The implications of *Maqasid al-Shari'ah* for integrated sustainability practices among businesses: a qualitative inquiry

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Abstract

Purpose – This study aims to qualitatively examine the implications of *Maqasid al-Shari'ah* (objectives of Islamic law) for sustainability practices among businesses. While there is a growing recognition of the importance of adopting an integrated approach to sustainability, several businesses remain focused on profit maximisation at the expense of environmental and social sustainability. As such, there is a need for more studies that emphasise sustainability practices, essentially to expose businesses to the best ways to meet the needs of today without negatively impacting future generations.

Design/methodology/approach – This research used a qualitative research design, and data were collected from Shari'ah scholars. To facilitate data collection, semi-structured interview questions were developed and used to conduct interviews with ten Shari'ah scholars in Malaysia. Thematic analysis was used to analyse the interview data collected for this study.

Findings – The results demonstrate that there are ample justifications from a Shari'ah perspective for integrated sustainability practices. Additionally, the study reveals a need for increased awareness regarding the importance of businesses adopting a holistic approach to sustainability through the formulation and implementation of suitable sustainability strategies and ensuring compliance with social and environmental standards.

Research limitations/implications – While this study has primarily adopted a qualitative method to address the implications of *Maqasid al-Shari'ah* for integrated sustainability practices among businesses, the authors acknowledge that this approach may not capture the full spectrum of quantitative data that could provide a broader statistical perspective on the issue. Hence, future research could incorporate quantitative methods to complement the findings of this study.

Originality/value – This research constitutes an innovative addition to the field of corporate sustainability practices. To the best of the authors' knowledge, no prior studies have extensively explored the intricate intersection of *Maqasid al-Shari'ah* and integrated corporate sustainability practices as this study has done.

Keywords *Maqasid al-Shari'ah*, Integrated sustainability practices, Environmental sustainability, Social sustainability, Economic sustainability

Paper type Research paper

Introduction

The need to take a holistic approach to sustainability practices has recently drawn the attention of governments, academicians, researchers, practitioners and consumers around the world. However, many businesses have yet to benefit from the positive impact of integrated sustainability practices (Svensson *et al.*, 2016). Though a great deal of progress has been made in the awareness of sustainability practices, there is still a lack of an integrative approach to the implementation of this framework among businesses (Fauzi *et al.*, 2020). While there are several reasons businesses' decisions to embrace integrated corporate sustainability, Shari'ah (Islamic law) offers comprehensive principles and guidelines governing all aspects of Muslims and Shari'ah-compliant businesses (henceforth, businesses), as they relate with Allah Subhanahu Wa Taala (SWT), fellow humans or entities, environment and other creations. In addition, the Sustainable Development Goals (SDGs) of the United Nations also call for strong participation from businesses, resulting in contemporary pressure from investors, non-governmental organisation, media and other stakeholders (Jan *et al.*, 2021). As noted by Jeffrey Sachs, a professor of sustainable development at Columbia University, taking a holistic look at sustainable development means that businesses should combine their economic progress with social justice and environmental sustainability (Sachs, 2021).

Given that the overall objective of Shari'ah is to serve the interests of all human beings, focusing on the core fundamental aspects of sustainability by businesses is tantamount to promoting the essence of *Maqasid al-Shari'ah* (Nor *et al.*, 2019). In this way, businesses should be seriously concerned about their impacts on society and environment, in addition to their economic goals. Besides, one of the critical outcomes of Islamic religious learning practices is maslahah (public well-being) (Bensaid and Machouche, 2013); thus, taking a visionary and holistic perspective on sustainability would promote public welfare, in addition to long-term benefits to businesses (Manninen and Huiskonen, 2022). To promote the essence of maslahah, businesses must be ethical in seeking economic benefits, be versatile in giving back to society and be active in protecting the environment (Rahman *et al.*, 2017). Accordingly, an integrated approach to sustainability practices is an effective way to promote *Maqasid al-Shari'ah*, which seeks to realise well-being and ward off evil for all creatures in this life and the hereafter.

To this end, this study qualitatively investigates the implications of *Maqasid al-Shari'ah* for sustainability practices among businesses, aiming to reinforce the importance of integrated corporate sustainability practices. While considerable efforts have been made to conceptualise corporate sustainability (Ajmal *et al.*, 2018; Zahid *et al.*, 2021), investigate factors influencing an integrated sustainability strategy implementation (Engert and Baumgartner, 2016; Manninen and Huiskonen, 2022; Singh and Rahman, 2021) or examine the external and internal drivers that hinder or support the integration of sustainability practices among businesses (Engert *et al.*, 2016), literature search reveal lack of studies on the implications of *Maqasid al-Shari'ah* for sustainability practices. In line with *Maqasid al-Shari'ah*, there is a need for studies that emphasise sustainability practices, particularly to guide businesses in meeting present needs without negatively impacting the future. With this study, businesses will be aware that the consequences of low morality, lack of ethics, or paying less attention to the triple bottom line (TBL) are not only financial losses but also a failure to comply with Shari'ah principles. Similarly, businesses are not expected to behave solely as self-centred, profit-maximising economic agents as idealised in neoclassical economics; rather, they are expected to balance their responses to economic, social and environmental issues. (Dusuki and Bouheraoua, 2011).

Besides, it is crucial to note that concerns about sustainability issues have become a fundamental marketing driving force, triggered by the interests of customers, shareholders and other stakeholders. This suggests that pursuing sustainability is not only spiritually beneficial to businesses but also offers financial benefits in the long run. Therefore, this study will not only enhance businesses' understanding of why subscribing to integrated sustainability practices is crucial but also help them adopt a sustainability lens with a comprehensive focus on integrated sustainability practices. This approach will enable businesses to operate efficiently and profitably, particularly in achieving desirable economic, social and environmental outcomes.

