

**A QUALITATIVE INQUIRY INTO THE IMPLICATIONS
OF MAQASID AL-SHARI'AH FOR INTEGRATED
SUSTAINABILITY PRACTICES AMONG HALAL
BUSINESSES IN MALAYSIA**

BY

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**A dissertation submitted in fulfillment of the requirement for
the degree of Master of Halal Industry Management.**

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ABSTRACT

This study qualitatively examines the implications of *Shari'ah* objectives for sustainability practices among businesses. While there is growing recognition of the importance of adopting an integrated approach to sustainability, many businesses, including those in the halal industry, remain focused on profit maximisation, often at the expense of environmental and social sustainability. As such, there is a pressing need for studies that highlight effective sustainability practices, specifically to guide halal businesses in meeting current needs without compromising future generations. To address this gap, this research employed a qualitative design, utilizing semi-structured interviews to gather data from ten *Shari'ah* scholars in Malaysia. Thematic analysis was used to interpret the data. The findings reveal that there are robust justifications from a *Shari'ah* perspective for integrating sustainability practices into business operations. Furthermore, the study underscores the need for heightened awareness among halal businesses regarding the adoption of a holistic sustainability approach. Key recommendations include formulating and implementing comprehensive sustainability strategies, ensuring alignment with *Shari'ah* principles, and adhering to environmental and social standards. This study offers valuable insights into the intersection of *Shari'ah* objectives and corporate sustainability, with significant implications for businesses, especially in the halal sector, to better integrate sustainability into their core practices.

ABSTRACT IN ARABIC

تبحث هذه الدراسة نوعيا في الآثار المترتبة على مقاصد الشريعة الإسلامية في ممارسات الاستدامة بين الشركات. في حين أن هناك اعترافا متزايدا بأهمية اعتماد نهج متكامل للاستدامة، فإن العديد من الشركات، بما في ذلك تلك الموجودة في صناعة الحلال، لا تزال تركز على تعظيم الأرباح، وغالبا على حساب الاستدامة البيئية والاجتماعية. وعليه، هناك حاجة ملحة للدراسات التي تسلط الضوء على ممارسات الاستدامة الفعالة، وتحديدًا لتوجيه الشركات الحلال في تلبية الاحتياجات الحالية دون المساس بالأجيال القادمة. ولمعالجة هذه الفجوة، استخدم هذا البحث تصميمًا نوعيًا، مستخدمًا مقابلات شبه منظمة لجمع البيانات من عشرة علماء شرعيين في ماليزيا. تم استخدام التحليل الموضوعي لتفسير البيانات. وتكشف النتائج أن هناك مبررات قوية من منظور الشريعة الإسلامية لدمج ممارسات الاستدامة في العمليات التجارية. علاوة على ذلك، تؤكد الدراسة على الحاجة إلى زيادة الوعي بين الشركات الحلال فيما يتعلق باعتماد نهج الاستدامة الشاملة. وتشمل التوصيات الرئيسية صياغة وتنفيذ استراتيجيات الاستدامة الشاملة، وضمان التوافق مع مبادئ الشريعة الإسلامية، والالتزام بالمعايير البيئية والاجتماعية. تقدم هذه الدراسة رؤى قيمة حول تقاطع مقاصد الشريعة الإسلامية واستدامة الشركات، مع تداعيات كبيرة على الشركات، وخاصة في قطاع الحلال، لدمج الاستدامة بشكل أفضل في ممارساتها الأساسية.

APPROVAL PAGE

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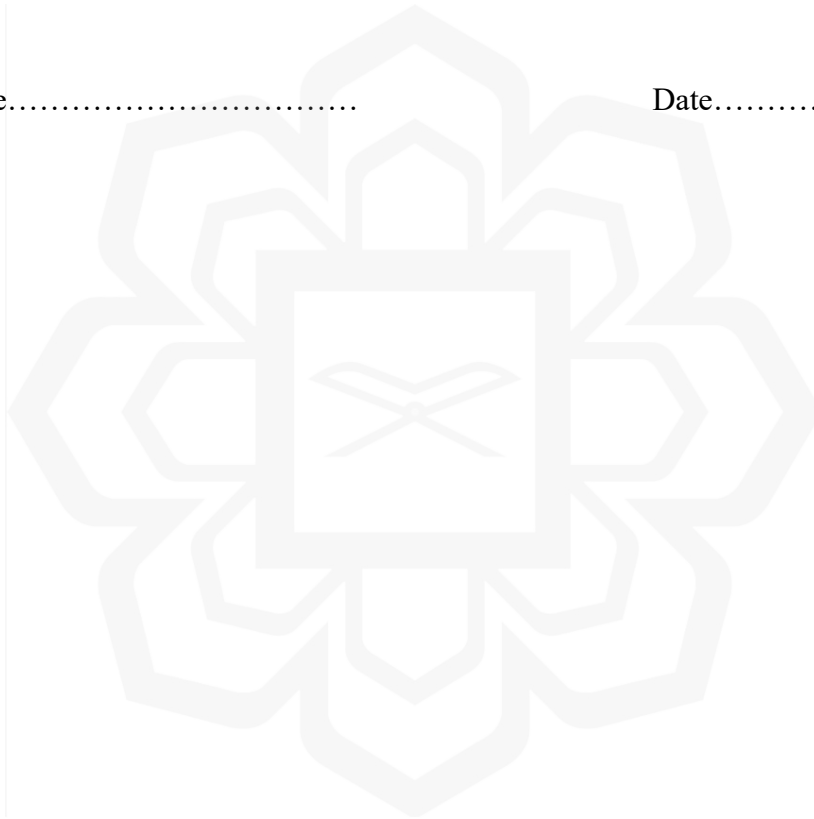
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LIST OF ABBREVIATION

SDGs	Sustainable Development Goals
NGOs	Non-Governmental Organization
MEDAC	Ministry of Entrepreneur Development and Cooperatives
CSR	Corporate Social Responsibility
CED	Committee for Economic Development
TBL	Triple Bottom Line
EMS	Environmental Management Systems



CHAPTER ONE

INTRODUCTION

1.1 BACKGROUND OF THE STUDY

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, only few businesses are aware of the positive impact of integrated sustainability practices (Svensson et al., 2016). Though a great deal of progress has been made on sustainability awareness, there is still a lack of integrative approach to truly implement sustainability framework among businesses (Fauzi et al., 2020). While there are several reasons that can affect businesses' decisions to embrace an 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 calls for strong participation from businesses, resulting into contemporary pressure from investors, Non-Governmental Organization (NGOs), media, and other stakeholders (Jan et al., 2021). As noted by Jeffrey Sachs, a professor of sustainable development at the Columbia University, taking a holistic look at the sustainable development means that businesses should combine their economic progress with social justice and with environmental sustainability.

Given the current level of sustainability awareness among the stakeholders and institutional influence, it is increasingly not enough for business to focus on profits alone, or caring for people alone, or even minimising their negative impacts on the planet alone; rather, such a business must focus on all aspects of sustainability practices (de Cámara et al., 2021). In other words, incorporating sustainability into the business strategy is no longer an option since business must be answerable to the stakeholders' demands. As related to the objective of *Shari'ah*, an integrative approach to the sustainability is perfectly in line with the concept of *Shumuliyah* (comprehensive or complete) – one of the characteristics of *Shari'ah* [1]. When engaging in activities to seek economic benefits, the concept of

Shumuliyyah, therefore, mandates businesses to be resolute in upholding *Shari'ah* principles in all aspects by committing parts of their resources to reduce hardship in society and not to cause statutory nuisance that could affect someone's health, environment, or annoy neighbours (Jaiyeoba et al., 2023).

Since 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 objective of *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 religion learning practices is *maslahah* (public well-being) (Bensaid and Machouche, 2013), and taking a visionary and holistic perspective on sustainability would promote public's 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 the society, and be active in protecting the environment (Rahman et al., 2017). Accordingly, an integrated approach to sustainability is an effective way to promote the objective of *Shari'ah*, which seek to realise well-being and ward off evil for the creatures in this life and in the life hereafter.

To this end, this study qualitatively investigates the implications of objective of *Shari'ah* for business sustainability practices, essentially to reinforce the importance of integrated business sustainability practices. As noted by Aras and Crowther (2015), businesses must pay necessary attention to the integrated sustainability practices as well as maintaining an equilibrium among the sustainability dimensions. While considerable efforts have been made to conceptualise corporate sustainability (Zahid et al., 2021; Ajmal et al., 2018), investigate factors influencing an integrated sustainability strategy implementation (Manninen and Huiskonen, 2022; Singh and Rahman, 2021; Engert and Baumgartner, 2016), or examine the external and internal drivers that hinder or support the integration of sustainability practices among businesses (Engert et al., 2016); however, literature search reveals lack of studies on the implications of objective of *Shari'ah* for business sustainability practices. As *Shari'ah* aims to achieve wellbeing, there is a need for studies that stress on the practices and strategies, in relation to the objective of *Shari'ah*,

particularly to expose businesses to the best ways to meet the need of today 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 TBL are not financial loss alone, but failure to comply with *Shari'ah* principles. In essence, businesses must pay adequate attention to economic, social, and environment given that the *Shari'ah* compliant businesses are required to submit to *Shari'ah* principles by paying attention to people, planet, and profit. Similarly, businesses are not expected to conduct themselves as self-centred utility maximiser economic agent, as idealised in neoclassical economics; rather they are expected to be balanced in their response to economic, social, and environmental issues (Dusuki and Bouheraoua, 2011).

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

1.2 PROBLEM STATEMENT

Businesses, including many halal enterprises, have a history of putting a lot of emphasis on their bottom lines. This tendency has erroneously guided them to frequently ignore the macro-level sustainability practices, covering economic, environmental, and social, that can significantly contribute to their long term performance and sustainability (Manninen and Huiskonen, 2022; Landrum, 2018). Rather than entirely focusing on profit maximisation at all time, halal firms need to take an integrated approach to sustainability practices by incorporating environmental preservation, economic sustainability, social sustainability, and philanthropic practices into their sustainability plans (Robbins and Coulter, 2018). According to Göran Svensson et al. (2016), several halal businesses have

been taking a traditional approach to sustainability practises by pursuing solely financial or economic profits and ignore nearly all other aspects sustainability practices, such as environmental sustainability practices, social sustainability practice, and philanthropic responsibly practices.

The issue with such an approach is that businesses that just concentrate on the economic side of sustainability may see a large decline in their financial performance during an economic crisis. For instance, a report by the Ministry of Entrepreneur Development and Cooperatives (MEDAC) shows that a total of 37,415 entrepreneurs had to shut down their businesses due to the severe impact of lockdowns and other reasons during the pandemic (Adam, 2020). This incidence clearly indicates that a holistic approach to the sustainability practices is no longer an option for halal businesses. In other words, an integrated strategy to sustainability is essential in today's business environment based on comparable reports coming from a number of other nations about how this epidemic has interrupted business activity and forced many others to close down (Bartik et al., 2020). This argument therefore contends that a passive or incomplete approach to sustainability may result in a greater long-term loss for halal enterprises. According to Talal Rafi, a World Bank Ambassador, addressing halal businesses with the goal of implementing sustainability practises to make the world more sustainable has many advantages for businesses. Consequently, implementing a sustainability plan improves productivity, adds value to the brand, satisfies consumer demand, attracts talented individuals, and opens up new prospects.

