

REFRAMING CORPORATE SUSTAINABILITY THROUGH MAQASHID SYARIAH:
EVIDENCE FROM INDONESIA’S GREEN INDUSTRY

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INTRODUCTION

The growing environmental degradation in Indonesia has emphasized the urgency of sustainable industrial practices. PT Tirta Investama Tanggamus, a subsidiary of Danone-AQUA, represents an important case where green management principles intersect with Islamic ethical frameworks. The Maqashid Syariah—as the philosophical foundation of Islamic law—provides a holistic lens for evaluating corporate environmental responsibility through protection of life (hifzh al-nafs), wealth (hifzh al-mal), and posterity (hifzh al-nasl).

OBJECTIVES

This study investigates how Maqashid Syariah principles guide the implementation of green management in Indonesia’s green industry, focusing on the balance between environmental, economic, and social sustainability. It highlights the connection between Islamic values—hifzh al-nafs (life), hifzh al-mal (wealth), and hifzh al-nasl (posterity)—and corporate sustainability practices, proposing a faith-integrated model that links ethical governance with sustainable business and policy frameworks.

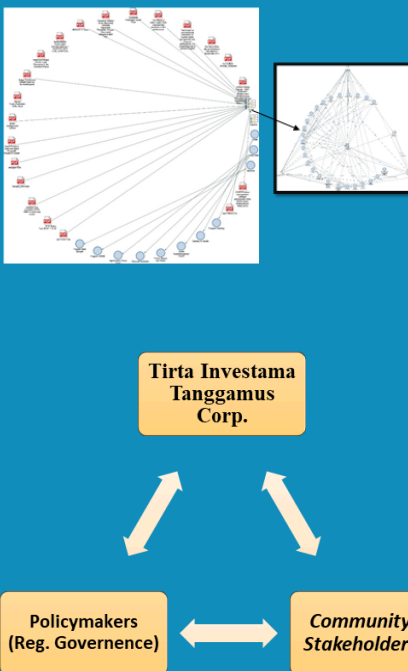
MATERIALS AND METHODS

MATERIALS

The study draws on theoretical and empirical foundations that integrate sustainability and Islamic ethics. The primary framework combines the Triple Bottom Line Theory (Elkington, 2007)—emphasizing environmental, social, and economic dimensions of corporate sustainability—with the Maqashid Syariah framework (Al-Ghazali; Asy-Syathibi) that highlights justice, welfare, and balance as spiritual imperatives. Supporting literature from Islamic environmental ethics (Auda, 2008; Maulidizen, 2017) establishes sustainability as an act of stewardship (khalifah fil ardh). These materials provided contextual depth for understanding how Islamic values influence environmental governance and sustainability practices in a corporate setting.

METHODS

This qualitative case study integrates a literature-enriched design with source triangulation across company representatives, local policymakers, and community stakeholders. The empirical base comprises four interview transcripts and a secondary corpus of 47 news articles, 38 scholarly journals, 32 books, and 6 reports, all coded and visualized in NVivo 12 Pro. Analysis followed Miles & Huberman’s interactive cycle (data reduction, display, conclusion), ensuring credibility through cross-source corroboration and theory-informed coding aligned with Maqashid Syariah.



CONCLUSIONS

Maqashid Syariah provides a comprehensive ethical framework that enhances corporate sustainability by uniting environmental preservation, social equity, and economic balance. This faith-driven paradigm positions sustainability not merely as compliance with global standards but as a moral obligation rooted in justice and human welfare. The study proposes the Maqashid Syariah Sustainability Model (MSSM) as a conceptual bridge linking ESG principles with Islamic ethical governance.

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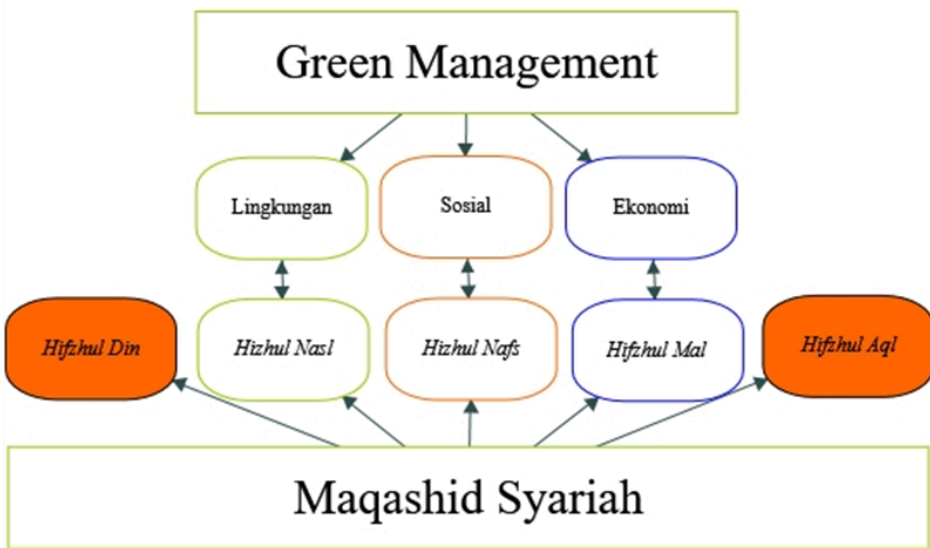
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RESULT AND DISCUSSION

Result Framework Multidimensional Tools



The Maqashid Syariah Lens in Corporate Sustainability Practice

The findings reveal a significant intersection between modern environmental management standards and Islamic ethical principles. **Integration success** is evident as PT Tirta Investama aligns its environmental strategies with ISO 14001:2015 standards while simultaneously embodying the core values of Maqashid Syariah. This alignment prioritizes the preservation of life and environmental balance (hifzh al-nafs), alongside ensuring fairness and economic justice (hifzh al-mal), reinforcing that sustainability in Islam is not merely operational compliance but a moral responsibility.

In terms of **social empowerment**, the company’s initiatives—such as community-based water management, local employment, and education programs—reflect the pursuit of maslahah (public welfare) and ‘adl (justice). These programs demonstrate a holistic model of sustainability that integrates environmental care with social equity and shared prosperity.

However, several **challenges** persist, particularly regarding limited participatory communication with local communities and differing perceptions about water resource utilization. This indicates the need for stronger dialogue mechanisms to ensure inclusivity and trust in environmental decision-making.

From a **theoretical perspective**, Maqashid Syariah reframes corporate sustainability as spiritual accountability rather than regulatory obligation. The principle of amanah (divine trust) underpins an ethical stewardship paradigm, where protecting the environment and fostering social well-being are viewed as acts of faith and responsibility to God. This conceptual reframing positions Islamic ethics as a transformative foundation for advancing sustainable business models within Indonesia’s green industry.

IMPLICATIONS

This study encourages corporations to embed Islamic ethical principles within their ESG strategies and sustainability reporting to enhance moral accountability and long-term value creation. It also provides policymakers with a faith-based framework for sustainability that aligns with the UN Sustainable Development Goals (SDGs) and supports Indonesia’s national green economy agenda. Ultimately, this research promotes a transformative discourse where spirituality becomes a source of accountability, driving innovation, ethical governance, and sustainable growth across Muslim-majority economies.

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Balance Sustains the Earth, Ethics Sustain Humanity