

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

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ABSTRACT

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

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

1. INTRODUCTION

A decade after the General Assembly adopted the 2030 Agenda for Sustainable Development,² the official record reads as an indictment. Only 35 per cent of measurable targets are on track or progressing moderately, 47 per cent are moving too slowly, and 18 per cent have regressed below their 2015 baselines.³ The Secretary-General has called the situation a global development emergency.⁴ Independent monitoring finds none of the seventeen Goals on course,⁵ and the financing outlook has deteriorated, with an annual investment gap of some four trillion United States dollars in developing countries and a 7.1 per cent contraction in official development assistance in 2024.⁶

The conventional diagnosis blames money, conflict and the pandemic. The governance literature suggests a deeper reading. The most comprehensive assessment of the Goals' political effects concludes that they have influenced how actors talk far more than how institutions allocate, regulate and enforce: their impact has been largely discursive, with limited normative and institutional change.⁷ That finding relocates the problem from resources to governance, the domain that development economics has long identified as decisive. Institutions, the rules of the game that structure incentives,

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² United Nations, *Transforming Our World: The 2030 Agenda for Sustainable Development*, A/RES/70/1 (New York: United Nations, 2015).

³ United Nations, *The Sustainable Development Goals Report 2025* (New York: United Nations, 2025).

⁴ United Nations, *Sustainable Development Goals Report 2025*.

⁵ J. D. Sachs, G. Lafortune, and G. Fuller, *Sustainable Development Report 2025* (Dublin: SDSN and Dublin University Press, 2025).

⁶ United Nations, *Sustainable Development Goals Report 2025*.

⁷ F. Biermann, T. Hickmann, and C.-A. S  nit, eds., *The Political Impact of the Sustainable Development Goals: Transforming Governance through Global Goals?* (Cambridge: Cambridge University Press, 2022).

determine long-run performance;⁸ development outcomes turn on whether states can credibly commit, coordinate and induce cooperation;⁹ and the capacity of governments to make and enforce rules and to deliver services is analytically prior to the question of how democratic they are.¹⁰ A goals framework that bypasses this layer should not be expected to steer it.

A second, normative line of criticism runs alongside the institutional one. The 2030 Agenda specifies indicators for income, schooling and emissions but is silent on the moral and spiritual commitments that move communities to act, a silence that critics trace to its secular, materialist conception of wellbeing.¹¹ The politics of indicators compounds the problem: translating ideals into measurable targets quietly narrows their meaning, displacing contested conceptions of the good with whatever can be counted.¹² For the quarter of humanity that is Muslim, both criticisms converge on a constructive question: whether maqasid al-Shariah, the higher objectives of Islamic law, can supply the ethical foundation and ownership that the Goals have struggled to command.

The intellectual case is serious. Classical jurists organised the purposes of revelation around the protection of five essentials, religion, life, intellect, progeny and wealth,¹³ and contemporary scholars have reworked that inheritance into a multidimensional theory of human development accountable to ends beyond income.¹⁴ The move parallels, and arguably anticipates, the turn in mainstream development thought when the capability approach and the human development paradigm dethroned gross domestic product as the measure of progress.¹⁵ A fast-growing literature now maps maqasid onto the Goals and mobilises Islamic finance and social finance for their delivery.

This article argues that the literature has nonetheless missed its own central variable. Reviews of the field show it organised around instruments, zakat, waqf, sukuk and fintech, and around demonstrations of conceptual compatibility, while the governance arrangements through which any framework of ends must pass, budgets, regulators, integrity institutions, administrative leadership, remain analytically peripheral.¹⁶ The omission is doubly anomalous. On one side, the SDG evidence just cited identifies institutions as the binding constraint. On the other, the Islamic tradition itself possesses a sophisticated jurisprudence of public authority, trusteeship and accountability that the convergence literature has barely mined. Meanwhile the Goals expire in 2030, and the Pact for the Future has already opened intergovernmental deliberation on what follows,¹⁷ a negotiation for which the field is conceptually unprepared.

⁸ D. C. North, *Institutions, Institutional Change and Economic Performance* (Cambridge: Cambridge University Press, 1990).

⁹ World Bank, *World Development Report 2017: Governance and the Law* (Washington, DC: World Bank, 2017).

¹⁰ F. Fukuyama, "What Is Governance?" *Governance* 26, no. 3 (2013): 347–68.

¹¹ J. Qadir and A. Zaman, "Sustainable Development Viewed from the Lens of Islam," *International Journal of Pluralism and Economics Education* 10, no. 1 (2019): 46–60.

¹² S. Fukuda-Parr, "From the Millennium Development Goals to the Sustainable Development Goals: Shifts in Purpose, Concept, and Politics of Global Goal Setting for Development," *Gender & Development* 24, no. 1 (2016): 43–52.

¹³ A. H. al-Ghazali, *Al-Mustasfa min 'Ilm al-Usul* (Beirut: Dar al-Kutub al-'Ilmiyyah, 2005); A. al-Raysuni, *Imam al-Shatibi's Theory of the Higher Objectives and Intents of Islamic Law* (London: International Institute of Islamic Thought, 2005).

¹⁴ M. U. Chapra, *The Islamic Vision of Development in the Light of Maqasid al-Shari'ah* (London: International Institute of Islamic Thought, 2008); J. Auda, *Maqasid al-Shariah as Philosophy of Islamic Law: A Systems Approach* (London: International Institute of Islamic Thought, 2008).

¹⁵ A. Sen, *Development as Freedom* (Oxford: Oxford University Press, 1999); M. ul Haq, *Reflections on Human Development* (New York: Oxford University Press, 1995).

¹⁶ L. A. Kuanova, R. Sagiyeva, and N. S. Shirazi, "Islamic Social Finance: A Literature Review and Future Research Directions," *Journal of Islamic Accounting and Business Research* 12, no. 5 (2021): 707–28; Y. Ma and R. Sukmana, "Takeaways from Islamic Social Finance and Sustainable Development Goals Discourse: Review and Bibliometric Analysis on Future Directions for Zakat, Waqf and Islamic Microfinance," *Journal of Islamic Accounting and Business Research*, advance online publication (2025).