As a result of the foregoing discussion, sustainability practices, which emphasise economic, social, philanthropic, and environmental sustainability strategy, should be adopted instead of the economy-based bottom line sustainability strategy. This is particularly relevant for halal companies founded on *Shari'ah* principles (Shinkafi et al., 2017). Ultimately, halal enterprises need to be mindful of their effects on society and the environment, in addition to their economic responsibility. Based on this all-encompassing strategy for addressing sustainability, they will not only improve society and the environment but also advance the core principles of *Shari'ah*, which seek to protect and advance the best interests of all creatures (Qoyum, 2018). Consequently, this study explores

the implications of *Maqasid al-Shari'ah* for integrated sustainability practices among halal businesses in Malaysia based on qualitative approach.

1.3 RESEARCH OBJECTIVES

The main purpose of this study is to qualitatively explore the implications of *Maqasid al-Shari'ah* for the integrated sustainability practices among halal businesses in Malaysia.

The specific objective of this research are as follows:

1. To explore the implication of *Maqasid al-Shari'ah* for the integrated sustainability practices among halal businesses.
2. To investigate the views of *Shari'ah* scholars on the integrated sustainability practices.
3. To analyse the benefits of integrated sustainability practices to halal businesses from the perspective of *Shari'ah* scholars.
4. To examine the *Shari'ah* perspective on the appropriateness of communicating sustainability practices to the public by halal businesses to the public.

1.4 RESEARCH QUESTIONS

The researcher uses appropriate research techniques to address the following research questions:

1. What is the implication of *Maqasid al-Shari'ah* for the integrated sustainability practices among halal businesses in Malaysia?
2. What are the views of *Shari'ah* scholars on the integrated sustainability practices?
3. What are the benefits of integrated sustainability practices to halal businesses from the perspective of *Shari'ah* scholars?
4. How does *Shari'ah* view the communication of sustainability practices by halal businesses to the public?

1.5 RESEARCH SCOPE

This research adopts appropriate approach and techniques to investigate the outlined research objectives based on comprehensive analysis and synthesis of relevant literatures, covering *Maqasid al-Shari'ah*, sustainability practices from Islamic perspective,

theoretical background, and integrated sustainability practices. Ultimately, the review of literature aims to build strong theoretical background for the present study. To critically address the issue at hand, this study subscribes to interpretivism paradigm that uses qualitative research design and quantitative data to gain understanding of the implications of *Maqasid al-Shari'ah* for the integrated sustainability practices among halal businesses in Malaysia.

Semi-structured interview questions, prepared by the researcher, will be used to interview *Shari'ah* scholars. The focus will be on understanding why halal businesses should pursue economic, social, environmental sustainability, and philanthropic responsibility practices from an Islamic perspective, particularly with respect to the implications of *Maqasid al-Shari'ah* for integrated sustainability practices. Additionally, the interview will explore the scholars' views on integrated sustainability practices, the benefits of pursuing such practices, and the *Shari'ah* perspective on communicating sustainability practices.

Using this approach, data will be collected from 10 *Shari'ah* scholars who are also academic experts with substantial knowledge of sustainability practices. The qualitative data will then be analysed using thematic analysis.

1.6 THE SIGNIFICANCE OF THE STUDY

This study intends to explicate the implications of *Maqasid al-Shari'ah* for the integrated sustainability practices among halal businesses in Malaysia. By embarking on this study, the researcher envisages that its findings benefit various entities, including halal businesses, body of knowledge, government agencies, halal industry, and Malaysia's communities. Specifically, the research promotes the implications of *Maqasid al-Shari'ah* for the integrated sustainability practices in such that motivates halal businesses to prioritise the use of environmentally friendly practices that protect human health and planet, especially by reducing waste, conserve energy, and recycle materials. Similarly, employees of halal businesses will also be educated on the importance of sustainability practices essentially on the need to avoid activities that cause harm to the environment as well as the society.

Furthermore, it is expected that this study also benefits the Malaysia community, since present study aims to promote integrated sustainability practices among halal

businesses in Malaysia. When halal businesses take a holistic approach to the sustainability practices by minimising negative impact on environment, the community will be safe for the citizens to live and carry out their day-to-day activities without hinderance while the planet will be protected for future generations. In addition, this study promotes the adoption of integrated sustainability practices among halal businesses; in doing so, government and its agencies will benefit from this study, especially with their quest to address social issues and promotes inclusive economic growth. Thus, this study will help in promoting Malaysia's sustainability agenda to halal businesses.

Finally, this study enriches the literature on sustainability, halal industry, and *Maqasid al-Shari'ah*. This research will serve as basis for better understanding of sustainability practices from Shari'ah perspective and offer a guidance for researchers who intend to carry out research in this area of study. This study can also serve as a reference material for the discussion on the implications of *Maqasid al-Shari'ah* for the integrated sustainability practices among halal businesses. Researchers will be assisted to know the important reasons why there is a need to promote holistic sustainability to halal businesses, particularly from the perspective of *Maqasid al-Shari'ah*. On this basis, halal businesses can enhance their reputation with customers and stakeholders which will eventually lead to improve brand image, increased sales, and greater social license to operate.

1.7 DEFINITIONS OF TERMS

1.7.1 Shari'ah

Shari'ah refers to the divine law and moral code derived from the Quran and Sunnah (the teachings and practices of Prophet Muhammad, peace be upon him). It encompasses guidance on all aspects of human life, including worship, ethics, social interactions, and business dealings (Kamali, 2008). In the context of halal businesses, *Shari'ah* ensures that operations and practices comply with Islamic principles and values.

1.7.2 Maqasid Al-Shari'ah

Maqasid Al-Shari'ah refers to the objectives or higher purposes of Islamic law. These objectives aim to preserve and promote the well-being of individuals and society by safeguarding five essential elements: religion (*deen*), life (*nafs*), intellect (*aql*), lineage

(*nasl*), and property/wealth (*maal*) (Kamali, 2008). In the context of integrated sustainability practices, *Maqasid Al-Shari'ah* serves as a framework to align business operations with ethical, social, and environmental principles for holistic development.

1.7.3 Sustainability Practices

Sustainability practices refer to actions and strategies adopted by businesses to meet present needs without compromising the ability of future generations to meet their own needs. These practices balance economic, environmental, and social responsibilities to ensure long-term viability and ethical accountability in operations (Meuer et al., 2020).

1.7.4 Environmental Sustainability

Environmental sustainability involves practices that minimise harm to the natural environment. This includes conserving resources, reducing waste and emissions, and protecting ecosystems (Meuer et al., 2020). For halal businesses, this may involve ensuring compliance with *Shari'ah* principles while adopting eco-friendly processes, such as waste reduction and the use of renewable energy.

1.7.5 Social Sustainability

Social sustainability focuses on maintaining and improving the well-being of individuals and communities. This includes fair treatment of employees, equitable distribution of resources, community engagement, and adherence to ethical labour practices (Meuer et al., 2020). For halal businesses, social sustainability involves ensuring that operations align with Islamic values, promoting social justice and community welfare.

1.7.6 Economic Sustainability

Economic sustainability entails the responsible management of resources to achieve long-term profitability and growth. This includes fostering ethical business practices, ensuring fair trade, and creating economic opportunities without exploiting people or resources (Meuer et al., 2020). Halal businesses must integrate *Shari'ah* principles to ensure ethical economic practices while maintaining financial stability.

1.8 ORGANIZATION OF THE STUDY

This study is organized into five main chapters, including the current chapter. Chapter One introduces the background of the study, the problem statement, the research objectives, the research questions, the research scope, and the significance of the study. Chapter Two provides a review of relevant literature, including discussions on *Maqasid al-Shari'ah*, sustainability practices from an Islamic perspective, the Stakeholder Theory as the theoretical foundation for this study, integrated sustainability practices, business sustainability practices, and the identified research gaps. Chapter Three outlines the research methodology, detailing the research design, population, sample size and sampling procedure, research instruments, data collection methods, and qualitative data analysis techniques. Chapter Four presents the data analysis and interprets the findings derived from the data collected. This chapter also discusses the major findings in the context of the study objectives. Finally, Chapter Five concludes the study by summarizing the research, discussing the findings in relation to the research objectives, offering recommendations for future research, highlighting the study's limitations, and providing the concluding remarks.

CHAPTER TWO

LITERATURE REVIEW

2.1 INTRODUCTION

This chapter reviews relevant literature on the main issue that this study intends to address. Following this introduction to the chapter, Section 2.2 discusses *Maqasid al-Shari'ah* and how it offers pragmatic approach for addressing the sustainability issues. Section 2.3 elaborate issues on sustainability practices from Islamic perspective. Section 2.4 offers detailed discussion on theoretical background of this study, where the Stakeholder Theory upon which the present is built is examined. Section 2.5 brings the readers to the elaborate discussion on the integrated sustainability practices. Section 2.6 reviews literature on the business sustainability practices specifically to provide discussion on the environmental sustainability practices, social sustainability practices, including philanthropic responsibility, and economic sustainability. Section 2.7 introduce the readers to the novelty of this study, where the research gaps are discussed. Finally, Section 2.8 summarizes this chapter.

2.2 MAQASID AL-SHARI'AH: THE HIGHER OBJECTIVES OF DIVINE LAW

Prior to the discussion on the integrated sustainability practices, it is pertinent to briefly elaborate on the objective of *Shari'ah*. 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, different perspectives have been used to offer definition for the objective of *Shari'ah*. Among several Muslim scholars, including *Abū Hāmid al-Ghazālī*, *Al-Shāṭibī*, *Allāl al-Fāsī*, etc. who have offered definitions for the objective of *Shari'ah*, the definition that is pertinent to the researcher discussion here is the one offered by Ashur (1973). According to Ashur, the objective of *Shari'ah* is “all-purpose principle (*maqasid '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 the objective of *Shari'ah* is an authentic approach used in the Muslim world to offer distinctive solution to various issues, such as sustainability framework. Certainly, the objective of *Shari'ah* is an important approach to dismantle complex business issues, such as those relating to economic, social, and environment, rather than using the principle of *prima facie* to find solutions (Ibrahim et al., 2018; Mohd Saifuddeen et al., 2013). The objective of *Shari'ah* offers pragmatic approach that is suitable to address the issue of business sustainability practices, as it aims to preserve orderliness and regulate the conduct of institutions and mankind in preserving interest (*maslahah*) and justice, remove of hardship (*raf'u al-haraj*), prevent corruption and destruction, avoid harm (*darar*), and facilitate improvement and perfection of human life (Kamali, 2008; Ibrahim et al., 2018).

Meanwhile, Al-Shatibi is known as one of the most influential Islamic jurists who introduced the objective of *Shari'ah*, based on the concept of *maslahah* (Mansour et al., 2017). In support of Al-Shatibi, Kamali (2008) documents that human interests are generally categorised into three levels of priority, which are essentials (*al-daruriyyat*), needs (*al-hajiyyat*), and embellishments (*al-tahsiniyyat*). The first level of interest, known as essentials (*al-daruriyyat*), is the most important aspect of these levels as it covers five human interests to be preserved, which are faith (*hifz al-din*), life (*hifz al-nafs*), progeny (*hifz al-nasl*), intellect (*hifz al-'aql*), and property (*hifz al-mal*). This first level serves as a foundation for other two levels - the needs (*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 the objective of *Shari'ah*. An integrated sustainability practices takes a holistic approach to business sustainability practices and such policy is certainly encouraged in Islam. As reiterated, the primary objective of the *Shari'ah* is the realisation of benefit to the people as regard to their affairs in this world and hereafter, as well as to

protect people against corruption and evil (Kamali, 2008). This objective of the *Shari'ah* is explained in *surah Al-Anbiya'* (Qur'an 21:10) when Allah declares: "*And We have sent you (O Prophet) not but as a mercy for the 'alamin (mankind, jinns, and all that exists)*". According to Laldin (2008), the word '*rahmatan*' in the above verse covers everything that is harmonious with human need and offers benefit to mankind.