That said, the rest of this study is structured as follows: The next section reviews the literature on *Maqasid al-Shari'ah*, sustainability from an Islamic perspective, integrated sustainability practices and stakeholder theory. The third section discusses the method and research design. The fourth section presents the analysis. The fifth section covers the discussion and implications of the study, while the final section concludes and emphasises the limitations of this study.

Literature review

Maqasid al-Shari'ah

Prior to the discussion on integrated sustainability practices, it is pertinent to briefly elaborate on the concept of *Maqasid al-Shari'ah*, which seeks to achieve several broad goals that promote social welfare, justice and well-being (Abdullah *et al.*, 2023). According to Dusuki and Bouheraoua (2011), although there is a consensus among Muslim scholars that the ultimate objective of Shari'ah is to promote the well-being of all mankind and protect them against evil, these scholars, including Abū Hāmid al-Ghazālī, Al-Shāṭibī, ʿAllāl al-Fāsī, have defined Shari'ah in different ways. The definition that is pertinent to our discussion here is the one offered by Ashur (1973). According to Ashur, the objective of Shari'ah is the:

> All-purpose principle (maqsad ⬚amm) of Islamic legislation to preserve the social order in the community and ensure its healthy progress by promoting the well-being and righteousness (salah) of the human being. The wellbeing and virtue of human beings consist of the soundness of their intellects and the righteousness of their deeds, as well as the goodness of the things of the world where they live that are put at their disposal.

The above definition observes that *Maqasid al-Shari'ah* is an authentic approach used in the Muslim world to offer distinctive solutions to various issues, such as the sustainability framework. Certainly, *Maqasid al-Shari'ah* offers an important approach to dismantling complex business issues, such as those relating to economics, social and the environment, rather than relying solely on the principle of prima facie to find solutions (Ibrahim *et al.*, 2018; Mohd Saifuddeen *et al.*, 2013). *Maqasid al-Shari'ah* provides a to preserve orderliness and regulate the conduct of institutions and mankind in preserving interests (maslahah) and justice, removing hardships (rafʿu al-haraj), preventing corruption and destruction, avoiding harm (darar) and facilitating the improvement and perfection of human life (Ibrahim *et al.*, 2018; Kamali, 2008; Nouman *et al.*, 2020).

Meanwhile, Al-Shatibi is known as one of the most influential Islamic jurists who introduced the concept of *Maqasid al-Shari'ah*, based on maslahah (Mansour *et al.*, 2017). In support of Al-Shatibi, Kamali (2008) documents that human interests are generally categorised into three levels of priority: essential objectives (al-daruriyyat), necessary objectives (al-hajiyyat) and embellishments (al-tahsiniyyat). Essential objectives, which cover five human interests, are the most important aspect of these categories to be preserved. Al Ikhlas *et al.* (2021) note that the majority of scholars agree that essential objectives are further divided into five categories: faith (hifz al-din), life (hifz al-nafs), progeny (hifz al-nasl), intellect (hifz al-'aql)

and property (hifz al-mal). According to them, preserving these essential objectives is the essence of Islamic teachings. Nouman *et al.* (2020) aver that whatever ensures the safeguarding of these five essential objectives serves public interest and is desirable. Interestingly, essential objectives serve as a foundation for the other two levels – the necessary objectives (al-hajiyyat) and embellishments (al-tahsiniyyat). Thus, any disorder in essentials (al-daruriyyat) will lead to disorder in the other two levels. Nevertheless, the other two levels must be preserved for the sake of preserving the essentials (Dusuki and Bouheraoua, 2011; Ibrahim *et al.*, 2018; Kamali, 2008).

In Islam, the implementation of an integrated sustainability strategy can be best justified based on *Maqasid al-Shari'ah*. As noted by Harahap *et al.* (2023), the values contained in the objectives of Shari'ah provide support for the sustainability of just practices. Integrated sustainability practices are highly encouraged in Islam, as seen in surah Al-Anbiya (*Qur'an* 21:10) where Allah declares: "And We have sent you (O Prophet) not but as a mercy for the 'alamin (the world)". According to Laldin (2008), the word "rahmatan" in the above verse covers everything that is harmonious with human needs and offers benefits to mankind. The practical application of this verse to businesses is the mandate of ensuring that their activities are in harmony with societal well-being and environmental protection (Jaiyeoba *et al.*, 2023a, 2023b). According to Muhamad *et al.* (2022), sustainability practices and the objectives of Shari'ah share many similarities in terms of principles because they complement each other in endorsing the stewardship and accountability of humankind, the welfare of society and preservation of the environment. On this basis, businesses must not act in accordance with Friedman (2007) who claimed that the only responsibility of businesses is to make as much profit as possible for their shareholders; rather, they must seek development that is in harmony with society and the environment.

Sustainability practices from an Islamic perspective
This section takes a critical look at the crucial teachings of the *Qur'an* and Sunnah on the one hand and sustainable practices on the other. Sustainable practices are largely promoted through criticism of excessive lifestyles and stinginess in situations requiring generosity. *Qur'anic* teachings and Prophetic traditions advocate moderation in all aspects of life, prohibit extravagance in consumption, emphasise the importance of preserving the environment and protecting natural resources and encourage generosity. On this basis, Bsoul *et al.* (2022) note that Islamic teachings are crucial for creating awareness for sustainable practices among businesses and Muslims at large. Hamidi and Worthington (2021) document that the principles of sustainable practices are consistent with Islamic teachings, as they intend to guide businesses to flourish and operate without negatively impacting the environment, thereby making the world a better place. Sustainability practices are essential for guiding businesses to promote prosperity for all, achieve a fair and balanced society and realise social goals.

While discussing the sustainable development from an Islamic perspective, Patmawati *et al.* (2011) assert that the current view of sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (Visser and Brundtland, 2013) need to be extended to include spiritual need. To them, sustainability practices should be holistic in the sense that promote material needs and spiritual needs, essentially to live a balanced life in this world and the hereafter. Similarly, Dariah *et al.* (2016) agree with the concept of sustainability practices but note that Islam offers guidance for such practices in terms of the relationships between humans and Allah SWT, humans and the environment and humans and fellow human beings. This suggests that Islamic beliefs and values provide effective solutions to today's sustainability challenges by emphasising the importance of environmental protection (environmental sustainability), social support (social sustainability) and long-term economic growth without negatively impacting the cultural aspects of the community (economic sustainability).

