

Maqasid Syariah and Sustainable Development: Integrating Islamic Objectives into Economic Planning

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ABSTRACT

The Sustainable Development Goals (SDGs) have prompted scholars to revisit the ethical foundations and philosophical frameworks underlying economic planning and development strategies. Although the SDGs offer a comprehensive blueprint, criticisms have been raised regarding their secular orientation and lack of integration of spiritual and moral values. Therefore, this study examines the integration of Maqasid al-Shariah, the main objectives of Islamic sharia, into the sustainable development framework in order to develop a more balanced and value-based approach to economic planning. The main objectives of this study are to conceptually map the alignment between the five main maqasid (protection of religion, life, mind, lineage, and property) with the SDGs targets, and to propose a practical integrative model in formulating economic policies in the context of Muslim-majority countries. The method used is descriptive-qualitative and conceptual analysis, supported by a bibliometric review of recent literature (2019–2024). The main findings indicate that maqasid al-shariah not only complements the SDGs, but also enriches their moral dimension through the principles of justice, accountability, and spiritual sustainability.

INTRODUCTION

Sustainable development has been a major global agenda since the introduction of the Sustainable Development Goals (SDGs) by the United Nations in 2015. The SDGs encompass 17 goals and 169 targets designed to address a range of global challenges, including poverty, inequality, climate change, environmental degradation, peace and justice (United Nations, 2015). These goals aim to create a balance between economic growth, social inclusion and environmental sustainability. However, despite the universal nature of the SDGs, the approach used in their formulation tends to be secular and does not explicitly consider spiritual or religious values. This raises questions about how religious values, particularly Islam, can be integrated into a sustainable development framework to ensure that the goals are aligned with broader moral and ethical principles (Klongrua et al., 2024). Conventional development approaches often emphasize economic growth as the primary indicator of success, without considering deeper spiritual and moral aspects. In the Islamic context, development is not only measured by economic growth alone, but also by the spiritual, moral and social well-being of society. Islamic principles emphasize the balance between worldly life and the hereafter, as well as between individual rights and social responsibilities (Azmi et al., 2024). This gap indicates the need for a more holistic approach to development, which does not only focus on material aspects, but also considers ethical and spiritual values. Integrating Islamic principles into the sustainable development agenda can provide a more comprehensive and sustainable framework (Marpaung & Lubis, 2023).

Maqasid al-Shariah, or the primary objectives of Islamic law, encompass five main aspects: protection of religion (*hifz al-din*), life (*hifz al-nafs*), intellect (*hifz al-'aql*), descendants (*hifz al-nasl*), and property (*hifz al-mal*). These principles provide an ethical and moral framework that can be used in formulating sustainable and equitable economic policies (Klongrua et al., 2024). Integrating Maqasid al-Shariah into economic planning can help ensure that policies pursue not only economic growth but also social welfare, justice and environmental sustainability. For example, the principle of *hifz al-mal* emphasizes the importance of protecting property, which can be translated into policies that encourage equitable distribution of wealth and sustainable management of resources (Mansur et al., 2024). Thus, Maqasid al-Shariah can serve as a normative basis for formulating economic policies that are not only economically efficient but also socially and environmentally just and sustainable. Despite the alignment between the principles of Maqasid al-Shariah and the goals of the SDGs, the practical implementation of this integration still faces several challenges. One of the main challenges is the lack of a deep understanding of how the principles of Maqasid al-Shariah can be translated into concrete and measurable development indicators. In addition, there is a need to develop a framework that can integrate Islamic values into national economic planning and development policies (Hussain, 2022). Previous studies have shown that the Maqasid al-Shariah-based approach can make a significant contribution to sustainable development, but further efforts are needed to develop effective and applicable implementation models (Zauro et al., 2024). Therefore, this study aims

to fill this gap by developing a conceptual framework that integrates the principles of Maqasid al-Shariah into economic planning to support the achievement of sustainable development goals.

This research also aims to contribute to the existing literature by examining in depth the relationship between the principles of Maqasid al-Shariah and the SDGs goals. By conducting a mapping analysis between the two frameworks, it is expected to identify areas of alignment and potential synergy that can be utilized in formulating development policies. In addition, this study will examine how the principles of Maqasid al-Shariah can be integrated into development indicators used in national economic planning. The results of this study are expected to provide practical guidance for policy makers, academics, and practitioners in developing more holistic and sustainable development strategies (Zauro et al., 2024). Thus, this study not only provides theoretical contributions, but also practical implications that can be applied in the context of development in Muslim-majority countries. In the current global context, where challenges such as climate change, social inequality, and economic crises are increasingly complex, a development approach that only focuses on economic growth is no longer adequate. A more holistic and sustainable approach is needed, which considers social, environmental, and spiritual aspects. The principles of Maqasid al-Shariah, with their focus on the well-being of humanity as a whole, can provide an appropriate framework to address these challenges (Klongrua et al., 2024). Integrating Islamic values into the sustainable development agenda is not only relevant for Muslim-majority countries, but can also contribute to the global discourse on sustainable and inclusive development. Therefore, this study has broad significance and can make a significant contribution to efforts to achieve more equitable and sustainable development globally.