The practicality of this verse to businesses is that they are mandated to ensure that their activities are in harmony with the societal well-being and environmental protection (Jaiyeoba et al., 2023). 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 profits as possible for their shareholders, but rather they must seek development that is in harmony with society and environment. Thus, businesses need to act accordingly by taking an integrated approach to the issue of sustainability practices, essentially to serve as mercy to the entire world. In addition to the issues covered in this section, the next section expands this discussion by focusing on sustainability practices from Islamic perspective.

2.3 SUSTAINABILITY FROM ISLAMIC PERSPECTIVE

This section takes a critical look of crucial teachings of the Qur'an and Sunnah on the one hand, and sustainable practices on the other hand. Largely, the Islamic teachings dealt extensively with many aspects of sustainability practices. Sustainable practices are promoted through the criticism of excessive lifestyle and stinginess in situations of generosity. The Qur'anic and Prophetic traditions and their teachings urged moderation in all aspects of life, prohibited extravagance in consumptions, emphasised the importance of preserving the environment and protecting natural resources, and promoted the act of giving in situations of generosity. On this basis, Bsoul et al. (2022) note that Islamic teachings are crucial for creating awareness and arousing willingness of Muslims and businesses toward sustainable practices as essential principle of conduct.

Hamidi and Worthington (2021) document that the principles of sustainable practices are consistent with Islamic teachings since they intend to guide businesses to flourish, operate without negatively impacting the environment, and benefit stakeholders in such that make the world a better place. Sustainability practices are essential for guiding businesses to promote prosperity for all, achieve a fair and balanced society, and endorse

social goals. While discussing the sustainable development from Islamic perspective, Patmawati et al. (2011) note that the current view of sustainable development as the “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” is not holistic enough since it focuses mainly on material needs without any consideration for spiritual need.

To them, sustainability practices should be holistic in the sense that promote material needs and spiritual needs, essentially to live a balance live for this world and the world Hereafter. Similarly, Dariah et al. (2016) agree to the concept of sustainability practices, but note that Islam offers guidance for such practices in terms of the relationships between human and Allah SWT, human and environment, and human and fellow human beings. This suggests that Islamic beliefs and values offer humanity with effective solutions to today’s sustainability challenges by emphasising the importance of environmental protection (environmental sustainability), managing impacts on people (social sustainability), and long-term economic growth without negatively impacting 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 *khalifah* or representative of Allah on earth implies that humans can benefit from everything created by Allah without overindulgence, since such creations are not for the present generations alone but for future generations as well. As representative of Allah, humans must take concerns steps towards preserving and maintaining all the creations of Allah so that future generations can also benefit from them. Interestingly, this argument is aligned with the Bruntland Commission’s conceptualization of sustainable development, which is the “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (Visser and Brundtland, 2013). In fact, what distinguishes Islamic approach to environmental sustainability is how it’s established 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 conserve its 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 the environmental preservation is the values of rationalization 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 minimize 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 extravagant lifestyle are also prohibited in Islam since these acts lead to degradation of the environment, as emphasized severally in Qur’an.

Similarly, the traditions of the Prophet Muhammad (SAW) also promote the conservation of natural resource, environmental hygiene, minimization 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 aspects of environmental sustainability which have been emphasized as half-faith in Islam are cleanliness and purification (Bsoul et al., 2022). Since 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 dangerous consequence 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 Sustainable Development Goals (SDGs), by addressing issues inherent in poverty, hunger, health and wellbeing, 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 have long ago 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 (2007) 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 (like *zakah*).

With respect to economic sustainability dimension, which is defined as practices that support the long-term economic development without negative effect on environmental, social, and cultural aspects of the community, Muslims and businesses under the umbrella of Islam are expected to engage in activities that enable them generate sustainable income and contribute positively to the society (Jaiyeoba et al., 2022). Certainly, the economic sustainability from Islamic point of view is not limited to selfish profit maximization or personal growth at the expense of others, but such which include supports for social, moral, material, and spiritual (Muliadi, 2020). For this reason, Islam has approved *zakah* and *sadaqah*, *waqf*, *takaful*, inheritance, and prohibited interest, excessive uncertainty, gambling, dishonest behaviour, particularly to ensure sustainable economic growth, redistribution of wealth, intergenerational equity, and people's welfare. While the discussion so far focuses on sustainability practices from Islamic perspective, the subsequent section will review literature on integrated sustainability practices.

2.4 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, etc. 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 stakeholder theory of Freeman (1984) appears to be the most cited theory in the sustainability literature. Since the present study also examine the implications of objective of *Shari'ah* for the integrated sustainability practices among businesses, stakeholder theory is selected as an appropriate theory underpinning this study. Stakeholder theory was first introduced by Freeman (1984) and it posits that a multitude of stakeholders, including shareholders, employees, local community, customers, suppliers, competitors, etc. have interests in business practices (Huge-Brodin et al., 2020). It proposes that companies should be accountable and create

value for their various stakeholders, since stakeholders' interests, both within and outside the organization, are affected by the firm performance (Lau and Chen, 2022).

The proponents of stakeholder theory stresses that paying attention to the needs, rights, and interests of business shareholders is an ideal way of inculcating sustainability practices into businesses. Freeman (1984) notes that stakeholders are individual, group, or environment that can affect or be affected by businesses activities towards the realization of their objectives. As detailed in his book, "Strategic Management: A Stakeholder Approach," Freeman contends that businesses should find it necessary to create value for all parties that are integral to its livelihood (i.e., stakeholders); that they should not just be focusing on those who stand for profit (i.e., shareholders). This argument contradicts the shareholder theory of Friedman (2007), which maintained that businesses should maximize shareholder value. While rejecting the ideas behind the 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 that businesses should extend their responsibilities beyond maximizing shareholder value is a misconception of the nature of free enterprise society. To him, generating profits for shareholders is the real responsibility of businesses and as such, CSR or sustainability practices that place more burden on businesses' purse 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 (CED) (Baumol et al., 1970; Rezaee, 2017). The committee suggests that if the surrounding society deteriorates, businesses will lose their key support structure; thus, it is for the long-term interests of businesses to promote environmental and societal well-being. Meanwhile, the application of stakeholder theory in the context of sustainability research has been very popular since the release of the Brundtland report (Pazienza et al., 2022). While the stakeholder theory has been widely applied in different subject areas (Nosratabadi et al., 2019), this theory unpinning the current study with the assumption that taking a holistic approach to the sustainability practices is crucial for satisfying stakeholders and ensuring long term business performance and sustainability. As documented by Alodat *et al.* (2022),

the needs of stakeholders can be better met through an integrated sustainability practices (Alodat et al., 2022).

Based on stakeholder theory, businesses are required to take a visionary and holistic perspective on sustainability by aligning their perspectives with societal welfare and environmental protection, besides making profit (Manninen and Huiskonen, 2022). While doing this appears indisputable, Svensson et al. (2016) indicate that only a few number of businesses are aware of the positive impact of integrated sustainability practices. Baumgartner and Rauter (2017) aver that the lack of understanding of positive impact of integrated sustainability practices as well as lack of strategic perspective on sustainability practices are parts of the major reasons why businesses are not involved in activities that meet the demands of stakeholders. However, satisfying stakeholders and sustaining businesses require a strong commitment to holistic sustainability practices by taking a strategic approach that integrate such practices into the business strategy and processes (Manninen and Huiskonen, 2022). Thus, an integrated approach to sustainability calls for a careful understanding of how the use of resources and managerial initiatives could meet stakeholder's demands and contribute to business sustainability.

2.5 INTEGRATED SUSTAINABILITY PRACTICES

The term “integrated sustainability practices” require businesses to show considerable concerns for sustainability challenges by aligning their core business units with the sustainability principles, incorporating environmental and social concerns into the company's strategy, and taking a visionary and holistic perspective on sustainability (Broman and Robèrt, 2017; Baumgartner, 2014; Meuer et al., 2020; Landrum, 2018). Committing to these practices enable companies to operate within the means of natural systems and ensuring that their operations do not harm other people. Meanwhile, sustainability practices have been linked to triple bottom line (TBL), which measure the success of businesses in three key areas: profit, people, and the planet.

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 3Ps, are profit, people, and the planet, as shown in Figure 2.1. According to Wise (2019), these

dimensions represent the core pillars of sustainability, suggesting that the TBL has direct relevance for businesses. Specifically, sustainability framework can help to enhance their competitiveness, reputation, and image, in addition to the spiritual benefit (Jaiyeoba et al., 2018b). To be economically successful, businesses must show considerable concerns for environment and social, as much as the concerns they have for economic aspect of these dimensions. This is because focusing on these dimensions holistically will offer a very suitable and coherent approach to businesses to develop suitable sustainable model that can drive tangible change and development (Wilson, 2015; Hanrahan and Maguire, 2016). Beyond economic gains, businesses must have 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.

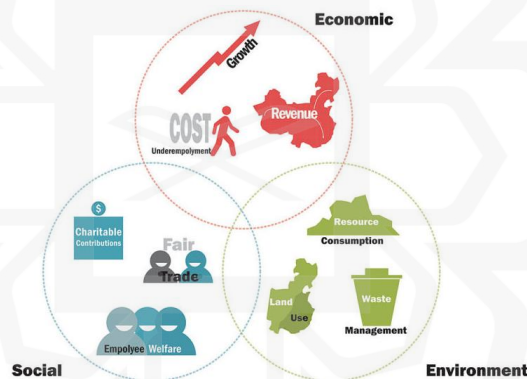


Figure 2.1: Triple Bottom Line as a Sustainability Framework

Source: <https://leadersinenergy.org/what-is-the-triple-bottom-line-and-why-is-it-crucial-for-business-success/>

Among others, social sustainability issues that need to be identified and managed effectively by businesses include fair labour practices, respect and support of human right, involve in philanthropic practices, engage in volunteerism and community engagement programme, prioritize health and wellness programme, support diversity and inclusion, empowerment, safety, equity, etc. Thus, maintaining good relationships with people, communities, and society requires the development of initiatives that will help to improve local well-being through charitable donations, organize social events, and taking care of

stakeholders. In doing so, they also need to measure their social impacts so as to ascertain that they have moved beyond economic benefits alone (Geissdoerfer et al., 2018).

Moreover, environmental consideration is another important strategy that businesses can use to enhance their image, create competitive advantage, and reduce costs. This can be done through paying adequate attention to waste management, ensure that the material used are friendly to the environment, should not cause statutory nuisance that could affect someone's health or annoy neighbours, should comply with restrictions on the storage and use of hazardous substances, such as chemical, animal by-products, etc. and must always take steps to prevent the damage to the environment (Muhamad et al., 2008; Nor et al., 2019). According to Robbins and Coulter (2018), the success of businesses, especially in the near future, is more likely to be hinged on the desire to address sustainability challenges rather than a desire for profitability alone. This is so since millennials, who make up a huge percentage of consumers and have immense buying power nowadays, are more interested in businesses that are in operation to make social change and preserve the environment, in addition to financial objectives. Why is this so? Unlike the baby boomers, millennials have 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, etc.

Moreover, millennials were raised to question consumerism, which is the tendency of people to engage in a lifestyle of excessive materialism that revolves around reflexive, wasteful, or conspicuous overconsumption. Hence, it is important for businesses to take an integrated approach to the sustainability issues to remain sustainable and help to address global challenges. Given the growing concern for the SDGs, today's natural tendency among the academicians and practitioners is that the sustainability practices be seen as important business issues holistically integrated into business strategic decisions (Walton and Galea, 2005). With the influence of businesses on the global economy, society, and the natural environment, business stakeholders expect them to be more sustainable and answerable by conducting their businesses in such that are socially and environmentally responsible (Svensson et al., 2016).