Meanwhile, one of the Islamic principles towards environmental sustainability is the concept of guardianship. According to Bsoul *et al.* (2022), the fact that humans are khalifa, or representatives of Allah on earth, implies that humans can benefit from everything created by Allah without overindulgence, as such creations are not for the present generations alone but for future generations as well. As representatives of Allah, humans are required to take concerted steps towards preserving and maintaining all the creations of Allah so that future generations can also benefit from them. Interestingly, this argument aligns with the Bruntland Commission's conceptualisation of sustainable development. In fact, what distinguishes the Islamic approach to environmental sustainability is how it establishes a connection between sustainability practices and the reward for such practices in the hereafter. In Islam, this connection encourages care for the environment and the need to strive to preserve resources. Allah says:

> So give just measure and weight, do not defraud people of their property, nor spread corruption in the land after it has been set in order. This is for your good if you are 'truly' believers (*Qur'an* 7: 85).

Besides, another essential Islamic approach to environmental preservation is the value of rationalisation in consumption through moderation in all actions. Allah says, "O Children of Adam! Dress properly whenever you are at worship. Eat and drink, but do not waste. Surely, He does not like the wasteful" (*Qur'an* 7:31). To minimise the wastage, an efficient way to assuage the negative impacts of businesses on environment is to constantly practice 3Rs principle, namely, "reduce, reuse, and recycle" (Ajmal *et al.*, 2018). In the same vein, causing mischief and leading an extravagant lifestyle are also prohibited in Islam, as these acts lead to the degradation of the environment, as emphasised several times in the *Qur'an*.

Similarly, the traditions of the Prophet Muhammad (SAW) also promote the conservation of natural resources, environmental hygiene, minimisation of waste and humane treatment of animals. Anas bin Malik Radiyallahu Anhu (RA) reported that Allah's Messenger says:

> If a Muslim plant a tree or sows seeds, and then a bird, or a person or an animal eats from it, it is regarded as a charitable gift (sadaqah) for him (Sahih Bukhari).

Another crucial aspect of environmental sustainability, which has been emphasised as half-faith in Islam, is cleanliness and purification (Bsoul *et al.*, 2022). As cleanliness is an indispensable fundamental of Islam, Muslims and businesses must constantly be reminded that cleaning and keeping their surroundings safe by abstaining from pollution, arising from the dangerous consequences of unsustainable activities, are crucial in Islam. To this effect, Allah says "Surely, Allah loves those who always turn to Him in repentance and those who purify themselves" (*Qur'an* 2:222).

Furthermore, social sustainability dimension aims to ensure that humans have what they need, according to the United Nations SDGs, by addressing inherent issues in poverty, hunger, health and well-being, education, gender inequality, decent work and dignity, inequality and peace and justice. Interestingly, these issues are not alien to the Shari'ah of Islam because the need to address them has long been articulated. Undoubtedly, Islam has established several measures to address the above social issues as developed by the United Nations. For instance, to alleviate the issue of poverty and hunger, Islam has mandated the rich to help the poor whenever the poor are unable to solve the problem themselves, to the extent that neglecting this obligation resembles denying Islam itself (Sadeq, 2007). Sadeq reiterates that the Islamic approach to poverty alleviation involves three distinct sets of measures, which are positive measures (such as equal opportunities for all and economic growth), preventive measures (control of ownership and prevention of malpractices) and corrective measures (such as zakat).

With respect to the economic sustainability dimension, which is defined as practices that support long-term sustainable economic development without negatively impacting the environment, social and cultural aspects of the community, Muslims and businesses under the umbrella of Islam are expected to engage in activities that enable them to generate sustainable income and contribute positively to society (Jaiyeoba *et al.*, 2023a, 2023b; Zarunnaim *et al.*, 2021). Certainly, economic sustainability from an Islamic point of view is not limited to selfish profit maximisation or personal growth at the expense of others but includes support for social, moral, material and spiritual aspects (Muliadi, 2020). For this reason, Islam has approved zakat, sadaqah, waqf, takaful and inheritance, while prohibiting interest, excessive uncertainty, gambling and dishonest behaviour, particularly to ensure sustainable economic growth, redistribution of wealth, intergenerational equity and people's welfare.

Integrated sustainability practices. Sustainability practices have been linked to TBL, which measures the success of businesses in three key areas. The TBL framework was coined in 1994 by John Elkington to redirect the focus of businesses to a more holistic approach to sustainability practices (Henriques and Richardson, 2004). The three widely accepted dimensions in the TBL, also known as the 3Ps, are profit, people and the planet (Nogueira *et al.*, 2023). Interestingly, these 3Ps are consistence with the dimension of sustainable development, which are economic, social and environmental (Jaiyeoba *et al.*, 2018a). To be successful, businesses must show considerable concern for the environment and society as much as their concern for the economic aspect of these dimensions. This is essential to develop a sustainable model that can drive tangible change, development and benefit both society and the environment (Hanrahan and Maguire, 2016; Pan *et al.*, 2023; Wilson, 2015). Beyond economic gains, businesses must have a better understanding of their impacts on people and society. As noted by the United Nations Global Compact, it is crucial for businesses to manage their impacts proactively, as they directly or indirectly affect what happens to employees in the value chain, customers and local communities.

