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MAQASID AL-SHARIAH AND THE SUSTAINABLE DEVELOPMENT GOALS: A GOVERNANCE RESEARCH AGENDA BEYOND 2030

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ABSTRACT

This article advances governance as the missing link between maqasid al-Shariah and the Sustainable Development Goals and sets a research agenda for the post-2030 settlement. A narrative review with conceptual analysis synthesises approximately eighty scholarly, multilateral and policy sources across Islamic studies, development theory, public administration and sustainability governance, combining thematic synthesis with critical appraisal. The convergence literature has established conceptual compatibility and built financial instruments while leaving governance analytically peripheral. Four independent literatures triangulate one diagnosis: goals without institutions steer discourse, finance without governance reproduces form over substance, social finance without stewardship underdelivers, and plans without administration remain rhetoric. The tradition's own resources of amanah, hisbah and siyasah are commensurable with quality-of-government, accountability and ethical leadership scholarship and yield falsifiable propositions. The article specifies translation pathways for policymakers and a five-direction, time-bound agenda, from maqasid-based metrics to voice in the post-2030 negotiation, positioning the tradition as a normative contributor to the successor framework.

Keywords: Maqasid al-Shariah; Sustainable Development Goals; Islamic governance; ethical leadership; post-2030 agenda

1. INTRODUCTION

A decade after the General Assembly adopted the 2030 Agenda for Sustainable Development (United Nations, 2015), the official record reads as an indictment. Only 35 per cent of measurable targets are on track or progressing moderately, 47 per cent are moving too slowly, and 18 per cent have regressed below their 2015 baselines (United Nations, 2025). The Secretary-General has called the situation a global development emergency (United Nations, 2025). Independent monitoring finds none of the seventeen Goals on course (Sachs et al., 2025), and the financing outlook has deteriorated, with an annual investment gap of some four trillion United States dollars in developing countries and a 7.1 per cent contraction in official development assistance in 2024 (United Nations, 2025).

The conventional diagnosis blames money, conflict and the pandemic. The governance literature suggests a deeper reading. The most comprehensive assessment of the Goals' political effects concludes that they have influenced how actors talk far more than how institutions allocate, regulate and enforce: their impact has been largely discursive, with limited normative and institutional change (Biermann et al., 2022). That finding relocates the problem from resources to governance, the domain that development economics has long identified as decisive. Institutions, the rules of the game that structure incentives, determine long-run performance (North, 1990); development outcomes turn on whether states can credibly commit, coordinate and induce cooperation (World Bank, 2017); and the capacity of governments to make and enforce rules and to deliver services is analytically prior to the question of how democratic they are (Fukuyama, 2013). A goals framework that bypasses this layer should not be expected to steer it.

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A second, normative line of criticism runs alongside the institutional one. The 2030 Agenda specifies indicators for income, schooling and emissions but is silent on the moral and spiritual commitments that move communities to act, a silence that critics trace to its secular, materialist conception of wellbeing (Qadir & Zaman, 2019). The politics of indicators compounds the problem: translating ideals into measurable targets quietly narrows their meaning, displacing contested conceptions of the good with whatever can be counted (Fukuda-Parr, 2016). For the quarter of humanity that is Muslim, both criticisms converge on a constructive question: whether maqasid al-Shariah, the higher objectives of Islamic law, can supply the ethical foundation and ownership that the Goals have struggled to command.

The intellectual case is serious. Classical jurists organised the purposes of revelation around the protection of five essentials, religion, life, intellect, progeny and wealth (Al-Ghazali, 2005; Al-Raysuni, 2005), and contemporary scholars have reworked that inheritance into a multidimensional theory of human development accountable to ends beyond income (Chapra, 2008; Auda, 2008). The move parallels, and arguably anticipates, the turn in mainstream development thought when the capability approach and the human development paradigm dethroned gross domestic product as the measure of progress (Sen, 1999; ul Haq, 1995). A fast-growing literature now maps maqasid onto the Goals and mobilises Islamic finance and social finance for their delivery.

This article argues that the literature has nonetheless missed its own central variable. Reviews of the field show it organised around instruments, zakat, waqf, sukuk and fintech, and around demonstrations of conceptual compatibility, while the governance arrangements through which any framework of ends must pass, budgets, regulators, integrity institutions, administrative leadership, remain analytically peripheral (Kuanova et al., 2021; Ma & Sukmana, 2025). The omission is doubly anomalous. On one side, the SDG evidence just cited identifies institutions as the binding constraint. On the other, the Islamic tradition itself possesses a sophisticated jurisprudence of public authority, trusteeship and accountability that the convergence literature has barely mined. Meanwhile the Goals expire in 2030, and the Pact for the Future has already opened intergovernmental deliberation on what follows (United Nations, 2024), a negotiation for which the field is conceptually unprepared.

The article therefore pursues four guiding questions through a narrative review and conceptual analysis. First, what resources do the maqasid tradition and contemporary governance theory respectively offer a theory of ethical development governance? Second, what has the maqasid and SDG convergence literature achieved, and where does critical appraisal show it falling short? Third, in what precise sense is governance the missing link between maqasid ideals and sustainable development outcomes? Fourth, what research agenda would position the field as a normative contributor to the post-2030 settlement? The contribution is threefold: a reconstruction of maqasid al-Shariah as an ethical governance framework and multidimensional wellbeing paradigm; a critical, governance-centred appraisal and comparative positioning of the field against human development, capability and ESG frameworks; and a sequenced, time-bound research agenda. Section 2 explains the review approach. Sections 3 and 4 assemble the conceptual foundations. Section 5 appraises the convergence literature. Sections 6 to 8 develop the missing-link argument, the comparative analysis and the emerging frontiers. Section 9 presents the agenda and Section 10 concludes.

