opportunity) and threats (treath), we can see in table 4.

**Table 2. EFAS Matrix**

External Factors								
No	Opportunities	R1	R2	R2	Total	Weight	Rating	Score

1	Increased demand for plant-based products	4	3	4	11	0,1718 75	3	0,5156 25
2	Tofu as a product that is easy to distribute and has a long shelf life	3	3	4	10	0,15625	3	0,4687 5
3	Consumers are increasingly concerned about sustainability and prefer local products	4	4	4	12	0,1875	4	0,75
<b>Total</b>					<b>33</b>			<b>1,374375</b>

#### External Factors

No	Threats (Threats)	R1	R2	R3	Total	Weight	Rating	Score
1	the number of tofu producers both small and large scale increases the level of competition	3	3	3	9	0,1406 25	3	0,4218 75
2	Limited capital may hinder the ability to expand the market	4	4	4	12	0,1875	4	0,75
3	Changes in the price of key raw materials, such as soybeans, can lead to significant increases in production costs	3	4	3	10	0,15625	3	0,46875
<b>Total</b>					<b>31</b>			<b>1,640625</b>
<b>Total O+T</b>					<b>64</b>	<b>1</b>		<b>3,015</b>

Source: Questionnaire results and processed data (2025)

Based on the calculation results in table 4, it shows that external factors, namely opportunity factors and threat factors, get a total score of 1.374375 and 1.640625. So it is obtained that the total score of the EFAS or O + T factor is 3.015.

### 3. SWOT Strategy Formulation

SWOT analysis in tables 3 and 4, can be done to formulate strategies to be able to develop tofu MSME businesses run by Laut Dendang Village, Deli Serdang Regency. The formulation of development strategies in the SWOT matrix is obtained by combining strength and opportunity (SO) factors, weakness and opportunity (WO) factors, strength and threat (ST) factors, and weakness and threat (WT) factors.

From the research results, the strategy formulation for the tofu MSME business in Laut Dendang Village is shown in Table 5 below.

**Table 3. SWOT Matrix**

	IFAS	<i>Strength (S)</i>	<i>Weakness (W)</i>
	EFAS		S1. The tofu produced has consistent quality
		S2. Many regular customers are satisfied with the product and the price is affordable	W2. Focusing only on tofu with no other product variations makes the entire income dependent on tofu sales
		S3. Tofu is always provided in fresh condition and is renewed daily directly from the manufacturer	W3. Lack of managerial or marketing understanding among business actors and workforce
<i>Opportunities (O)</i>		SO Strategy	WO Strategy
O1. Increased demand for plant-based products		1. Tofu MSMEs can develop variants of plant-based products, such as tofu combined with healthy ingredients such as Turmeric	1. Using more advanced equipment will improve tofu production efficiency, speed up the process, and allow to meet the growing demand from consumers who are shifting to plant-based products
O2. Tofu as a product that is easy to distribute and has a long shelf life		2. Tofu MSMEs can capitalize on good relationships with loyal customers and expand product distribution to a wider market	2. To reduce dependency on one product, tofu businesses can introduce other variations of plant-based products, such as organic tofu, tofu with different flavors, or even more innovative processed tofu products
O3. Consumers are increasingly concerned about sustainability and prefer local products		3. Branding that focuses on local product quality and sustainability can attract the attention of consumers who increasingly care about local products and support sustainability	3. -Improving managerial capacity and marketing skills can help tofu businesses to better understand how to reach a wider market
<i>Threats (T)</i>		ST Strategy	WT Strategy
T1. the number of tofu producers		1. purchasing raw materials in bulk and diversifying raw materials can be a	1. MSMEs know that they need to optimize their production process even if they use simple equipment by upgrading labor

both small and large scale increases the level of competition.	measure to reduce the impact of price increases	skills, improving time management, or enhancing operational procedures to be more efficient and remain competitive in a tight marketplace
T2. Limited capital may hinder the ability to expand the market.	2. MSMEs with limited capital can seek more accessible sources of funding, such as microloans or government assistance for MSMEs	2. Relying on only one product variation makes revenue highly dependent on the demand for tofu, tofu MSME business actors need to seek funding sources to reduce capital limitations for new product development
T3. Changes in the price of key raw materials, such as soybeans, can lead to significant increases in production costs	3. buying raw materials in bulk can be a measure to mitigate the impact of price increases	3. Tofu MSMEs need to improve their managerial and marketing skills to better manage market and price changes. In addition, to deal with rising production costs, tofu MSMEs must be more efficient in their production processes.

Source: Questionnaire results and data processed (2025)

#### 4. Prioritization of business development strategies

Strategies that can be prioritized to be implemented by business actors of tofu MSMEs in Laut Dendang Village are determined using a combination of scores contained in the IFAS and EFAS tables. The following are the results of the priority strategy as follows:

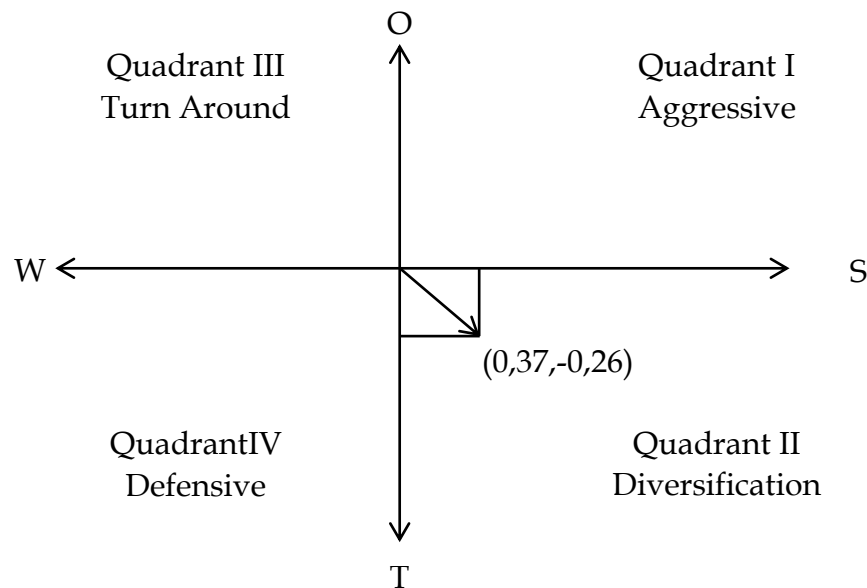
**Table 4. SWOT Matrix Strategy Combination**