Svensson et al. note that sustainability has become a strategic imperative for all companies, particularly due to the need to take care of the stakeholders' interests. 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 as to whether companies need to integrate business sustainability into business strategy, but how this could be done in practice. Catlin et al. (2017) demonstrate how consumers perceive social dimension of sustainability as something that is more associated with short-term, affective, and local considerations, and environmental dimension as something that is associate with long-term, cognitive, and global considerations.

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 the 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 and continue causing significant harm to the environment and wider society (Crossley et al., 2021). Such approach to sustainability has, therefore, raised serious ethical, social, and environmental concerns for stakeholders, such as customers, governments, regulators, and activists, who are constantly demanding a meaningful change to holistic sustainability practices.

2.6 REVIEW OF LITERATURE ON THE BUSINESS SUSTAINABILITY PRACTICES

This section extensively reviews extant literature on corporate sustainability practices. As mentioned, corporate sustainability practices have been linked to the Elkington's TBL, where plant is construed as environment, people is interpreted to mean social, and profit is understood as economic (Formentini and Taticchi, 2016). Business sustainability, as used in this context, refers to halal businesses ability to remain in business over a long period of time (Catlin et al., 2017). Today, all companies, whether halal or otherwise, rely on business sustainability as a means of designing long-term values and managing the interests

of stakeholders. According to Sy (2016), business sustainability is related to the business capability to formulate and implement appropriate strategies that lead to long-term performance. Thus, halal business sustainability is the ability of halal business owners to formulate and implement appropriate strategy and practices that contribute to their competitive advantage and long-term performance. To ensure halal business sustainability, halal business owners need to formulate and implement strategies that take holistic approach to sustainability practices.

2.6.1 Environmental Sustainability Practices

The increasing environmental concerns around the world have called for proactive and responsible practices among industries and business leaders to avoid depleting natural resources and compromising the future generation's ability to meet their daily needs. Such sustainability practices are required to ensure that our ecosystem is protected, quality of lives is improved, and natural resources are preserved for future generations (Bsoul et al., 2022). From business perspective, environmental sustainability practices are associated with taking a holistic approach into everything, from manufacturing to logistics to customer service. As noted by Sy (2016), environmentally friendly businesses operations are consistent with the principle of sustainable development. This suggests that firms' operations will not use up the natural resources faster than they can be replenished, products designed could be disassembled and recycled when worn out, and efficient use of energy when making or transporting firms' products (Lawrence and Weber, 2020).

To adhere to environmental sustainability, Sy (2016) notes that businesses need to undergo three different phases of green management practices. The first phase is pollution prevention in which business focuses on minimizing or eliminating waste before it is created. The second phase is product stewardship where managers focus their attention on all environmental impacts associated with product life cycle starting from design to its final consumer and disposal. The third is the adoption of clean technology where technology that support environmental protection is developed or acquired for the business. Yu and Zhao (2015) document that there are alternative theories, which are value-creating and value-destroying, regarding the impact of sustainability on firm value. Value-creating suggests that the integration of environmental and social sustainability into corporate strategies will

promote long-term value and business sustainability; whereas value-destroying approach to sustainability predicts that managers' involvement in socially responsible activities is at the expense of shareholders. As against the later theory, Alshehhi et al. (2018) claim that the majority of extant studies in this area have reported a positive relationship between sustainability practices and business sustainability.

Ali et al. (2020) investigate the impact of eco-consumerism on financial performance and sustainability of textile firms in Malaysia, they find that textile firms that adopted Environmental Management Systems (EMS), such as ISO 14001, show significant changes in performance and are stronger compared with firms which are yet to adopt EMS. Banerjee et al. (2020) examine the impact of environmentally sustainable practices on firm performance and sustainability, they reported that firms that are more environmentally friendly with efficient approach to waste reduction perform better thereby contributing to their sustainability compare with others that are not environmentally friendly. Banerjee and Gupta (2019) investigate the effect of environmentally sustainable practices on research and development intensity among the selected firms, they find that firms' commitment to environmentally sustainable practices increases research and development intensity.

Dzomonda (2022) examines the influence of environmental sustainability commitment on access to finance among SMEs, the author documents a significant effect of environmental sustainability commitment on SMEs' access to finance and sustainability. Similarly, Jayeoba (2015) empirically investigates the impact of environmental sustainability practices on the financial performance of SMEs, he finds that pollution prevention and control is positively and significantly related SMEs' performance and sustainability. Also, Sy (2016) explores the impact of environmental sustainability practices on firms' performance and sustainability, she finds that commitment to environmental sustainability practices is positively and significantly related to firms' overall performance and sustainability.

2.6.2 Social Sustainability Practices

Social sustainability has been conceptualized as social component of stakeholders who affect or are affected by business practices (Schönborn et al., 2019). According to the United Nations Global Compact, social sustainability is about discovering and managing

the impacts of businesses, whether positive or negative, on people and society. Directly or indirectly, stakeholders, such as customers, employees, workers in the value chain, and local communities, are affected by the operations of businesses and it is crucial to manage these impacts proactively. Missimer and Mesquita (2022) note that several concepts, such as CSR, corporate sustainability, and corporate citizenship, have been used to describe social sustainability in the management literature with CSR being used as the overarching term for this sustainability practice even though CSR often includes environmental responsibility issues as well. Besides, some tools, including social return on investment, environmental, social and governance (ESG), and ISO 26000, now exist to assist businesses account for their social sustainability practices.

Similarly, six out of ten principles developed by the United Nations Global Compact focus on social dimension of corporate sustainability. Issues relating to business social sustainability performance include human rights, community engagement, equity, labour standards, volunteerism, philanthropy, empowerment, work-life balance, safety, living conditions, health, wellness, diversity, etc. After reviewing extant literature, Vallance et al. (2011) identified three types of issues that social sustainability intends to address: (1) development sustainability which intends to address poverty and inequity; (2) bridge sustainability which is concerned about behavioural change so as to achieve bio-physical environmental goals; and (3) maintenance sustainability which focuses on preservation of socio-cultural patterns and practices in the context of social and economic change.

In addition to environmental sustainability which has remained considerably popular among the researchers and business owners, a growing interest in the social performance of businesses nowadays has suggested that is no longer acceptable to unsustainably exploit social resources and ignore the needs of internal and external stakeholders. Having found its way to politics, economy, and society, social sustainability is now perceived as an important fundamental approach to address the global challenges of the future. Given its importance, business owners and managers are increasingly paying attention to how the requirements of social sustainability can be aligned with company strategies to remain sustainable (Hollensbe et al., 2014; Schönborn et al., 2019). According to Laura Spence, a Professor of Business Ethics at the University of London, aligning social

sustainability with company strategies is by emphasizing that the rights of internal stakeholder, such as employees, suppliers, and consumers, are of material importance as well as seeking to be “good neighbours” to external stakeholders (i.e., society) by looking after them during the crisis and contributing to society’s general economic prosperity.

Due to its importance, several studies have been conducted to investigate how social sustainability practices among businesses can contribute to their financial performance and, ultimately, business sustainability. Based on the data that were collected from 212 US manufacturing firms, Wang et al. (2022) examine how firms’ social sustainability practices can contribute to their social performance, financial performance, and by extension, firms’ sustainability. They find that social sustainability practices directly promote firms’ social performance; indirectly promote employee well-being, equity, and corporate social involvement practices; and enhance financial performance and business sustainability. Schönborn et al. (2019) conducted study to ascertain whether corporate social sustainability culture contributes to financial success and sustainability of the European companies, they find that success-related social sustainability dimensions of corporate culture predict firms’ financial success and sustainability.

Ajmal et al. (2018) draws on a comprehensive literature review to ascertain the acceptable framework of social sustainability indicators to be conceptualized and integrated into the business world, their findings indicate that environmental and economic sustainability can be driven together with core social indicators (philanthropy, fairness and equality, education, delinquencies, poverty, health, community engagement, diversity, and culture) within an organization. Furthermore, Lam et al. (2022) used data of Hong Kong listed firms to investigate the impact of corporate philanthropy as a form of social sustainability practices on firms’ performance and, by extension, sustainability. Their empirical results show a positive relationship between corporate philanthropy and firms’ financial performance and sustainability. Similarly, Muchiri et al. (2022) examine the impacts of firms’ ethical and charitable practices on the financial performance of financial institutions in Kenya, they find strong positive relationship these practices and financial performance. Liao (2020) employed data of Chinese listed companies to investigate the effect of philanthropic activities on corporate financial performance and sustainability, they

find that corporate charity donation positively contributes to firms' financial performance and sustainability.

2.6.3 Economic Sustainability Practices

Economic sustainability practices are those practices that contribute to businesses' long-term economic growth without negatively impacting environmental, social, and cultural aspects of the society. Economic sustainability is the third aspect of triple bottom line and particularly crucial for business sustainability as they relate to business economic goals and other reasons for engaging in economic activities (Belay et al., 2022). This aspect of sustainability practices is generally viewed as business economic viability with respect to whether businesses will survive beyond the professional life of the owners and even after transferring to successors. In addition to environmental and social sustainability, businesses need to constantly formulate and implement strategies that would promote the efficient and responsible use of available resources in a way that to provide long-term benefits and contribute to the sustainability of businesses (Njoroge et al., 2019).

A meta-analysis study by Ahtiainen et al. (2015), where the importance of economic, social, and environmental sustainability from the perspective of stakeholders was investigated, find that although equal importance was attached to the economic, social, and environmental sustainability, experts and business owners ranked economic sustainability higher than social and environmental sustainability. Machen et al. (2021) note that economic sustainability is crucial for business organizations because without it they will practically not be able to engage in either social or environmental sustainability practices. These arguments indicate that experts and business owners considered profit and economic growth as a fundamental for business sustainability. According to Carroll (1998), just as individuals are allowed and expected to work to earn income for being good citizens, businesses are also expected to generate sufficient income that will enable them meet their obligations and reward their reward their shareholders.

Carroll (1998) note further that businesses should make enough income so that their owners are strongly rewarded for their investments as well as to assure stakeholders of the continuity of the business and the flow of services, products, jobs, and several other benefits offered to the community by the company. For this reason, Cegarra-Navarro et al. (2016)

investigate the role of economic and social sustainability practices in business financial performance in Spain, they find that economic sustainability is crucial for financial performance and business sustainability. Similarly, Al-Shammari et al. (2022) examine the effect of economic and social sustainability practices on financial performance of 137 S&P 500 firms, they find that attaining superior performance requires the fulfillment of both economic and social sustainability. Based on their findings, Al-Shammari et al. conclude that it is a synergistic relationship, not a zero-sum relationship, between meeting the expectations of shareholders and other stakeholders.

