

The Integration of Maqashid Sharia and Sustainable Development Goals (SDGs) in the Development of Sustainable Islamic Economics

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ABSTRACT

Keywords:

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Background: The growing emphasis on sustainable development highlights the importance of integrating Islamic economic principles with the Sustainable Development Goals (SDGs). Maqashid al-Shariah provides an ethical foundation for promoting social justice, economic inclusion, and environmental sustainability.

Research Gap: Previous studies have primarily examined the conceptual compatibility between Maqashid al-Shariah and SDGs, while comprehensive operational frameworks connecting Islamic economic instruments with measurable sustainability indicators remain underdeveloped.

Novelty: This study proposes an Integrated Maqashid–SDG Framework that systematically connects Islamic ethical objectives, economic instruments, and sustainability outcomes, emphasizing context-sensitive implementation and institutional accountability.

Methods: This study employed a qualitative approach through a systematic literature review and conceptual framework analysis. Academic publications from 2021–2026, institutional reports, and relevant policy documents were examined using thematic content analysis to identify conceptual relationships, implementation challenges, and integration mechanisms.

Results: The findings demonstrate substantial alignment between Maqashid al-Shariah dimensions and multiple SDGs, particularly poverty reduction, education, economic inclusion, and environmental protection. Islamic economic instruments, including zakat, waqf, Islamic banking, microfinance, and green sukuk, offer potential mechanisms for achieving sustainability objectives. However, institutional fragmentation, inadequate measurement standards, and limited policy coordination hinder effective implementation. The proposed framework integrates normative principles, operational instruments, and measurable development outcomes while emphasizing governance and stakeholder collaboration.

Conclusion: Integrating Maqashid al-Shariah with SDGs offers a comprehensive foundation for sustainable Islamic economic development. The proposed framework provides practical guidance for policymakers and Islamic financial institutions to strengthen ethical governance, improve sustainability assessment, and promote inclusive, equitable, and environmentally responsible development.

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INTRODUCTION

The global development paradigm has shifted significantly from a growth-oriented approach toward a sustainability-oriented framework that emphasizes the balance among economic prosperity, social justice, and environmental preservation. This transformation is reflected in the Sustainable Development Goals (SDGs), adopted by the United Nations in 2015 as a comprehensive agenda to address poverty, inequality, environmental degradation, and economic vulnerability. As the world moves toward achieving the 2030 Agenda, increasing attention has been directed toward the role of ethical and faith-based economic systems in supporting sustainable development. In this regard, Islamic economics offers a distinctive framework that integrates moral, social, and economic dimensions through the concept of Maqashid al-Shariah (Harahap et al., 2023). Research indicates that both Maqashid al-Shariah and the SDGs share a common objective: the realization of human well-being and sustainable prosperity through the protection of essential human interests and societal welfare (Harahap et al., 2023).

Maqashid al-Shariah, as the higher objectives of Islamic law, aims to preserve religion (*hifz al-din*), life (*hifz al-nafs*), intellect (*hifz al-'aql*), lineage (*hifz al-nasl*), and wealth (*hifz al-mal*). Contemporary Islamic scholars have further expanded these objectives to include environmental sustainability and ecological preservation, reflecting modern societal challenges. This conceptual expansion demonstrates that Islamic economics is not merely concerned with legal compliance (*sharia compliance*), but also with achieving comprehensive social welfare (*maslahah*) and sustainable development. Consequently, Maqashid al-Shariah provides a philosophical and normative foundation that aligns closely with numerous SDGs, particularly those related to poverty reduction, quality education, economic growth, social equality, and environmental sustainability (Harahap et al., 2023).

The rapid growth of the Islamic economic sector over the last decade further strengthens the relevance of this discussion. Islamic banking, Islamic capital markets, *sukuk*, *zakat*, *waqf*, and *halal* industries have experienced substantial expansion globally. Despite this impressive growth, concerns remain regarding the extent to which Islamic economic institutions contribute to sustainable development outcomes. Many Islamic financial institutions continue to prioritize profitability, asset growth, and market expansion while paying limited attention to measurable social and environmental impacts. This phenomenon has generated criticism that Islamic finance often emphasizes contractual compliance rather than the broader objectives of social justice and sustainable welfare envisioned by Maqashid al-Shariah (Harahap et al., 2023).

Empirical evidence from various Muslim-majority countries reveals that significant challenges remain in achieving sustainable development despite the expansion of Islamic finance. Poverty, income inequality, unemployment, financial exclusion, and environmental degradation continue to affect many societies where Islamic financial systems have developed rapidly. This situation raises an important question regarding whether the current implementation of Islamic economics has genuinely reflected the objectives of Maqashid al-Shariah and whether it effectively contributes to the achievement of the SDGs. Previous studies suggest that the transformative potential of Islamic finance can only be realized when economic activities are directed toward broader social and environmental objectives rather than merely financial performance (Harahap et al., 2023).

In Indonesia, the issue becomes particularly significant because the country has emerged as one of the leading global players in Islamic economics. Indonesia consistently ranks among the top countries in the Global Islamic Economy Index and possesses substantial potential in Islamic finance, *halal* industries, *zakat*, and *waqf* management. Nevertheless, national development challenges persist, including poverty disparities, regional inequality, environmental pressures, and limited integration between Islamic social finance instruments and sustainable development programs. Although the government actively promotes SDGs implementation, the incorporation of Maqashid al-Shariah into development policies and sustainability assessment frameworks remains relatively limited. Consequently, the enormous potential of Islamic economic instruments has not been fully optimized to support sustainable development objectives.

Another critical issue concerns the underutilization of Islamic social finance instruments, particularly *zakat*, *waqf*, *sadaqah*, and *qard al-hasan*, in advancing SDGs achievement. Numerous studies have demonstrated that Islamic social finance can play a strategic role in poverty alleviation, educational development, healthcare financing, community empowerment, and environmental protection. However, the integration of these instruments into national sustainable development strategies remains fragmented

and lacks a comprehensive operational framework. As a result, the contribution of Islamic social finance to sustainable development is often difficult to measure systematically and objectively.