¹⁷ United Nations, *The Pact for the Future*, A/RES/79/1 (New York: United Nations, 2024).

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

2. REVIEW APPROACH AND METHODOLOGY

This study is a narrative review with conceptual analysis. The choice is deliberate rather than residual. Narrative reviews are the appropriate instrument when the task is theory development across heterogeneous literatures whose questions, methods and vocabularies differ too much for protocol-driven aggregation.¹⁸ The methodological hierarchy that treats systematic reviews as inherently superior has itself been challenged: where the aim is interpretation, integration and argument rather than effect-size estimation, expert narrative synthesis offers validity that mechanical exhaustiveness cannot.¹⁹ Within established typologies, the present study combines the critical review, which evaluates and conceptually extends a body of work, with the narrative synthesis of diverse evidence.²⁰ Accordingly, no claim is made to PRISMA-style enumeration, exhaustive coverage or replicable screening counts; the warrant for the argument lies in the transparency of its selection logic, the breadth of the corpus and the explicitness of its reasoning.

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

Table 1: Scope conditions guiding source selection

Condition	Operationalisation
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¹⁸ R. F. Baumeister and M. R. Leary, "Writing Narrative Literature Reviews," *Review of General Psychology* 1, no. 3 (1997): 311–20; H. Snyder, "Literature Review as a Research Methodology: An Overview and Guidelines," *Journal of Business Research* 104 (2019): 333–39.

¹⁹ T. Greenhalgh, S. Thorne, and K. Malterud, "Time to Challenge the Spurious Hierarchy of Systematic over Narrative Reviews?" *European Journal of Clinical Investigation* 48, no. 6 (2018): e12931.

²⁰ M. J. Grant and A. Booth, "A Typology of Reviews: An Analysis of 14 Review Types and Associated Methodologies," *Health Information & Libraries Journal* 26, no. 2 (2009): 91–108.

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

Source: Author's construction.

Analysis combined three operations. Thematic synthesis organised the corpus through an initial deductive frame derived from the guiding questions, foundations, convergence, governance, comparison, frontiers, which was refined inductively as reading proceeded, so that the cluster structure reported in Section 5 reflects the literature's own contours rather than an imposed grid. Conceptual analysis clarified the constructs on which the argument turns, specifying what governance means across its disciplinary uses, rendering amanah, hisbah and siyasah commensurable with accountability, oversight and public policy, and distinguishing the senses in which maqasid functions as legal doctrine, ethical framework and wellbeing paradigm. The critical review strategy interrogated each major strand for the strength of its evidence, the presence of counter-positions and the questions it declines to ask, weighting empirical and meta-analytical findings above conceptual assertion and treating recurrent silences, on environment, on institutions, on the post-2030 horizon, as findings in their own right.

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

3. MAQASID AL-SHARIAH AS AN ETHICAL GOVERNANCE FRAMEWORK

3.1. From Jurisprudence to Public Purpose

The maqasid tradition begins as an answer to a jurisprudential question, what is the law for, and matures into a theory of public purpose. Al-Ghazali's formulation in *al-Mustasfa* organised the purposes of revelation around the preservation of religion, life, intellect, progeny and wealth, graded across essentials (*daruriyyat*), needs (*hajiyyat*) and refinements (*tahsiniyyat*).²¹ The derivation is inductive: the jurists read these objectives out of the totality of revelation, in which the divine purpose is announced as mercy to all creation (Qur'an 21:107) and justice is commanded as the standard of public conduct (Qur'an 16:90). Al-Shatibi systematised the scheme into a theory of legal objectives in which the Lawgiver's intent disciplines juristic reasoning.²² Ibn Ashur modernised the inheritance, elevating freedom, equality and the orderly conduct of society to objectives in their own right and insisting that maqasid constitute an independent discipline.²³ Later theorists widened the architecture: Attia reorganised the objectives across four concentric domains,²⁴ the individual, the family, the *ummah* and humanity at large, while Auda recast the whole as a purposive, open and multidimensional system capable of engaging modern policy without dissolving into it, and Kamali insisted on its holistic rather

²¹ Al-Ghazali, *Al-Mustasfa*.

²² Al-Raysuni, *Imam al-Shatibi's Theory*.

²³ M. T. Ibn Ashur, *Treatise on Maqasid al-Shari'ah*, trans. M. T. El-Mesawi (London: International Institute of Islamic Thought, 2006).

²⁴ G. E. Attia, *Towards Realization of the Higher Intent of Islamic Law: Maqasid al-Shari'ah, a Functional Approach*, trans. N. Roberts (London: International Institute of Islamic Thought, 2007).

than itemised character.²⁵ The analytical point for this review is that maqasid is best read not as a checklist of protected goods but as a constitution of ends: a ranked, contestable, renewable specification of what public action is ultimately for.

3.2. The Developmental and Ethical Turn

The conversion of this legal inheritance into development thought predates the SDGs by decades. Islamic economists writing after decolonisation framed development as balanced material and moral uplift grounded in *tawhid*, the unity of God,²⁶ and Chapra argued that Muslim societies could meet the economic challenge only by realigning policy with the Shariah's objectives rather than imported paradigms,²⁷ a case he later consolidated into an explicit maqasid vision of development in which growth that corrodes faith, family or posterity fails even when income statistics improve.²⁸ A parallel applied-ethics strand carried the framework into organisational life: *maslahah* supplies a principled decision filter for corporate responsibility, ranking the protection of essentials above profit;²⁹ maqasid must function as the evaluative framework of Islamic finance rather than its rhetorical garnish;³⁰ and Islamic ethics grounds a distinctive account of how leaders balance obligations among multiple stakeholders, anticipating the later mainstream literature on ethical leadership.³¹ Read against Sen's capabilities and ul Haq's human development,³² the tradition appears not as a regional curiosity but as a parallel multidimensional wellbeing paradigm, distinguished by its theological anchoring of ends and its explicit inclusion of spiritual and familial dimensions that secular frameworks leave implicit. The synthesis is that maqasid supplies what indicator regimes cannot generate internally: a defensible account of why the measured things matters.