This research will also examine the role of Islamic financial institutions, such as Islamic banks, zakat, and waqf, in supporting the achievement of sustainable development goals. These institutions have great potential to be instruments in distributing wealth equitably and supporting sustainable social programs. For example, zakat can be used to reduce poverty and social inequality, while waqf can be used to fund education and health projects (Zauro et al., 2024). Thus, the integration of Maqasid al-Shariah principles into the operations of Islamic financial institutions can strengthen their contribution to sustainable development. This study will explore how such integration can be done effectively and sustainably.

In addition, this study will examine how the principles of Maqasid al-Shariah can be integrated into fiscal and monetary policies to support sustainable development. Fiscal and monetary policies based on Islamic values can help create economic stability, reduce inequality, and promote inclusive growth. For example, fair and transparent tax policies can help distribute wealth equitably, while stable monetary policies can encourage investment and economic growth (Hussain, 2022). Thus, the integration of Maqasid al-Shariah principles into macroeconomic policies can make a significant contribution to achieving sustainable development goals. This study will explore how such integration can

be done effectively in the context of national economic policies. In an effort to develop a framework that integrates Maqasid al-Shariah principles into economic planning, this study will use a qualitative-descriptive approach with conceptual analysis and mapping between Maqasid al-Shariah and SDGs. Data will be collected from primary and secondary literature, including the Qur'an, Hadith, Maqasid books, SDGs documents, academic journals, and Islamic development reports. The analysis will be conducted using conceptual mapping techniques, argumentation

LITERATURE REVIEW

Maqasid al-Shariah: Historical and Contemporary Framework

The concept of Maqasid al-Shariah originates from the framework of classical scholars such as al-Ghazali who formulated five main objectives of sharia: preserving religion (din), soul (nafs), reason ('aql), descendants (nasl), and property (mal) (Yunus, 2024). This concept was later refined by al-Shatibi by including the element of *maslahah* as the main foundation in the formulation of Islamic law. *Maslahah* is an important tool for understanding the objectives of sharia more broadly in responding to various changes in the times. In the contemporary context, figures such as Ibn Ashur and Mohammad Hashim Kamali developed this concept to be able to answer modern issues such as social justice, human rights, and sustainable development (Alami & Mohammad, 2024). Thus, Maqasid al-Shariah has developed from merely a legal norm to an ethical and strategic guide in the formulation of public policy. The classification of Maqasid al-Shariah is divided into three hierarchical levels, namely *dharuriyyah* (primary needs), *hajiyyah* (secondary), and *tahsiniyyah* (tertiary), each of which has the function of maintaining a balance between the material and spiritual aspects of humans (Azmi et al., 2024). These levels are used as a basis for prioritizing just and sustainable social and economic policies. *Dharuriyyah* includes protection of the five main objectives, while *hajiyyah* and *tahsiniyyah* support a comfortable and dignified life. With this framework, public policies can be designed to address the needs of society in a comprehensive and hierarchical manner. Therefore, a deep understanding of the structure of this maqasid is very important for development planners who are oriented towards universal welfare.

The integration of Maqasid al-Shariah in sustainable development makes an important contribution to strengthening ethical values in modern policies. This approach not only considers economic growth, but also environmental protection and social justice (Pradita & Darwanto, 2024). These goals are in line with the values in the Sustainable Development Goals (SDGs), which demand an active role for the state in realizing collective welfare. In this case, Maqasid al-Shariah is able to become a normative framework in encouraging holistic, equitable, and long-term-oriented development. This makes maqasid not only a legal instrument, but also a foundation for visionary and inclusive development. The emphasis on maqasid values also allows for the emergence of alternatives in measuring development, such as the development of a welfare index based on Maqasid al-Shariah. One example is the Islamic Human Development Index (IHDI) which includes spiritual, social, and material dimensions (Pradita &

Darwanto, 2024). This index differs from conventional measures because it includes transcendental values that are an inseparable part of the lives of Muslim communities. With this approach, welfare is no longer measured solely by per capita income, but rather by a whole and meaningful quality of life. The use of IHDI in development evaluation provides a more accurate alternative to the reality of Muslim community welfare.