2. REVIEW APPROACH AND METHODOLOGY

This study is a narrative review with conceptual analysis. The choice is deliberate rather than residual. Narrative reviews are the appropriate instrument when the task is theory development

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across heterogeneous literatures whose questions, methods and vocabularies differ too much for protocol-driven aggregation (Baumeister & Leary, 1997; Snyder, 2019). The methodological hierarchy that treats systematic reviews as inherently superior has itself been challenged: where the aim is interpretation, integration and argument rather than effect-size estimation, expert narrative synthesis offers validity that mechanical exhaustiveness cannot (Greenhalgh et al., 2018). Within established typologies, the present study combines the critical review, which evaluates and conceptually extends a body of work, with the narrative synthesis of diverse evidence (Grant & Booth, 2009). Accordingly, no claim is made to PRISMA-style enumeration, exhaustive coverage or replicable screening counts; the warrant for the argument lies in the transparency of its selection logic, the breadth of the corpus and the explicitness of its reasoning.

Literature identification proceeded iteratively and purposively in three movements. The first assembled the canonical cores of each contributing field: the classical and contemporary maqasid corpus; the governance and public administration canon; and the founding documents and assessments of the sustainable development regime. The second traced citations backwards and forwards from these seeds to locate the convergence literature linking maqasid with the Goals, with particular attention to review articles, meta-analyses and bibliometric studies that map the field's structure. The third conducted targeted sweeps of Scopus, Web of Science and Google Scholar, together with the platforms of Emerald, Elsevier, Springer, Wiley and MDPI and the repositories of the United Nations, the World Bank, the OECD and the UNDP, using keyword families combining the maqasid lexicon with the development lexicon and with governance terms (accountability, public administration, integrity, ethical leadership). Selection was guided by the scope conditions in Table 1: direct relevance to the governance thesis; scholarly standing, operationalised as publication in Scopus or Web of Science indexed journals, by reputable academic presses, or by official multilateral bodies; a recency preference for 2015 to 2026 work alongside retention of foundational texts; and availability in English. Sources from outlets of doubtful editorial standards were excluded, and approximately eighty sources constitute the final corpus, with the core maqasid and development literature catalogued in Appendix A.

Table 1: Scope conditions guiding source selection

Condition	Operationalisation
Relevance	Substantive bearing on maqasid al-Shariah, the SDGs, governance theory, or their intersection; contribution to the missing-link thesis
Quality	Scopus or Web of Science indexed journals; books from reputable academic publishers; official publications of the United Nations system, World Bank and OECD; exclusion of outlets with doubtful editorial standards
Period	Preference for 2015 to 2026 scholarship; classical treatises and foundational works retained without date restriction
Language	English, including authoritative translations of Arabic treatises

Source: Author's construction.

Analysis combined three operations. Thematic synthesis organised the corpus through an initial deductive frame derived from the guiding questions, foundations, convergence, governance, comparison, frontiers, which was refined inductively as reading proceeded, so that the cluster structure reported in Section 5 reflects the literature's own contours rather than an imposed grid. Conceptual analysis clarified the constructs on which the argument turns, specifying what governance means across its disciplinary uses, rendering amanah, hisbah and siyasah commensurable with accountability, oversight and public policy, and distinguishing

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the senses in which maqasid functions as legal doctrine, ethical framework and wellbeing paradigm. The critical review strategy interrogated each major strand for the strength of its evidence, the presence of counter-positions and the questions it declines to ask, weighting empirical and meta-analytical findings above conceptual assertion and treating recurrent silences, on environment, on institutions, on the post-2030 horizon, as findings in their own right.

Three limitations follow from the design and are accepted as its price. Source selection reflects scholarly judgement rather than algorithmic capture, and a differently positioned reviewer might weight the corpus differently; the restriction to English underrepresents Arabic, Malay and Indonesian scholarship; and narrative synthesis is interpretive, so the argument should be evaluated by the coherence of its reasoning and the verifiability of its sources. The synthesis that follows is therefore offered not as an inventory of everything written, but as a structured, criticisable account of what the field has established, what it has avoided, and what it must do next.

3. MAQASID AL-SHARIAH AS AN ETHICAL GOVERNANCE FRAMEWORK

3.1 From Jurisprudence to Public Purpose

The maqasid tradition begins as an answer to a jurisprudential question, what is the law for, and matures into a theory of public purpose. Al-Ghazali's formulation in *al-Mustasfa* organised the purposes of revelation around the preservation of religion, life, intellect, progeny and wealth, graded across essentials (*daruriyyat*), needs (*hajiyyat*) and refinements (*tahsiniyyat*) (Al-Ghazali, 2005). The derivation is inductive: the jurists read these objectives out of the totality of revelation, in which the divine purpose is announced as mercy to all creation (Qur'an 21:107) and justice is commanded as the standard of public conduct (Qur'an 16:90). Al-Shatibi systematised the scheme into a theory of legal objectives in which the Lawgiver's intent disciplines juristic reasoning (Al-Raysuni, 2005). Ibn Ashur (2006) modernised the inheritance, elevating freedom, equality and the orderly conduct of society to objectives in their own right and insisting that maqasid constitute an independent discipline. Later theorists widened the architecture: Attia (2007) reorganised the objectives across four concentric domains, the individual, the family, the *ummah* and humanity at large, while Auda (2008) recast the whole as a purposive, open and multidimensional system capable of engaging modern policy without dissolving into it, and Kamali (2008) insisted on its holistic rather than itemised character. The analytical point for this review is that maqasid is best read not as a checklist of protected goods but as a constitution of ends: a ranked, contestable, renewable specification of what public action is ultimately for.

3.2 The Developmental and Ethical Turn

The conversion of this legal inheritance into development thought predates the SDGs by decades. Islamic economists writing after decolonisation framed development as balanced material and moral uplift grounded in *tawhid, the unity of God (Ahmad*, 1980), and Chapra (1992) argued that Muslim societies could meet the economic challenge only by realigning policy with the Shariah's objectives rather than imported paradigms, a case he later consolidated into an explicit maqasid vision of development in which growth that corrodes faith, family or posterity fails even when income statistics improve (Chapra, 2008). A parallel applied-ethics strand carried the framework into organisational life: *maslahah* supplies a principled decision filter for corporate responsibility, ranking the protection of essentials above profit (Dusuki & Abdullah, 2007); maqasid must function as the evaluative framework of

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Islamic finance rather than its rhetorical garnish (Dusuki & Bouheraoua, 2011; Laldin & Furqani, 2013); and Islamic ethics grounds a distinctive account of how leaders balance obligations among multiple stakeholders, anticipating the later mainstream literature on ethical leadership (Beekun & Badawi, 2005). Read against Sen's (1999) capabilities and ul Haq's (1995) human development, the tradition appears not as a regional curiosity but as a parallel multidimensional wellbeing paradigm, distinguished by its theological anchoring of ends and its explicit inclusion of spiritual and familial dimensions that secular frameworks leave implicit. The synthesis is that maqasid supplies what indicator regimes cannot generate internally: a defensible account of why the measured things matter.