3.3. Measurement Traditions and Their Stalled Institutionalisation

If maqasid is to function in modern governance it must speak the language of measurement, and a tradition of attempts exists. Bedoui and Mansour structured ethical performance as a pentagon of the five objectives;³³ Mergaliyev et al. operationalised maqasid into a multidimensional index for Islamic banks and found disclosed performance falling well short of the tradition's ambitions;³⁴ and country-level prototypes extended the logic to national measurement through the Islamic Human Development Index and its successors.³⁵ International precedent shows such instruments can matter: the first Human

²⁵ Auda, *Maqasid al-Shariah as Philosophy*; M. H. Kamali, *Maqasid al-Shari'ah Made Simple* (London: International Institute of Islamic Thought, 2008).

²⁶ K. Ahmad, "Economic Development in an Islamic Framework," in *Studies in Islamic Economics*, ed. K. Ahmad (Leicester: Islamic Foundation, 1980).

²⁷ M. U. Chapra, *Islam and the Economic Challenge* (Leicester: Islamic Foundation; Herndon, VA: International Institute of Islamic Thought, 1992).

²⁸ Chapra, *Islamic Vision of Development*.

²⁹ A. W. Dusuki and N. I. Abdullah, "Maqasid al-Shari'ah, Maslahah, and Corporate Social Responsibility," *American Journal of Islamic Social Sciences* 24, no. 1 (2007): 25–45.

³⁰ A. W. Dusuki and S. Bouheraoua, "The Framework of Maqasid al-Shari'ah and Its Implications for Islamic Finance," *Islam and Civilisational Renewal* 2, no. 2 (2011): 316–36; M. A. Laldin and H. Furqani, "Developing Islamic Finance in the Framework of Maqasid al-Shari'ah: Understanding the Ends (Maqasid) and the Means (Wasa'il)," *International Journal of Islamic and Middle Eastern Finance and Management* 6, no. 4 (2013): 278–89.

³¹ R. I. Beekun and J. A. Badawi, "Balancing Ethical Responsibility among Multiple Organizational Stakeholders: The Islamic Perspective," *Journal of Business Ethics* 60, no. 2 (2005): 131–45.

³² Sen, *Development as Freedom*; Ul Haq, *Reflections on Human Development*.

³³ H. E. Bedoui and W. Mansour, "Performance and Maqasid al-Shari'ah's Pentagon-Shaped Ethical Measurement," *Science and Engineering Ethics* 21, no. 3 (2015): 555–76.

³⁴ A. Mergaliyev et al., "Higher Ethical Objective (Maqasid al-Shari'ah) Augmented Framework for Islamic Banks: Assessing Ethical Performance and Exploring Its Determinants," *Journal of Business Ethics* 170, no. 4 (2021): 797–834.

³⁵ M. B. H. Anto, "Introducing an Islamic Human Development Index (I-HDI) to Measure Development in OIC Countries," *Islamic Economic Studies* 19, no. 2 (2011): 69–95; S. S. Ali and H. Hasan, *Towards a Maqasid al-Shariah Based Development Index*, IRTI Working Paper 1435-18 (Jeddah: Islamic Research and Training

Development Report converted a rival conception of development into a global reference point within a decade,³⁶ the Stiglitz commission legitimised official measurement beyond gross domestic product,³⁷ and the 2020 Report's planetary-pressures adjustment shows the paradigm still evolving.³⁸ The critical observation is institutional, not technical: maqasid indices exist, yet none has entered official statistics, national planning or multilateral reporting. Measurement has been demonstrated; institutionalisation has not been attempted. That gap is the first concrete trace of the missing link this article pursues.

4. THE SUSTAINABLE DEVELOPMENT GOALS AND THE GOVERNANCE PROBLEM

4.1. What Governance Theory Establishes

Because this article's thesis turns on governance, the construct requires specification rather than slogan. Institutional economics establishes the foundation: institutions, the humanly devised rules that structure incentives, are the deep determinants of economic performance,³⁹ and development depends on whether governance arrangements enable credible commitment, coordination and cooperation among actors with unequal power.⁴⁰ A second strand specifies capacity and quality: governance is a government's ability to make and enforce rules and deliver services, conceptually separable from regime type,⁴¹ and the quality of government is best theorised as impartiality in the exercise of public power,⁴² a property the Worldwide Governance Indicators attempt to track across voice and accountability, government effectiveness, regulatory quality, rule of law and control of corruption.⁴³ A third strand disciplines reform ambition: developing states cannot do everything at once, so governance agendas must be prioritised as good enough rather than maximal.⁴⁴ A fourth widens the cast: governing increasingly proceeds through self-organising networks beyond government,⁴⁵ commons can be governed by polycentric arrangements that match rules to local conditions,⁴⁶ and public administration's normative core is service to citizens and the public interest rather than steering customers,⁴⁷ commitments that the OECD codifies as values, enablers and instruments of sound public governance.⁴⁸ The synthesis this article carries forward is a three-part construct: governance as institutionalised capacity, impartial accountability and legitimate public purpose.

Institute, 2014); R. M. Amin et al., "The Integrated Development Index (I-Dex): A New Comprehensive Approach to Measuring Human Development," in *Islamic Economics: Theory, Policy and Social Justice*, ed. H. A. El-Karanshawy et al. (Doha: Bloomsbury Qatar Foundation, 2015), 159–72.

³⁶ United Nations Development Programme, *Human Development Report 1990* (New York: Oxford University Press, 1990).

³⁷ J. E. Stiglitz, A. Sen, and J.-P. Fitoussi, *Report by the Commission on the Measurement of Economic Performance and Social Progress* (Paris, 2009).

³⁸ United Nations Development Programme, *Human Development Report 2020: The Next Frontier; Human Development and the Anthropocene* (New York: United Nations Development Programme, 2020).

³⁹ North, *Institutions, Institutional Change*.

⁴⁰ World Bank, *World Development Report 2017*.

⁴¹ Fukuyama, "What Is Governance?."

⁴² B. Rothstein and J. Teorell, "What Is Quality of Government? A Theory of Impartial Government Institutions," *Governance* 21, no. 2 (2008): 165–90.

⁴³ D. Kaufmann, A. Kraay, and M. Mastruzzi, "The Worldwide Governance Indicators: Methodology and Analytical Issues," *Hague Journal on the Rule of Law* 3, no. 2 (2011): 220–46.

