



Integration of *Maqashid* Sharia Values in Sharia Business Management for Business Resilience and Sustainability

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ABSTRACT

This study aims to analyze the integration of maqāshid al-sharī'ah values in Islamic business management as a strategy for achieving business resilience and sustainability. This study relies exclusively on secondary data derived from authoritative academic sources, including classical Islamic literature on maqāshid al-sharī'ah and peer-reviewed scholarly works on Islamic governance, value-based management, and business sustainability indexed in reputable databases such as Scopus and SINTA Literature selection was guided by thematic relevance, theoretical contribution, and methodological rigor to ensure conceptual validity. The results indicate that the application of maqāshid in managerial functions strengthens ethical governance, increases public trust, and creates business resilience and sustainability morally, socially, and economically. This study confirms that maqāshid values can serve as a strategic paradigm for Islamic business management and recommends further empirical testing to assess the model's effectiveness across various industrial sectors.

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INTRODUCTION

The growth of the Islamic economy, both in Indonesia and globally, shows significant dynamics, especially in facing the challenges of regulatory changes, digitalization, pandemics, market instability, and socio-economic pressures. (Warjiyo, 2025; Ikhwan & Aam, 2022). Sharia business as one of the main pillars of Islamic economics is not only assessed from the aspects of legal compliance (*fiqh*) and profitability, but also from the extent to which moral values, ethics and broader sharia objectives (*maqāshid*) are integrated in its practice (Dasmadi et al., 2025; Kholil, 2025). The *maqāshid* values which include the preservation of religion (*hifz al-dīn*), life (*hifz al-nafs*), reason (*hifz al-‘aql*), progeny (*hifz al-nasl*), and property (*Hifz al-māl*) offer a normative framework that not only supports justice and social welfare, but also serves as a foundation for strategic decision making in Islamic business management (Nurhadi, 2019; Albar et al., 2025).

This study employs a qualitative approach using library-based conceptual research rather than field research, as its primary objective is theory development and conceptual framework construction rather than empirical hypothesis testing (Denzin, 2017; Sale & Carlin, 2025). Library research is particularly suitable for synthesizing normative Islamic principles, such as *maqāshid al-sharī‘ah*, with contemporary management theories in order to generate integrative analytical models (Dusuki & Bouheraoua, 2011; AUDA, 2019; Nurhadi, 2019). The data sources consist exclusively of secondary data derived from authoritative classical Islamic literature on *maqāshid al-sharī‘ah* and peer-reviewed academic publications indexed in reputable databases such as Scopus and SINTA, covering themes of Islamic governance, value-based management, dynamic capabilities, and business sustainability (Mohammed Hashim Kamali, 2015; Laldin & Furqani, 2012; Nurmahadi & Setyorini, 2018; Marheni & Falikhatun, 2024; Dasmadi et al., 2025). The selected literature was systematically screened based on thematic relevance, academic credibility, and theoretical contribution to ensure conceptual rigor and validity.

In addition, a number of studies have begun to expand their focus to the micro, small, and medium enterprise (MSME) sector, by examining how small and medium-scale business entities adopt the principles of *maqāshid sharia* in their operations, customer service, and adaptation to digital technology (Albar et al., 2025). However, these studies generally have not highlighted managerial aspects comprehensively, such as the integration of *maqāshid* values in leadership, organizational culture based on Islamic values, strategic planning, and internal measurement systems that reflect the performance of sharia values.

Another gap also emerges in the external context. Regulatory dynamics, market pressures, and demands for environmental sustainability require Islamic business organizations to expand their focus beyond formal compliance to internalizing and responding to the values of *maqāshid* (the principles of Islamic law) in addressing global sustainability issues. Studies such as the *maqāshid* Sharia analysis of the green economy concept in Indonesia demonstrate that these principles have the potential to form the basis of green economic policies, although their application in operational management practices still requires systematic exploration (Miswanto & Tasrif, 2024).

To strengthen the conceptual basis, this study also refers to modern management theories that align with the values of *maqāshid*. Value-Based Management (VBM) theory emphasizes the importance of internalizing core values into organizational culture, vision and mission, leadership, and strategic decision-making so that organizations can withstand external shocks and maintain sustainability (Nantell et al., 2020; Zahra & Wright, 2016). Meanwhile, Dynamic Capabilities Theory emphasizes that an organization's ability to adapt and innovate to external changes, whether technological, regulatory, or market, is the key to competitive advantage (Teece, 2018; Barreto, 2010). The integration of normative *maqāshid* values with management theories such as dynamic capabilities, ethical or transformational leadership, and good governance is an important foundation in building a sustainable sharia management model (Dusuki & Bouheraoua, 2011).