3.3 Measurement Traditions and Their Stalled Institutionalisation

If maqasid is to function in modern governance it must speak the language of measurement, and a tradition of attempts exists. Bedoui and Mansour (2015) structured ethical performance as a pentagon of the five objectives; Mergaliyev et al. (2021) operationalised maqasid into a multidimensional index for Islamic banks and found disclosed performance falling well short of the tradition's ambitions; and country-level prototypes extended the logic to national measurement through the Islamic Human Development Index and its successors (Anto, 2011; Ali & Hasan, 2014; Amin et al., 2015). International precedent shows such instruments can matter: the first Human Development Report converted a rival conception of development into a global reference point within a decade (United Nations Development Programme, 1990), the Stiglitz commission legitimised official measurement beyond gross domestic product (Stiglitz et al., 2009), and the 2020 Report's planetary-pressures adjustment shows the paradigm still evolving (United Nations Development Programme, 2020). The critical observation is institutional, not technical: maqasid indices exist, yet none has entered official statistics, national planning or multilateral reporting. Measurement has been demonstrated; institutionalisation has not been attempted. That gap is the first concrete trace of the missing link this article pursues.

4. THE SUSTAINABLE DEVELOPMENT GOALS AND THE GOVERNANCE PROBLEM

4.1 What Governance Theory Establishes

Because this article's thesis turns on governance, the construct requires specification beyond slogan. Institutional economics establishes the foundation: institutions, the humanly devised rules that structure incentives, are the deep determinants of economic performance (North, 1990), and development depends on whether governance arrangements enable credible commitment, coordination and cooperation among actors with unequal power (World Bank, 2017). A second strand specifies capacity and quality: governance is a government's ability to make and enforce rules and deliver services, conceptually separable from regime type (Fukuyama, 2013), and the quality of government is best theorised as impartiality in the exercise of public power (Rothstein & Teorell, 2008), a property the Worldwide Governance Indicators attempt to track across voice and accountability, government effectiveness, regulatory quality, rule of law and control of corruption (Kaufmann et al., 2011). A third strand disciplines reform ambition: developing states cannot do everything at once, so governance agendas must be prioritised as good enough rather than maximal (Grindle, 2004). A fourth widens the cast: governing increasingly proceeds through self-organising networks beyond government (Rhodes, 1996), commons can be governed by polycentric arrangements that match rules to local conditions (Ostrom, 1990), and public administration's normative core is service to citizens and the public interest rather than steering customers (Denhardt & Denhardt,

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2000), commitments that the OECD codifies as values, enablers and instruments of sound public governance (OECD, 2020). The synthesis this article carries forward is a three-part construct: governance as institutionalised capacity, impartial accountability and legitimate public purpose.

4.2 The SDGs as Governance by Goals

The 2030 Agenda is, in governance terms, a deliberate experiment. Resolution A/RES/70/1 universalised goal-setting across rich and poor states through seventeen Goals and 169 targets (United Nations, 2015), but it did so through what scholars call governance by goals: non-binding commitments, weak institutional arrangements at the global level, extensive national discretion in translation, and reliance on measurement and review rather than enforcement (Biermann et al., 2017). The design wager was that shared goals plus transparent indicators would mobilise transformation without treaty obligations. Delivery analysis specifies what the wager requires: six major societal transformations, each demanding strong public institutions, long-horizon planning and the coordination of finance, technology and policy (Sachs et al., 2019). The first decade's record, reviewed in Section 1, together with the midpoint political declaration's own concession that rescue requires acceleration (United Nations, 2023), indicates that the wager has not paid in the institutional currency it presupposed.

Between design and delivery stand implementation challenges the literature now documents systematically. The Agenda's integration is also its burden: interdependent targets demand policy coherence across ministries that budget in silos, and a vast indicator framework presupposes statistical capacity many developing states lack, so that reporting consumes resources delivery needs (United Nations, 2025). The transformations on which achievement depends, in energy, food systems, education and digitalisation, are precisely those requiring long-horizon public investment and coordination (Sachs et al., 2019), while goal universality collides with the governance lesson that reform agendas succeed only when prioritised and sequenced against local capacity (Grindle, 2004). Even measurement is contested terrain, as the methodological debates surrounding governance indicators themselves attest (Kaufmann et al., 2011). The synthesis is uncomfortable: the Agenda asks weak institutions to perform feats strong institutions find difficult, without supplying an institutional development pathway, an omission that any successor framework, and any tradition seeking to complete it, must address.

4.3 Critique and the Evidence of Limited Steering

The critical literature explains why. One lineage faults goal-setting's distributional logic: uniform global targets penalised the poorest starting points, as Easterly (2009) showed for the Millennium era in Africa, a caution against indicator architectures that ignore initial conditions. A second faults the politics of measurement: converting ideals into indicators narrows their meaning and shifts authority to those who count (Fukuda-Parr, 2016). A third, examined in Section 1, faults the framework's secular materialism (Qadir & Zaman, 2019). The decisive evidence, however, is the systematic assessment that the Goals' effects have been predominantly discursive, reshaping vocabularies and reporting while leaving budgets, laws and institutions largely untouched (Biermann et al., 2022). For this article's purposes the conclusion is foundational: the binding constraint on the sustainable development regime is not the absence of ethical vocabulary, which the Goals possess in abundance, but the absence of governance traction. Any tradition proposing to complete the Goals normatively must therefore engage precisely the layer the Goals failed to move. That is the standard against which the convergence literature is appraised next.

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5. THE MAQASID AND SDG CONVERGENCE LITERATURE: A CRITICAL APPRAISAL

The literature explicitly pairing maqasid with the Goals has accumulated rapidly since 2015 and now organises into five clusters whose relative weights are themselves diagnostic. The appraisal below evaluates each cluster against two questions: what has it established, and does it engage the governance layer that Section 4 identified as decisive.