⁴⁴ M. S. Grindle, "Good Enough Governance: Poverty Reduction and Reform in Developing Countries," *Governance* 17, no. 4 (2004): 525–48.

⁴⁵ R. A. W. Rhodes, "The New Governance: Governing without Government," *Political Studies* 44, no. 4 (1996): 652–67.

⁴⁶ E. Ostrom, *Governing the Commons: The Evolution of Institutions for Collective Action* (Cambridge: Cambridge University Press, 1990).

⁴⁷ R. B. Denhardt and J. V. Denhardt, "The New Public Service: Serving Rather than Steering," *Public Administration Review* 60, no. 6 (2000): 549–59.

⁴⁸ OECD, *Policy Framework on Sound Public Governance: Baseline Features of Governments That Work Well* (Paris: OECD Publishing, 2020).

4.2. The SDGs as Governance by Goals

The 2030 Agenda is, in governance terms, a deliberate experiment. Resolution A/RES/70/1 universalised goal-setting across rich and poor states through seventeen Goals and 169 targets,⁴⁹ but it did so through what scholars call governance by goals: non-binding commitments, weak institutional arrangements at the global level, extensive national discretion in translation, and reliance on measurement and review rather than enforcement.⁵⁰ The design wager was that shared goals plus transparent indicators would mobilise transformation without treaty obligations. Delivery analysis specifies what the wager requires: six major societal transformations, each demanding strong public institutions, long-horizon planning and the coordination of finance, technology and policy.⁵¹ The first decade's record, reviewed in Section 1, together with the midpoint political declaration's own concession that rescue requires acceleration,⁵² indicates that the wager has not paid in the institutional currency it presupposed.

Between design and delivery stand implementation challenges the literature now documents systematically. The Agenda's integration is also its burden: interdependent targets demand policy coherence across ministries that budget in silos, and a vast indicator framework presupposes statistical capacity many developing states lack, so that reporting consumes resources that delivery needs.⁵³ The transformations on which achievement depends, in energy, food systems, education and digitalisation, are precisely those requiring long-horizon public investment and coordination,⁵⁴ while goal universality collides with the governance lesson that reform agendas succeed only when prioritised and sequenced against local capacity.⁵⁵ Even measurement is contested terrain, as the methodological debates surrounding governance indicators themselves attest.⁵⁶ The synthesis is uncomfortable: the Agenda asks weak institutions to perform feats that strong institutions find difficult, without supplying an institutional development pathway, an omission that any successor framework, and any tradition seeking to complete it, must address.

4.3. Critique and the Evidence of Limited Steering

The critical literature explains why. One lineage faults goal-setting's distributional logic: uniform global targets penalised the poorest starting points, as Easterly showed for the Millennium era in Africa, a caution against indicator architectures that ignore initial conditions.⁵⁷ A second faults the politics of measurement: converting ideals into indicators narrows their meaning and shifts authority to those who count.⁵⁸ A third, examined in Section 1, faults the framework's secular materialism.⁵⁹ The decisive evidence, however, is the systematic assessment that the Goals' effects have been predominantly discursive, reshaping vocabularies and reporting while leaving budgets, laws and institutions largely untouched.⁶⁰ For this article's purposes the conclusion is foundational: the binding constraint on the sustainable development regime is not the absence of ethical vocabulary, which the Goals possess in abundance, but the absence of governance traction. Any tradition proposing to complete the Goals

⁴⁹ United Nations, *Transforming Our World*.

⁵⁰ F. Biermann, N. Kanie, and R. E. Kim, "Global Governance by Goal-Setting: The Novel Approach of the UN Sustainable Development Goals," *Current Opinion in Environmental Sustainability* 26–27 (2017): 26–31.

⁵¹ J. D. Sachs et al., "Six Transformations to Achieve the Sustainable Development Goals," *Nature Sustainability* 2, no. 9 (2019): 805–14.

⁵² United Nations, *Political Declaration of the SDG Summit*, A/RES/78/1 (New York: United Nations, 2023).

⁵³ United Nations, *Sustainable Development Goals Report 2025*.

⁵⁴ Sachs et al., "Six Transformations."

⁵⁵ Grindle, "Good Enough Governance."

⁵⁶ Kaufmann, Kraay, and Mastruzzi, "Worldwide Governance Indicators."

⁵⁷ W. Easterly, "How the Millennium Development Goals Are Unfair to Africa," *World Development* 37, no. 1 (2009): 26–35.

⁵⁸ Fukuda-Parr, "From the MDGs to the SDGs."

⁵⁹ Qadir and Zaman, "Sustainable Development Viewed from the Lens of Islam."

⁶⁰ Biermann, Hickmann, and S  nit, *Political Impact of the SDGs*.

normatively must therefore engage precisely the layer the Goals failed to move. That is the standard against which the convergence literature is appraised next.

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

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

5.1. Conceptual Mapping

The largest cluster demonstrates correspondence between the five essentials and the seventeen Goals. Abdullah showed that most Goals sit comfortably within the long-term objectives of the Shariah;⁶¹ Aziz et al. extended the mapping across the full goal set;⁶² and Ibrahim read the Goals through *siyasah shar'iyah*, the jurisprudence of public policy, across the Organisation of Islamic Cooperation.⁶³ Table 2 synthesises the recurring correspondences, with a goal-by-goal version in Appendix B. The cluster's achievement is real, commensurability has been established beyond reasonable doubt, but its returns are diminishing. Successive papers re-derive similar tables; the Goals function as the fixed standard against which maqasid must prove itself, rarely the reverse; and the exercise risks alignment by checklist, retrofitting maqasid to whatever indicators already measure and thereby surrendering the spiritual and familial dimensions that justify invoking the tradition at all. Critically, mapping is a statement about concepts, not about delivery: nothing in a correspondence table touches budgets, regulators or administration. The cluster has completed its task and should now be retired in favour of harder questions.