In practice, the application of Maqasid al-Shariah in the public sector has shown positive impacts, especially in the formulation of education, health, and poverty alleviation policies. Policies that refer to maqasid require distributive justice and protection for marginalized groups (Alami & Mohammad, 2024). In this context, maqasid provides a framework that ensures a balance between state goals and individual interests. In addition, this approach can also increase public accountability and trust in the government. Therefore, the integration of maqasid principles in public governance is an important strategy towards ethical and inclusive development. In facing global challenges such as climate change, pandemics, and economic crises, Maqasid al-Shariah provides basic principles for forming ethical and systemic responses. Principles such as justice ('adl), amanah, and maslahah are important guides in strategic decision making (Yunus, 2024). The maqasid approach can be used to assess the impact of policies not only in terms of effectiveness, but also morality and sustainability. Thus, maqasid offers a very relevant normative perspective in responding to the complexity of today's global world. This approach shows that Islamic values can actively contribute to the discourse of ethical global development. Overall, Maqasid al-Shariah is a concept that is not static, but continues to develop in accordance with the challenges of the times and the needs of modern society. From traditional concepts to contemporary applications, maqasid has demonstrated its adaptability as a development paradigm rooted in Islamic values (Azmi et al., 2024). With its flexible character, maqasid can be the main reference in realizing development that is just, sustainable, and oriented towards human welfare as a whole. Therefore, it is important for academics and policy makers to make Maqasid al-Shariah the main framework in formulating national development strategies. With this approach, development planning is not only economically rational, but also spiritually moral.

Sustainable Development Goals (SDGs)

In 2015, the United Nations adopted 17 Sustainable Development Goals (SDGs) as a global framework to address global challenges such as poverty, hunger, social inequality, and environmental degradation (Sachs et al., 2022). The SDGs are designed in an integrated manner to cover economic, social, and environmental dimensions, with the aim of promoting inclusive and sustainable development. This agenda is universal and applies to all countries, both developed and developing. However, its implementation faces significant challenges, especially related to limited funding and institutional capacity (Bexell & Jönsson, 2023). Therefore, an implementation strategy is needed that is responsive to the local context and global complexity. One of the main obstacles to the implementation of the SDGs is resource inequality, geopolitical conflicts,

and the long-term impact of the COVID-19 pandemic. The United Nations Sustainable Development Goals Report (2023) shows that many countries are lagging behind in achieving the SDG targets, especially on indicators such as poverty reduction and climate resilience. This delay is caused by weak cross-sector coordination, as well as global economic uncertainty that has an impact on the sustainability of development programs (Leal Filho et al., 2021). This shows that conventional development approaches have not been fully able to overcome multidimensional challenges. Thus, a more adaptive, inclusive approach is needed, and rooted in local values.

The secular approach underlying the SDGs has also been criticized for ignoring the spiritual and religious dimensions of development. In many societies, especially in Muslim-majority countries, religious values play an important role in shaping behavior, ethics, and development priorities (Osman & Ismail, 2022). The absence of spiritual elements in the SDGs framework can reduce the moral impetus and collective commitment of society to the development agenda. Therefore, the integration of religious values can strengthen the legitimacy and acceptance of development programs at the grassroots level. This approach encourages harmony between global goals and the cultural values of local communities. In the Islamic context, *maqasid al-shariah* offers a value framework that is in line with the principles of the SDGs, such as justice, welfare, and protection of life and the environment. The integration of *maqasid* in the implementation of the SDGs can strengthen the ethical and spiritual foundations of development (Hasan & Abdullah, 2021). For example, the goal of preserving life (*hifz al-nafs*) and wealth (*hifz al-mal*) is in line with SDGs 1 on poverty alleviation and SDGs 3 on health. This approach emphasizes that development is not only material, but must also pay attention to human spiritual needs. Thus, Islamic values can enrich the SDGs approach with moral and transcendental dimensions.

Empirical studies show that communities with a religion-based development approach demonstrate a higher commitment to sustainability practices and social solidarity. This is because religion is able to provide a strong moral orientation in individual and collective decision-making (Barmania & Aljunid, 2021). In Islam, the concept of social responsibility such as *zakat*, *waqf*, and *sadaqah* can support the achievement of SDGs in concrete terms, especially in issues of inequality and welfare. Therefore, the synergy between Islamic social finance instruments and SDG targets has great potential to be developed. This approach can open up opportunities for collaboration between religious institutions and global development institutions. The integration of spiritual values also contributes to sustainable development based on ethics and long-term sustainability. This approach emphasizes the importance of changing the development paradigm from being exploitative to being based on moral responsibility towards future generations (Lele & Goswami, 2022). In this case, religion can act as a driving force for social change that bridges science and ethics. A development model that is inclusive of religious values has been shown to increase social resilience, solidarity, and collective spirit in facing the global crisis. Therefore, recognizing the role of religion in the global agenda is not only

relevant but also urgent. In conclusion, although the SDGs have provided a comprehensive development framework, the challenges of implementation indicate the need for an approach that is more rooted in local and spiritual values. The integration of Islamic values through the concept of maqasid al-shariah can make a significant contribution to increasing the effectiveness, legitimacy, and sustainability of the implementation of the SDGs (Hasan & Abdullah, 2021). Religion is not only a source of motivation, but also an ethical guide that can enrich development strategies. Therefore, collaboration between religious institutions, academics, and international development institutions is key to realizing inclusive and meaningful development goals. The integration of spiritual values in the SDGs is not just an alternative, but a necessity in facing the complexity of today's global challenges.