5.1 Conceptual Mapping

The largest cluster demonstrates correspondence between the five essentials and the seventeen Goals. Abdullah (2018) showed that most Goals sit comfortably within the long-term objectives of the Shariah; Aziz et al. (2024) extended the mapping across the full goal set; and Ibrahim (2021) read the Goals through *siyasah shar'iyyah, the jurisprudence of public policy,* across the Organisation of Islamic Cooperation. Table 2 synthesises the recurring correspondences, with a goal-by-goal version in Appendix B. The cluster's achievement is real, commensurability has been established beyond reasonable doubt, but its returns are diminishing. Successive papers re-derive similar tables; the Goals function as the fixed standard against which maqasid must prove itself, rarely the reverse; and the exercise risks alignment by checklist, retrofitting maqasid to whatever indicators already measure and thereby surrendering the spiritual and familial dimensions that justify invoking the tradition at all. Critically, mapping is a statement about concepts, not about delivery: nothing in a correspondence table touches budgets, regulators or administration. The cluster has completed its task and should now be retired in favour of harder questions.

Table 2: Synthesised mapping of the five essentials onto the Sustainable Development Goals

Maqasid essential	Principal SDG correspondences	Representative sources
Religion (hifz al-din)	SDG 16 (institutions protecting freedom of belief); SDG 4 (values-based education)	Chapra (2008); Ibrahim (2021)
Life (hifz al-nafs)	SDG 2 (zero hunger); SDG 3 (health); SDG 6 (water and sanitation)	Abdullah (2018); Qadir and Zaman (2019)
Intellect (hifz al-'aql)	SDG 4 (quality education); SDG 9 (innovation)	Chapra (2008)
Progeny (hifz al-nasl)	SDG 3 (maternal and child health); SDG 13 (climate action as intergenerational duty); SDG 11 (liveable communities)	Abdullah (2018); Ali and Kassim (2020)
Wealth (hifz al-mal)	SDG 1 (no poverty); SDG 8 (decent work); SDG 10 (reduced inequality); SDG 12 (responsible consumption)	Laldin and Furqani (2013); Ahmed et al. (2015)

Source: Author's synthesis of the reviewed literature.

5.2 Islamic Commercial Finance

The second cluster casts the Islamic financial industry as the Goals' delivery vehicle. Its founding argument is structural: risk-sharing, asset-backing and sectoral screens predispose Islamic finance towards the real economy, making it a natural financier of development (Ahmed et al., 2015). Fintech extends the claim, with Indonesian platforms consciously framing services in SDG terms (Hudaefi, 2020) and the global Islamic fintech market projected

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to reach 341 billion United States dollars by 2029 (DinarStandard & Elipses, 2026). The appraisal must nonetheless be severe on one point: the cluster inherits, largely unexamined, the social failure critique of the industry it celebrates. Islamic banking has historically replicated conventional finance in substance while retaining Islamic form (El-Gamal, 2006; Khan, 2010), a divergence between moral aspiration and practice theorised as the social failure of Islamic finance (Asutay, 2012), and when maqasid performance is actually scored, banks underperform the tradition's own benchmarks (Mergaliyev et al., 2021). Routing SDG ambitions through this industry without governance reform risks reproducing the same gap at larger scale. The cluster's unlearned lesson is that instruments do not deliver objectives; institutions do.

5.3 Islamic Social Finance

The most empirically mature cluster examines zakat, waqf and Islamic microfinance as redistributive infrastructure. Reviews find the literature overwhelmingly oriented to SDG themes, dominated by poverty and inclusion (Kuanova et al., 2021; Ma & Sukmana, 2025); meta-analysis documents measurable zakat effects on poverty reduction and empowerment (Ekawaty, 2026); waqf scholarship has progressed from advocacy to design, including productive waqf models for national implementation (Abdullah, 2018; Ascarya et al., 2022); and an environmental frontier has opened through forest waqf serving conservation and climate objectives simultaneously (Ali & Kassim, 2020). Crucially, this cluster has begun naming its own constraint. The governance of Islamic social finance is now recognised as the decisive variable, with dedicated reviews of its accountability, regulatory and stewardship arrangements (Napitupulu, 2024), and instrument-level work exposing unresolved governance problems such as the perpetuity restrictions that complicate cash waqf risk management (Ambrose & Asuhaimi, 2021). The candour is analytically valuable: it converts the cluster from a celebration of instruments into evidence for this article's thesis that institutional quality, not instrument design, is the binding constraint.

5.4 Governance and Critique

The remaining clusters are the thinnest and the most important. Sustained governance treatments are rare: Ibrahim's (2021) siyasah-based assessment of OIC implementation, the anti-corruption synthesis grounding integrity in *al-siyasah al-shar'iyyah* (Din et al., 2024), and emerging work on the governance of artificial intelligence in Islamic finance (Kismawadi et al., 2025; Mohd Najib et al., 2025) stand nearly alone, despite the tradition's native vocabulary of public trust and accountability. The critique cluster, meanwhile, resists easy convergence: the Goals' secular materialism cannot be dissolved by mapping (Qadir & Zaman, 2019), and indicator regimes quietly tutor administrations to optimise a truncated conception of wellbeing (Fukuda-Parr, 2016). Taking the five clusters together, the appraisal yields five deficits that structure the remainder of this article: a governance deficit at the field's analytical centre; environmental neglect notwithstanding the green waqf frontier (Ma & Sukmana, 2025); measurement without institutionalisation (Section 3.3); geographical concentration in Malaysia, Indonesia and the Gulf; and silence on the post-2030 settlement. The synthesis is uncomfortable but clear: the field has demonstrated compatibility and built instruments while avoiding the variable on which both depend.