Based on this review, it can be concluded that most previous research is still limited to the partial application of *maqāshid* values in the financial sector and has not expanded the study to a comprehensive managerial dimension. Few studies have conceptually examined how the integration of *maqāshid* sharia values can become the main driving system in all management functions, from strategic planning and organizational structure to Islamic value-based culture and governance. Therefore, this research is important to fill this gap by developing a conceptual framework of the *Maqāshid* Based Management Framework as an integrative model for the resilience and sustainability of sharia businesses.

LITERATURE REVIEW

The values of *Maqāshid Al-Sharī'ah* have long been the normative foundation of Islamic economics and management. This framework serves not only to ensure Sharia compliance but also as an ethical and welfare-oriented guideline in all business activities. The *Maqāshid* approach emphasizes a balance between spiritual, moral, and economic dimensions so that business objectives are not merely profit-oriented but also create broader social benefits (Nurhadi, 2019). The five main goals of *maqāshid* maintenance of religion (*hifz al-dīn*), soul (*hifz al-nafs*), reason (*hifz al-'aql*), descendants (*hifz al-nasl*), and property (*hifz al-māl*) become a strategic framework in designing a sharia management system that is oriented towards worldly and spiritual balance (AUDA, 2019; Dusuki & Bouheraoua, 2011).

Recent research developments indicate that *maqāshid* is now viewed as a strategic value framework that can be operationalized in the management and measurement of organizational performance. The *Maqāshid* Performance Evaluation (MPEM) model, for example, is used to assess the performance of Islamic financial institutions based on their welfare and ethical values, not solely on profitability (Nurmahadi & Setyorini, 2018; Yulianto et al., 2023; Marheni & Falikhatun, 2024). However, empirical findings still show variation: the existence of formal Good Corporate Governance (GCG) structures such as the independence of the board of commissioners, the effectiveness of the Sharia Supervisory Board (SSB), and the role of the audit committee do not always significantly influence the achievement of *maqāshid*. This condition indicates that the internalization of *maqāshid* values within the organizational culture is far more crucial than simply adherence to the governance structure (Wijayanti et al., 2020; Yulianto et al., 2023; Marhamah & Andraeny, 2024).

The characteristics and effectiveness of the Sharia Supervisory Board are crucial factors in driving the implementation of *maqāshid*. The educational level, scientific competence, and frequency of involvement of SSB members contribute to the institution's success in realizing *maqāshid* in practice (Salman & Kurniasari, 2020). This means that the presence of SSB should not be symbolic, but rather should act as a moral driver and value monitor in every managerial decision.

From an organizational theory perspective, Value Based Management (VBM) provides a strong analytical foundation. This theory emphasizes the importance of internalizing an organization's core values into its vision, culture, leadership, and decision making systems to enable the organization to survive in a dynamic environment (Malinić, 2021). In the context of sharia management, *maqāshid* values need to be deeply integrated as part of the organization's DNA, not simply as a slogan or normative attribute. Organizations that embed *maqāshid* values into their management structures and processes have been shown to be more resilient to crises and capable of delivering broader social impact (Tok & Yesuf, 2022).

Furthermore, Dynamic Capabilities Theory (Teece, 2018) is also relevant in explaining the ability of Islamic organizations to adapt to external changes such as regulations, markets, and technology. Sense seize reconfigure capabilities are key to implementing *Maqāshid* values adaptively, rather than merely ritualistically, thus becoming a source of innovation and sustainable competitive advantage (Nurchahyo et al., 2024; Hadjri et al., 2023). Dynamic capabilities rooted in *Maqāshid* values enable organizations to face digital disruption and global market changes while remaining oriented toward ethics and spirituality (Chari et al., 2022; Suharto et al., 2023). In the context of leadership, Transformational Leadership theory is highly relevant to the values of *maqāshid*. Leaders who adhere to *maqāshid* emphasize moral vision, exemplary behavior, and empowering organizational members to contribute to the common good. This type of leadership has been proven to foster an organizational culture oriented toward integrity, social responsibility, and long term sustainability (Arifin et al., 2024; Michael et al., 2005).