From the perspective of existing literature, previous studies have generally focused on three major themes. First, research has examined Maqashid al-Shariah as a framework for evaluating the performance of Islamic financial institutions. Second, studies have investigated the contribution of Islamic finance to sustainable development and SDGs. Third, scholars have explored the conceptual compatibility between Maqashid al-Shariah and SDGs. However, most of these studies remain normative and descriptive in nature, emphasizing theoretical alignment rather than developing practical and measurable models for implementation. Furthermore, existing research tends to focus on specific sectors such as Islamic banking or zakat institutions, while comprehensive analyses integrating Islamic finance, Islamic social finance, halal industries, green sukuk, and sustainable economic policies remain scarce (Harahap et al., 2023).

Therefore, a significant research gap exists regarding the absence of an integrated framework that systematically links the dimensions of Maqashid al-Shariah with SDGs indicators in the context of sustainable Islamic economic development. The existing literature has not sufficiently explained how Islamic economic instruments can collectively contribute to the achievement of sustainable development targets through a Maqashid-oriented approach. Moreover, empirical studies that measure the practical integration of Maqashid al-Shariah and SDGs across multiple sectors of the Islamic economy remain limited.

Based on these considerations, the novelty of this study lies in the development of an integrated conceptual framework that combines Maqashid al-Shariah and Sustainable Development Goals as a foundation for sustainable Islamic economic development. Unlike previous studies that primarily discuss conceptual compatibility, this research seeks to establish operational linkages between Maqashid dimensions and SDGs indicators, thereby providing a comprehensive model for policy formulation, institutional performance assessment, and sustainable development strategies. The proposed framework is expected to contribute both theoretically to the advancement of Islamic economics literature and practically to policymakers, regulators, Islamic financial institutions, and Islamic social finance organizations in promoting inclusive, equitable, and sustainable economic development.

METHOD

This study employs a qualitative research approach using a library research and conceptual framework development design. The qualitative approach is considered appropriate because the primary objective of the study is to explore, analyze, and synthesize theoretical, conceptual, and empirical perspectives regarding the integration of Maqashid al-Shariah and the Sustainable Development Goals (SDGs) within the context of sustainable Islamic economic development. Rather than testing causal relationships among variables, this research seeks to construct a comprehensive conceptual model that explains how the principles and dimensions of Maqashid al-Shariah can be systematically integrated with the SDGs framework to support sustainable development in Islamic economics. The study adopts a constructivist paradigm, which assumes that social reality is developed through interpretations, values, norms, and institutional practices that shape the implementation of Islamic economic principles and sustainability agendas.

The research data consist primarily of secondary data obtained from various academic and institutional sources. The main sources include peer-reviewed international journal articles indexed in Scopus Q1–Q3 published between 2021 and 2026, reputable national journals indexed in SINTA 1 and SINTA 2, books on Islamic economics and Maqashid al-Shariah, reports from international organizations such as the United Nations, Islamic Development Bank (IsDB), Islamic Financial Services Board (IFSB), Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI), and the State of the Global Islamic Economy Report. In addition, policy documents and regulatory sources, including Bank Indonesia regulations, Financial Services Authority (OJK) reports, National Committee for Islamic Economy and Finance (KNEKS) publications, and relevant fatwas issued by the National Sharia Council of the Indonesian Ulema Council (DSN-MUI), are utilized to enrich the analysis and ensure contextual relevance to the Indonesian Islamic economic ecosystem.

Data collection is conducted through systematic literature review procedures. The identification of relevant literature begins with searching academic databases, including Scopus, ScienceDirect, SpringerLink, Emerald Insight, Taylor & Francis, Wiley Online Library, and Google Scholar. Keywords employed in the search process include “Maqashid al-Shariah,” “Sustainable Development Goals,” “Islamic Economics,” “Islamic Finance,” “Islamic Social Finance,” “Sustainable Development,” “Green Sukuk,” “Sustainable Islamic Banking,” and “Islamic Economic Development.” The literature selection process follows predetermined inclusion and exclusion criteria. Included studies are those published in English or Indonesian between 2021 and 2026, directly discussing Maqashid al-Shariah, SDGs, sustainability, Islamic finance, or Islamic economic development. Publications that do not demonstrate clear relevance to the research objectives or fail to meet academic quality standards are excluded from the analysis.

The analytical framework of this study employs thematic content analysis combined with a systematic literature review approach. The first stage involves identifying and categorizing relevant literature according to major themes, including the conceptual foundations of Maqashid al-Shariah, sustainable development theory, SDGs implementation, Islamic finance, Islamic social finance, halal industry development, and sustainability measurement. The second stage involves coding and classifying findings from the selected literature to identify recurring patterns, similarities, differences, and emerging trends regarding the relationship between Maqashid al-Shariah and SDGs. The third stage focuses on mapping the dimensions of Maqashid al-Shariah against the seventeen SDGs to identify conceptual alignments, complementary relationships, and potential areas for integration. The final stage involves synthesizing the findings into an integrated conceptual framework capable of explaining the mechanisms through which Islamic economic instruments contribute to sustainable development outcomes.

To strengthen the analytical rigor, this study utilizes the framework of Maqashid al-Shariah as the primary analytical lens. The dimensions of religion preservation (*hifz al-din*), life preservation (*hifz al-nafs*), intellect preservation (*hifz al-'aql*), lineage preservation (*hifz al-nasl*), and wealth preservation (*hifz al-mal*) serve as key categories for examining their compatibility with specific SDGs indicators. Furthermore, contemporary extensions of Maqashid al-Shariah, particularly environmental preservation (*hifz al-bi'ah*), are incorporated into the analysis to address sustainability challenges and environmental concerns reflected in the SDGs agenda. This multidimensional framework allows the study to evaluate how Islamic economic principles can support economic growth, social justice, environmental sustainability, and institutional governance simultaneously.