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

Maqasid essential	Principal SDG correspondences	Representative sources
Religion (hifz al-din)	SDG 16 (institutions protecting freedom of belief); SDG 4 (values-based education)	Chapra, <i>Islamic Vision of Development</i> ; Ibrahim, "Islamic Concept of Development"
Life (hifz al-nafs)	SDG 2 (zero hunger); SDG 3 (health); SDG 6 (water and sanitation)	Abdullah, "Waqf, Sustainable Development Goals"; Qadir and Zaman, "Sustainable Development Viewed from the Lens of Islam"
Intellect (hifz al-'aql)	SDG 4 (quality education); SDG 9 (innovation)	Chapra, <i>Islamic Vision of Development</i>
Progeny (hifz al-nasl)	SDG 3 (maternal and child health); SDG 13 (climate action as intergenerational duty); SDG 11 (liveable communities)	Abdullah, "Waqf, Sustainable Development Goals"; Ali and Kassim, "Waqf Forest"

⁶¹ M. Abdullah, "Waqf, Sustainable Development Goals (SDGs) and Maqasid al-Shariah," *International Journal of Social Economics* 45, no. 1 (2018): 158–72.

⁶² A. Aziz et al., "SDG's and Maqasid Shariah Principles: Synergies for Global Prosperity," *Journal of Lifestyle and SDGs Review* (2024).

⁶³ A. A. Ibrahim, "Islamic Concept of Development in the Light of Siyasah Shar'iyah and Maqasid Shariah Frameworks: A Literature Review Approach" (SSRN working paper, 2021).

Wealth (hifz al-mal)	SDG 1 (no poverty); SDG 8 (decent work); SDG 10 (reduced inequality); SDG 12 (responsible consumption)	Laldin and Furqani, “Developing Islamic Finance”; Ahmed et al., <i>On the Sustainable Development Goals</i>
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Source: Author’s synthesis of the reviewed literature.

5.2. Islamic Commercial Finance

The second cluster casts the Islamic financial industry as the Goals’ delivery vehicle. Its founding argument is structural: risk-sharing, asset-backing and sectoral screens predispose Islamic finance towards the real economy, making it a natural financier of development.⁶⁴ Fintech extends the claim, with Indonesian platforms consciously framing services in SDG terms⁶⁵ and the global Islamic fintech market projected to reach 341 billion United States dollars by 2029.⁶⁶ The appraisal must nonetheless be severe on one point: the cluster inherits, largely unexamined, the social failure critique of the industry it celebrates. Islamic banking has historically replicated conventional finance in substance while retaining Islamic form,⁶⁷ a divergence between moral aspiration and practice theorised as the social failure of Islamic finance,⁶⁸ and when maqasid performance is actually scored, banks underperform the tradition’s own benchmarks.⁶⁹ Routing SDG ambitions through this industry without governance reform risks reproducing the same gap at larger scale. The cluster’s unlearned lesson is that instruments do not deliver objectives; institutions do.

5.3. Islamic Social Finance

The most empirically mature cluster examines zakat, waqf and Islamic microfinance as redistributive infrastructure. Reviews find the literature overwhelmingly oriented to SDG themes, dominated by poverty and inclusion;⁷⁰ meta-analysis documents measurable zakat effects on poverty reduction and empowerment;⁷¹ waqf scholarship has progressed from advocacy to design, including productive waqf models for national implementation;⁷² and an environmental frontier has opened through forest waqf serving conservation and climate objectives simultaneously.⁷³ Crucially, this cluster has begun naming its own constraint. The governance of Islamic social finance is now recognised as the decisive variable, with dedicated reviews of its accountability, regulatory and stewardship arrangements,⁷⁴ and instrument-level work exposing unresolved governance problems such as the perpetuity restrictions that

⁶⁴ H. Ahmed et al., *On the Sustainable Development Goals and the Role of Islamic Finance*, Policy Research Working Paper 7266 (Washington, DC: World Bank, 2015).

⁶⁵ F. A. Hudaefi, “How Does Islamic Fintech Promote the SDGs? Qualitative Study in Indonesia,” *Qualitative Research in Financial Markets* 12, no. 4 (2020): 353–66.

⁶⁶ DinarStandard and Elipses, *Global Islamic Fintech Report 2025/26* (2026).

⁶⁷ M. A. El-Gamal, *Islamic Finance: Law, Economics, and Practice* (Cambridge: Cambridge University Press, 2006); F. Khan, “How ‘Islamic’ Is Islamic Banking?” *Journal of Economic Behavior & Organization* 76, no. 3 (2010): 805–20.

⁶⁸ M. Asutay, “Conceptualising and Locating the Social Failure of Islamic Finance: Aspirations of Islamic Moral Economy vs the Realities of Islamic Finance,” *Asian and African Area Studies* 11, no. 2 (2012): 93–113.

⁶⁹ Mergaliyev et al., “Higher Ethical Objective Augmented Framework.”

⁷⁰ Kuanova, Sagiyeva, and Shirazi, “Islamic Social Finance”; Ma and Sukmana, “Takeaways from Islamic Social Finance.”

⁷¹ M. Ekawaty, “Zakat as an Islamic Social Finance Instrument for Achieving the Sustainable Development Goals: A PRISMA-Based Systematic Review and Meta-Analysis on Poverty Reduction and Social Empowerment,” *Veredas do Direito* 23 (2026): e234566.

⁷² Abdulllah, “Waqf, Sustainable Development Goals”; A. Ascarya, M. N. Hosen, and S. Rahmawati, “Designing Simple Productive Waqf Models for Indonesia,” *International Journal of Ethics and Systems* 38, no. 3 (2022).

⁷³ K. M. Ali and S. Kassim, “Waqf Forest: How Waqf Can Play a Role in Forest Preservation and SDGs Achievement,” *Etikonomi* 19, no. 2 (2020).

⁷⁴ R. M. Napitupulu, “Governance of Islamic Social Finance: Learnings from Existing Literature,” *International Journal of Islamic and Middle Eastern Finance and Management*, advance online publication (2024).

complicate cash waqf risk management.⁷⁵ The candour is analytically valuable: it converts the cluster from a celebration of instruments into evidence for this article's thesis that institutional quality, not instrument design, is the binding constraint.