The integration of *maqāshid* with global sustainability principles such as Environmental, Social, and Governance (ESG) is also gaining increasing attention in contemporary literature. There are shared values between *maqāshid* and ESG, particularly in the areas of social justice, environmental protection, and ethical governance. However, a conceptual gap remains as there are few comprehensive models that operationally combine both approaches (Listya Putri et al., 2025). This opens up opportunities for further research to develop a hybrid *Maqāshid* ESG framework that is capable of assessing business sustainability from an Islamic spiritual and ethical perspective.

From this literature synthesis, several research gaps are apparent. First, the majority of research still focuses on financial institutions, while the non financial context of Islamic businesses such as MSMEs, cooperatives, and the halal industry has not been widely explored. Second, quantitative statistical research approaches dominate, despite the need for conceptual models that can explain managerial processes and the mechanisms of internalization of *maqāshid* values in management functions such as planning, organizing, leadership, and controlling. Third, few studies have examined the relationship between *maqāshid* and organizational resilience and sustainability strategies in the face of regulatory changes, technological disruption, and the global crisis.

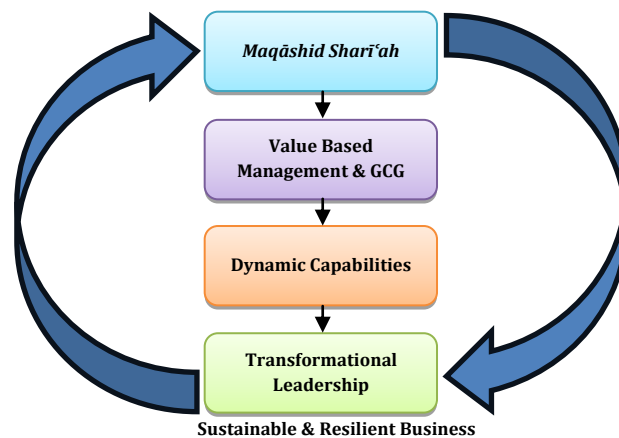


Figure 1. Conceptual Framework of *Maqāshid* Based Strategic Management for Sustainable and Resilient Islamic Business

Thus, the combination of theories such as Value Based Management, Dynamic Capabilities, Transformational Leadership, Good Corporate Governance, and the *Maqāshid* Performance Index approach forms an important basis for this research. The integration of these five theories provides a strong conceptual foundation for explaining how the values of *Maqāshid Al-Sharī'ah* can be comprehensively operationalized in Islamic business management to strengthen business resilience and sustainability going beyond mere legal compliance to achieving tangible benefits for society and the environment.

RESEARCH METHOD

This research uses a qualitative approach with a conceptual analytical literature research method. This approach was chosen because the main objective of the research is to develop a conceptual framework (Sale & Carlin, 2025) regarding the integration of *maqāshid sharī'ah* in the resilience and governance of sharia business, not to test empirical hypotheses.

The data sources for this research consist of secondary data, which include scientific journals indexed by SINTA, Scopus, and relevant academic publications (Sarah & Isyanto, 2022; Rahmawan, 2025) which discusses the themes of *maqāshid sharī'ah*, Islamic governance, Islamic business ethics, and Islamic business resilience. The literature was selected by considering thematic relevance, novelty of ideas, and the level of credibility of the publication (Rahmawati & Rahmi, 2021). The data collection process is carried out through the stages of identification, selection, and synthesis of literature (Maarif et al., 2025; Azzhara & Sulkarnain, 2025; Kurniawan, 2025; Hasanah et al., 2025). First, researchers identified various relevant publications through databases. Second, they selected literature directly related to the research focus, both in terms of theory and application context. Third, a conceptual synthesis was conducted to identify patterns of relationships between the principles of *maqāshid sharī'ah* and the dimensions of Islamic business governance and resilience.