Integration of Islamic Values in Development

Integration of Islamic values into the development framework has become a growing focus of study in Islamic economics and development literature. Development index models that incorporate the principles of Maqasid al-Shariah such as the Muslim Poverty Index (MPI Islam) and Islamic Maqasid Performance (I-MaP) show significant efforts in operationalizing Islamic values into concrete development indicators (Rahman & Said, 2021; Ahmad et al., 2022). The MPI Islam, for example, not only measures poverty in material terms, but also takes into account spiritual and social dimensions in accordance with maqasid. Meanwhile, I-MaP assesses development performance based on the achievement of maqasid values holistically, enriching the development approach that has so far been normative (Zainal et al., 2023). This approach shows how Islamic values can be the basis for a more comprehensive evaluation of development success. Various empirical studies confirm the effectiveness of integrating maqasid into development indices with significant results in the context of Muslim countries (Hassan & Mohamad, 2020; Farid & Ibrahim, 2022). Data shows that maqasid-based measurements are able to capture aspects of well-being that are missed by conventional indicators, such as the protection of reason and religion that contribute to sustainable human development. However, there are still challenges in standardizing and quantitatively measuring abstract spiritual aspects (Ismail et al., 2021). Therefore, the current study encourages the development of quantitative methodologies that are able to accommodate maqasid values systematically and empirically. This is an urgent need so that maqasid-based indices can be widely accepted in development policies.

In addition to index development, the conceptual integration of maqasid in development practices is also still limited. Many Islamic-based development programs are still partial and have not integrated the maqasid principles comprehensively (Khalid & Nur, 2020). Studies show that most policies have not fully considered the balance between worldly and afterlife aspects as emphasized in maqasid (Rahim & Ahmad, 2023). This imbalance has the potential to create a gap between sustainable development goals and the implementation of Islamic values in depth. Therefore, there is an urgency to strengthen the integration of maqasid in the planning and evaluation stages of development to make it more comprehensive and sustainable. The literature also identifies a lack of integration

between maqasid and global development approaches such as the SDGs. Despite the similarities in values, the implementation of the SDGs tends to be secular and does not include spiritual dimensions and social justice in the measurement framework (Yusuf & Ahmad, 2019; Noor & Salleh, 2021). Therefore, the integration of maqasid can enrich the SDGs by adding a stronger moral and ethical dimension, while bridging the value gap between global development and Islam (Kamal & Hassan, 2022). This effort requires further research to formulate effective integration indicators and mechanisms in national and international development policies. This study makes an important contribution by mapping the suitability and gap.

From a practical perspective, the application of maqasid in development requires contextual adaptation that is in accordance with local socio-economic and cultural conditions. Case studies in various countries show that successful adaptation refers to a deep understanding of maqasid and the involvement of local actors in the development process (Nasir et al., 2021; Sulaiman & Farhan, 2023). For example, a waqf-based economic empowerment program in Indonesia that adopts the principles of property protection and social welfare has succeeded in increasing the sustainability of local communities. However, there is a gap between theory and practice, especially in terms of financing and measuring impacts based on maqasid. Therefore, the development of a systematic implementation model and maqasid-based monitoring is important to increase development effectiveness. A recent bibliometric study revealed that research on the integration of maqasid in development has shown a significant increasing trend in the last five years (Ali et al., 2020). However, most research still focuses on conceptual and normative aspects, while empirical studies and policy evaluations are still relatively few (Rahman & Ibrahim, 2023). This indicates the need to expand quantitative and interdisciplinary research that links maqasid with sustainable development indicators holistically. In addition, the literature also encourages the use of digital technology and big data to develop maqasid-based indices that are more accurate and responsive to social dynamics. This study attempts to fill this gap through conceptual integration and application models discussed in the next section.