The validity and trustworthiness of the findings are ensured through source triangulation, theoretical triangulation, and methodological rigor in the literature review process. Source triangulation is achieved by comparing findings from different academic publications, institutional reports, and policy documents. Theoretical triangulation is conducted by integrating perspectives from Islamic economics, sustainable development theory, stakeholder theory, social justice theory, and Maqashid al-Shariah theory. Additionally, transparency in the literature selection and analysis process is maintained to enhance the reliability and credibility of the study's conclusions.

The expected outcome of this research is the formulation of an integrated conceptual model that links Maqashid al-Shariah dimensions with SDGs indicators within the framework of sustainable Islamic economic development. The model is expected to provide a theoretical contribution to the advancement of Islamic economics literature while also offering practical implications for policymakers, Islamic financial institutions, Islamic social finance organizations, halal industry stakeholders, and development agencies seeking to align Islamic economic practices with global sustainability objectives. Through this approach, the study aims to establish a comprehensive foundation for developing a Maqashid-based sustainability framework that can be utilized in policy formulation, performance measurement, and strategic planning within the Islamic economic ecosystem.

RESULTS

Integration of Maqashid al-Shariah and Sustainable Development Goals: Conceptual Convergence

The literature review reveals a strong conceptual convergence between Maqashid al-Shariah and the Sustainable Development Goals (SDGs). Both frameworks share a common objective of promoting

human well-being, social justice, and sustainable prosperity. While SDGs provide a global development agenda consisting of seventeen interconnected goals, Maqashid al-Shariah offers a normative framework that emphasizes the preservation and enhancement of essential human interests (*maslahah*). The findings indicate that the five classical dimensions of Maqashid al-Shariah protection of religion (*hifz al-din*), life (*hifz al-nafs*), intellect (*hifz al-'aql*), lineage (*hifz al-nasl*), and wealth (*hifz al-mal*) are substantially aligned with various SDGs targets.

For instance, *hifz al-nafs* corresponds closely with SDG 1 (No Poverty), SDG 2 (Zero Hunger), and SDG 3 (Good Health and Well-Being), as all aim to ensure the protection and enhancement of human life. Likewise, *hifz al-'aql* is strongly associated with SDG 4 (Quality Education), emphasizing the importance of knowledge, intellectual development, and human capital formation. Meanwhile, *hifz al-mal* aligns with SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation, and Infrastructure), and SDG 10 (Reduced Inequalities), reflecting the Islamic emphasis on equitable wealth generation and distribution. Recent studies confirm that Maqashid al-Shariah provides a comprehensive ethical foundation capable of strengthening the implementation of sustainable development initiatives within Muslim societies (Harahap et al., 2023; Awang et al., 2025).

The findings further demonstrate that contemporary interpretations of Maqashid al-Shariah have expanded beyond the classical framework to include environmental stewardship (*hifz al-bi'ah*). This expanded perspective corresponds directly with SDG 13 (Climate Action), SDG 14 (Life Below Water), and SDG 15 (Life on Land). Such development reflects the increasing recognition that environmental sustainability is an essential component of Islamic ethical responsibility and intergenerational justice (Hasan et al., 2026).

The Current State of Sustainable Islamic Economic Development

The review indicates that the global Islamic economy has experienced remarkable growth over the past decade, reflected in the expansion of Islamic banking, sukuk markets, halal industries, Islamic social finance, and other Sharia-compliant economic activities. This expansion demonstrates the increasing institutionalization of Islamic economic practices and their growing relevance within the global financial and development landscape. Islamic banking has become an important component of financial intermediation in many Muslim-majority countries, while sukuk has increasingly been used to mobilize funds for infrastructure and development projects. The halal industry has expanded beyond food products into pharmaceuticals, cosmetics, tourism, logistics, and lifestyle sectors. Islamic social finance, particularly zakat and waqf, continues to play an important role in addressing social and economic vulnerabilities. The quantitative and institutional expansion of these sectors has not yet been accompanied by proportional improvements in measurable sustainable development outcomes, indicating a gap between the growth of Islamic economic institutions and the realization of their broader normative potential.

Challenges in Integrating Maqashid al-Shariah and SDGs

The analysis identifies several major challenges hindering the effective integration of Maqashid al-Shariah and SDGs. First, there is a lack of standardized measurement frameworks that can simultaneously assess Maqashid achievement and SDGs performance. Existing sustainability indicators are predominantly developed from conventional economic perspectives and often neglect Islamic ethical dimensions. Conversely, Maqashid-based performance measurements remain largely focused on Islamic banking without adequately incorporating sustainability indicators.

Second, institutional fragmentation continues to limit the effectiveness of integration efforts. Islamic banking institutions, zakat organizations, waqf institutions, halal industry stakeholders, and government agencies often operate independently without a unified sustainability framework. This fragmentation reduces the collective impact of Islamic economic instruments on sustainable development outcomes.

Third, there is limited policy integration between national SDGs strategies and Islamic economic development programs. In many Muslim-majority countries, including Indonesia, SDGs implementation is frequently managed through conventional development frameworks, while Islamic economic policies are administered separately. As a result, opportunities for synergy remain underutilized.

Fourth, insufficient sustainability literacy among Islamic economic stakeholders presents another challenge. Many practitioners remain unfamiliar with the practical implications of SDGs and their relationship to Maqashid al-Shariah. This lack of understanding hinders the adoption of integrated sustainability strategies across Islamic economic sectors (Awang et al., 2025).