Data analysis was carried out using the content analysis and thematic interpretation methods, namely examining the contents of the literature to identify the main themes and contextual relationships between research variables (Kusumaningtyas & Apriantoro, 2024). This analysis focuses on how the values of *hifz al-dīn*, *hifz al-'aql*, *hifz al-nafs*, *Hifz al-māl*, and *hifz al-nasl* form the ethical foundation in the process of planning, implementing, monitoring, and sustaining sharia business. The triangulation process in this study was conducted by systematically comparing insights derived from classical Islamic literature on *maqāshid al-sharī'ah* with findings from contemporary management and governance studies. The results of this triangulation indicate a consistent convergence between normative *maqāshid* principles and modern theories of value-based management, dynamic capabilities, and transformational leadership, thereby reinforcing the validity of the proposed conceptual framework and its relevance for enhancing organizational resilience and sustainability. Both from classical Islamic sources and contemporary academic publications (Denzin, 2017). This approach ensures that the conclusions drawn have a strong scientific basis and are in accordance with the principles of Islamic epistemology.

RESULTS AND DISCUSSION

While the classical formulation of *al-Kulliyah al-Khamsah*, namely the preservation of religion (*hifz al-dīn*), life (*hifz al-nafs*), intellect (*hifz al-'aql*), progeny (*hifz al-nasl*), and wealth (*hifz al-māl*), has long served as the foundational framework of *maqāshid al-sharī'ah*, contemporary scholarship emphasizes that this classification is not exhaustive. Ibn 'Ashūr, for instance, expanded the *maqāshid* discourse by introducing broader and more dynamic objectives such as freedom (*hurriyyah*), justice ('*adālah*), equality, human dignity (*karāmah insāniyyah*), and social order as essential higher objectives of Islamic law. This expansion reflects the evolving socio-economic context in which *maqāshid* operates, positioning it not

merely as a fixed legal taxonomy but as a living ethical framework capable of responding to modern challenges, including governance, sustainability, and organizational resilience.

Building on this expanded understanding, this study formulates maqāshid al-sharī'ah as a dynamic and integrative strategic value system rather than a static normative checklist. By moving beyond the classical al-Kulliyah al-Khamsah and incorporating higher-order maqāshid as articulated by Ibn 'Āshūr, the proposed conceptual framework positions maqāshid as the core ethical logic that informs managerial decision-making, organizational culture, governance mechanisms, and adaptive capabilities. In this formulation, maqāshid functions simultaneously as a moral compass, a strategic orientation, and a resilience-enhancing mechanism that aligns Islamic business management with contemporary demands for sustainability, justice, and long-term value creation. This conceptual refinement directly supports the study's initial objective to develop a maqāshid-based strategic management framework rather than merely reiterating established doctrinal classifications.

The growth of the Islamic economy over the past two decades has experienced extraordinary acceleration, both nationally and globally. This phenomenon is marked not only by the increase in the number of Islamic financial institutions but also by the expansion of the Islamic based real sector, including micro, small, and medium enterprises (MSMEs). However, global economic dynamics such as digitalization, market instability, and multidimensional crises (pandemics, geopolitics, and environmental degradation) have required the Islamic business world to develop a more comprehensive and adaptive management paradigm. In this context, the *maqāshid shari'ah* offers an epistemological and strategic approach that bridges normative Islamic values with modern managerial needs (Dusuki & Bouheraoua, 2011; Toha & Rozikin, 2020; Nailul, 2025; Albar et al., 2025)

Maqāshid sharia basically aims to create benefits (*jalb al-maṣlaḥah*) and prevent damage (*dar' al-mafṣadah*) in all aspects of life (Mohammed Hashim Kamali, 2015; AUDA, 2019). The five main principles *hifẓ al-dīn* (preservation of religion), *hifẓ al-nafs* (soul), *hifẓ al-'aql* (intellect), *hifẓ al-nasl* (offspring), and *Hifẓ al-māl* (property) can be translated into the ethical and operational foundations for Islamic business management (Laldin & Furqani, 2012; Mohammed et al., 2015). In a managerial context, *maqāshid* is not only a moral filtering tool, but also a strategic decision framework that determines the direction of organizational policy (T.M & Ismail, 2021; Amar et al., 2025). Thus, *maqāshid* can be interpreted as a strategic compass that guides organizations in maintaining a balance between economic efficiency, social justice, and environmental sustainability (Arifin et al., 2024).