Other researchers also highlight the importance of integrating maqasid in inclusive development, especially in the context of economic and social inequality (Hamid & Latif, 2022). Maqasid provides a strong ethical framework to address the problems of poverty, unemployment, and environmental degradation with a sustainable and equitable approach. These studies emphasize that development that does not include maqasid risks failing to achieve comprehensive social and ecological goals (Ahmad & Zulkifli, 2021). Therefore, this study contributes to the literature by highlighting the synergy of maqasid and SDGs to optimize equitable and sustainable development outcomes. This also underlines the urgency of strengthening the implementation of maqasid in macro and micro policies. Another gap found is the lack of cross-sector collaboration between the government, Islamic financial institutions, and non-governmental organizations in integrating maqasid (Zulkarnain et al., 2020). This collaboration is important to create a holistic and sustainable development

ecosystem. The study shows that the integration of maqasid in fiscal policy, waqf financing, and zakat has not been optimized optimally to support the SDGs goals (Aziz & Abdullah, 2022). This study encourages the development of better coordination mechanisms to bridge the formal and informal sectors in the development agenda. This approach can be a model for Islamic countries in achieving sustainable and equitable development.

Finally, the literature highlights the urgent need for the integration of maqasid in technology-based and innovation-based development planning. In the digital era and Industry 4.0, the development of development indicators must be responsive to rapid socio-economic changes (Ismail & Ramli, 2023). The application of maqasid in the context of technology can strengthen inclusive and sustainable development by considering ethical and social justice aspects. This study expands this discourse by presenting an integrative model that accommodates technological developments and innovation within the maqasid framework. This shows that maqasid is not only a historical concept, but is also relevant to current and future development challenges.

METHODOLOGY

This research is descriptive qualitative research that aims to explore and explain in depth the relationship between the principles of maqasid al-shariah and the Sustainable Development Goals (SDGs). A qualitative approach is used because the issues discussed are normative, philosophical, and multidimensional, and cannot be reduced to statistical figures alone (Creswell, 2018). This article uses a library research approach that relies on academic literature as the main data source. The literature used includes reputable international journals in the last five years, reports from international institutions (such as UNDP), and classical and contemporary Islamic legal sources that are relevant to maqasid al-shariah and development economics. Data were collected through a systematic literature review of: International and national scientific journals indexed by Scopus or Web of Science. Reports from multilateral institutions such as UNDP and the World Bank related to SDGs. Books and academic works that discuss maqasid al-shariah, sharia economics, zakat, waqf, green sukuk, and BMT. Official government documents such as sharia financial regulations in Indonesia and Malaysia. Data were analyzed using content analysis and thematic analysis to identify key themes in the integration of maqasid al-shariah and SDGs. The researchers categorized the findings into maqasid dimensions (hifz al-din, hifz al-nafs, hifz al-'aql, hifz al-nasl, hifz al-mal) and linked them to relevant SDGs indicators, such as poverty, education, health, and environment.

RESEARCH RESULT AND DISCUSSION

Mapping Maqasid al-Shariah with SDGs Goals

Maqasid al-Shariah, as the main goal of Islamic sharia, consists of five basic principles: protection of religion (hifz al-din), soul (hifz al-nafs), reason (hifz al-aql), descendants (hifz al-nasl), and property (hifz al-mal). These principles are in line with the goals of the Sustainable Development Goals (SDGs) initiated by the United Nations. For example, hifz al-nafs correlates with SDG 3 (Health and

Well-being), while *hifz al-mal* relates to SDG 1 (No Poverty) and SDG 8 (Decent Work and Economic Growth). A study by Aziz et al. (2024) showed that the integration of *Maqasid al-Shariah* into the SDGs can strengthen the ethical and spiritual dimensions of sustainable development. This emphasizes the importance of a holistic approach that incorporates Islamic values in development planning. The mapping between *Maqasid al-Shariah* and SDGs also includes environmental protection (*hifz al-bi'ah*), which although not included in the five basic principles, is an important extension in the modern context. *Hifz al-bi'ah* is in line with SDG 13 (Addressing Climate Change), SDG 14 (Marine Ecosystems), and SDG 15 (Terrestrial Ecosystems). According to Ramli et al. (2024), the integration of these principles can encourage responsible and sustainable investment practices within the *Maqasid al-Shariah* framework. This shows that Islamic values can make a significant contribution to achieving global environmental goals. Thus, this approach can enrich the SDGs framework with spiritual and ethical dimensions. Protection of religion (*hifz al-din*) can be linked to SDG 16 (Peace, Justice and Strong Institutions), which emphasizes the importance of religious freedom and tolerance. A study by Tomalin et al. (2023) highlighted that the integration of religious values in development can enhance social cohesion and stability. In addition, protection of reason (*hifz al-aql*) is in line with SDG 4 (Quality Education), which emphasizes the importance of education for all. This integration can encourage the development of a curriculum that includes ethical and spiritual values. In this way, *Maqasid al-Shariah* can strengthen the social and cultural dimensions of the SDGs.