6. GOVERNANCE AS THE MISSING LINK BETWEEN MAQASID AND SUSTAINABLE DEVELOPMENT

6.1 The Argument

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The thesis can now be stated precisely. Maqasid al-Shariah supplies a constitution of ends; the SDGs supply a grammar of targets; neither supplies the mechanism that converts ends and targets into allocation, behaviour and accountability. That mechanism is governance in the three-part sense established in Section 4.1: institutionalised capacity, impartial accountability and legitimate public purpose. The claim is supported by triangulated evidence rather than assertion. From the SDG side, a decade of implementation shows goals without institutional traction producing discourse rather than transformation (Biermann et al., 2022). From the Islamic finance side, maqasid commitments without governance teeth produce form without substance, measured directly in the underperformance of banks against maqasid indices (Mergaliyev et al., 2021) and theorised as social failure (Asutay, 2012). From the social finance side, reviews converge on institutional quality as the decisive condition for zakat and waqf achieving their potential (Kuanova et al., 2021; Napitupulu, 2024). From the policy side, OIC development plans invoke maqasid while the administrative machinery to execute them lags (Ibrahim, 2021). Four independent literatures, one diagnosis: the link that fails is always the governance link.

6.2 Native Resources: Amanah, Hisbah and Siyasah Meet Quality of Government

What makes the diagnosis productive rather than merely critical is that the Islamic tradition possesses governance resources of unusual depth, awaiting commensuration with contemporary theory. Classical political jurisprudence conceived public authority as a trust (*amanah*) exercised on behalf of the governed, with justice (*adl*) as its operating standard and consultation (*shura*) as its procedural discipline (Qur'an 4:58, 42:38); Al-Mawardi (1996) codified the offices of government, from the caliphate to market inspection, as legally bounded trusts whose holders answer for defined public functions, an early constitutionalism of administration, and Ibn Khaldun (2005) tied the rise and decay of polities to the quality of rule, observing that injustice and confiscatory extraction destroy the civilisational prosperity (*umran*) on which states depend. The correspondences with modern constructs are exact enough to be analytically useful: *amanah* parallels the fiduciary conception of office that underlies accountability; the *hisbah*, the institution of public accountability and market supervision, prefigures audit institutions, ombudsmen and regulatory inspection; impartiality as the core of quality of government (Rothstein & Teorell, 2008) restates *adl* in administrative idiom; and control of corruption, one of the six Worldwide Governance Indicators (Kaufmann et al., 2011), is precisely the programme that contemporary scholarship derives from *al-siyasah al-shar'iyyah* (Din et al., 2024). At the micro-foundation, the mainstream construct of ethical leadership, normatively appropriate conduct promoted through modelling and accountability (Brown & Treviño, 2006), meets a fully articulated Islamic counterpart in which leaders balance stakeholder obligations under divine accountability (Beekun & Badawi, 2005). Governance, in short, is not an import to be reconciled with the Shariah; it is a native science whose revival the convergence literature has deferred.

Two further bridges deserve explicit construction. The first concerns accountability's anatomy. Contemporary theory treats accountability as answerability joined to consequence, the obligation of power to explain itself and the capacity of forums to impose cost, and locates development failure in governance arrangements captured by narrow elite bargains (World Bank, 2017). The *hisbah* tradition anticipated both halves, combining inspection with enforcement, which is why its modern descendants, audit institutions, ombudsmen and anti-corruption commissions, are the natural carriers of maqasid accountability rather than exotic additions to it (Din et al., 2024). The second bridge is polycentric. Zakat and waqf are not creatures of central administration but community-rooted institutions governing shared

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resources across generations, and their documented pathologies, unclear mandates, weak monitoring and unchecked trustee discretion, read as textbook violations of the design principles that successful commons governance exhibits (Ostrom, 1990; Napitupulu, 2024; Ambrose & Asuhaimi, 2021). Framing Islamic social finance as polycentric commons governance imports an entire research technology, boundary rules, monitoring, graduated sanctions and conflict resolution, that the field has yet to exploit.

6.3 Translation Pathways and Researchable Propositions

The missing link becomes a research programme once translation pathways are specified. Four are visible. First, planning and budgeting: embedding maqasid categories in national plans, expenditure tagging and voluntary national reviews, the instruments through which the development regime already disciplines states (United Nations, 2023). Second, integrity institutions: configuring anti-corruption agencies, audit bodies and complaint systems as modern *hisbah*, prioritised in the good-enough sequence that governance reform requires (Grindle, 2004; Din et al., 2024). Third, regulatory stewardship of Islamic social finance: professionalising zakat authorities and waqf trustees against the accountability deficits the literature documents (Napitupulu, 2024; Ambrose & Asuhaimi, 2021; Ascarya et al., 2022). Fourth, service ethos: grounding administrative culture in *amanah* as the Islamic articulation of serving citizens rather than steering customers (Denhardt & Denhardt, 2000; OECD, 2020). Each pathway yields testable propositions, of which three illustrate the genre. P1: maqasid-framed development plans unaccompanied by integrity-institution reform will show no measurable outcome advantage over conventional plans. P2: where hisbah-style accountability over zakat and waqf strengthens, developmental outcomes of Islamic social finance improve disproportionately to funds collected. P3: adoption of maqasid-based metrics in official statistics increases policy coherence across ministries relative to rhetorical adoption alone. The propositions are deliberately falsifiable; a field that has lived on compatibility claims needs hypotheses it can lose.

A fifth, cross-cutting pathway operates at the level of people rather than structures. Ethical leadership research shows that normatively appropriate conduct spreads through modelling, reinforcement and the visible coupling of words to consequences (Brown & Treviño, 2006), which converts *amanah* from sermon into management system: selection criteria, training curricula, performance appraisal and promotion rules in which trusteeship is operationalised and breach carries cost. The Islamic articulation is already mature, specifying how leaders weigh obligations to multiple stakeholders under divine accountability (Beekun & Badawi, 2005), and it converges with the public administration ideal of serving citizens and the public interest rather than steering customers (Denhardt & Denhardt, 2000), now codified among the values of sound public governance (OECD, 2020). Research on maqasid-grounded leadership development in ministries, zakat authorities and waqf boards would supply the micro-foundations that the macro-institutional agenda presupposes.

7. COMPARATIVE FRAMEWORKS: MAQASID, THE SDGS, HUMAN DEVELOPMENT, CAPABILITIES AND ESG

Positioning maqasid among adjacent frameworks sharpens both its contribution and its limits. Table 3 compares five frameworks across the dimensions that matter for governance: the source of normativity, the conception of wellbeing, the primary agent, the accountability mechanism and the characteristic failure mode.