The application of *maqāshid* in sharia business management requires a reinterpretation of the four main functions of management: planning, organizing, implementing, and supervising (Soediro & Meutia, 2018; Ayumiati et al., 2024). At the strategic planning stage, the principle of *hifẓ al-dīn* requires each organization to formulate a vision and mission that is in line with Islamic values and public benefit (Arifyanto, 2025; Tiaranissa & Fitriah, 2025). A strategy based on *maqāshid* not only focuses on value creation, but also value distribution and value justice, ensuring business profits are accompanied by equitable distribution of social benefits (Minarni et al., 2024). At the organizational stage, *hifẓ al-'aql* encourages the creation of organizational structures based on knowledge, innovation, and continuous learning, so that companies are able to adapt to environmental changes (Al Wasim, 2020; Syamraeni, Hidayatus Sholichah, 2024; Rahmawan, 2025).

In its implementation function, the principle of *hifẓ al-nafs* serves as a guideline for maintaining the safety and well being of workers, as well as ensuring ethical production practices and customer service. Meanwhile, *Hifẓ al-māl* directs financial managers to avoid speculation and usury, and to ensure the equitable distribution of assets (Tahang, Andi Yuni Dharmawati Pardiman Basalamah, 2022; Gustia et al., 2025). Finally, in its supervisory function, *maqāshid* acts as a moral standard in assessing the success of an organization, not only based on financial indicators, but also on social contributions and moral sustainability (Prayogo Harto et al., 2022; Rahmi et al., 2025). Thus, *maqāshid* makes sharia management a holistic value system, not just an administrative model.

Islamic business resilience is not only measured by financial resilience to crises, but also the moral and social capabilities of the organization in maintaining integrity and public trust (Rahmi et al., 2025). The values of *hifz al-din* and *hifz al-nafs* instill a sense of spiritual responsibility and social empathy, which have been shown to increase employee commitment and consumer loyalty (Marhamah & Andraeny, 2024). When organizations place *maqashid* as the foundation of their strategy, their decision-making process becomes more ethical, inclusive, and long-term oriented. This aligns with value based management theory, which asserts that organizations that internalize core values into their vision, culture, and performance systems tend to be more adaptive and resilient to external shocks (Zahra & Wright, 2016).

Furthermore, the concept of *maqashid* can strengthen dynamic capabilities, namely the ability of an organization to systematically update resources and routines in response to environmental changes (Teece, 2018). The value of *hifz al-aql* encourages knowledge and technology based innovation; *Hifz al-mal* ensures efficient use of resources; and *hifz al-nasl* ensures intergenerational sustainability (Arifyanto, 2025; Syamraeni, Hidayatus Sholichah, 2024). Thus, *maqashid* is not just an ethical value, but becomes an adaptive energy that enables organizations to survive amidst technological disruption and global market pressures.

In the context of sharia compliant MSMEs, the integration of *maqashid* has more operational significance. Empirical research shows that MSMEs that internalize *maqashid* values in their digital strategies such as implementing ethical social media practices, honesty based marketing, and empathetic service tend to experience increased customer trust and business sustainability (Albar et al., 2025). The principle of *hifz al-aql* encourages MSMEs to utilize digital technology not only for market expansion, but also as a means of preaching Islamic values in business (Syamraeni, Hidayatus Sholichah, 2024; Nailul, 2025). On the other hand, *hifz al-nafs* emphasizes social responsibility towards customers and workers, for example through fair labor practices and safe products for consumption.

However, the implementation of *maqashid* in MSMEs often faces internal challenges in the form of limited managerial capacity and a lack of systematic understanding of *maqashid*. Therefore, Islamic entrepreneurship requires business actors to utilize *maqashid* not only as an ethical guideline but also as a competitive strategy. When *maqashid* is implemented systematically, *maqashid* literacy is required as part of training in digital operations and innovation, Islamic MSMEs can build sustainable social and economic resilience.

The governance dimension is a determining factor in ensuring that the *maqashid* are consistently implemented. The Sharia Supervisory Board (SSB) plays a strategic role in ensuring that managerial decisions are in accordance with the *maqashid*, not just through formal compliance with fatwas (Deza & Sofyani, 2022; Marhamah & Andraeny, 2024; Putri, 2025). However, the effectiveness of SSB depends heavily on its integrity, independence and active participation in strategic decision making (Salman & Kurniasari, 2020). In this case, the *maqashid* based governance approach can be combined with the Environmental, Social, and Governance (ESG) framework to create a governance model that is not only procedurally transparent, but also spiritually meaningful (Agustin et al., 2023; Aini & Anggraini, 2024).