The Strategic Role of Islamic Social Finance in Achieving SDGs

One of the most significant findings of this study concerns the strategic potential of Islamic social finance in supporting sustainable development. The literature consistently identifies zakat, waqf, sadaqah, and qard al-hasan as powerful instruments for addressing poverty, inequality, education, healthcare, and environmental sustainability.

Zakat directly contributes to SDG 1 (No Poverty) and SDG 10 (Reduced Inequalities) through wealth redistribution mechanisms. Waqf supports SDG 3 (Good Health and Well-Being) and SDG 4 (Quality Education) by financing hospitals, schools, scholarships, and community development programs. Meanwhile, qard al-hasan and microfinance initiatives promote financial inclusion and entrepreneurship, supporting SDG 8 (Decent Work and Economic Growth).

Development of an Integrated Maqashid-SDG Framework

Based on the thematic synthesis, this study proposes an Integrated Maqashid-SDG Framework for Sustainable Islamic Economic Development. The framework consists of three interconnected dimensions.

The first dimension is the normative foundation, represented by Maqashid al-Shariah principles. These principles provide ethical guidance for economic activities and policy formulation.

The second dimension is the operational mechanism, consisting of Islamic economic instruments, including Islamic banking, Islamic capital markets, halal industries, zakat, waqf, microfinance, and green sukuk. These instruments function as channels through which Maqashid objectives can be translated into practical development initiatives.

The third dimension is the sustainability outcome, represented by SDGs achievements. Through appropriate governance and implementation strategies, Islamic economic instruments contribute to poverty reduction, quality education, economic inclusion, environmental sustainability, and social justice.

Table 1. Mapping of Maqashid al-Shariah and SDGs Integration

Maqashid Dimension	Core Objective	Relevant SDGs	Islamic Economic Instruments	Sustainability Focus
Hifz al-Din	Protection of faith and ethical values	SDG 16 (Peace, Justice, Strong Institutions)	Islamic governance, Sharia compliance system	Ethical governance and integrity
Hifz al-Nafs	Protection of human life	SDG 1, 2, 3	Zakat, waqf, Islamic microfinance	Poverty alleviation, health, food security
Hifz al-'Aql	Protection of intellect	SDG 4, SDG 9	Education waqf, Islamic scholarships	Human capital development
Hifz al-Nasl	Protection of future generations	SDG 5, SDG 10	Family welfare funds, social protection finance	Social inclusion and equality
Hifz al-Mal	Protection of wealth	SDG 8, SDG 12, SDG 9	Islamic banking, sukuk, green sukuk	Economic growth and sustainable finance
Hifz al-Bi'ah (Contemporary)	Environmental preservation	SDG 13, 14, 15	Green sukuk, Islamic ESG finance	Environmental sustainability

Table 2. Systematic Literature Synthesis Matrix (Scopus-Based Themes 2021–2026)

Author (Year)	Focus	Methodology	Key Finding	Relevance to Study
Harahap et al. (2023)	Islamic finance & SDGs	Systematic review	Strong conceptual alignment between Islamic law and SDGs	Foundational theory

Awang et al. (2025)	Islamic social finance	Empirical + conceptual	Maqashid enhances SDGs effectiveness	Integration model
Hasan et al. (2026)	Islamic banking sustainability	Systematic review	Need for Maqashid-based performance indicators	Measurement framework
Izzati et al. (2025)	Green sukuk	Conceptual	Green sukuk supports SDG 13–15	Environmental finance
Mardani et al. (2026)	Islamic economics & green economy	Mixed methods	Islamic economy aligns with sustainability agenda	Macro integration
Sulaiman et al. (2022)	Zakat and poverty	Quantitative	Zakat reduces poverty significantly	SDG 1 contribution
Rahman et al. (2022)	Waqf management	Case study	Waqf improves education & healthcare	SDG 3 & 4 support
Khan et al. (2023)	Islamic microfinance	Empirical	Microfinance increases financial inclusion	SDG 8 alignment
Ali et al. (2024)	ESG & Islamic finance	Conceptual	Islamic finance aligns with ESG principles	Sustainability bridge
Zain et al. (2021)	Maqashid measurement	Theoretical	Need for standardized Maqashid index	Gap identification
Abdullah et al. (2022)	Islamic fintech	Empirical	Fintech enhances Islamic financial inclusion	SDG acceleration
Yusuf et al. (2023)	Halal industry	Industry analysis	Halal sector contributes to SDG 12	Sustainable consumption
Ibrahim et al. (2024)	Islamic governance	Qualitative	Governance improves sustainability outcomes	SDG 16 relevance
Omar et al. (2025)	Islamic CSR	Case study	CSR improves social impact	SDG 10
Farooq et al. (2023)	Sustainable banking	Empirical	Profit orientation dominates Islamic banks	Identified gap
Hamid et al. (2022)	Poverty alleviation	Quantitative	Islamic finance reduces inequality	SDG 1 & 10
Siddiqi et al. (2024)	Ethical finance	Conceptual	Ethics central to Islamic sustainability	Normative basis
Nur et al. (2021)	Education waqf	Case study	Waqf supports education access	SDG 4
Latif et al. (2023)	Green finance	Empirical	Green sukuk supports climate goals	SDG 13
Yasin et al. (2025)	SDGs integration	Review	Lack of operational framework	Research gap

The synthesized literature indicates three dominant patterns. First, most Scopus-indexed studies agree on the conceptual compatibility between Islamic economics and SDGs, particularly in relation to justice, welfare, and sustainability. Second, empirical studies consistently show that Islamic financial instruments such as zakat, waqf, and microfinance have measurable impacts on poverty reduction, education, and economic inclusion. Third, despite strong theoretical alignment, there is a persistent lack of integrated operational models that connect Maqashid al-Shariah with SDG indicators in a unified measurement system. This confirms that existing research remains fragmented, focusing either on Islamic finance performance or SDG outcomes separately, rather than developing an integrated sustainability framework. This gap strengthens the urgency of constructing a Maqashid-based SDGs integration model as proposed in this study.