Among other things, social sustainability issues that need to be identified and managed effectively by businesses include fair labour practices, respect and support for human rights, involvement in philanthropic practices, engagement in volunteerism and community engagement programmes, prioritisation of health and wellness programmes, support for diversity and inclusion, empowerment, safety and equity. Thus, maintaining good relationships with people, communities and society requires the development of initiatives that could help improve local well-being through charitable donations, organising social events and taking care of stakeholders (Andersson *et al.*, 2023; Pereira *et al.*, 2021). In doing so, they need to constantly measure their social impacts to ensure a holistic approach to social sustainability practices (Geissdoerfer *et al.*, 2018).

Moreover, environmental considerations are another important strategy that businesses can use to enhance their image, create a competitive advantage and reduce costs. This can be achieved by paying adequate attention to waste management, ensuring that materials used are environmentally friendly, avoiding statutory nuisances that could affect health or annoy neighbours, complying with restrictions on the storage and use of hazardous substances, such as chemicals and animal by-products, and always taking steps to prevent damage to the environment (Bello-Pintado *et al.*, 2023; Nor *et al.*, 2019). As noted by Robbins and Coulter (2018), the success of businesses, especially in the near future, is more likely to hinge on the desire to address sustainability challenges rather than a desire for profitability alone. This is because millennials, who make up a significant percentage of consumers and have immense buying power nowadays, are more interested in businesses that aim to make social change and preserve the environment, in addition to financial objectives. Unlike the baby boomers, millennials have had access to the internet while growing up and are more aware of social

concerns and global issues, such as climate change, poverty, terrorism, gender inequity. Therefore, businesses are generally pressured to comply with sustainability practices (Jasrotia *et al.*, 2023)

Moreover, millennials are raised to question consumerism, which is the tendency for people to engage in a lifestyle of excessive materialism that revolves around reflexive, wasteful or conspicuous overconsumption. Hence, it has become crucial for businesses to take an integrated approach to sustainability issues to help address social and environmental challenges. Given the growing concern for the SDGs, today's natural tendency among academics and practitioners is that sustainability practices should be seen as important business issues holistically integrated into strategic business decisions (Saran and Shokouhyar, 2023). With the influence of businesses on the global economy, society and the natural environment, stakeholders expect them to be more sustainable and accountable by conducting their operations in a socially and environmentally responsible manner (Svensson *et al.*, 2016). Having conducted 16 semi-structured interviews to ascertain how sustainability practices are connected to resilience capabilities, Michel-Villarreal (2023) finds that social sustainability practices are perceived as enablers of business resilience capabilities.

Svensson *et al.* note that sustainability has become a strategic imperative for all companies, particularly because of the need to take care of stakeholders' interests. Chaturvedi *et al.* (2024) find that sustainable practices, such as food safety, food sustainability practices, environmental sensitivity and food quality, significantly influence consumers' satisfaction and revisit intentions. Engert *et al.* (2016) document that the commitment to business sustainability requires a strategic approach, specifically to ensure that corporate sustainability is integrated into business strategy and processes. Having outlined internal and external drivers, as well as the factors that could support or hinder the integration of business sustainability into business strategy, Engert *et al.* conclude that it is no longer a question of whether companies need to integrate business sustainability into their business strategy, but how this could be done in practice remains a major concern today. Catlin *et al.* (2017) demonstrate how consumers perceive the social dimension of sustainability as something more associated with short-term, affective and local considerations, while the environmental dimension is seen as related to long-term, cognitive and global considerations.

Alhawamdeh *et al.* (2023) find a direct impact of energy management practices on tourism development. Khan and Kirmani (2018) find that environmental concern is a precursor of consumer attitude towards green products and that religiosity is significantly and positively related to consumers' collectivism values. Even with sufficient evidence indicating that taking a holistic approach to sustainability is crucial for business continuity, it is disheartening that several businesses are still operating through the lenses of traditional sustainability practices by building their sustainability strategy solely on economic factors and continue causing significant harm to the environment and wider society (Crossley *et al.*, 2021). Such an approach to sustainability has, therefore, raised serious ethical, social and environmental concerns for stakeholders, including customers, governments, regulators and activists, who are constantly demanding an integrated approach to sustainability practices.

Theoretical background: stakeholder theory. For several years, especially following the renewed interest of the United Nations in sustainability practices, different theories, including stakeholder theory, institutional theory, social contract theory, that link businesses and sustainability together have evolved in the sustainability literature (Chang *et al.*, 2017). While most of these theories are relevant for studies such as this, Ahmed *et al.* (2021) note that Freeman's (1984) stakeholder theory appears to be the most cited theory in the sustainability literature. As the present study also examines the implications of *Maqasid al-Shari'ah* for integrated sustainability practices among businesses, stakeholder theory is

selected as an appropriate theory underpinning this study. Stakeholder theory posits that a multitude of stakeholders, including shareholders, employees, the local community, customers, suppliers and competitors, have interests in business practices (Huge-Brodin *et al.*, 2020). It proposes that companies should be accountable and create value for their various stakeholders, as stakeholders' interests, both within and outside the organisation, are affected by the firm's operations (Lau and Chen, 2022).

The proponents of stakeholder theory stress that paying attention to the needs, rights and interests of business stakeholders is an ideal way of integrating sustainability practices into businesses. Freeman (1984) notes that stakeholders are individuals, groups or environments that can affect or be affected by business activities towards the realisation of their objectives. In his book, *Strategic Management: A Stakeholder Approach*, Freeman contends that businesses should create value for all parties integral to their operations (i.e. stakeholders), not just those focused on profit (i.e. shareholders). Nevertheless, this argument contradicts the shareholder theory of Friedman (2007), which maintains that businesses should maximise shareholder value. While rejecting the ideas behind corporate social responsibility (CSR), which is another approach for businesses to demonstrate their commitment to sustainability practices (Chang *et al.*, 2017), Friedman notes that the argument for extending business responsibilities beyond maximising shareholder value is a misconception of the nature of a free enterprise society. According to him, generating profits for shareholders is the primary responsibility of businesses, and CSR or sustainability practices that place more burden on businesses' finances threaten the nature of a free economy.