Table 3: Comparative analysis of five frameworks for development and sustainability governance

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Dimension	**Maqasid al-Shariah**	**SDGs**	**Human development / capabilities**	**ESG**
Normative source	Revelation interpreted through jurisprudence	Intergovernmental consensus	Public reasoning on freedoms and capabilities	Market and investor expectations
Wellbeing conception	Multidimensional, including spiritual and familial essentials	Seventeen goals; indicator-defined	Freedoms and capabilities people have reason to value	Risk-adjusted sustainability of the firm
Primary agent	State, community and believer	States, with multi-actor partnerships	States and individuals	Firms and investors
Accountability mechanism	Amanah and hisbah; accountability before God and community	Non-binding review and reporting	Comparative indices and public debate	Disclosure, ratings and capital allocation
Characteristic failure mode	Rhetorical adoption without institutional execution	Discursive impact without institutional change	Measurement uptake without political traction	Greenwashing and rating divergence

Source: Author's construction from the literature reviewed in Sections 3 to 6.

Three comparative findings follow. First, the closest kinship is with the capability approach and human development theory. Both maqasid and capabilities define development as the protection and expansion of what people have reason to value, both are list-based and multidimensional, and both resist income reductionism (Sen, 1999; Nussbaum, 2011; Alkire, 2005). The instructive difference is the source of ends, revelation against public reasoning, and the inclusion of transcendence: Nussbaum's central capabilities approach a list of essentials, yet no secular list ranks the protection of faith among them. The human development paradigm also supplies the institutional lesson the maqasid field has not absorbed: a rival conception of development changed global debate not by argument alone but by an index housed in an official institution and published annually (United Nations Development Programme, 1990, 2020).

Second, against the SDGs, maqasid's advantage is depth of normativity and its disadvantage is the absence of machinery. The Goals possess universality, statistical infrastructure and convening power, yet their accountability is non-binding and their effects largely discursive (Biermann et al., 2022); maqasid possesses a thick, duty-based account of why development matters and to whom officeholders answer, yet no comparable apparatus. The frameworks are therefore complements arranged along a spectrum running from normativity to enforceability, and the productive question is institutional combination rather than rivalry. Third, ESG illustrates both the promise and the peril of governance through measurement. Its evidentiary base is broad, with the business case supported across more than two thousand studies (Friede et al., 2015), yet the research record also documents definitional sprawl, rating divergence and legitimacy problems that invite greenwashing (Gillan et al., 2021). Maqasid-grounded integration efforts, such as the blueprint aligning ESG with the objectives for takaful operations (Mohd Zain et al., 2024) and the earlier demonstration of convergence between Islamic responsibility and mainstream CSR (Franzoni & Allali, 2018), suggest that the tradition can supply ESG with the stable telos it lacks, while ESG supplies the disclosure machinery the tradition lacks. The comparative synthesis thus reinforces the missing-link thesis from another direction: maqasid's distinctive asset among frameworks is precisely the duty-based accountability of *amanah*, an asset that exists only insofar as it is institutionalised.

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The capability literature teaches one further lesson: how operationalisation succeeds politically. Its measurement programme advanced not by settling philosophical debates but by building credible, decomposable indices that governments could adopt incrementally and that advocates could wield comparatively (Alkire, 2005; United Nations Development Programme, 2020). The maqasid measurement lineage reviewed in Section 3.3 has produced prototypes of similar ambition without the institutional sponsorship that turned the Human Development Index into common currency. The comparative implication is precise: the field's next investment belongs less in index refinement than in adoption coalitions, statistical offices, multilateral platforms and ministries willing to pilot, the politics of measurement rather than its mathematics.

8. EMERGING FRONTIERS: ARTIFICIAL INTELLIGENCE, ESG AND SUSTAINABILITY GOVERNANCE

Two frontiers will test whether maqasid governance can move from commentary to rule-setting. The first is artificial intelligence. AI is entering public administration and Islamic finance faster than the jurisprudence that should govern it, with the projected expansion of the Islamic fintech market documented in Section 5 indicating the scale at which design choices will bind (DinarStandard & Elipses, 2026; Hudaefi, 2020). Early treatments establish the agenda, reading AI deployment in finance through the five essentials and the demands of Shariah compliance (Kismawadi et al., 2025; Mohd Najib et al., 2025), and the mainstream AI ethics consensus offers a ready interface: the five principles of beneficence, non-maleficence, autonomy, justice and explicability (Floridi & Cowls, 2019) map with striking economy onto the protection of life and wealth, the prohibition of harm, the dignity of intellect and the demands of *adl*, while explicability restates in algorithmic idiom what *hisbah* demands of any exercise of power over others: that it be inspectable. The global standard now exists in the UNESCO Recommendation on the Ethics of Artificial Intelligence (UNESCO, 2021), and the open question is whether Muslim-majority states will translate it through maqasid categories into procurement standards, audit requirements and algorithmic accountability institutions, a modern hisbah for code, or accept frameworks written elsewhere. The window for rule-shaping closes as standards lock in.

The governance stakes extend beyond finance into administration itself. States increasingly deploy algorithmic systems in welfare targeting, taxation and security, domains where error injures precisely the essentials maqasid protects, and the global ethics instrument is explicit that such systems require human oversight, transparency and accountability throughout their lifecycle (UNESCO, 2021). Read through this article's framework, explicability is not a technical courtesy but the algorithmic form of answerability: an inspectable system is one over which *hisbah* can be exercised, while an opaque one is power without account (Floridi & Cowls, 2019). Concrete research objects follow, maqasid-referenced procurement standards for public artificial intelligence, audit mandates extending supreme audit institutions to algorithms, and redress mechanisms for automated decisions, each a modern instantiation of the inspection offices the tradition codified a millennium ago (Al-Mawardi, 1996).