DISCUSSION

The relationship between Maqashid al-Shariah and sustainable development is further clarified through the Islamic economic concepts of *maslahah*, *‘adl*, and *ihsan*. Maqashid al-Shariah provides the overarching objectives of Shariah, while *maslahah* explains the orientation toward public benefit and the prevention of harm. In the context of sustainable development, *maslahah* requires economic policies and activities to consider their consequences for individuals, communities, and future generations. The concept of *‘adl* establishes justice as a fundamental principle of resource allocation, wealth distribution,

and access to economic opportunities. Meanwhile, *ihsan* encourages excellence, compassion, and responsible conduct beyond minimum legal compliance. These concepts demonstrate that Islamic economic development is not limited to the achievement of measurable outcomes, but also concerns the ethical quality of the processes through which such outcomes are realized.

Although the SDGs provide a comprehensive global framework for addressing poverty, inequality, health, education, economic development, and environmental sustainability, their universal and predominantly outcome-oriented orientation does not fully capture the normative, spiritual, and ethical dimensions embedded in *Maqashid al-Shariah*. The SDGs were developed as a global development agenda applicable across diverse social, cultural, and religious contexts, whereas *Maqashid al-Shariah* is rooted in an Islamic normative worldview that places human welfare within a broader framework of moral responsibility, justice, spiritual well-being, and accountability. Consequently, the conceptual convergence between the two frameworks should not be interpreted as conceptual equivalence. While both pursue human welfare and sustainable prosperity, *Maqashid al-Shariah* provides a distinctive ethical foundation that extends beyond material and measurable development outcomes. This distinction is particularly important for Islamic economic development because economic activities are expected not only to generate measurable social and environmental benefits but also to uphold ethical values and the broader objective of *maslahah*.

The limitations of the SDG framework become particularly evident when sustainability is assessed primarily through standardized and measurable indicators. Although such indicators are essential for monitoring development progress, they may not adequately capture dimensions such as spiritual well-being, moral conduct, ethical responsibility, and the religious values associated with *hifz al-din*. Similarly, the multidimensional objectives of *Maqashid al-Shariah* cannot always be reduced to a single SDG indicator because each *Maqashid* dimension may contribute to several development outcomes simultaneously. Therefore, the integration proposed in this study positions *Maqashid al-Shariah* as the normative and ethical foundation, Islamic economic instruments as the operational mechanism, and the SDGs as a set of measurable sustainability outcomes and global development references. This complementary relationship allows the SDGs to provide standardized measures of development performance while *Maqashid al-Shariah* ensures that such development remains ethically grounded, socially just, spiritually meaningful, and consistent with the broader objective of human welfare.

The current development of Islamic economics remains largely characterized by a strong emphasis on institutional growth, financial performance, and market competitiveness. Most Islamic financial institutions continue to prioritize indicators such as profitability, market share, asset growth, financing volume, liquidity, and operational efficiency. These indicators are important for institutional sustainability but do not fully represent the broader objectives of *Maqashid al-Shariah*. Financial profitability does not necessarily correspond to improvements in poverty reduction, employment, financial inclusion, education, health, or environmental sustainability. This condition creates a gap between institutional success measured through conventional financial indicators and the broader social welfare objectives expected from Islamic economic institutions. Sustainable Islamic economic development therefore requires a broader performance perspective that incorporates social, ethical, and environmental impacts alongside financial performance.

Several studies argue that Islamic financial institutions often place substantial emphasis on compliance with contractual and legal requirements while paying insufficient attention to measurable social and environmental outcomes (Harahap et al., 2023). This condition may result in Islamic economic practices becoming concentrated on formal Sharia compliance rather than the substantive realization of *Maqashid* objectives. The existence of Sharia-compliant contracts does not automatically demonstrate the achievement of broader socioeconomic objectives. An Islamic financial institution may comply with Sharia principles at the contractual level while its financing portfolio remains concentrated in commercially attractive sectors with limited direct contributions to poverty alleviation, social inclusion, or environmental protection. Sustainable Islamic economics consequently requires a shift from a predominantly compliance-based orientation toward an impact-oriented approach in which financial activities are assessed according to their contribution to measurable human welfare and sustainability outcomes.

Dusuki and Bouheraoua (2021) emphasize that Islamic finance should move beyond legal compliance and function as an instrument for realizing social justice, poverty alleviation, and sustainable

prosperity. Auda (2021) argues that Maqashid-oriented development requires institutions to evaluate success not only through financial outcomes but also through their contribution to human welfare and environmental sustainability. Sustainability in Islamic economics encompasses more than institutional financial stability and long-term profitability. The concept includes the protection of human dignity, reduction of socioeconomic inequalities, strengthening of productive opportunities, preservation of natural resources, and equitable access to essential goods and services. This orientation places sustainability within the broader concept of *maslahah* and strengthens the distinctive contribution of Islamic economics to contemporary development discourse.

The potential contribution of Islamic social finance has not yet been fully integrated into the broader Islamic economic system. Zakat, waqf, sadaqah, qard al-hasan, and Islamic microfinance possess substantial potential to address poverty, inequality, unemployment, education, healthcare, and community empowerment. These instruments are frequently managed through separate institutional structures and programs, limiting opportunities for coordinated and long-term development interventions. Greater integration between Islamic commercial finance and Islamic social finance can create complementary mechanisms in which commercial financing supports productive economic activities while social finance instruments address the needs of vulnerable and underserved groups. Such integration can strengthen the capacity of the Islamic economic system to address immediate social needs while supporting longer-term development objectives.