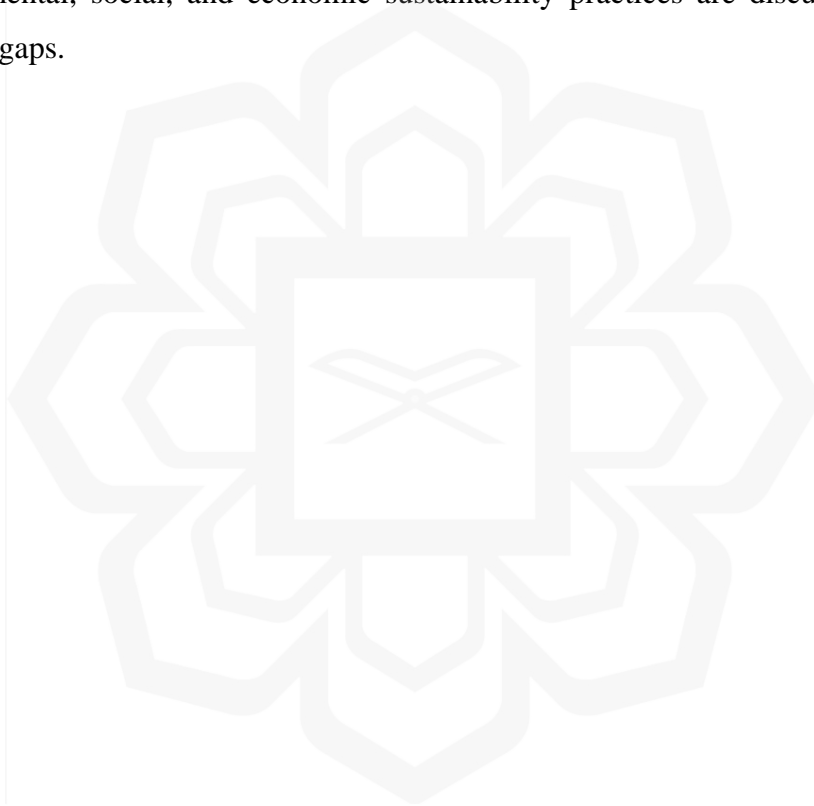
2.7 RESEARCH GAPS

The study proposes to critically examine the implications of *Maqasid al-Shari'ah* for the sustainability practices among halal businesses in Malaysia. While some researchers have examined the corporate social responsibility from Islamic perspective (Muhamad et al., 2008; Nor et al., 2019), extensive review of literature suggests that studies are lacking on the sustainability practices among halal businesses and as such, this study intends to fill this gap by ex-ricing the implications of *Maqasid al-Shari'ah* for the sustainability practices among halal businesses. Other issues that are yet to be discovered and which this study intends to uncover are the views of *Shari'ah* scholars on the economic, social, and environmental sustainability agenda of halal business; benefits of adopting a triple bottom line sustainability strategy by halal business; and various ways to make sustainability practices more effective in halal businesses.

2.8 CHAPTER SUMMARY

This chapter has so far reviews pertinent literature on this study, covering eight distinct sections. The chapter begins with the comprehensive discussion on the *Maqasid al-Shari'ah*, where the aim of this study is linked to the purpose of *Shari'ah*. Thereafter, the discuss moved to the sustainability practices from Islamic perspective, particularly to establish that Islamic teachings are crucial for creating awareness and arousing willingness of Muslims and halal businesses toward sustainable practices. Subsequently, the Stakeholder Theory which is the theory upon which the present study is built was discussed. This theory is deemed relevant to this study because it proposes that companies, including

halal businesses, should be accountable and create value for their various stakeholders, since stakeholders' interests, both within and outside the organisation, are affected by the firm performance. Besides, the next section discusses the integrated sustainability practices. In this section, it was shown that businesses are required to show considerable concerns for sustainability challenges by aligning their core business units with the sustainability principles, incorporating environmental and social concerns into the company's strategy, and taking a visionary and holistic perspective on sustainability. Other issues discussed here are review of literature on the business sustainability practices, where environmental, social, and economic sustainability practices are discussion, as well as research gaps.



CHAPTER THREE

RESEARCH METHODOLOGY

3.1 INTRODUCTION

This chapter explores the procedures for conducting the study. The discussion includes the research design, research population, sample size and sampling procedure, research instrument, and data analysis procedure. Specifically, this chapter discusses how the data will be collected and analyzed to address the study's objective regarding the implications of the objectives of *Shari'ah* for integrated sustainability practices among halal businesses in Malaysia.

3.2 RESEARCH DESIGN

While conducting research, researchers were mostly confronted with the challenge of selecting an appropriate research design, covering quantitative, qualitative, and mixed methods designs, to be selected to address the research problem (Creswell & Creswell, 2018). As noted by Creswell (2009), the criteria for choosing a particular research design included the philosophical assumptions, specific research methods, strategies of inquiry, the research problem, personal experiences, and research audience. Based on these criteria, qualitative research design and interpretive approach were adopted for this study to investigate *Shari'ah* scholars' views on the implications of the objectives of *Shari'ah* for the integrated sustainability practices among halal businesses in Malaysia. This approach has been widely accepted and utilized in previous studies, such as Tan *et al.* (2017), Saeudy *et al.* (2022), and Ajina *et al.* (2020). Thus, qualitative research design was planned for this study to understand the viewpoints and insights behind the study.

According to Masrati (2004) as, cited in Yusoff *et al.* (2014), the qualitative approach deals involved descriptions that were not measured or calculated. It comprised a methodology that was often preferred in interpretive and critical measurement. Given the nature of this study as which aimed to critically examine the implications of objective of *Shari'ah* for the integrated sustainability practices among halal businesses, semi-structure interviews were used to collect data from *Shari'ah* scholars and thematic analysis was

employed to analyse the data that were collected for this study. As noted by Kiger and Varpio (2020), thematic analysis was a technique for analyzing qualitative data to find, examine, and document recurring patterns.

3.3 RESEARCH POPULATION

According to Shukla (2020), population refers to a set or group of all the units on which the findings of the research were to be applied. In a qualitative study, such as this, the population could be a heterogeneous population where individuals were not similar to one another, whereas homogeneity population described a group or thing which has members or parts that were all the same (Shukla, 2020). Meanwhile, the population of this study comprises of *Shari'ah* scholars who were also academicians and advocate of sustainability practices and were currently working in the Malaysian higher education institutions. Therefore, this study collected its data from a homogeneity population given the level of uniformity among sampling units within the population of this study.

3.4 SAMPLE SIZE AND SAMPLING PROCEDURE

Research sample size could be defined as the subset of a population that was needed to ensure that there is enough information to make conclusions (Memon et al., 2020). In line with the adopted research design and research population as discussed, the point of saturation guided the data collection for this study. That said, the researcher intended to collect data from 10 *Shari'ah* scholars who were also academicians and advocate of sustainability practices and currently working in the Malaysian higher education institutions. As recommended by Malterud *et al.* (2015), 6 to 12 interviews with experienced informants should have been sufficient for a homogeneous study that aimed to understand the informants' views on this research subject matter.

To be selected as *Shari'ah* scholars for this study, an individual had to hold doctoral degree in *Usul Fiqh* (principles of Islamic Jurisprudence) or *Fiqh Muamalat* (Islamic transaction), possess solid knowledge of sustainability dimensions, have reasonable experience in sustainability practices, be currently working in higher education institution in Malaysia, and be an advocate of sustainability. With respect to sampling method, the researcher plans to use purposive sampling method for interview session. Accordingly, a

purposive sampling method was a sampling technique where participants selection relied solely on researcher judgement and belief (Dudoskiy, 2020).

3.5 RESEARCH INSTRUMENT

A research instrument could be regarded as a tool used for data collection, measurement, and analysis. This instrument is mostly used in different discipline, including social sciences, health sciences, etc. to gather relevant information from academicians, students, consumers, patients, and other related entities. A research instrument could include interviews, tests, surveys, or checklists (Dudoskiy, 2020). Among the four competing methods of data collection for a qualitative study, which were in-depth interview, direct observation, participation in the setting, and document review, according to Marshall and Rossman (2016); an in-depth interview was considered appropriate for this study. On this basis, interviews were conducted with *Shari'ah* scholars using the prepared semi-structured interview questions intervened with probes to draw elaborate responses.

3.6 DATA COLLECTION

Data collection is the process of collecting meaningful information from the interviewees particularly to answer stated research questions and address the highlighted research objectives. The interviewees were invited through formal invitation letter and consent form which provided the potential interviewees opportunity to agree to certain terms of this research. Following this, interviews were conducted in English and recorded with the interviewee' permission. During the interview sessions, the researcher asked the following questions:

1. Please tell me about yourself and your specialization.
2. Is there any justification from *Shari'ah* perspective that mandated halal businesses to implement sustainability practices, covering environmental, social, and economy?
3. In your view, why do you think halal businesses should pursue economic, social, and environmental sustainability together?
4. Do you see sustainability practices as something that enhances, hinders, or does nothing for halal businesses' reputation?
5. Based on *Shari'ah*, do you think halal business can decide to ignore any of the above sustainability practices?
6. Given the present situation, what approach do you think halal businesses need to follow to make sustainability practices more effective?

7. Do you think it is appropriate for halal businesses to communicate their sustainability practices to the public? How do you think they can do that effectively?
8. Do you have any other things to say about why halal businesses should always be committed to social, economic, and environmental sustainability practices?

In addition to the above proposed questions, respondents' background profiles were also solicited, compiled, and presented in Chapter Four. Meanwhile, data collection was completed within two months. Subsequently, the audio-recorded materials were transcribed and analysed for this study.

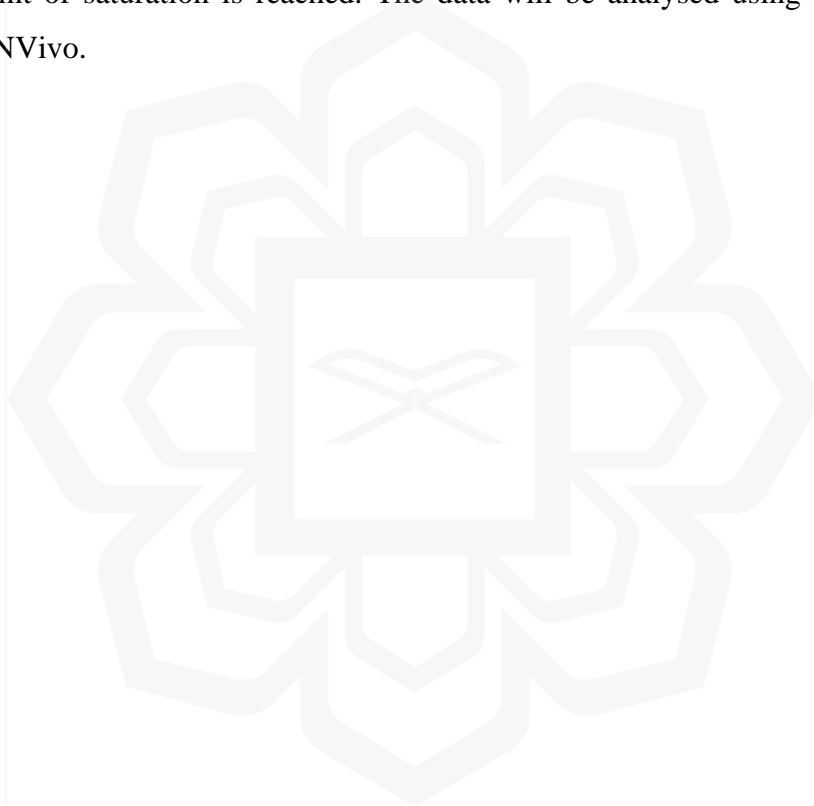
3.7 QUALITATIVE DATA ANALYSIS PROCEDURE

The analysis of data that was collected for this study followed a qualitative data analysis procedure. As described by Miles *et al.* (2014), the procedure consisted of data condensation or reduction, data display, and drawing and validating conclusion. Among various qualitative analytic methods, the researcher indicated that thematic analysis was used for this study. According to Braun and Clarke (2006), thematic analysis is a popular method for analysing qualitative data involves the process of identifying, analysing, and reporting repeated patterns. This powerful method of data analysis was especially appropriate when a researcher was seeking to understand a set of thoughts, experiences, or behaviours across a data set (Jaiyeoba *et al.*, 2018; Clarke and Braun, 2017).