Protection of offspring (*hifz al-nasl*) is related to SDG 5 (Gender Equality) and SDG 3 (Health and Well-being), which emphasize the importance of reproductive health and gender equality. The study by Rusydiana et al. (2022) shows that the *waqf* model can be used to empower women and support the achievement of SDG 5. Integration of Islamic values in these programs can increase the effectiveness and sustainability of interventions. Thus, this approach can strengthen the gender dimension in sustainable development. This emphasizes the importance of a sensitive approach to cultural and religious contexts in development planning. Protection of property (*hifz al-mal*) is very relevant to SDG 1 (No Poverty) and SDG 8 (Decent Work and Economic Growth). The study by Ramli et al. (2024) developed a responsible investment framework based on *Maqasid al-Shariah*, which can be used to assess corporate performance in terms of sustainability and sharia compliance. This approach can encourage more ethical and sustainable investment. Thus, the integration of *Maqasid al-Shariah* in the financial sector can strengthen the economic dimension in the SDGs. This shows that Islamic values can make a significant contribution to achieving global economic goals.

The integration of *Maqasid al-Shariah* into the SDGs can also enrich the development framework with ethical and spiritual dimensions. According to Aziz et al. (2024), this approach can increase the legitimacy and accountability of development programs. In addition, this integration can encourage community participation in development planning and implementation. Thus, this approach can strengthen the participatory dimension in the SDGs. This emphasizes the

importance of an inclusive and value-based approach in sustainable development. However, the integration of Maqasid al-Shariah into the SDGs also faces challenges, such as differences in interpretation and potential conflicts with universal values. Therefore, constructive dialogue is needed between various stakeholders to achieve understanding and synergy in development. In addition, it is important to ensure that religious values integrated into development are inclusive and respect diversity. This can be achieved through a participatory approach based on the principles of justice and equality. Thus, the integration of religious values in development can make a positive contribution to achieving the SDGs. Several studies have shown that the integration of religious values in development can increase the effectiveness of development programs, especially in the context of religious communities. For example, health and education programs that involve religious leaders tend to be more accepted and successful in achieving their goals. In addition, religious values can motivate individuals to behave more responsibly towards the environment and others. This shows that an approach that combines religious values and development can be mutually reinforcing. Therefore, it is important to consider the role of religion in development planning and implementation.

In the Indonesian context, the integration of Islamic values in development has been carried out through various initiatives, such as the development of a Maqasid al-Shariah-based development index and sharia economic empowerment programs. These initiatives demonstrate that Islamic values can be integrated into development to improve people's welfare. However, there are still challenges in systematically measuring the impact and effectiveness of this approach. Therefore, further research is needed to evaluate and develop this approach. Thus, the integration of Islamic values in development can be a significant contribution to achieving the SDGs. Overall, a development approach that integrates local religious and cultural values can increase the relevance, effectiveness, and sustainability of development programs. This requires commitment from all stakeholders to work together in creating inclusive policies that are oriented towards shared welfare. Thus, this approach can make a significant contribution to achieving sustainable development goals. Therefore, it is important to continue to develop and evaluate these approaches in different contexts. This will ensure that sustainable development truly reflects the values and needs of the community.

Maqasid Integration Model in Economic Planning

The integration of Maqasid al-Shariah in economic planning aims to create a balance between the material and spiritual needs of society. This model emphasizes the importance of protecting five main aspects: religion (hifz al-din), soul (hifz al-nafs), reason (hifz al-aql), descendants (hifz al-nasl), and property (hifz al-mal). This approach is in line with the principles of sustainable development which emphasize the balance between economic, social, and environmental aspects. According to Syahrani et al. (2024), the application of Maqasid al-Shariah in the economy can improve people's welfare holistically. This shows that Islamic values can make a significant contribution to sustainable

economic planning. This integrative model also includes the principle of justice in the distribution of resources and economic opportunities. This aims to reduce social and economic disparities in society. According to research by Ramli et al. (2024), the application of the principle of justice in Islamic economics can increase financial inclusion and empower marginalized communities. In addition, this model also emphasizes the importance of sustainability in the management of natural resources. Thus, the integration of Maqasid al-Shariah in economic planning can create a just and sustainable economic system. The principle of balance between the world and the afterlife is the basis of this model. This is reflected in efforts to achieve material well-being without ignoring spiritual and moral values. According to Aziz et al. (2024), this approach can improve the quality of life of society as a whole. In addition, this model also encourages active community participation in the planning and implementation of economic policies. Thus, this approach can increase the legitimacy and effectiveness of economic policies.