The integration of *maqashid* and ESG strengthens the moral and social legitimacy of Islamic businesses globally. *Hifz al-mal* is linked to equitable financial governance; *hifz al-nafs* to social responsibility and workplace well, being; *hifz al-aql* to the development of ethical innovation; *hifz al-nasl* to the balance of community and family; and *hifz al-din* to honesty, trustworthiness, and spiritual integrity. When ESG indicators are measured within the *maqashid* framework, Islamic businesses gain a moral advantage that distinguishes them from conventional capitalist models.

The resilience and sustainability of sharia business cannot be separated from the organization's ability to manage change based on divine values (Nurcahyo et al., 2024; Septiarini & Firawati, 2025; Sanawati & Putri, 2025). In the long term, *maqashid* fosters public trust (Alwi et al., 2022), creating social stability (Kholil, 2025; Pahutar et al., 2024), and strengthen the Company's moral reputation (Indahyani et al., 2024). These values not only strengthen competitiveness but also ensure sustainability across generations. By making

maqāshid the center of managerial orientation, Islamic business has the potential to become an alternative economic model that balances profit, people, and piety.

Thus, the integration of *maqāshid shari'ah* into Islamic business management is not merely a moralistic endeavor, but a scientific strategy for building a resilient, ethical, and sustainable organization. Its successful implementation depends heavily on the synergy between ethical leadership, governance systems, and a values oriented organizational culture. Ultimately, *maqāshid shari'ah* is no longer merely a normative concept, but rather a new managerial paradigm capable of addressing global economic challenges with a rational, practical, spiritual approach.

As stated at the beginning of this manuscript, this study does not merely aim to reiterate *maqāshid al-sharī'ah* as a normative ethical doctrine, but rather to formulate it as a coherent conceptual foundation for Islamic business management. In this regard, *maqāshid* is conceptualized as an integrative value system that bridges spiritual objectives with rational managerial processes. By positioning *maqāshid* beyond its traditional legalistic function, this study frames it as a strategic orientation that informs organizational vision, governance principles, and decision-making logic in a dynamic business environment.

Within this conceptual formulation, *maqāshid al-sharī'ah* operates simultaneously at normative, strategic, and operational levels. Normatively, it provides ethical direction and moral legitimacy; strategically, it shapes value-based management, leadership orientation, and adaptive capabilities; and operationally, it guides organizational practices related to governance, resilience, and sustainability. This layered conceptualization allows *maqāshid* to function not as a static checklist of objectives, but as a dynamic managerial framework capable of responding to regulatory change, technological disruption, and socio-economic uncertainty. Such a formulation substantiates the study's initial claim to develop a *maqāshid*-based strategic management framework that is both theoretically grounded and contextually relevant.

CONCLUSION

This research confirms that the integration of the *maqāshid shari'ah* values into Islamic business management constitutes a strategic paradigm capable of bridging the spiritual and rational dimensions of modern organizational management. Through core principles such as *hifz al-dīn* (preservation of religion), *hifz al-nafs* (soul), *hifz al-'aql* (reason), *hifz al-nasl* (offspring), and *hifz al-māl* (property), *maqāshid* provides comprehensive direction for managerial functions from planning and organizing to implementation and oversight. These values serve not only as moral guidance but also as a strategic decision making system oriented toward the welfare and social justice.

The study's findings indicate that the application of *maqāshid* in Islamic business management has the potential to strengthen value based governance, increase organizational transparency and accountability, and foster public trust in the Islamic economic ecosystem. In the context of business resilience and sustainability, the integration of *maqāshid* encourages business actors to balance profitability and social responsibility, creating moral stability, and ensuring intergenerational sustainability. Thus, *maqāshid* serves not only as a source of normative ethics but also as a strategic pillar for innovation and resilience in Islamic businesses in the digital era and economic disruption.

The limitations of this research lie in its conceptual nature, which has not been tested through empirical data. Therefore, further research is recommended to employ a quantitative approach or field case studies to assess the extent to which the *maqāshid* integration model can be implemented effectively in various Islamic industry sectors. The implications of this research emphasize the importance of making *maqāshid* the foundation for policy design, corporate governance, and sustainable and equitable human resource development strategies. By strengthening this framework, Islamic businesses are expected to not only be resilient in the face of economic crises but also become instruments of social transformation that bring blessings and universal benefits (*rahmatan lil-'ālamīn*).

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