In agreement with Braun and Clarke (2006), Kiger and Varpio (2020) outlined the steps, guidelines, and descriptions about how to conduct thematic analysis. As noted by Kiger and Varpio, the process of conducting thematic analysis covers six steps, including familiarising with the data, generating initial codes, searching for themes, reviewing themes, defining, and naming the themes, and producing the report or manuscript. By adopting thematic analysis, a coding template was developed, followed by the identification and classification of themes using NVivo. Ultimately, emerging themes were discussed and supported with verbatim quotations in Chapter Four. This will be done in compliance with the extant studies, such as Ajina *et al.* (2020), Jaiyeoba, Adewale, Haron, *et al.* (2018), and Jaiyeoba and Haron (2016).

3.8 CHAPTER SUMMARY

This chapter discusses the methodology adopted to address the research objective and answer the stated research questions, as outlined in Chapter One. Here, the justifications for adopting qualitative research design, research population, sampling strategy, sample size and sampling procedure, research instrument, data collection, and data analysis procedures were all discussed. As discussed, qualitative research design will be adopted for this study and data will be collected from *Shari'ah* scholars using semi-structured interview questions. The researcher intends to collect data from 10 *Shari'ah* scholars or at the point when point of saturation is reached. The data will be analysed using thematic analysis through NVivo.



CHAPTER FOUR

DATA ANALYSIS AND INTERPRETATION

4.1 INTRODUCTION

This section goes over the qualitative analysis that was done on the data collected for this study. The four themes that emerged from the thematic analysis are the implication of *Maqasid al-Shari'ah* for sustainability practices, *Shari'ah* Scholars' views on holistic sustainability practices, improving the effectiveness of sustainability practices, and communicating sustainability practices. These themes, as well as the findings and several verbatims, are discussed in this section.

4.2 INFORMANTS DEMOGRAPHIC PROFILES

This section discusses the demographic profiles of the informants who were interviewed to achieve the objectives of this study. Interestingly, all informants met the criteria developed by the researcher for qualifying for the interview session. Accordingly, Table 4.1 reports important information about those interviewed. Ten Shariah scholars were interviewed regarding issues related to the implication of *Shari'ah* objectives for halal business sustainability practices. Of these scholars, six are males and four are females. In terms of their race, six are Malays, two are Nigerians, one is Indonesian, and one is Sudanese. All currently reside and work as academicians in Malaysia. Moving to their highest qualifications, they all hold PhDs. While one of the scholars specialises in Marine Life Science with vast knowledge of *Shari'ah*, all other interviewees specialise in *Shari'ah*, *Usul al-Fiqh*, al-Quran, and al-Hadith. Regarding their understanding of sustainability practices, all the *Shari'ah* scholars interviewed are familiar with the concepts and principles of sustainability practices, covering environmental stewardship, social responsibility, and economic sustainability. In addition to possessing a deep understanding of the underlying principles, implications, and interconnections of sustainability dimensions within the context of Islamic teachings and *Shari'ah* principles, they also indicate a vast knowledge of the Sustainable Development Goals (SDGs).

Table 4.1: 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	Yes	Yes
4	Male	Sudanese	PhD	Shari'ah	Yes	Yes
5	Female	Indonesia	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

4.3 THEMATIC ANALYSIS

4.3.1 Implication of *Maqasid al-Shari'ah* for Sustainability Practices

According to Hamidi and Worthington's (2021) report, sustainable practices align with Shari'ah's goals since they help businesses grow, function in a way that does not harm the environment, and benefit stakeholders in a way that improves the world. To investigate this issue, *Shari'ah* experts were asked: Are there any legal grounds for requiring companies to implement sustainable practices comprehensively? It was discovered that there are sufficient arguments in place to require companies to adopt comprehensive sustainability practices. All *Shari'ah* experts that were interviewed went into detail about why firms should constantly adopt holistic sustainability practices based on *Shari'ah*.

“Sustainability practices are some things that *Shari'ah* encourages humans 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 a human being, Allah said 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]

Hence, *Shari'ah* scholars also emphasize the religious foundation of sustainability, the alignment between speech and action, the ethical dimensions of sustainable practices, and the temporal aspect of benefiting both the present and the future. It suggests that sustainability when viewed through the lens of Islamic teachings, is a continuous and ethically grounded commitment that extends beyond individual actions to benefit society and the environment as mentioned by them;

“When we look at Quran and Sunnah, we will see that Allah (SWT) and Prophet Muhammed (SAW) encourage us to practice sustainability. When Prophet Muhammad (SAW) told his companions to say “*Qul amantu billahi thummo istaqim,*” he ordered Muslims to say what is in accordance with what is in their hearts and if the word demands a practice, the speech should make them able to practice what you say consistently. So, doing it continuously is actually in the form of sustainability because sustainability is something that we do consistently for the benefit of today and future.”
[Interviewee 2]

Based on *Shari'ah's* view, the concept of sustainability is tied to ethical considerations, with the suggestion that adhering to sustainable practices is aligned with moral values. So, the ethical aspect is further emphasized by connecting sustainable actions to what is in one's heart, implying sincerity and authenticity in practicing sustainability as the interviewee stated,

[...], “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 the 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 *zakah*, *waqaf*, *sadaqah*, 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. 6]

“Of course, *Shari’ah* has tremendous implication for sustainability practices. When it comes to the environment, Allah says in Quran 7 verse 56 “Do not corrupt the earth after it has been set right.” This means that Allah has made the earth that we presently occupy as a convenient and an accommodating environment. Now, the problem is, do should not violate or corrupt it by whatever we do, either in production or scientific discoveries. For example, when you pollute the air, everybody will be affected, water pollution will affect everyone, and when you unnecessarily cut down the trees without planting new ones will affect our environment. So, we must take into account the protection of environment in whatever we do. Also, the production and sales should not be against the society or against the family structure. When you make profit, you must contribute to economic prosperity by giving *zakah*, creating more employment, expanding the investment opportunities, etc. In summary, everything we do should be towards economic prosperity. If it is not towards economic prosperity, it is not in line with *Shari’ah*.” [Interviewee 5]

4.3.2 Shari’ah Scholars’ Views on Holistic Sustainability Practices

Apart from discussing the *Shari’ah* viewpoint on sustainability practices, scholars of *Shari’ah* were also questioned about their own beliefs about why companies should always incorporate all facets of sustainability practices into their plans. Continuing with the previous issue, more support for the necessity for enterprises to pursue comprehensive sustainability practices from the perspectives of *Shari’ah* scholars were found and the following quotations support this result:

“[...] We need to be very mindful of sustainability practices, covering environment, social, and economic. In my personal 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, and et cetera. 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 8]

So, the *Shari'ah* experts have stressed the importance of businesses considering sustainability practices that encompass the environmental, social, and economic aspects. These elements should be addressed together, striking a balance to avoid neglecting any area. The interviewee highlights the need for a holistic approach, emphasizing that focusing solely on the environment or society without considering economic factors is not ideal. They argue that even charitable organizations should apply strategic business practices for sustainability. In simpler terms, businesses are encouraged to integrate environmental measures like reducing pollution and proper waste disposal, ensure sustainable economic success, and design their operations to give back to society for social impact. The key message is businesses should take a comprehensive and balanced approach to sustainability, addressing all relevant areas instead of focusing on specific aspects and neglecting others.

Shari'ah scholars also underscore a holistic perspective on worship especially Muslims, asserting that every action is considered as an act of worship. It introduces the Islamic legal principle of *shumuliyyah* by emphasizing its characteristic of completeness within *Shari'ah*. This completeness is then applied to the realm of business, with a suggestion that businesses should consider economic, social, and environmental aspects simultaneously for the sustainability of the world. So, the interconnectedness of these dimensions is highlighted by advocating for an integrated approach rather than isolating economic considerations from social and environmental concerns as mentioned by one of the Shariah scholars,

“When we say that we are believer or we are Muslim, we must remember that each and everything that we do is indeed ibadah. One of the characteristics of *Shari'ah* is *shumuliyyah*, which means complete. In my

view, businesses should pursue economic, social, and environmental together because these are crucial for the sustainability of this world that we currently live and enjoy. So, we cannot leave any of these three behind. Therefore, businesses must pay attention to them all. In addition, this is something that could enhance the reputation of businesses because people appreciate the practical aspect sustainability practices more.” [Interviewee 7]

Besides, they also emphasize the collective responsibility of businesses in maintaining the sustainability of the world by indicating an awareness of the potential impacts of business activities on the environment and society. So, addressing economic, social, and environmental aspects can positively influence a business's reputation. This idea would align with the belief that stakeholders appreciate tangible efforts in sustainability practices rather than mere theoretical commitments as expressed by the interviewee,

“I know that the purpose of establishing most of the businesses is to make profit, but we are bound by the *Shari’ah* principles. It is important for businesses to practice sustainability holistically because doing that is consistent with *Shari’ah*. The highest objective of *Shari’ah* is *rahmatan lil aalamiin*, which is to serve as mercy to the whole world. When Allah says, “*We have not sent you except as mercy to the world,*” the keyword is mercy, and this should encompass everything. So, this is why I think businesses should always be committed to social, economic, and environmental sustainability practices.” [Interviewee 4]

In summary, the personal perspectives of *Shari’ah* scholars provide additional support for the necessity for enterprises to pursue comprehensive sustainability practices. Hence, there is a need to reveal a call for businesses to align their practices with *Shari’ah* principles, adopting an integrated and responsible approach to contribute to global sustainability while emphasizing the practical and ethical dimensions of such efforts.

4.3.3 Improving the Effectiveness of Sustainability Practices

Maheshwari et al. (2020) have observed that stakeholders' positive perceptions of an organization can be enhanced by its devotion to sustainable practices. So, *Shari’ah* experts were questioned on how to improve sustainability practices to boost a company’s reputation

based on this. It was found that businesses must develop and implement appropriate sustainability strategies, pay attention to the needs of society, and ensure compliance with social and environmental standards and regulations. Businesses also need to raise their awareness of integrated sustainability practices to be more effective as the *Shari'ah* scholar remarked,

“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 aspect of sustainability practices. They should be very mindful of environment, support people and society, in addition to their focus on profits.” [Interviewee No. 5]

In the context of improving the effectiveness of sustainability practices, this underscores the importance of fostering awareness and understanding among stakeholders. The suggestion for increased efforts by government and authoritative figures aligns with the need for a supportive regulatory framework to enhance the effectiveness of sustainability initiatives. Moreover, the emphasis on business success extending beyond mere profits resonates with the idea that effectiveness in sustainability involves a more comprehensive evaluation of performance. So, it is encouraged for businesses to adopt a holistic approach, considering their environmental impact, contributing positively to society, and achieving success that encompasses economic, social, and environmental dimensions. *Shari'ah* experts also highlighted that,

“One of the approaches is for businesses to understand that there are benefits for support environmental and social sustainability practices. 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]

Meanwhile, the other *Shari'ah* scholars were also impressed to focus on the *halalan tayyiban* concept, with a focus on wholesomeness and holistic sustainability, which serves as an effective strategy for businesses. This approach aligns with religious principles while appealing to a broader audience through qualities such as quality, cleanliness, sustainability, and community support,

“In line with Quran 2:168, I think we need to highlight the *tayyiban* concept. So, the approach is to highlight the *tayyiban* concept. When we try to approach non-Muslims and try to introduce them to the halal products, we do not normally start from the halal aspect, but we start from the *tayyiban* concept with respect to how it is wholesome, how it is safe, how it is clean, how it is hygiene, how it is nutritious etcetera. I would say the process of ensuring the wholesomeness of products or services, which will include the cleanliness of environment, producing quality product or rendering excellent services, sustainable sourcing, responsible dealing with stakeholders, supporting and respecting the community culture, and so on, should serve as good approach towards improving the effectiveness of sustainability practices among businesses.” [Interviewee 4]

To summarize, effectiveness in this context involves not only adopting sustainable measures but also fostering a broader understanding and commitment to principles that contribute to long-term societal and environmental well-being.