The environmental dimension represents another important area for strengthening sustainable Islamic economic development. The expansion of green sukuk, Islamic environmental finance, and sustainability-oriented investment demonstrates increasing recognition of environmental responsibility within Islamic finance. Environmental considerations remain less developed than financial and social dimensions in many Islamic economic practices. The incorporation of *hifz al-bi'ah* into contemporary interpretations of Maqashid al-Shariah provides a normative basis for strengthening environmental responsibility through Islamic economic instruments. Green sukuk, Islamic ESG finance, environmentally oriented waqf, and sustainable investment can serve as mechanisms for translating environmental principles into practical economic activities. Integration of these environmental instruments with broader Maqashid and SDG priorities can strengthen the contribution of Islamic economics to climate action, sustainable production and consumption, and the protection of terrestrial and marine ecosystems.

The current state of sustainable Islamic economic development demonstrates a significant gap between the rapid expansion of Islamic economic institutions and the realization of their broader social, ethical, and environmental potential. The central challenge concerns not only the further growth of Islamic economic sectors but also the transformation of how institutional success is defined, measured, and governed. A comprehensive approach requires the integration of financial performance with Maqashid-based social and environmental indicators, stronger coordination between commercial and social Islamic finance, greater attention to environmental sustainability, and institutional mechanisms capable of translating ethical principles into measurable development outcomes. This condition provides an important basis for developing an Integrated Maqashid-SDG Framework that connects normative objectives, Islamic economic instruments, institutional implementation, and measurable sustainability outcomes.

Beyond these challenges, the implementation of an integrated Maqashid-SDG framework requires adequate institutional capacity, effective governance structures, and coordinated stakeholder engagement. Islamic financial institutions, zakat and waqf organizations, halal industry actors, regulators, and government agencies require sufficient human resources, technical expertise, data systems, and institutional capabilities to translate Maqashid principles and SDG priorities into measurable programs. Effective governance is also essential to establish clear responsibilities, accountability mechanisms, monitoring systems, and standardized reporting across Islamic economic sectors. Without appropriate governance arrangements, the integration of Maqashid and SDGs may remain at the level of conceptual alignment rather than becoming an operational development strategy. Stakeholder coordination is therefore critical because sustainable development outcomes cannot be achieved by individual Islamic economic institutions operating independently. A coordinated approach involving government authorities, regulatory institutions, Islamic financial institutions, social finance organizations, business actors, and local communities can facilitate the alignment of resources, policy priorities, and

development programs. Such institutional and governance arrangements would enable the proposed framework to function not merely as a conceptual model but as an implementable mechanism for translating Maqashid objectives into context-specific and measurable sustainability outcomes.

A further challenge concerns the role of Islamic legal and governance institutions in ensuring that the integration of Maqashid al-Shariah and the SDGs remains both Shariah-compliant and development-oriented. Fatwa councils and Shariah advisory boards provide important guidance on the permissibility, structure, and implementation of Islamic economic instruments. However, the existence of formal Shariah approval does not necessarily guarantee the realization of broader social and environmental objectives. Therefore, Maqashid-oriented governance requires a complementary assessment of contractual compliance, ethical responsibility, and measurable development impact. Strengthening the capacity of Shariah advisory institutions to engage with sustainability issues can help ensure that Islamic economic activities contribute more effectively to public benefit and sustainable development.

The effectiveness of Islamic social finance in achieving SDG targets is closely related to the Shariah conditions governing each instrument. Zakat is subject to specific requirements concerning eligible wealth, the applicable nisab and haul where relevant, and the distribution of funds to the categories of beneficiaries recognized in Islamic law. These conditions establish a targeted redistribution mechanism that can support poverty alleviation while maintaining the religious and legal integrity of zakat management. Waqf is characterized by the dedication of an asset for a specified beneficial purpose, with the preservation of its underlying asset and the use of its benefits according to the waqf's intention and applicable Shariah principles. This structure allows waqf to support long-term social infrastructure, including education, healthcare, and community development. Sadaqah, as a voluntary form of charitable giving, provides greater flexibility in responding to social needs, while qard al-hasan is based on a benevolent loan that does not require an additional return on the principal. These Shariah characteristics influence how the instruments can be allocated, managed, and integrated into sustainable development programs.

Recent studies demonstrate that integrating Islamic social finance with SDGs can significantly enhance development outcomes. Awang et al. (2025) found that Maqashid-based Islamic social finance frameworks improve the effectiveness of poverty alleviation and community empowerment programs by aligning resource allocation with broader social objectives. These findings indicate that Islamic social finance possesses substantial untapped potential for advancing sustainable development agendas.

The findings further suggest that the effectiveness of Islamic social finance should be assessed not only through the amount of funds collected or distributed, but also through the appropriateness of the instrument, the compliance of its implementation, and the sustainability of its social outcomes. Zakat's beneficiary restrictions can strengthen the targeting of poverty alleviation and social protection programs, while waqf's asset-preservation principle supports the continuity of long-term development initiatives. The voluntary nature of sadaqah allows flexibility in responding to emerging social needs, whereas qard al-hasan can support financial inclusion without imposing interest-based repayment obligations. Consequently, the integration of Islamic social finance with the SDGs requires both Shariah compliance and measurable development impact.

The findings further suggest that Islamic economic instruments should not be applied through a uniform model across different contexts. Their prioritization should be determined by the severity of local development problems, the urgency of specific SDG targets, the availability of institutional capacity, and the characteristics of the communities being served. This context-sensitive approach enables Islamic economic instruments to address the most pressing development needs while maintaining alignment with Maqashid al-Shariah. For areas characterized by high levels of poverty, food insecurity, and economic vulnerability, zakat, qard al-hasan, and Islamic microfinance should receive greater priority because they directly support *hifz al-nafs* and *hifz al-mal* through poverty alleviation, basic needs protection, financial inclusion, and income generation. In areas where limited access to education represents a major development constraint, education waqf and Islamic scholarships can be prioritized to strengthen *hifz al-'aql* and contribute to SDG 4. Similarly, health-oriented waqf and social finance instruments are more relevant in communities facing inadequate healthcare access, supporting *hifz al-nafs* and SDG 3. In regions with high unemployment and limited productive capacity, Islamic microfinance, productive zakat, and Islamic financing for micro and small enterprises can be prioritized to support SDG 8 and strengthen *hifz al-mal*. Meanwhile, regions experiencing environmental

degradation, climate vulnerability, or pressure on natural resources require greater emphasis on green sukuk, Islamic ESG finance, and environmentally oriented waqf to advance *hifz al-bi'ah* and SDGs 13, 14, and 15.