5.4. Governance and Critique

The remaining clusters are the thinnest and the most important. Sustained governance treatments are rare: Ibrahim's siyasah-based assessment of OIC implementation,⁷⁶ the anti-corruption synthesis grounding integrity in *al-siyasah al-shar'iyah*,⁷⁷ and emerging work on the governance of artificial intelligence in Islamic finance⁷⁸ stand nearly alone, despite the tradition's native vocabulary of public trust and accountability. The critique cluster, meanwhile, resists easy convergence: the Goals' secular materialism cannot be dissolved by mapping,⁷⁹ and indicator regimes quietly tutor administrations to optimise a truncated conception of wellbeing.⁸⁰ Taking the five clusters together, the appraisal yields five deficits that structure the remainder of this article: a governance deficit at the field's analytical centre; environmental neglect notwithstanding the green waqf frontier;⁸¹ measurement without institutionalisation (Section 3.3); geographical concentration in Malaysia, Indonesia and the Gulf; and silence on the post-2030 settlement. The synthesis is uncomfortable but clear: the field has demonstrated compatibility and built instruments while avoiding the variable on which both depend.

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

6.1. The Argument

The thesis can now be stated precisely. Maqasid al-Shariah supplies a constitution of ends; the SDGs supply a grammar of targets; neither supplies the mechanism that converts ends and targets into allocation, behaviour and accountability. That mechanism is governance in the three-part sense established in Section 4.1: institutionalised capacity, impartial accountability and legitimate public purpose. The claim is supported by triangulated evidence rather than assertion. From the SDG side, a decade of implementation shows goals without institutional traction producing discourse rather than transformation.⁸² From the Islamic finance side, maqasid commitments without governance teeth produce form without substance, measured directly in the underperformance of banks against maqasid indices⁸³ and theorised as social failure.⁸⁴ From the social finance side, reviews converge on institutional quality as the decisive condition for zakat and waqf achieving their potential.⁸⁵ From the policy side, OIC development plans invoke maqasid while the administrative machinery to execute them lags.⁸⁶ Four independent literatures, one diagnosis: the link that fails is always the governance link.

⁷⁵ A. H. A. A. Ambrose and F. A. Asuhaimi, "Cash Waqf Risk Management and Perpetuity Restriction Conundrum," *ISRA International Journal of Islamic Finance* 13, no. 2 (2021): 162–76.

⁷⁶ Ibrahim, "Islamic Concept of Development."

⁷⁷ S. U. Din, S. H. Syed Ismail, and R. H. Raja Sulong, "Combating Corruption Based on al-Siyasah al-Syar'iyah Perspective: A Literature Review," *International Journal of Ethics and Systems* 40, no. 4 (2024): 776–807.

⁷⁸ E. R. Kismawadi, M. Irfan, and I. Harahap, "Integrating Artificial Intelligence in Islamic Financial Management: Opportunities and Challenges in Maintaining Shariah Compliance," in *Indigenous Empowerment through Human-Machine Interactions*, ed. I. Ghosal et al. (Leeds: Emerald Publishing, 2025), 273–88; N. W. Mohd Najib, S. K. Basarud-din, and F. Fazial, "Artificial Intelligence (AI) in Islamic Finance: A Maqasid al-Shariah Perspective," *International Journal of Law, Government and Communication* 10, no. 40 (2025): 41–50.

⁷⁹ Qadir and Zaman, "Sustainable Development Viewed from the Lens of Islam."

⁸⁰ Fukuda-Parr, "From the MDGs to the SDGs."

⁸¹ Ma and Sukmana, "Takeaways from Islamic Social Finance."

⁸² Biermann, Hickmann, and S nit, *Political Impact of the SDGs*.

⁸³ Mergaliyev et al., "Higher Ethical Objective Augmented Framework."

⁸⁴ Asutay, "Social Failure of Islamic Finance."

⁸⁵ Kuanova, Sagiyeva, and Shirazi, "Islamic Social Finance"; Napitupulu, "Governance of Islamic Social Finance."

⁸⁶ Ibrahim, "Islamic Concept of Development."

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

What makes the diagnosis productive rather than merely critical is that the Islamic tradition possesses governance resources of unusual depth, awaiting commensuration with contemporary theory. Classical political jurisprudence conceived public authority as a trust (*amanah*) exercised on behalf of the governed, with justice (*adl*) as its operating standard and consultation (*shura*) as its procedural discipline (Qur'an 4:58, 42:38); Al-Mawardi codified the offices of government,⁸⁷ from the caliphate to market inspection, as legally bounded trusts whose holders answer for defined public functions, an early constitutionalism of administration, and Ibn Khaldun tied the rise and decay of polities to the quality of rule, observing that injustice and confiscatory extraction destroy the civilisational prosperity (*umran*) on which states depend.⁸⁸ The correspondences with modern constructs are exact enough to be analytically useful: *amanah* parallels the fiduciary conception of office that underlies accountability; the *hisbah*, the institution of public accountability and market supervision, prefigures audit institutions, ombudsmen and regulatory inspection; impartiality as the core of quality of government⁸⁹ restates *adl* in administrative idiom; and control of corruption, one of the six Worldwide Governance Indicators,⁹⁰ is precisely the programme that contemporary scholarship derives from *al-siyasah al-shar'iyah*.⁹¹ At the micro-foundation, the mainstream construct of ethical leadership, normatively appropriate conduct promoted through modelling and accountability,⁹² meets a fully articulated Islamic counterpart in which leaders balance stakeholder obligations under divine accountability.⁹³ Governance, in short, is not an import to be reconciled with the Shariah; it is a native science whose revival the convergence literature has deferred.

Two further bridges deserve explicit construction. The first concerns accountability's anatomy. Contemporary theory treats accountability as answerability joined to consequence, the obligation of power to explain itself and the capacity of forums to impose cost, and locates development failure in governance arrangements captured by narrow elite bargains.⁹⁴ The *hisbah* tradition anticipated both halves, combining inspection with enforcement, which is why its modern descendants, audit institutions, ombudsmen and anti-corruption commissions, are the natural carriers of maqasid accountability rather than exotic additions to it.⁹⁵ The second bridge is polycentric. Zakat and waqf are not creatures of central administration but community-rooted institutions governing shared resources across generations, and their documented pathologies, unclear mandates, weak monitoring and unchecked trustee discretion, read as textbook violations of the design principles that successful commons governance exhibits.⁹⁶ Framing Islamic social finance as polycentric commons governance imports an entire research technology, boundary rules, monitoring, graduated sanctions and conflict resolution, that the field has yet to exploit.