This integrative model also emphasizes the importance of innovation and adaptation in facing the challenges of the modern economy. This includes the development of financial products and services that are in accordance with sharia principles and the needs of the community. According to research by Syahriani et al. (2024), innovation in sharia economics can increase competitiveness and financial inclusion. In addition, this model also encourages the use of technology to increase efficiency and transparency in the economic system. Thus, the integration of Maqasid al-Shariah in economic planning can create an economic system that is innovative and responsive to change. The implementation of this model requires a clear and structured framework. This includes establishing appropriate indicators and metrics to measure economic performance based on the principles of Maqasid al-Shariah. According to Ramli et al. (2024), the development of this framework can increase accountability and transparency in economic planning. In addition, this framework can also be used as a tool for evaluating and improving economic policies. Thus, this integrative model can increase the effectiveness and efficiency of economic planning. The implementation of this model requires collaboration between various stakeholders, including the government, the private sector, and civil society. This is important to ensure that the economic policies developed are in accordance with the needs and aspirations of the community. According to Aziz et al. (2024), this collaboration can increase community participation and involvement in economic planning. In addition, this collaboration can also strengthen synergies between various sectors in achieving sustainable development goals. Thus, this approach can create an inclusive and participatory economic system.

Education and capacity building are important aspects in implementing this model. This includes training and development of human resources who understand the principles of Maqasid al-Shariah and are able to apply them in an economic context. According to Syahriani et al. (2024), this capacity building can increase the effectiveness and sustainability of the model's implementation. In addition, education can also increase public awareness and understanding of the importance of integrating Islamic values in economic planning. Thus, this

approach can create an economic system based on values and knowledge. Periodic evaluation and monitoring are needed to ensure that the implementation of this model is running in accordance with the objectives that have been set. This includes data collection and analysis of economic performance based on established indicators. According to Ramli et al. (2024), this evaluation can be used as a basis for improving and adjusting economic policies. In addition, evaluation can also increase accountability and transparency in economic planning. Thus, this approach can create an adaptive and sustainable economic system. The implementation of this model also requires appropriate policy and regulatory support. This includes developing policies that support the integration of Islamic values in economic planning. According to Aziz et al. (2024), this policy support can increase the effectiveness and sustainability of the model's implementation. In addition, appropriate regulations can also create a conducive environment for the development of sharia economics. Thus, this approach can create an economic system based on Islamic values and principles.

Overall, the integration of Maqasid al-Shariah in economic planning can create an economic system that is fair, sustainable, and based on Islamic values. This model emphasizes the importance of balance between material and spiritual aspects, justice in resource distribution, and sustainability in natural resource management. The implementation of this model requires a clear framework, collaboration between various stakeholders, education and capacity building, regular evaluation and monitoring, and appropriate policy and regulatory support. Thus, this approach can make a significant contribution to creating an inclusive, participatory, and sustainable economic system. This shows that Islamic values can make an important contribution to modern economic planning.

Implementation Strategy in Sharia Economic Policy

Integration of Maqasid al-Shariah principles into state economic policies is an important strategy to achieve sustainable development. In Indonesia, one real initiative is the issuance of green sukuk which is used to finance environmentally friendly projects, such as renewable energy and waste management (Musari, 2023). This instrument reflects the principle of *hifz al-bi'ah* which aims to protect the environment as part of *maqasid*. The use of Islamic financial instruments such as green sukuk shows how Islamic fiscal policy can support the SDGs agenda. Thus, the synergy between sharia principles and fiscal policy is an important foundation in sustainable economic development. Zakat institutions also have a strategic position in supporting sustainable development goals, especially in terms of poverty reduction. In Indonesia, BAZNAS has developed various programs such as entrepreneurship training, capital assistance, and business assistance for poor groups (UNDP Indonesia, 2017). These programs reflect the implementation of the principles of *hifz al-mal* and *hifz al-nafs* which are the foundation of *maqasid al-shariah*. With a productive approach, zakat is not only a charity, but also a development tool. Therefore, strengthening governance and innovation in zakat distribution is an important element in the development of sharia economics. In addition to zakat, waqf also

plays a significant role in supporting the social and infrastructure sectors as part of sustainable development. In Malaysia, waqf has been utilized productively for the education, health, and local economic development sectors (Lahuri et al., 2021). Management of productive waqf through official institutions increases transparency and accountability. This shows that waqf is not only spiritually valuable, but also economically and strategically valuable in achieving SDG 3 and SDG 4. Thus, reformulation of the waqf system towards a professional and sustainable model is very necessary.

Green sukuk is an innovation in Islamic finance that shows great potential in supporting environmental protection. The issuance of green sukuk by the Indonesian government not only sets a global precedent but also shows how Islamic financial principles can align with the SDGs (Musari, 2023). This sukuk is used to finance projects that support clean energy and climate change mitigation, as targeted in SDG 7 and SDG 13. This approach is in line with the maqasid al-shariah values in protecting the environment and creating sustainability. Therefore, this instrument needs to be continuously developed as part of a sharia-based green economic strategy. The role of Baitul Maal wat Tamwil (BMT) is also no less important as a sharia microfinance institution in expanding financial inclusion. BMT has been proven to help marginalized communities gain access to fair and sharia-compliant financing (Rohim & Yetti, 2025). Financing of small and micro businesses carried out by BMT is in line with the principles of Islamic economic justice. This is also in line with SDG 8 which emphasizes inclusive economic growth and decent work. Thus, strengthening the institutional capacity of BMT is a vital strategy in increasing the role of sharia economics.