The second frontier is the consolidation of sustainability governance around ESG architectures. As Section 7 showed, ESG's disclosure machinery is powerful but normatively thin, and Islamic finance has begun building the bridge: maqasid-ESG integration blueprints for takaful (Mohd Zain et al., 2024), Islamic articulations of responsible investment criteria, and the

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institutional signal of a flagship journal rebranding around Islamic finance and sustainable development (INCEIF University, 2024). The governance research question is no longer whether the frameworks align but who writes the standard: whether maqasid-based disclosure, screening and assurance requirements enter regulatory rulebooks in Muslim-majority jurisdictions, and whether spiritual and familial dimensions of wellbeing can be made auditable without trivialisation. The Islamic Declaration on Global Climate Change supplied the normative foundation for the environmental dimension a decade ago, framing stewardship (*khalifah*) and balance (*mizan*) as binding duties (International Islamic Climate Change Symposium, 2015); green waqf demonstrates an instrument (Ali & Kassim, 2020); what remains unbuilt is the verification, trustee-accountability and regulatory architecture that would convert declaration and instrument into climate infrastructure. The synthesis across both frontiers is the article's thesis in future tense: where governance is built, maqasid will shape the rules; where it is not, maqasid will annotate them.

9. A GOVERNANCE RESEARCH AGENDA BEYOND 2030

The Goals expire in 2030, and the Pact for the Future has opened the intergovernmental processes from which the successor framework will emerge (United Nations, 2024). The lesson of the first goal-setting era is documented: aspirations without institutional traction steer discourse, not states (Biermann et al., 2022). A field that wishes to shape the next settlement rather than audit it must therefore arrive with indicators, institutional evidence and worked examples. Table 4 sets out five research directions, each anchored in a deficit identified in Section 5 and each taking governance as the unit of analysis.

Table 4: A governance research agenda for maqasid and development scholarship beyond 2030

Direction	Indicative research questions	Suggested approaches
1. Maqasid-based metrics for the successor framework	How can the five essentials, including spiritual and familial wellbeing, be expressed as valid, internationally comparable indicators for post-2030 reporting?	Index construction building on I-HDI lineage; Delphi panels of jurists and statisticians; pilots within voluntary national reviews
2. Institutionalising maqasid in public administration	Through what planning, budgetary and integrity mechanisms have states embedded maqasid commitments, and with what measurable effect on delivery?	Comparative case studies across OIC states; process tracing; administrative and expenditure data analysis
3. Governing green Islamic social finance	Under what accountability and verification arrangements do green waqf and environmentally directed zakat deliver verifiable climate outcomes?	Impact evaluation; mixed methods; geospatial monitoring of endowment assets
4. Maqasid governance of frontier technologies and ESG	What regulatory architecture should govern artificial intelligence and sustainability disclosure so that technological and market governance serve the essentials?	Framework development; regulatory and standards analysis; expert elicitation
5. Voice in the post-2030 negotiation	How can Muslim-majority states translate maqasid scholarship into negotiating positions and institutional design proposals for the successor framework?	Policy and discourse analysis of intergovernmental texts; participatory research with delegations

Source: Author's construction from the appraisal in Sections 5 to 8.

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The fifth direction deserves elaboration because the negotiation it targets has begun. The documented lesson of governance by goals is that aspiration without institutional anchoring yields discourse (Biermann et al., 2017, 2022), so the live design questions for the successor framework are institutional: whether review mechanisms acquire consequences, whether national implementation is benchmarked on institutional capacity and integrity rather than outcomes alone, and whether wellbeing metrics widen beyond the material. Each is a question on which maqasid scholarship, equipped with the metrics of Direction 1 and the institutional evidence of Direction 2, could submit text rather than commentary. The Pact for the Future's commitment to strengthening the multilateral development system keeps these questions open (United Nations, 2024); they will not remain open for long.

Three properties make the agenda more than a wish list. It is sequenced: metrics supply the language without which institutional reform cannot be evaluated, and both are preconditions for credible participation in negotiation, mirroring the human development paradigm's own path from index to influence (United Nations Development Programme, 1990). It is corrective: Directions 3 and 4 target the environmental and technological blind spots the appraisal exposed, preventing the next decade of scholarship from merely enlarging the crowded clusters. And it is disciplined by falsifiability: the propositions of Section 6.3 give Directions 2 and 3 hypotheses that can fail, the methodological maturation that reviews of the field have explicitly demanded (Kuanova et al., 2021; Ma & Sukmana, 2025). The agenda's horizon is fixed by diplomacy, not preference: research can shape negotiating positions only while those positions remain unformed.

10. CONCLUSION

This article set out to transform a fragmented convergence literature into a governance research programme. Its narrative review of approximately eighty sources across Islamic studies, development theory, public administration and sustainability governance yields a clear account. Maqasid al-Shariah is best understood as an ethical governance framework and multidimensional wellbeing paradigm whose developmental articulation predates the SDGs by decades. The convergence literature has established commensurability and built instruments, but it has avoided the variable on which both depend, and four independent literatures triangulate the same diagnosis: goals without institutions steer discourse; finance without governance reproduces form over substance; social finance without stewardship underdelivers; and plans without administration remain rhetoric. Governance, in the three-part sense of institutionalised capacity, impartial accountability and legitimate purpose, is the missing link between maqasid and sustainable development.

The contributions are threefold. Theoretically, the article reconstructs maqasid as a governance framework, demonstrates its commensurability with quality-of-government, ethical leadership and accountability scholarship, positions it comparatively against the SDGs, human development, capability and ESG frameworks, and converts the missing-link thesis into falsifiable propositions. Practically, it specifies translation pathways, planning and budgeting, integrity institutions, regulatory stewardship of social finance, and administrative ethos, that give policymakers concrete points of entry. Prospectively, it supplies a sequenced, time-bound agenda oriented to the post-2030 settlement, the first such agenda in this literature to take the expiry of the Goals as its organising fact. The entry points lie nearest to the institutions this analysis has repeatedly implicated: planning and finance ministries, supreme audit bodies, zakat and waqf regulators, and the standard-setters of Islamic finance.

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The limitations declared in Section 2 mark the boundaries of these claims and specify the replication the field should now perform. Three questions head the resulting agenda. How can the five essentials, including their spiritual and familial dimensions, be operationalised as internationally comparable indicators fit for post-2030 reporting? Through which planning, budgetary and integrity mechanisms have states that invoke maqasid actually altered allocation and delivery, and with what measurable effect? And how can Muslim-majority states convert this scholarship into negotiating positions for the successor framework while its design remains unsettled? The first goal-setting era tested whether the world could deliver a framework it had agreed; the next will decide who writes its successor. The maqasid tradition has the conceptual depth to be present at that writing, on one condition this article has pressed throughout: that its scholarship now does for governance what it has long done for compatibility, and takes it seriously.