Notwithstanding the earlier objections, the proponents of corporate sustainability practices and CSR were vindicated, especially following the publication of *A New Rationale for Corporate Social Policy* by the Committee for Economic Development (Baumol *et al.*, 1970; Rezaee, 2017). The committee suggests that businesses will lose their key support structure if they fold their arms and watch their surroundings deteriorate (Pazienza *et al.*, 2022). Thus, it is in the long-term interest of businesses to promote environmental and societal well-being. Meanwhile, stakeholder theory is closely related to sustainability, as it offers a valuable framework for implementing business sustainability practices (Attanasio *et al.*, 2022). In line with sustainability, which emphasises the need to balance economic, social and environmental considerations to meet the needs of the present without compromising the ability of future generations to meet their own needs, stakeholder theory advocates the need for businesses to take into account the long-term interests of all stakeholders, including future generations, in their decision-making processes (Mahajan *et al.*, 2023). By considering the interests of both communities and the environment, businesses can contribute to the overall well-being of society while also ensuring their own long-term performance.

Similarly, stakeholder theory also complements *Maqasid al-Shari'ah* on ethical business practices (Ali *et al.*, 2023). While stakeholder theory emphasises the importance of inclusivity, social responsibility and stakeholders' interests in business decisions, *Maqasid al-Shari'ah* offers a valuable framework for ethical business operations by promoting fairness, justice, equality, social welfare, prohibiting exploitation and ensuring transparency. Interestingly, *Maqasid al-Shari'ah* and stakeholder theory prioritise the well-being of individuals and communities, inspiring businesses to operate in a manner that contributes positively to society in addition to profit maximisation. Thus, integrating stakeholder theory and *Maqasid al-Shari'ah* can help businesses develop and promote comprehensive ethical business practices grounded in both Western and Islamic philosophies (Murphy and Smolarski, 2020).

While stakeholder theory has been widely applied in different subject areas (Nosratabadi *et al.*, 2019), this theory underpins the current study with the assumption that taking a holistic approach to sustainability practices is crucial for stakeholder satisfaction and ensuring long-term business performance and sustainability. As documented by Alodat *et al.* (2022), the needs of stakeholders can be better met through integrated sustainability practices, wherein businesses adopt a visionary and holistic perspective on sustainability by aligning their goals with societal welfare and environmental protection, alongside profitability (Manninen and Huiskonen, 2022). While this seems indisputable, Svensson *et al.* (2016) indicate that only a few businesses are aware of the positive impacts of integrated sustainability practices. Baumgartner and Rauter (2017) assert that a lack of understanding of the positive impacts of integrated sustainability practices, as well as a lack of strategic perspective on sustainability, are major reasons why businesses are not involved in activities that meet stakeholders' demands. Nevertheless, satisfying stakeholders and sustaining businesses require a strong commitment to holistic sustainability practices by taking a strategic approach that integrates such practices into business strategy and processes (Manninen and Huiskonen, 2022). Therefore, an integrated approach to sustainability calls for a careful understanding of how the use of resources and managerial initiatives can meet stakeholders' demands and contribute to business sustainability.

Methodology and research design. While conducting research, researchers are often faced with choosing an appropriate research design, which may involve quantitative, qualitative or mixed methods approaches, to address the research problem (Creswell and Creswell, 2018). As noted by Creswell (2009), the criteria for selecting a research design include philosophical assumptions, specific research methods, strategies of inquiry, the research problem itself, personal experiences and the intended research audience. Based on these criteria, a qualitative research design and interpretive approach were adopted for this study. This approach has been widely accepted and used in similar existing studies, such as those by Saeudy *et al.* (2022) and Ajina *et al.* (2020). Additionally, data were collected from 10 Shari'ah scholars who are also academics and advocates of sustainability practices currently working in Malaysian higher education institutions. As recommended by Malterud *et al.* (2015), conducting 6–12 interviews with experienced informants is deemed sufficient for a homogeneous study like this, which aims to understand the implications of *Maqasid al-Shari'ah* for sustainability practices among businesses.

Although 15 participants were formally invited to be interviewed, only 10 informants who accepted our invitations and met the established criteria were eventually interviewed by the researchers. To meet our selection criteria as Shari'ah scholars, an individual should hold a doctoral degree in Shari'ah, Usul Fiqh (principles of Islamic Jurisprudence), Fiqh Muamalat (Islamic transactions) or *Qur'an* and Sunnah, possess solid knowledge of sustainability practices, be an advocate of sustainability and currently work in a higher education institution in Malaysia. Furthermore, among the four competing methods of data collection for a qualitative study – in-depth interviews, direct observation, participation in the setting and document review (Marshall and Rossman, 2016) – an in-depth interview was deemed appropriate for this study.

To facilitate data collection, semi-structured interview questions were prepared drawing from a comprehensive review of literature on *Maqasid al-Shari'ah* and sustainability practices (Bsoul *et al.*, 2022; Murphy and Smolarski, 2020; Sayem, 2021) as well as sustainability and stakeholder theory (Attanasio *et al.*, 2022; Pereira *et al.*, 2021). Accordingly, key themes identified in the existing literature were translated into open-ended questions to allow participants to articulate their perspectives on the issues addressed in this study. After crafting the interview script to facilitate rich and nuanced responses, the script was validated by experts

in Shari'ah and sustainability to ensure clarity, relevance and effectiveness of the interview questions. Subsequently, interviewees were formally invited, bearing in mind ethical considerations, including informed consent and participant confidentiality.

While interviews were conducted in English and recorded with the permission of interviewees, the audio-recorded materials were subsequently transcribed using NVivo software and analysed using a thematic analysis approach. According to Braun and Clarke (2006), thematic analysis is a popular method for analysing qualitative data, involving three steps: identifying, analysing and reporting repeated patterns. This method is particularly appropriate when researchers seek to understand a set of thoughts, experiences or behaviours (Clarke and Braun, 2017; Jaiyeoba *et al.,* 2018a, 2018b). In line with Braun and Clarke (2006), Kiger and Varpio (2020) break down the process of conducting thematic analysis into six steps: familiarising with the data, generating initial codes, searching for themes, reviewing themes, defining and naming the themes and producing the report/manuscript. Initial coding was facilitated using NVivo, and emerging themes were discussed and supported with *verbatim* quotations, in accordance with studies such as Ajina *et al.* (2020), Jaiyeoba *et al.* (2018a, 2018b) and Jaiyeoba and Haron (2016).