IFAS \ EFAS	Strength (S)	Weakness (W)
Opportunities (O)	S-O Strategy	W-O strategy
	1,96875+1,374375= 3,343125	1,59375+1,374375= 2,968125
Threats (T)	S-T strategy	W-T strategy
	1,96875+1,640625=3,609375	1,59375+1,640625= 3,234375

Based on the combination of SWOT matrix strategies in Table 6. Tofu MSMEs need to utilize the ST strategy in business development to increase popularity. This is driven by the highest score value of 3.609375. Followed by the SO strategy = 3.343125, WT strategy = 3.234375, and WO strategy = 2.968125.

## 5. SWOT Cartesian Diagram

Table 1 of the IFAS matrix shows a total strength score of 1.96875 and a total weakness score of 1.59375. The total strength score is higher than the total weakness score, thus obtaining a difference of 0.37. Meanwhile, table 4 of the EFAS matrix shows a total opportunity score of 1.374375 and a total threat score of 1.640625 with a difference of -0.26. From the results of these calculations, a Cartesian diagram can be drawn as follows:



**Figure 1.** Cartesian diagram of SWOT matrix

From the Cartesius diagram above, it shows that the Tofu UMKM business in Laut Dendang Village is in Quadrant II (Diversification). This quadrant describes a situation in which the Tahu UMKM of Laut Dendang Village has certain potential strengths, but also faces challenges or threats in maintaining its position. Even so, these MSMEs still have opportunities to grow by diversifying products and markets, which allows businesses to expand their reach and face existing competition. In this quadrant, it is important for Laut Dendang Village Tofu MSMEs to increase innovation and expand product lines in order to take advantage of new opportunities available in a wider market.

### Development Strategy for Tofu Umkm in Laut Dendang Village, Deli Serdang Regency Based on Maslahah

Based on research conducted by (Hasibuan, Sudiarti, and Harahap 2024) regarding Tofu MSMEs in Laut Dendang Village, Deli Serdang Regency, it shows that this business has implemented the principles of maslahah by prioritizing the welfare of the surrounding community, both from the economic, social and environmental aspects. The study revealed that this business does not only focus on financial gain. Tofu MSMEs in this village contribute significantly to the local economy by providing jobs for local residents. The income earned from this business allows the community to fulfill their basic needs, such as food, clothing, and shelter. The application of the maslahah concept in Tofu MSMEs can also be seen from community empowerment

efforts. Tofu production skills training is provided to residents, increasing their capacity and knowledge. This not only improves product quality but also strengthens social ties between residents through cooperation. In addition, the presence of these MSMEs helps to reduce unemployment and improve the community's standard of living. Tofu MSMEs in Laut Dendang Village seek to minimize negative impacts on the environment. Production waste management is done well, where organic waste is used as animal feed or compost. This effort shows social responsibility for the preservation of the surrounding environment.

To ensure that the application of the *maslahah* principle is still implemented and has a sustainable positive impact, development strategies that can be applied to the tofu MSMEs of Laut Dendang Village are:

1. Develop processed soybean products such as plant-based products to meet market trends that are increasingly interested in plant-based products.
2. Involving the younger generation in this business to create jobs and involve them in the production and distribution process, which will provide them with useful skills for the future.
3. Maintain the quality of the tofu products produced, making it superior in the market, with good quality will retain old customers and attract new customers
4. Using more efficient technology to increase production capacity without sacrificing quality. This technology can be in the form of more modern tools or a more organized production system.
5. Seek funding sources through microfinance institutions, to strengthen financing and support sustainable business expansion.

## CONCLUSIONS

Based on previous research that has been conducted, the tofu MSMEs in Laut Dendang Village have applied the *maslahah* principle, and to further optimize business sustainability, a development strategy is needed that upholds these principles. The development of tofu MSMEs in Laut Dendang Village, Deli Serdang Regency, based on *maslahah* is expected to have a sustainable positive impact by paying attention to economic and social aspects. In achieving this goal, SWOT analysis is used to evaluate internal and external factors that affect the tofu MSME business. The proposed ST (*Strength-Threat*) strategy focuses on utilizing existing strengths to mitigate the threats. The *maslahah*-based approach emphasizes the achievement of benefits and the avoidance of losses for humanity, by ensuring sustainable welfare that is not only economically beneficial, but also pays attention to social justice. Islamic economic principles, such as justice, sustainability, transparency and social responsibility, provide a strong foundation for the development strategy of tofu MSMEs. Empowerment of local communities, sustainable use of natural resources, and honesty in transactions are part of the implementation of the *maslahah* principle.

The results of data analysis can be concluded that the IFAS value of 1.59375 and EFAS of 3.015 indicate that tofu MSMEs have great potential in utilizing their internal strengths to face external challenges. Thus, it is expected that tofu MSMEs can contribute to creating inclusive social and economic welfare, in accordance with Islamic principles.

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