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APPENDIX A

Table A1: Core literature on the maqasid and SDG nexus synthesised in this review, by type, primary thematic cluster and geographical focus (n = 46)

No.	Source	Type	Primary cluster	Geographical focus
1	Abdullah (2018)	Journal article	Social finance (waqf)	Global
2	Ahmad (1980)	Book chapter	Foundations	Conceptual
3	Ahmed et al. (2015)	Working paper	Commercial finance	Global
4	Al-Ghazali (2005)	Classical treatise	Foundations	Conceptual
5	Ali and Kassim (2020)	Journal article	Social finance (environment)	Indonesia
6	Ali and Hasan (2014)	Working paper	Measurement	OIC countries
7	Al-Mawardi (1996)	Classical treatise	Governance	Conceptual
8	Al-Raysuni (2005)	Monograph	Foundations	Conceptual
9	Ambrose and Asuhaimi (2021)	Journal article	Governance (waqf)	Malaysia
10	Amin et al. (2015)	Book chapter	Measurement	Conceptual
11	Anto (2011)	Journal article	Measurement	OIC countries
12	Ascarya et al. (2022)	Journal article	Social finance (waqf)	Indonesia
13	Asutay (2012)	Journal article	Critique	Global
14	Attia (2007)	Monograph	Foundations	Conceptual

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15	Auda (2008)	Monograph	Foundations	Conceptual
16	Aziz et al. (2024)	Journal article	Conceptual mapping	Global
17	Bedoui and Mansour (2015)	Journal article	Measurement	Conceptual
18	Beekun and Badawi (2005)	Journal article	Governance (ethical leadership)	Conceptual
19	Chapra (1992)	Monograph	Foundations	Conceptual
20	Chapra (2008)	Monograph	Foundations	Conceptual
21	Din et al. (2024)	Review article	Governance (integrity)	Conceptual
22	DinarStandard and Elipses (2026)	Industry report	Commercial finance (fintech)	Global
23	Dusuki and Abdullah (2007)	Journal article	Foundations (applied ethics)	Conceptual
24	Dusuki and Bouheraoua (2011)	Journal article	Foundations (finance)	Conceptual
25	Ekawaty (2026)	Meta-analysis	Social finance (zakat)	Global
26	El-Gamal (2006)	Monograph	Critique	Global
27	Franzoni and Allali (2018)	Journal article	Conceptual mapping (CSR)	Conceptual
28	Fukuda-Parr (2016)	Journal article	Critique	Global
29	Hudaefi (2020)	Journal article	Commercial finance (fintech)	Indonesia
30	Ibn Ashur (2006)	Classical treatise	Foundations	Conceptual
31	Ibn Khaldun (2005)	Classical treatise	Governance	Conceptual
32	Ibrahim (2021)	Working paper	Governance	OIC countries
33	Kamali (2008)	Monograph	Foundations	Conceptual
34	Khan (2010)	Journal article	Critique	Global
35	Kuanova et al. (2021)	Review article	Social finance	Global
36	Laldin and Furqani (2013)	Journal article	Foundations (finance)	Conceptual
37	Ma and Sukmana (2025)	Review article	Social finance	Global
38	Mergaliyev et al. (2021)	Journal article	Measurement	Global
39	Mohd Najib et al. (2025)	Journal article	Governance (AI)	Malaysia
40	Mohd Zain et al. (2024)	Journal article	Governance (ESG)	Malaysia
41	Napitupulu (2024)	Review article	Governance (social finance)	Global
42	Qadir and Zaman (2019)	Journal article	Critique	Conceptual
43	Sachs et al. (2025)	Research report	SDG assessment	Global
44	Sen (1999)	Monograph	Development theory	Global
45	Stiglitz et al. (2009)	Research report	Measurement	Global
46	ul Haq (1995)	Monograph	Development theory	Global

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Source: Author's classification. Governance theory, methodology and policy sources cited in the text are listed in the References.

APPENDIX B

Table B1: Goal-by-goal correspondence between the seventeen SDGs and maqasid dimensions, as synthesised from the literature

SDG	Goal theme	Principal maqasid correspondence	Representative sources
1	No poverty	Hifz al-mal; hifz al-nafs	Ahmed et al. (2015); Ekawaty (2026)
2	Zero hunger	Hifz al-nafs	Abdullah (2018)
3	Good health and wellbeing	Hifz al-nafs; hifz al-nasl	Abdullah (2018); Chapra (2008)
4	Quality education	Hifz al-‘aql; hifz al-din	Chapra (2008)
5	Gender equality	Adl; hifz al-nasl	Ibn Ashur (2006); Ibrahim (2021)
6	Clean water and sanitation	Hifz al-nafs	Abdullah (2018)
7	Affordable and clean energy	Hifz al-mal; hifz al-nafs	Ahmed et al. (2015)
8	Decent work and economic growth	Hifz al-mal	Laldin and Furqani (2013); Ahmed et al. (2015)
9	Industry, innovation and infrastructure	Hifz al-‘aql; hifz al-mal	Chapra (2008)
10	Reduced inequalities	Adl; hifz al-mal	Ahmed et al. (2015); Asutay (2012)
11	Sustainable cities and communities	Hifz al-nasl; umran	Ibn Khaldun (2005); Ibrahim (2021)
12	Responsible consumption and production	Hifz al-mal; mizan	Qadir and Zaman (2019)
13	Climate action	Khalifah; mizan; hifz al-nasl	International Islamic Climate Change Symposium (2015); Ali and Kassim (2020)
14	Life below water	Khalifah; hifz al-nasl	International Islamic Climate Change Symposium (2015)
15	Life on land	Khalifah; hifz al-nasl	Ali and Kassim (2020)
16	Peace, justice and strong institutions	Adl; amanah; hifz al-din	Al-Mawardi (1996); Din et al. (2024); Ibrahim (2021)
17	Partnerships for the goals	Ummah; ta‘awun (cooperation)	Attia (2007); Abdullah (2018)

Note: Correspondences synthesise mappings recurring across the literature and are indicative rather than exhaustive. Source: Author's synthesis.