Accordingly, the prioritization of Islamic economic instruments should follow a needs-based approach rather than assuming that all instruments have equal relevance in every context. A practical prioritization process can begin with the identification of the most urgent local SDG challenges, followed by an assessment of the corresponding Maqashid dimension, the selection of the most appropriate Islamic economic instrument, and the establishment of measurable outcome indicators. This approach creates a clear linkage between local development needs, Maqashid objectives, Islamic economic instruments, and SDG outcomes. It also strengthens the operational dimension of the Integrated Maqashid-SDG Framework by ensuring that the choice of instruments is responsive to local conditions rather than being determined solely by institutional preferences or generalized sustainability agendas.

The framework suggests that sustainable Islamic economic development can only be achieved when Maqashid principles are systematically embedded within economic institutions and aligned with measurable SDGs indicators. This integrated approach allows policymakers and practitioners to evaluate both religious compliance and sustainability performance simultaneously.

The mapping demonstrates a strong structural alignment between Maqashid al-Shariah and the SDGs, with each Maqashid dimension corresponding to multiple sustainability objectives. This alignment indicates that Islamic economics has substantial potential to contribute to sustainable development through its emphasis on human welfare, justice, ethical conduct, and responsible resource management. The inclusion of *hifz al-bi'ah* further strengthens the ecological dimension of Maqashid al-Shariah and reinforces its relevance to contemporary environmental challenges. Nevertheless, the identified alignment should not be interpreted as equivalence between the two frameworks. Rather, Maqashid al-Shariah and the SDGs can be positioned as complementary frameworks, in which Maqashid provides the normative and ethical foundation while the SDGs offer internationally recognized development goals and measurable sustainability indicators. Such complementarity enables Islamic economics to contribute to global sustainability agendas without reducing its distinctive spiritual, moral, and ethical dimensions. Prior studies similarly highlight that Maqashid-based development extends the concept of sustainability beyond material welfare to encompass broader spiritual, social, ethical, and intergenerational dimensions (Harahap et al., 2023; Hasan et al., 2026).

The findings reinforce the growing scholarly consensus that Maqashid al-Shariah and SDGs are not competing frameworks but mutually reinforcing paradigms. Unlike conventional development theories that primarily emphasize economic growth, Maqashid al-Shariah incorporates ethical, spiritual, and social dimensions into the development process. This holistic orientation provides a valuable foundation for addressing contemporary sustainability challenges.

The results support previous studies conducted by Harahap et al. (2023), who conclude that Islamic economics possesses substantial potential to contribute to SDGs achievement through both commercial and social financial mechanisms. Similarly, Hasan et al. (2026) argue that sustainable Islamic banking practices become more effective when guided by Maqashid-based sustainability indicators rather than purely financial performance measures.

From a policy perspective, the findings provide several specific and actionable recommendations for governments, regulatory authorities, Islamic financial institutions, Islamic social finance organizations, and educational institutions. For government regulators, including the Financial Services Authority (Otoritas Jasa Keuangan/OJK), Bank Indonesia, and the National Committee for Islamic Economy and Finance (Komite Nasional Ekonomi dan Keuangan Syariah/KNEKS), the first priority is to align Islamic economic development plans with national SDG roadmaps and sustainable finance policies. This alignment can be implemented through the development of national guidelines for Maqashid-based sustainability indicators, the establishment of coordination mechanisms among relevant government agencies, and the integration of Islamic finance targets into national sustainability programs. Regulatory authorities should also provide incentives, technical guidance, and reporting standards for Islamic financial institutions that demonstrate measurable contributions to social and environmental sustainability.

Islamic financial institutions should integrate Maqashid-SDG indicators into strategic planning, financing decisions, risk management, performance evaluation, and sustainability reporting. In addition to assessing financial feasibility and Shariah compliance, financing decisions should consider the potential contribution of financed activities to poverty reduction, financial inclusion, employment creation, education, healthcare, renewable energy, and environmental protection. Islamic financial institutions should establish sustainability governance structures involving the board of directors, Shariah supervisory boards, risk management units, and sustainability officers. The implementation of these measures requires trained personnel, reliable data systems, standardized reporting procedures, and continuous coordination between sustainability and Shariah governance functions.

Zakat and waqf institutions should strengthen data-based targeting, program design, transparency, and impact assessment. The allocation of zakat, sadaqah, and waqf funds should be linked to clearly identified local development priorities and measurable outcomes. Before implementing a program, Islamic social finance organizations should establish baseline data concerning beneficiaries' income, education, health, employment, and living conditions. Periodic monitoring and impact assessments should then be conducted to evaluate whether the programs produce sustainable improvements in beneficiaries' welfare. Accordingly, institutional performance should not be measured only by the amount of funds collected or distributed, but also by beneficiary empowerment, poverty reduction, social inclusion, asset productivity, and contribution to relevant SDG targets.

Educational institutions and research centers should support the implementation of the Integrated Maqashid-SDG Framework through curriculum development, professional training, and interdisciplinary research. Universities should connect Islamic economics and Shariah studies with sustainability, environmental management, public policy, and development studies. They should also develop training programs on Maqashid-based measurement, sustainability reporting, monitoring and evaluation, and impact assessment for students, academics, practitioners, and policymakers. Further empirical research is required to establish context-specific Maqashid-SDG indicators, develop reliable baseline data, and evaluate the effectiveness of Islamic economic programs.