4.3.4 Communicating Sustainability Practices

The *Shari'ah* stance on whether it is permissible to inform the public about sustainable practices is explained in the concluding theme. Siano et al. (2016) state that despite the increased interest in corporate sustainability communication, many companies are not sharing enough information about their sustainability initiatives, particularly when it comes to their environmental and social initiatives. The *Shari'ah* scholars who were consulted on this matter all said that sharing sustainable practices does not go against *Shari'ah* principles provided that the act of expressing them does not itself contravene *Shari'ah* requirements. Therefore, from a *Shari'ah* standpoint, sharing sustainable practices is permissible. The following quotes were taken directly from the interviewee's answers:

“[...], For me, there is no any *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]

“The major issue is that we want all these businesses to make their business initiatives known and perhaps other businesses can follow their steps. For example, those who feel involving in sustainability practices may cause their businesses to bankrupt could learn from those who publicised their efforts towards preserving the environmental and promoting social well-being, equity, and justice, and still doing very well financially. I think this will encourage others to do the same by following their steps.” [Interviewee 2]

“No matter how much good you are doing, if you do not communicate it to the society, it is going to be 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 5]

To spread awareness and serve as role models, businesses can aggressively promote their sustainability initiatives. This is not about bragging; rather, it is about raising community awareness and providing information and support. Businesses that demonstrate their efforts could motivate others to do the same. The secret is to remain free of greenwashing and make sure that the causes of environmental conservation, social welfare, fairness, and justice are truly supported. Ultimately, effective communication is vital for

businesses to garner support, encourage emulation, and contribute meaningfully to sustainability initiatives.

Besides, the Shariah scholars also highlighted that businesses need to share their sustainability efforts through various channels like media, religious organizations, and online platforms as proper communication is vital for acceptance by people, policymakers, and financiers,

“What we are trying to do better must be communicated to the policy makers, to other stakeholders, to the society, to people that will use the products produced. As a financier, I will know where to invest my money now. As one of the policy makers, I will be able to propose more policies that will make businesses to flourish. So, they need to communicate in order for them to be able to have sufficient and reasonable acceptance in the society. It is not sustainable when it is not accepted by the people. It is not sustainable when it is not accepted by the policy makers. It is not sustainable when it is not accepted by the financiers. So, their sustainability efforts will not have sufficient acceptance if it is not properly communicated. As such, communicating sustainability practices is also necessary for the acceptance of businesses.” [Interviewee 4]

“There are many methods of communication, it could be through the media, it could be through the religious organizations which is the Muslim, it could be through relevant institutions. So, all permissible communication methods that do not violate *Shari'ah* principles should be used to communicate with the policymakers, with the investors, with all stakeholders. Using communication channels, like business websites, Facebook, WhatsApp, YouTube, and other media platforms, do not violate *Shari'ah* principles. So, businesses can create more awareness for their sustainability efforts by using media and social media platforms. I think these platforms can be used to target different stakeholders, particularly young generations.” [Interviewee 8]

So, sustainable practices would not gain sufficient support unless effectively communicated, using permissible methods like business websites and social media platforms. This ensures awareness and acceptance, making sustainability efforts more impactful. To summarise, this section provides an overview of the qualitative analysis that was done to investigate and comprehend the underlying themes, patterns, and conclusions

drawn from the information gathered for this study. As mentioned earlier, the discussion of the findings has been steered by the four themes that were found, which are supported by direct quotes taken from the respondents' replies. So, the findings provide strong arguments in favor of taking a comprehensive approach to sustainability practices, highlight the need to raise public awareness of integrated sustainability practices, stress the significance of companies developing and putting into practice appropriate sustainability strategies, paying attention to societal demands, and guaranteeing adherence to social and environmental norms and regulations. Furthermore, the results confirm that, from a *Shari'ah* standpoint, sharing information on sustainable practices is acceptable.

4.4 DISCUSSION OF FINDINGS

The primary objective of this research is to delve into the far-reaching implications of *Shari'ah*'s objectives on the sustainability practices of businesses. The rationale behind this exploration stems from a recognition of the imperative role that *Shari'ah* plays in influencing and guiding business operations. To comprehensively address the objective, this research methodology involved the collection of qualitative data, drawing insights from the perspectives of *Shari'ah* scholars. The qualitative data gathered were subjected to a rigorous thematic analysis, revealing compelling findings that underline the inherent justifications within *Shari'ah*, compelling businesses to adopt a holistic approach towards sustainability practices. The examination of these findings brought to light the crucial understanding that a genuine commitment to sustainable practices not only aligns with *Shari'ah* principles but also serves as a potent means to cultivate a positive image among stakeholders.

One noteworthy revelation from our analysis is the assertion that the communication of sustainability practices, when undertaken in a manner consistent with *Shari'ah* requirements, does not conflict with Islamic principles. It was discerned that the process of conveying a commitment to sustainability does not violate *Shari'ah* mandates. This nuanced insight opens avenues for businesses to engage in transparent communication about their sustainability initiatives without compromising their adherence to *Shari'ah*.

The synthesis of these findings serves to reinforce the notion that sustainability practices are not only permissible but actively encouraged within the Islamic framework. Businesses are, therefore, not merely urged but obligated to incorporate sustainability into their operations. Notably, these findings echo the sentiments expressed by Hamidi and Worthington (2021) as well as Bsoul et al. (2022). Both studies, akin to ours, underscore the compatibility of sustainable practices with Islamic teachings, emphasizing their role in guiding businesses toward prosperity while minimizing adverse environmental impacts.

In conclusion, this research sheds light on the imperative for businesses to embrace sustainability practices within the context of *Shari'ah*. The results underscore the compatibility of sustainable practices with Islamic teachings, emphasizing the positive role such practices can play in building a resilient and ethical business framework. As businesses navigate the complex landscape of economic and ethical considerations, these findings provide valuable insights into the harmonious integration of sustainability and *Shari'ah* principles, paving the way for businesses to thrive in a manner that is not only economically viable but also ethically sound.

4.5 CHAPTER SUMMARY

This chapter has so far covered significant findings from this study, focusing on four topics that were analyzed using thematic analysis. The chapter begins with the informant's demographic profiles to assess, where the aim of this study is linked with *Shari'ah* scholars' views on integrated sustainability practices. Thereafter, the discussion moved to the research findings that have been categorized into four distinct themes: the implication of *Maqasid al-Shari'ah* for sustainability practices, *Shari'ah* scholars' views on holistic sustainability practices, improving the effectiveness of sustainability practices, and communicating sustainability practices of sustainability practices from Islamic perspective.

Besides, the next section discusses the discussion from all four themes as findings for this research. In this section, it was shown that halal businesses are required to implement sustainable measures in the framework of *Shari'ah* and highlight moral behaviour, social responsibility, and comprehensive sustainability approaches by incorporating environmental and social concerns into the company's strategy and taking a

visionary and holistic perspective on sustainability. This research advances the knowledge of the *Shari'ah* viewpoint on integrated sustainability practices, which benefits both theoretical and practical realms.



CHAPTER FIVE

CONCLUSION AND RECOMMENDATIONS

5.1 INTRODUCTION

This chapter summarises this research. The chapter also links the findings of this study to the established research objectives. Furthermore, the implications of the study with respect to the theoretical and practical for halal business, the halal industry, the community, and government bodies are covered in this chapter. This chapter also presents the study's limitations, proposes recommendations, and conclude this study.

5.2 SUMMARY OF THE STUDY

The main purpose of this study is to qualitatively explore the implications of *Maqasid al-Shari'ah* for the integrated sustainability practices among halal businesses in Malaysia. This qualitative research looks at the extent to which halal businesses need to take an integrated approach to sustainability practices by incorporating environmental preservation, economic and social sustainability, and philanthropic practices into their sustainability plans and at the same time it benefits various entities, specifically halal businesses, body of knowledge, government agencies, halal industry, and Malaysia's communities. While conducting this research, the main justification is the identification of research problems as several halal businesses only take a traditional approach to sustainability practices by pursuing solely financial or economic profits and ignore nearly all other aspects of sustainability practices.

Having identified the issue to be investigated, the research questions and research objectives were developed, as highlighted in Chapter One. Besides, a comprehensive and detailed review of the literature was carried out, and hypotheses as well as conceptual frameworks were developed based on the reviewed literature and presented in Chapter Two. Concerning the research methodology, a qualitative research design was adopted for this study, the research instrument was designed following the existing literature review, and the data was collected from *Shari'ah* experts who are also academicians and advocates of sustainability practices which are currently working in Malaysian higher education

institutions. The data collected were analysed using thematic analysis. Thus, the subsequent section discusses the findings in relation with the highlighted research objectives.

5.3 DISCUSSION OF FINDINGS IN RELATION TO THE RESEARCH OBJECTIVES

In this qualitative study, an in-depth observation was undertaken to understand the findings related to the implications of *Maqasid al-Shari'ah* for the integrated sustainability practices among halal business consumers in Malaysia. The analysis revealed notable themes to answer all the research questions.

5.3.1 The Implication of Maqasid al-Shari'ah for the Integrated Sustainability Practices among Halal Businesses

The study explores the alignment between sustainable practices and the goals of *Shari'ah*, seeking to answer whether there are legal grounds to require companies to implement comprehensive sustainability practices. These findings are in support of a study conducted by Hamidi and Worthington (2021) where principles of sustainable practices are consistent with Islamic teachings as *Shari'ah* experts indicate a strong endorsement for the integration of sustainability practices based on Islamic principles. The argument is grounded in the concept of *khalifah*, where humans are seen as caretakers of the Earth. This duty has been derived from Quranic verses and Hadith by emphasizing the responsibility to take care of everything on Earth. The implication is that sustainability practices are encouraged by *Shari'ah*, as they align with the role of humans as caretakers.

Furthermore, *Shari'ah* scholars emphasize the religious foundation of sustainability whereby there is a need to link speech and action, ethical dimensions, and the temporal aspect of benefiting both the present and the future. The continuous and ethically grounded commitment to sustainability is seen as a reflection of Islamic teachings, extending beyond individual actions to benefit society and the environment. Hence, the ethical considerations are also highlighted by connecting sustainable actions to moral values. Sincerity and authenticity in practicing sustainability are emphasized by connecting actions to what is in one's heart. This ethical dimension adds depth to the commitment to sustainability as a moral duty.

The *Shari'ah* scholars also refer to historical Islamic scholars such as Ibn Khaldun and Ibn Taymiyyah, who discussed the environment as part of the *Maqasid al-Shari'ah*. The holistic approach to addressing climate and environmental protection is considered an objective of *Shari'ah*. Businesses are also encouraged to be sensitive to the environment and society, contributing through practices such as *zakah*, *waqf*, *sadaqah*, and balancing profit needs with societal needs. Besides, *Shari'ah* has tremendous implications for sustainability practices. The environmental protection aspect is emphasized through Quranic verses, cautioning against corrupting the Earth as the finding is consistent with Bsoul et al., (2022) where the important of protecting environmental and prioritising holistic sustainability practices was emphasised. Additionally, economic prosperity is also highlighted as a key goal, with businesses expected to contribute to societal well-being through *zakah*, employment generation, and investment expansion.