Analysis
This section discusses the demographic profiles of our informants from whom data were collected. More importantly, it also reports the thematic analysis performed on the data that were collected for this study. Thematic analysis identified four themes: the implication of *Maqasid al-Shari'ah* for sustainability practices, Shari'ah scholars' views on sustainability practices, commitment to sustainability practices and communicating sustainability practices. These themes, along with findings and *verbatim* quotations, are discussed here.

Informants profiles. The demographic profiles of the informants interviewed for this study are summarised in Table 1. All informants met the researcher's criteria for participation. As indicated, ten Shari'ah scholars were interviewed regarding the implications of *Maqasid al-Shari'ah* for sustainability practices among businesses. Among these scholars, six are male and four are female. In terms of ethnicity, six are Malays, two are Nigerians, one is Indonesian

Table 1. Informants demographic profiles

Informants	Gender	Race	Highest qualification obtained	Specialisation	Understanding of sustainability practices	Understanding of SDGs
1	Male	Malay	PhD	Shari'ah	Yes	Yes
2	Male	Nigerian	PhD	Usul al-Fiqh	Yes	Yes
3	Female	Malay	PhD	Marine life science and Shari'ah	Yes	Yes
4	Male	Sudanese	PhD	Shari'ah	Yes	Yes
5	Female	Indonesian	PhD	Al-Quran and Al-Hadith	Yes	Yes
6	Male	Nigerian	PhD	Usul al-Fiqh	Yes	Yes
7	Male	Malay	PhD	Shari'ah	Yes	Yes
8	Male	Malay	PhD	Usul al-Fiqh	Yes	Yes
9	Female	Malay	PhD	Shari'ah	Yes	Yes
10	Female	Malay	PhD	Usul al-Fiqh	Yes	Yes

Source: Authors' own creation

and one is Sudanese. All currently reside and work as academicians in Malaysia, holding PhDs. While one scholar has a PhD in Marine Life Science with a broad understanding of Shari'ah, the others specialise in Shari'ah, Usul al-Fiqh, *Al-Quran* and Al-Hadith. All Shari'ah scholars interviewed are familiar with sustainability concepts and principles, including environmental stewardship, social responsibility and economic sustainability and have actively engaged in research and lectured on these practices. Beyond their deep understanding of sustainability principles, implications and interconnections with Islamic teachings and Shari'ah principles, they demonstrate extensive knowledge of the SDGs.

Thematic analysis
Implication of Maqasid al-Shari'ah for sustainability practices
This theme discusses the implication of *Maqasid al-Shari'ah* for integrated sustainability practices. As documented by Hamidi and Worthington (2021), sustainable practices are consistent with the objectives of Shari'ah, as they intend to guide businesses to flourish, operate without negatively impacting the environment and benefit stakeholders in such that makes the world a better place. Thus, we explore this theme by asking Shari'ah scholars about whether there are justifications that mandated businesses to take a holistic approach to sustainability practices. It was found that there are sufficient justifications mandating businesses to adopt a holistic approach to sustainability practices. Indeed, all the Shari'ah scholars interviewed extensively discussed why businesses must consistently pursue such practices based on Shari'ah principles. The following responses from the scholars illustrate why businesses are mandated to adopt holistic sustainability practices:

> […], Let me start by saying that the issue of climate and environmental protection was discussed by Ibn Khaldun as one of the Maqasid al-Shari'ah. When Ibn Khaldun talked about the climate and the environment, he talked about it in a holistic way and those who came after him considered this as part of objective of Shari'ah. Also, when Ibn Taymiyyah discussed Maqasid al-Shari'ah, he discusses it from two perspectives: attaining good or welfare, etc. and warding off evil or injury, etc. So, I will say, Shari'ah encourages us at individual and businesses level to be sensitive to the environment, sensitive to the society by giving back to the society in the form of zakat, waqf, Sadaqat, or other related ways. Similarly, businesses are allowed to make moderate profit; however, they must balance their needs with society needs in doing so (Interviewee No. 5).

> Sustainability practices are somethings that Shari'ah encourages human and businesses to do. There are so many Quranic verses and Hadith that set some general rules for these practices. For example, when Allah (SWT) was about to create Nabi Adam (AS) as reported in verse 30 of Surah Al-Baqarah, He did not say I want to create human being, Allah says I am going to create Khalifah, which means the caretaker. The duty of caretakers is to take care of everything on earth. So, there are strong implications for integrated sustainability practices from the perspective of Shari'ah (Interviewee 1).

Shari'ah scholars' views on holistic sustainability practices
In addition to the Shari'ah perspective on sustainability practices, Shari'ah scholars were asked about their personal opinions on why businesses should consistently integrate all aspects of sustainability practices into their strategies. Building on the earlier theme, we discovered further justifications from the personal viewpoints of Shari'ah scholars regarding why businesses should prioritise holistic sustainability practices. The following quotations support this perspective:

> […] We need to be very mindful of sustainability practices, covering environment, social, and economic. In my opinion, they are something that businesses need to be concerned about together. I would say there should be a balance because if you focus on environment, but you do not give back to the society, then people will say we need financial support or something else. Also, you cannot be very

sensitive or very particular about environment and society, then you forget yourself. Even charity organisations need to maintain their businesses through strategy. So, businesses need to put all this together, I think it is very important. It is supposed to be like holistically approach, not that we focus on certain areas and we neglect the rest (Interviewee No. 6).