Case studies from Malaysia show that economic policies based on Maqasid al-Shariah can be implemented systematically and in an integrated manner. Initiatives such as the Shared Prosperity Vision 2030 carry an economic equality approach by making the principle of social justice the core of the policy (Lahuri et al., 2021). This approach reflects how Islamic values can be used as a basis for designing public policies. The implementation of Maqasid al-Shariah in macro policies provides a new direction in addressing inequality and improving the quality of life. Therefore, Malaysia can be used as a model of best practice in implementing a sharia economy that supports the SDGs. Finally, the success of a sharia economic strategy depends heavily on collaboration between the state, sharia financial institutions, and the community. This collaboration creates an ecosystem that encourages social investment such as productive waqf projects involving the private sector and the community (Rohim & Yetti, 2025). In addition, increasing sharia financial literacy is also crucial to ensure active community participation. Education and training programs on sharia finance are an important part of forming a sustainable maqasid-based economy. Therefore, the implementation strategy of sharia economics must be comprehensive, collaborative, and oriented towards increasing community capacity.

CONCLUSIONS AND RECOMMENDATIONS

This study shows that the principles of maqasid al-shariah can be a comprehensive and relevant conceptual framework to enrich the paradigm of

sustainable development (SDGs). Through mapping between the five main maqasid – hifz al-din, hifz al-nafs, hifz al-'aql, hifz al-nasl, and hifz al-mal – with the 17 SDGs, significant alignment of values and objectives was found. For example, protection of property (hifz al-mal) is directly related to poverty alleviation and decent work creation (SDGs 1 and 8), while environmental preservation (hifz al-bi'ah, development of contemporary maqasid) is highly aligned with SDGs 13, 14, and 15. Integration of maqasid into economic planning not only offers spiritual and ethical dimensions but also broadens the understanding of development towards worldly and hereafter balance. Theoretically, the main contribution of this study is to strengthen the argument that maqasid al-shariah is not merely a normative principle, but can function as a practical framework in development policy. This reaffirms the relevance of maqasid as an alternative value-based development theory, as has been voiced in contemporary literature (Dusuki & Bouheraoua, 2017; Kamali, 2019). Thus, Islamic economics can play a bigger role in the global development discourse, not only as a sharia-based financial system, but also as a holistic and sustainable development paradigm. Strengthening maqasid also provides a philosophical and operational basis in compiling alternative development indicators, such as Islamicity Indices, I-MaP (Islamic Maqasid Index), and Islamic Human Development Index (IHDI).

In terms of policy and practice, Muslim countries are expected to integrate maqasid into the macroeconomic planning system. This can be realized through maqasid-based fiscal policies, social budget allocations based on the principle of justice, and strengthening Islamic economic institutions such as zakat, waqf, and green sukuk. Zakat and waqf institutions need to be redesigned not only for charity assistance, but as instruments for strengthening the productive economy and protecting vulnerable groups. Green sukuk can be used as an instrument for financing sustainable infrastructure that supports maqasid. In addition, BMT and local Islamic cooperatives can be encouraged to become agents of micro-empowerment based on maqasid with clear social and environmental targets. The next recommendation is aimed at Islamic financial institutions and development organizations. Islamic financial institutions must expand the financing evaluation framework based on the impact of maqasid, not only on the technical halal-haram aspects. For example, financing products must be assessed for their contribution to poverty reduction, job creation, or environmental preservation. In this case, ESG (Environmental, Social, and Governance) can be integrated with maqasid as a new evaluation approach. For development organizations such as UNDP and IDB (Islamic Development Bank), it is recommended that they adopt the maqasid approach as the basis for development cooperation with OIC member countries. This can be realized in the form of an Islamic development index model that is developed collaboratively.

ADVANCED RESEARCH

Further research agendas need to be directed at developing more operational and measurable maqasid indicators for sustainable development. Quantitative research with an empirical approach can strengthen these

conceptual findings, especially in measuring the contribution of Islamic institutions (zakat, waqf, sukuk) to the achievement of SDGs in various countries. Comparative studies between Muslim countries in integrating maqasid into the RPJM (Medium-Term Development Plan) or RPJP (Long-Term Development Plan) are also very relevant. In addition, the development of a maqasid-based participatory planning methodology that involves the community, scholars, and policy makers is an important agenda in realizing development that is not only sustainable, but also has sharia values. Thus, maqasid al-shariah is not only a normative inspiration, but also a real solution in building a more just and balanced world.

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