6.3. Translation Pathways and Researchable Propositions

The missing link becomes a research programme once translation pathways are specified. Four are visible. First, planning and budgeting: embedding maqasid categories in national plans, expenditure tagging and voluntary national reviews, the instruments through which the development regime already disciplines states.⁹⁷ Second, integrity institutions: configuring anti-corruption agencies, audit bodies and

⁸⁷ A. H. al-Mawardi, *The Ordinances of Government*, trans. W. H. Wahba (Reading: Garnet Publishing, 1996).

⁸⁸ A. R. Ibn Khaldun, *The Muqaddimah: An Introduction to History*, trans. F. Rosenthal (Princeton, NJ: Princeton University Press, 2005).

⁸⁹ Rothstein and Teorell, "What Is Quality of Government?."

⁹⁰ Kaufmann, Kraay, and Mastruzzi, "Worldwide Governance Indicators."

⁹¹ Din, Syed Ismail, and Raja Sulong, "Combating Corruption."

⁹² M. E. Brown and L. K. Treviño, "Ethical Leadership: A Review and Future Directions," *The Leadership Quarterly* 17, no. 6 (2006): 595–616.

⁹³ Beekun and Badawi, "Balancing Ethical Responsibility."

⁹⁴ World Bank, *World Development Report 2017*.

⁹⁵ Din, Syed Ismail, and Raja Sulong, "Combating Corruption."

⁹⁶ Ostrom, *Governing the Commons*; Napitupulu, "Governance of Islamic Social Finance"; Ambrose and Asuhaimi, "Cash Waqf Risk Management."

⁹⁷ United Nations, *Political Declaration of the SDG Summit*.

complaint systems as modern *hisbah*, prioritised in the good-enough sequence that governance reform requires.⁹⁸ Third, regulatory stewardship of Islamic social finance: professionalising zakat authorities and waqf trustees against the accountability deficits the literature documents.⁹⁹ Fourth, service ethos: grounding administrative culture in *amanah* as the Islamic articulation of serving citizens rather than steering customers.¹⁰⁰ Each pathway yields testable propositions, of which three illustrate the genre. P1: maqasid-framed development plans unaccompanied by integrity-institution reform will show no measurable outcome advantage over conventional plans. P2: where hisbah-style accountability over zakat and waqf strengthens, developmental outcomes of Islamic social finance improve disproportionately to funds collected. P3: adoption of maqasid-based metrics in official statistics increases policy coherence across ministries relative to rhetorical adoption alone. The propositions are deliberately falsifiable; a field that has lived on compatibility claims needs hypotheses it can lose.

A fifth, cross-cutting pathway operates at the level of people rather than structures. Ethical leadership research shows that normatively appropriate conduct spreads through modelling, reinforcement and the visible coupling of words to consequences,¹⁰¹ which converts *amanah* from sermon into a management system: selection criteria, training curricula, performance appraisal and promotion rules in which trusteeship is operationalised and breach carries cost. The Islamic articulation is already mature, specifying how leaders weigh obligations to multiple stakeholders under divine accountability,¹⁰² and it converges with the public administration ideal of serving citizens and the public interest rather than steering customers,¹⁰³ now codified among the values of sound public governance.¹⁰⁴ Research on maqasid-grounded leadership development in ministries, zakat authorities and waqf boards would supply the micro-foundations that the macro-institutional agenda presupposes.

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

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

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

Dimension	Maqasid al-Shariah	SDGs	Human development / capabilities	ESG
Normative source	Revelation interpreted through jurisprudence	Intergovernmental consensus	Public reasoning on freedoms and capabilities	Market and investor expectations
Wellbeing conception	Multidimensional, including spiritual and familial essentials	Seventeen goals; indicator-defined	Freedoms and capabilities people have reason to value	Risk-adjusted sustainability of the firm

⁹⁸ Grindle, “Good Enough Governance”; Din, Syed Ismail, and Raja Sulong, “Combating Corruption.”

⁹⁹ Napitupulu, “Governance of Islamic Social Finance”; Ambrose and Asuhaimi, “Cash Waqf Risk Management”; Ascarya, Hosen, and Rahmawati, “Designing Simple Productive Waqf Models.”

¹⁰⁰ Denhardt and Denhardt, “The New Public Service”; OECD, *Policy Framework on Sound Public Governance*.

¹⁰¹ Brown and Treviño, “Ethical Leadership.”

¹⁰² Beekun and Badawi, “Balancing Ethical Responsibility.”

¹⁰³ Denhardt and Denhardt, “The New Public Service.”

¹⁰⁴ OECD, *Policy Framework on Sound Public Governance*.

Primary agent	State, community and believer	States, with multi-actor partnerships	States and individuals	Firms and investors
Accountability mechanism	Amanah and hisbah; accountability before God and community	Non-binding review and reporting	Comparative indices and public debate	Disclosure, ratings and capital allocation
Characteristic failure mode	Rhetorical adoption without institutional execution	Discursive impact without institutional change	Measurement uptake without political traction	Greenwashing and rating divergence

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

Three comparative findings follow. First, the closest kinship is with the capability approach and human development theory. Both maqasid and capabilities define development as the protection and expansion of what people have reason to value, both are list-based and multidimensional, and both resist income reductionism.¹⁰⁵ The instructive difference is the source of ends, revelation against public reasoning, and the inclusion of transcendence: Nussbaum's central capabilities come close to a list of essentials, yet no secular list ranks the protection of faith among them. The human development paradigm also supplies the institutional lesson the maqasid field has not absorbed: a rival conception of development changed global debate not by argument alone but by an index housed in an official institution and published annually.¹⁰⁶

Second, against the SDGs, maqasid's advantage is depth of normativity and its disadvantage is the absence of machinery. The Goals possess universality, statistical infrastructure and convening power, yet their accountability is non-binding and their effects largely discursive;¹⁰⁷ maqasid possesses a thick, duty-based account of why development matters and to whom officeholders answer, yet no comparable apparatus. The frameworks are therefore complements arranged along a spectrum running from normativity to enforceability, and the productive question is institutional combination rather than rivalry. Third, ESG illustrates both the promise and the peril of governance through measurement. Its evidentiary base is broad, with the business case supported across more than two thousand studies,¹⁰⁸ yet the research record also documents definitional sprawl, rating divergence and legitimacy problems that invite greenwashing.¹⁰⁹ Maqasid-grounded integration efforts, such as the blueprint aligning ESG with the objectives for takaful operations¹¹⁰ and the earlier demonstration of convergence between Islamic responsibility and mainstream CSR,¹¹¹ suggest that the tradition can supply ESG with the stable telos it lacks, while ESG supplies the disclosure machinery the tradition lacks. The comparative synthesis thus reinforces the missing-link thesis from another direction: maqasid's distinctive asset among frameworks is precisely the duty-based accountability of *amanah*, an asset that exists only insofar as it is institutionalised.