Sustainability practices, talking about environment, social, and economic, are something that businesses should practice together. I think it is not appropriate for businesses to focus on just one or two and avoid others. I think businesses can contribute to environmental through pollution reduction, proper disposal of waste, use of renewable energy, etcetera. In terms of economic, the success of businesses will be hinged on sustainable economy. For the social aspect, businesses should be designed in such that allow them to give back to the society (Interviewee No. 8).

Commitment to sustainability practices
As noted by Maheshwari *et al.* (2020), commitment to sustainable practices can help build a positive image among stakeholders. In this context, Shari'ah scholars were asked about how sustainability practices can enhance business image. It was found that there is a need for increased awareness of integrated sustainability practices, for businesses to develop and implement suitable sustainability strategies, to address societal needs and to ensure compliance with social and environmental standards and regulations. The following quotations support this perspective:

There is a constant need to enlighten people and businesses about the importance of sustainability practices. Also, government and those in the position of authority need to intensify efforts on awareness that profit should not be the only concern for businesses success and why they should always pay attention to every aspects of sustainability practices. They should be very mindful of environment, support people and society by paying attention to the society needs, in addition to their focus on profits (Interviewee No. 5).

One of the approaches is for businesses to understand that there are benefits for supporting environmental and social sustainability. Let me say, it is a fundamental for people who are doing business to be ready to protect the environment and support their host communities. Businesses should formulate and implement appropriate strategies for sustainability practices. Such strategies will guide them in deciding the percentage of their profits for issues relating to the environmental protection and supporting the society (Interviewee No. 3).

Communicating sustainability practices. The final theme explores the Shari'ah perspective on the appropriateness of communicating sustainability practices to the public. According to Siano *et al.* (2016), despite the increasing interest in corporate sustainability communication, many businesses do not adequately communicate their sustainability practices, particularly those related to the environment and social aspects. The Shari'ah scholars interviewed unanimously agree that communicating sustainability practices does not contradict Shari'ah principles as long as the process itself adheres to Shari'ah requirements. Therefore, communicating sustainability practices is permitted from a Shari'ah perspective. The following quotations were extracted from the interviewees' responses:

[…], For me, there is no Shari'ah issue with communicating sustainability practices. So, businesses need to communicate their sustainability efforts because we need more awareness, we want them to serve as examples for others. When we say businesses are implementing sustainability practices, how would the people know? Therefore, they need to make it known to the public through appropriate communication. Making their efforts known to the public does not mean they are showing off; but at the same time, they should not involve in greenwashing. It may

not be good at the individual level, but if we are talking about businesses, showing off is not really an issue. […] (Interviewee No. 10).

No matter how much good you are doing, if you do not communicate it to the society, it is going to be an effort in futility. So, society must be carried along in terms of awareness, in terms of education, in terms of realising why they need to even demand for what you are trying to produce, why they need to finance what you are trying to produce. Say for example, a philanthropist who is always ready to support sustainability efforts is not aware of what you are doing, how will he come on board and say please, in what way can he supports your fantastic sustainability efforts? In what ways can I support your business? So, communicating sustainability initiatives is crucial for businesses (Interviewee No. 5).

In summary, this section presents the qualitative analysis conducted to explore and understand the underlying themes, patterns and insights derived from the data collected for this study. As previously indicated, the four identified themes have guided the discussion of the results, supported by *verbatim* quotations extracted from the interviewees' responses. The results reveal robust justifications for adopting a holistic approach to sustainability practices, emphasise the need to increase awareness regarding integrated sustainability practices, underscore the importance of businesses formulating and implementing suitable sustainability strategies, attending to societal needs and ensuring compliance with social and environmental standards and regulations. Additionally, the findings affirm that the communication of sustainability practices is permissible from a Shari'ah perspective. Meanwhile, Figure 1 presents the word frequency analysis conducted in NVivo, listing the 80 most frequently occurring words in the interview transcriptions.

Discussion of findings
The primary objective of this research is to explore the implications of *Maqasid al-Shari'ah* for integrated sustainability practices among businesses. Qualitative data were collected from Shari'ah scholars in Malaysia to achieve this goal. As outlined, the thematic analysis identified four key themes:

(1) implication of *Maqasid al-Shari'ah* for sustainability practices;
(2) Shari'ah scholars' views on sustainability practices;
(3) commitment to sustainability practices; and
(4) communicating sustainability practices.

Exploring the first theme reveals ample justifications mandating businesses to adopt a holistic approach to sustainability practices. Similarly, the exploration of the second theme uncovers additional justifications for why businesses should prioritise holistic sustainability practices. These findings underscore that sustainable practices align with Islamic teachings, highlighting the role of spirituality in promoting and raising awareness for holistic sustainability practices among businesses (Bsoul *et al.*, 2022; Hamidi and Worthington, 2021). The findings suggest that Shari'ah and its objectives encourage businesses to be sensitive to the environment and society, balancing their needs with those of stakeholders. Based on these findings, businesses must be reminded that addressing sustainability challenges, such as climate change, resource depletion and social inequality, requires concerted action from major stakeholders, including businesses, to consider their environmental, economic and social impacts (Svensson *et al.*, 2016). Moreover, as consumers, institutional investors and asset managers increasingly consider the social and environmental impacts of their purchasing and investment decisions, businesses that demonstrate a holistic approach to sustainability practices are likely to attract consumers and gain access to financial markets (Robbins and Coulter, 2018).