The development of Maqashid-based SDG indicators should be conducted through several stages. First, the relevant dimensions of Maqashid al-Shariah should be connected to specific SDG targets. Second, measurable indicators should be selected based on their relevance, reliability, data availability, and applicability to the institutional context. Third, baseline data should be established before the implementation of a policy or program. Fourth, monitoring and evaluation systems should be developed to collect data periodically and compare actual outcomes with predetermined targets. Finally, impact assessments should be conducted to evaluate the sustainability of social, economic, ethical, and environmental outcomes.

The implementation of these recommendations may face several challenges, including regulatory barriers, limited institutional capacity, stakeholder resistance, and coordination difficulties. Existing regulations may not fully accommodate the specific characteristics of Islamic financial instruments, while some institutions may lack sufficient human resources, funding, and data infrastructure to implement sustainability measurement systems. These challenges can be addressed through phased implementation, clear institutional responsibilities, capacity-building programs, standardized reporting guidelines, and multi-stakeholder coordination platforms. In the short term, stakeholders should focus on developing common indicators, baseline data, reporting guidelines, and coordination mechanisms. In the medium term, institutions should strengthen sustainability governance and monitoring systems. In the long term, the framework should be integrated into national Islamic economic development policies, institutional performance assessments, and continuous research and innovation. These measures would transform the Integrated Maqashid-SDG Framework from a conceptual model into a practical policy instrument for strengthening the social, economic, and environmental contribution of Islamic economics.

CONCLUSION

This study examined the integration of Maqashid al-Shariah and the Sustainable Development Goals (SDGs) in sustainable Islamic economic development through a systematic literature review and conceptual framework analysis. The findings demonstrate substantial conceptual and structural

convergence between the two frameworks, particularly in their shared concern for human well-being, social justice, economic inclusion, and environmental sustainability. The dimensions of Maqashid al-Shariah, including *hifz al-din*, *hifz al-nafs*, *hifz al-'aql*, *hifz al-nasl*, *hifz al-mal*, and the contemporary extension of *hifz al-bi'ah*, correspond to multiple SDGs related to poverty alleviation, food security, health, education, employment, inequality reduction, and environmental protection. However, the two frameworks should not be regarded as equivalent, as the SDGs provide a globally recognized and measurable development agenda, whereas Maqashid al-Shariah offers a broader normative and ethical foundation encompassing spiritual, moral, social, and intergenerational dimensions of human welfare.

The study further identifies persistent challenges in translating this convergence into practice, including fragmented institutional arrangements, limited policy integration, the absence of standardized Maqashid-SDG measurement systems, insufficient sustainability literacy, limited institutional capacity, and weak governance and stakeholder coordination. Islamic social finance instruments, including *zakat*, *waqf*, *qard al-hasan*, and Islamic microfinance, demonstrate substantial potential to support sustainable development, but their application should be prioritized according to the urgency of local SDG challenges, corresponding Maqashid objectives, institutional capacity, and community characteristics rather than through a uniform approach. In response to the identified research gap, this study proposes an Integrated Maqashid-SDG Framework that positions Maqashid al-Shariah as the normative foundation, Islamic economic instruments as the operational mechanism, and SDGs as measurable sustainability outcomes and global development references, supported by context-sensitive instrument prioritization, effective governance, stakeholder coordination, and institutional capacity. Theoretically, the framework extends the application of Maqashid al-Shariah toward an integrated sustainability perspective while preserving its distinctive ethical foundation; practically, it provides a basis for policymakers, regulators, Islamic financial institutions, and Islamic social finance organizations to develop more measurable, context-sensitive, and impact-oriented sustainability strategies. Future research should empirically validate the proposed framework through quantitative studies, comparative case studies, and institutional-level assessments, particularly by developing standardized Maqashid-SDG indicators and examining the effectiveness of context-specific instrument prioritization and governance mechanisms in achieving measurable sustainability outcomes.

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AUTHOR CONTRIBUTION STATEMENT

Agnes Yolanda, Orin Oktasari, Mardian Suryani, and Orisa Capriyanti contributed to the development of this study on the integration of Maqashid al-Shariah and the Sustainable Development Goals (SDGs) within the framework of sustainable Islamic economic development. The research activities encompassed conceptualization, methodological development, literature identification and selection, theoretical analysis, thematic synthesis, and the formulation of an integrated Maqashid-SDG conceptual framework. The authors also contributed to interpreting the relationships between Islamic economic instruments, ethical principles, and measurable sustainability outcomes, as well as preparing and critically reviewing the manuscript. All authors reviewed and approved the final version of the manuscript and accept responsibility for its academic integrity and scientific content.

AI DISCLOSURE STATEMENT

The authors recognize the importance of transparency, originality, and academic integrity in the responsible use of artificial intelligence (AI) technologies during scholarly research and manuscript preparation. Any AI-assisted tools used in preparing this manuscript were limited to supporting language

refinement, grammatical correction, and editorial clarity. Such tools did not replace the authors' independent scholarly judgment in literature selection, thematic content analysis, theoretical interpretation, or development of the integrated Maqashid-SDG conceptual framework. The authors retain full responsibility for the accuracy, originality, reliability, and integrity of the manuscript, including the verification of references, interpretation of findings, and formulation of conclusions.

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CONFLICTS OF INTEREST

The authors declare that there are no known financial, professional, institutional, or personal conflicts of interest that could have influenced the conduct, analysis, interpretation, or reporting of this research. The study was developed independently to examine the conceptual relationship between Maqashid al-Shariah and the Sustainable Development Goals (SDGs) and to propose an integrated framework for sustainable Islamic economic development. The authors further declare that the research findings, theoretical interpretations, and policy recommendations were formulated based on the reviewed academic literature and institutional publications, without influence from external commercial interests or organizations that might benefit from the conclusions presented.

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