In summary, the findings suggest a strong endorsement within *Shari'ah* for comprehensive sustainability practices, linking them to ethical considerations, moral values, and the broader goals of Islamic teachings related to stewardship and economic prosperity.

5.3.2 Shari'ah Scholars' Views on Holistic Sustainability Practices

The researcher intends to explore the viewpoints of *Shari'ah* scholars regarding the incorporation of comprehensive sustainability practices within business operations. The finding delves into the necessity for businesses to consider environmental, social, and economic aspects simultaneously, emphasizing the importance of a holistic approach to sustainability.

The *Shari'ah* scholars stress the interconnectedness of these dimensions, arguing that businesses should not focus solely on one aspect while neglecting others. This finding is in line with the findings of Broman and Robèrt (2017), Baumgartner (2014), Meuer et al., (2020) and Landrum (2018) as they advocate for a balanced approach, suggesting that sustainability practices should encompass environmental measures such as pollution reduction and proper waste disposal, ensure sustainable economic success, and contribute to society. Moreover, *Shari'ah* scholars highlight the Islamic legal principle of *shumuliyyah*, which emphasizes the completeness within *Shari'ah*. They argue that

businesses, as acts of worship, should consider economic, social, and environmental aspects together for the sustainability of the world. This holistic perspective aligns with Kamali (2008) and Ibrahim et al., (2018) who believed that every action is considered an act of worship in Islam, emphasizing the importance of addressing all relevant dimensions for the betterment of society and the environment.

Furthermore, the *Shari'ah* scholars emphasize the collective responsibility of businesses in maintaining the sustainability of the world. They stress the importance of tangible efforts in sustainability practices rather than mere theoretical commitments, as this positively influences a business's reputation. This aligns with the highest objective of *Shari'ah*, which is to serve as mercy to the whole world, emphasizing the ethical imperative for businesses to commit to social, economic, and environmental sustainability practices as this finding supports the findings of Kamali (2008) and Ibrahim et al. (2018).

To conclude, the perspectives of *Shari'ah* scholars underscore the necessity for enterprises to adopt comprehensive sustainability practices aligned with *Shari'ah* principles. They advocate for an integrated and responsible approach that considers environmental, social, and economic dimensions, emphasizing the practical and ethical dimensions of such efforts.

5.3.3 Improving the Effectiveness of Sustainability Practices

The findings on how to improve the effectiveness of sustainability practices have underscored the crucial role of sustainable practices in enhancing stakeholders' positive perceptions of an organization, as observed by the findings of Maheshwari et al. (2020). *Shari'ah* experts, when questioned about improving sustainability practices to boost a company's reputation and the researcher have emphasized several key points mentioned by the *Shari'ah* scholars and experts.

Firstly, businesses must develop and implement appropriate sustainability strategies while paying attention to the needs of society and ensuring compliance with social and environmental standards and regulations. Moreover, the experts stressed the necessity for businesses to raise awareness of integrated sustainability practices and highlighted the importance of educating both individuals and organizations about the significance of sustainability. This finding supports the findings of Walton and Galea (2005) where it was

document that it has become a natural tendency among the academicians and practitioners is that the sustainability practices be seen as important business issues holistically integrated into business strategic decisions.

Besides, the experts also emphasized the need for government and authoritative figures to intensify efforts to promote awareness that business success extends beyond profits and encompasses environmental and social responsibilities. This finding aligns with the finding from Engert et al. (2016) that effectiveness in sustainability involves a comprehensive evaluation of performance, urging businesses to adopt a holistic approach that considers economic, social, and environmental dimensions.

Furthermore, *Shari'ah* scholars highlighted the importance of businesses understanding the benefits of supporting environmental and social sustainability practices, suggesting that such practices should guide decisions regarding the allocation of profits for environmental protection and societal support. Additionally, focusing on the *halalan tayyiban* concept, which emphasizes wholesomeness and holistic sustainability, was proposed as an effective strategy for businesses. This finding is consistent with Bsoul et al. (2022) where it was noted that Islamic teachings are crucial for creating awareness and arousing willingness of Muslims and businesses toward sustainable practices as essential principle of conduct.

In summary, the findings emphasize that effectiveness in sustainability requires not only the adoption of sustainable measures but also fostering a broader understanding and commitment to principles that contribute to long-term societal and environmental well-being.

5.3.4 Communicating Sustainability Practices

The findings presented by this objective is to shed light on the *Shari'ah* perspective regarding the dissemination of information on sustainable practices. Despite the growing interest in corporate sustainability communication, there is a noted lack of transparency among many companies, particularly regarding their environmental and social initiatives. However, according to *Shari'ah* scholars, sharing sustainable practices is permissible as long as it does not violate *Shari'ah* principles. This permission is seen as an opportunity for businesses to serve as examples and promote awareness within society and this finding

supports the study of Bsoul et al. (2022) who stressed that Islamic teachings are crucial for creating awareness and arousing willingness of Muslims and businesses toward sustainable practices as essential principle of conduct.

The scholars emphasize the importance of effective communication to showcase sustainability efforts and encourage emulation among other businesses. They stress that such communication is not about boasting but rather about raising awareness and providing information and support to the community. Proper communication through various channels like media, religious organizations, and online platforms is deemed crucial for gaining acceptance from stakeholders, policymakers, and financiers. By utilizing permissible communication methods, such as business websites and social media platforms, businesses can effectively disseminate information about their sustainability efforts, ensuring awareness and acceptance among stakeholders.

In essence, the findings underline the necessity for businesses to communicate their sustainability initiatives effectively to garner support, encourage emulation, and contribute meaningfully to sustainability endeavours while remaining aligned with *Shari'ah* principles.

5.4 THEORETICAL AND PRACTICAL IMPLICATIONS

Theoretically, the research has significantly contributed to the body of knowledge by revealing the implications of the objective of *Shari'ah* for business sustainability practices. This research has made a valuable contribution 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 utilizing qualitative approaches when investigating intricate subjects within this field. Similarly, this research sheds light on how 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 corporate social responsibility and sustainability, emphasizing 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 that influence their endeavours in the realm of sustainability. This underscores the necessity for a comprehensive strategy toward sustainability that is congruent with *Shari'ah* principles and takes into account the welfare of all stakeholders.

Practically, the findings of this study offer practical guidance for businesses operating within Islamic frameworks. Such organizations can use the insights 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 ensuring that their business models uphold Islamic values. Also, businesses aiming to strengthen their CSR initiatives can benefit from the practical insights of this research, as it emphasizes the importance of broadening CSR efforts beyond environmental concerns to encompass social and ethical dimensions. By doing so, organizations can enhance their social impact and engagement with stakeholders, thus advancing their sustainability agendas. Besides, Sustainability practitioners and policymakers can leverage the practical insights derived from this research, particularly the recognition of the significance of adopting comprehensive sustainability practices that encompass environmental, social, economic, and ethical dimensions. Policymakers can utilize 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 optimize their impact on society and the environment.

5.5 RESEARCH LIMITATIONS AND RECOMMENDATIONS

As the significance of sustainable practices becomes increasingly evident in the business landscape, a profound understanding of the implications of *Maqasid al-Shari'ah* emerges as a distinctive viewpoint that cultivates ethical and socially responsible business conduct. These valuable insights have the potential to serve as a guiding framework for businesses, policymakers, educators, and sustainability professionals as they navigate the intricate terrain of modern business practices.

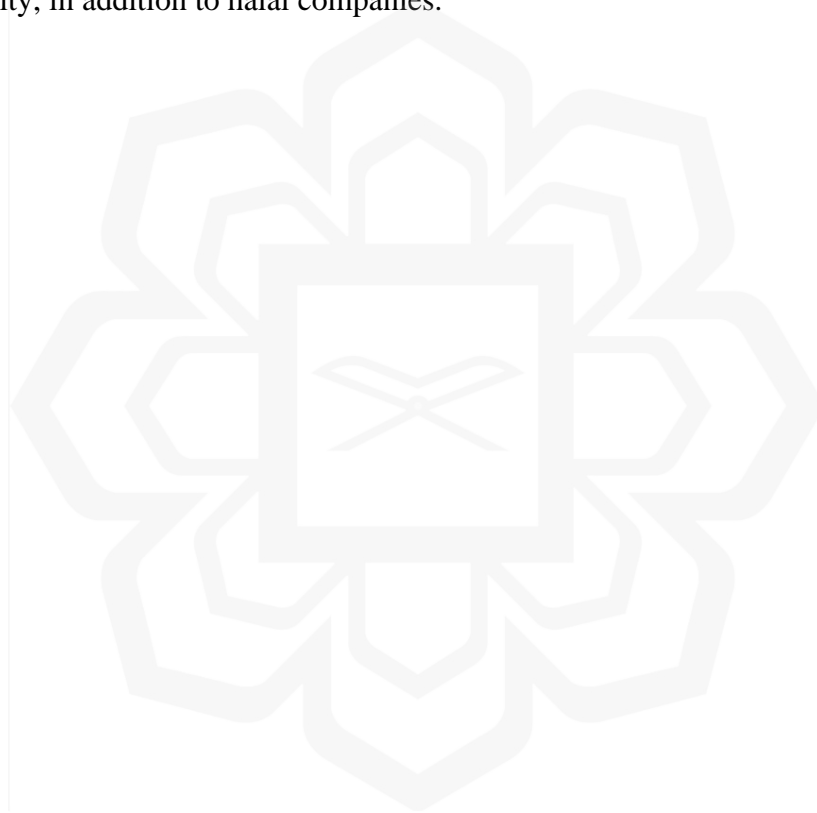
It is imperative, however, to recognize the limitations inherent in this study. While the findings offer valuable insights, their universal applicability may be constrained, given that the data were exclusively sourced from ten *Shari'ah* scholars in Malaysia. Therefore, it is recommended that future research endeavors expand their scope to encompass diverse economic settings, enhancing our comprehension of this subject. Additionally, the reliance on qualitative methods in this study, while yielding in-depth insights, may not capture the comprehensive quantitative data needed for a broader statistical perspective on the subject matter.

To complement the current study's findings, future research endeavors should consider incorporating quantitative methods to assess the ramifications of *Shari'ah* objectives on sustainability practices across a more extensive range of businesses. Moreover, it would be beneficial for subsequent research to concentrate on specific industries or sectors within the business landscape. This focused approach could provide deeper insights into how *Shari'ah* objectives influence sustainability practices, with potential studies delving into industries such as finance, food, or fashion. By considering sector-specific challenges and opportunities, future research can contribute to a more nuanced understanding of the implications of *Shari'ah*'s objectives for sustainability within various business domains.

5.6 CONCLUSION

An inquiry into the implications of the objective of *Shari'ah* for integrated sustainability practices among businesses has yielded valuable insights into the corporate world. Our findings emphasize 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. The research has sought to investigate the implication of *Maqasid al-Shari'ah* for integrated sustainability practices among halal businesses. Using a qualitative technique, this research studied the triple bottom-line components of economic, social, and environmental sustainability, as well as philanthropic responsibility, to achieve its goals.

The study's findings reveal that economic, social, and environmental sustainability, as well as charitable responsibility, have a substantial and beneficial impact on the sustainability of halal businesses. Consumers value halal businesses that prioritize sustainable practices, while they are less likely to support those that ignore ethical work standards or fail to demonstrate a commitment to environmental protection, employee well-being, and societal welfare. In conclusion, halal enterprises must implement a sustainability strategy to ensure their continued existence. Adopting a thorough approach to sustainable practices promotes the interests of many stakeholders, such as the government and community, in addition to halal companies.



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