Source: Authors own creation

Figure 1. Word frequency query
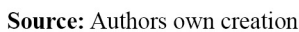
Furthermore, exploration of the third theme highlights the pressing need for greater awareness of integrated sustainability practices, the necessity for businesses to formulate and implement appropriate sustainability strategies, pay attention to societal needs and ensure compliance with social and environmental standards and regulations. While sustainability practices among businesses are currently gaining traction, the findings suggest that achieving adequate commitment to holistic sustainability practices among businesses requires increased awareness of the rationale behind sustainability, its relevance to business operations and the potential positive impacts on business bottom line, image, reputation and long-term viability (Bello-Pintado *et al.*, 2023; Nor *et al.*, 2019). Similarly, the finding indicates that strengthening commitment to sustainability practices among businesses requires integrating sustainability considerations into all aspects of business operations, from supply chain management to product development to stakeholder engagement. Therefore, demonstrating commitment to holistic sustainability practices requires businesses to proactively develop clear goals and action plans for addressing social, environmental and governance issues with appropriate allocation of resources and responsibilities (Engert *et al.*, 2016; Saran and Shokouhyar, 2023). This finding, moreover, reminds businesses of the importance of understanding and responding to stakeholders, including customers, regulators, employees, communities and investors, needs and expectations with respect to their concerns on human rights, social justice, labour practices, inclusion, diversity,

community development and complying with social and environmental standards and regulations. Thus, there is a need for businesses to comply and stay abreast of relevant laws, regulations and industry standards pertaining to sustainability practices (Alodat *et al.*, 2022).

In addition, the exploration of the fourth theme reveals that communicating sustainability practices does not contradict Shari'ah principles if the process of doing so itself does not violate Shari'ah requirements. The unanimous endorsement by Shari'ah scholars for businesses to communicate their sustainability efforts has created an opportunity for educational outreach initiatives aimed at raising awareness about sustainability. Businesses can leverage this opportunity to engage customers, investors and other stakeholders, fostering a deeper understanding of their sustainability initiatives (Bsoul *et al.*, 2022). This finding underscores that communicating sustainability practices is permissible as long as it adheres to ethical standards, avoiding deceptive or misleading tactics. It highlights the importance of ethical considerations, honesty, transparency and integrity in how businesses communicate their sustainability efforts to stakeholders (Murphy and Smolarski, 2020). In the course of communicating their sustainability efforts, the finding reiterates the need for businesses to ensure that such efforts do not violate legal standards, major prohibitions and Shari'ah requirements. In this case, communicating sustainability efforts among businesses should avoid the use of inappropriate language or imagery, respect cultural sensitivities and adhere to the principles of modesty and decency in marketing campaigns. Overall, these findings confirm that sustainability practices are certainly encouraged in Islam, and businesses must take them seriously.

Theoretical and practical implications
Theoretically, our research has significantly contributed to the body of knowledge by revealing the implications of *Maqasid al-Shari'ah* for integrated sustainability practices. This research has made a valuable addition to the existing body of theoretical literature concerning qualitative research methodologies in the domain of Islamic business studies. It underscores the significance of conducting in-depth interviews, engaging in thematic analysis and using qualitative approaches when investigating intricate subjects within this field. Similarly, this research sheds light on the ways in which enterprises can incorporate Islamic ethical principles, especially those in alignment with Shari'ah tenets, into their sustainability initiatives. This indicates that Islamic business ethics present a distinctive viewpoint on CSR and sustainability, emphasising the importance of ethical behaviour and societal well-being alongside financial achievements. Furthermore, this study underscores the considerable influence that religious values can wield over corporate decision-making, the allocation of resources and the pursuit of objectives related to sustainable development. The findings of this research have shown that both culture and religion play a central role in shaping the principles, convictions and actions of businesses, influencing their endeavours in the realm of sustainability. This highlights the necessity for a comprehensive strategy towards sustainability that aligns with Shari'ah principles and considers the welfare of all stakeholders.

Practically, the findings of this study offer guidance for businesses operating within Islamic frameworks. Such organisations can use the insights gained to align their strategies with Shari'ah principles while integrating sustainability practices. This includes ensuring that their operations adhere to ethical and social responsibilities as defined by Shari'ah, fostering transparency and upholding Islamic values in their business models. Also, businesses aiming to strengthen their CSR initiatives can benefit from the practical insights of this research, as it emphasises the importance of broadening CSR efforts beyond environmental concerns to encompass social and ethical dimensions. By doing so, organisations can enhance their social impact and engagement with stakeholders, thus

advancing their sustainability agendas. Additionally, sustainability practitioners and policymakers can leverage the practical insights derived from this research, particularly recognising the significance of adopting comprehensive sustainability practices that encompass environmental, social, economic and ethical dimensions. Policymakers can use these implications to develop regulations and incentives that encourage businesses to embrace such practices, thereby advancing sustainability on a broader scale. Finally, businesses can benefit from revisiting their resource allocation strategies based on the insights gained from this study to optimise their impact on society and the environment.

Conclusion

An inquiry into the implications of *Maqasid al-Shari'ah* for integrated sustainability practices among businesses has yielded valuable insights into the corporate world. Our findings emphasise ethical conduct, social responsibility and holistic sustainability practices alongside financial success. This study contributes to both theoretical and practical domains by advancing our understanding of *Shari'ah's* perspective on integrated sustainability practices. As businesses increasingly recognise the importance of sustainable practices, understanding the implication of Shari'ah objectives presents a unique perspective that fosters ethical and socially responsible business behaviour. These insights have the potential to guide businesses, policymakers, educators and sustainability professionals in navigating the complex landscape of contemporary business practices.

Meanwhile, it is essential to acknowledge the limitations of this study. Certainly, the findings of this research may not be universally applicable since data were collected from ten Shari'ah scholars in Malaysia; thus, future research should collect data from different economic settings to increase our understanding of the subject matter. Similarly, this study primarily relied on qualitative method. While this method offers in-depth insights, it may not capture the full spectrum of quantitative data that could provide a broader statistical perspective on the topic. To complement the findings of this study, future research could incorporate quantitative methods to evaluate the implications of *Maqasid al-Shari'ah* for sustainability practices across a broader spectrum of businesses. Finally, future research could focus on specific industries or sectors within the business to provide deeper insights into the implications of *Maqasid al-Shari'ah* for sustainability practices. For instance, studies could explore the implications within the financial, food or fashion industries, considering sector-specific challenges and opportunities.

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