¹⁰⁵ Sen, *Development as Freedom*; M. C. Nussbaum, *Creating Capabilities: The Human Development Approach* (Cambridge, MA: Harvard University Press, 2011); S. Alkire, "Why the Capability Approach?" *Journal of Human Development* 6, no. 1 (2005): 115–35.

¹⁰⁶ UNDP, *Human Development Report 1990*; UNDP, *Human Development Report 2020*.

¹⁰⁷ Biermann, Hickmann, and Sénit, *Political Impact of the SDGs*.

¹⁰⁸ G. Friede, T. Busch, and A. Bassen, "ESG and Financial Performance: Aggregated Evidence from More than 2000 Empirical Studies," *Journal of Sustainable Finance & Investment* 5, no. 4 (2015): 210–33.

¹⁰⁹ S. L. Gillan, A. Koch, and L. T. Starks, "Firms and Social Responsibility: A Review of ESG and CSR Research in Corporate Finance," *Journal of Corporate Finance* 66 (2021): 101889.

¹¹⁰ F. A. Mohd Zain et al., "Integrating Environmental, Social and Governance (ESG) Principles with Maqasid al-Shariah: A Blueprint for Sustainable Takaful Operations," *International Journal of Islamic and Middle Eastern Finance and Management* 17, no. 3 (2024): 461–84.

¹¹¹ S. Franzoni and A. Allali, "Principles of Islamic Finance and Principles of Corporate Social Responsibility: What Convergence?" *Sustainability* 10, no. 3 (2018): 637.

The capability literature teaches one further lesson: how operationalisation succeeds politically. Its measurement programme advanced not by settling philosophical debates but by building credible, decomposable indices that governments could adopt incrementally and that advocates could wield comparatively.¹¹² The maqasid measurement lineage reviewed in Section 3.3 has produced prototypes of similar ambition without the institutional sponsorship that turned the Human Development Index into common currency. The comparative implication is precise: the field's next investment belongs less in index refinement than in adoption coalitions, statistical offices, multilateral platforms and ministries willing to pilot, the politics of measurement rather than its mathematics.

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

Two frontiers will test whether maqasid governance can move from commentary to rule-setting. The first is artificial intelligence. AI is entering public administration and Islamic finance faster than the jurisprudence that should govern it, with the projected expansion of the Islamic fintech market documented in Section 5 indicating the scale at which design choices will bind.¹¹³ Early treatments establish the agenda, reading AI deployment in finance through the five essentials and the demands of Shariah compliance,¹¹⁴ and the mainstream AI ethics consensus offers a ready interface: the five principles of beneficence, non-maleficence, autonomy, justice and explicability¹¹⁵ map with striking economy onto the protection of life and wealth, the prohibition of harm, the dignity of intellect and the demands of *adl*, while explicability restates in algorithmic idiom what *hisbah* demands of any exercise of power over others: that it be inspectable. The global standard now exists in the UNESCO Recommendation on the Ethics of Artificial Intelligence,¹¹⁶ and the open question is whether Muslim-majority states will translate it through maqasid categories into procurement standards, audit requirements and algorithmic accountability institutions, a modern *hisbah* for code, or accept frameworks written elsewhere. The window for rule-shaping closes as standards lock in.

The governance stakes extend beyond finance into administration itself. States increasingly deploy algorithmic systems in welfare targeting, taxation and security, domains where error injures precisely the essentials maqasid protects, and the global ethics instrument is explicit that such systems require human oversight, transparency and accountability throughout their lifecycle.¹¹⁷ Read through this article's framework, explicability is not a technical courtesy but the algorithmic form of answerability: an inspectable system is one over which *hisbah* can be exercised, while an opaque one is power without account.¹¹⁸ Concrete research objects follow, maqasid-referenced procurement standards for public artificial intelligence, audit mandates extending supreme audit institutions to algorithms, and redress mechanisms for automated decisions, each a modern instantiation of the inspection offices the tradition codified a millennium ago.¹¹⁹

The second frontier is the consolidation of sustainability governance around ESG architectures. As Section 7 showed, ESG's disclosure machinery is powerful but normatively thin, and Islamic finance has begun building the bridge: maqasid-ESG integration blueprints for *takaful*,¹²⁰ Islamic articulations of responsible investment criteria, and the institutional signal of a flagship journal rebranding around

¹¹² Alkire, "Why the Capability Approach?"; UNDP, *Human Development Report 2020*.

¹¹³ DinarStandard and Elipses, *Global Islamic Fintech Report*; Hudaefi, "How Does Islamic Fintech Promote the SDGs?."

¹¹⁴ Kismawadi, Irfan, and Harahap, "Integrating Artificial Intelligence"; Mohd Najib, Basarud-din, and Fazial, "Artificial Intelligence in Islamic Finance."

¹¹⁵ L. Floridi and J. Cowls, "A Unified Framework of Five Principles for AI in Society," *Harvard Data Science Review* 1, no. 1 (2019).

¹¹⁶ UNESCO, *Recommendation on the Ethics of Artificial Intelligence* (Paris: UNESCO, 2021).

¹¹⁷ UNESCO, *Recommendation on the Ethics of Artificial Intelligence*.

¹¹⁸ Floridi and Cowls, "A Unified Framework of Five Principles."

¹¹⁹ Al-Mawardi, *Ordinances of Government*.

¹²⁰ Mohd Zain et al., "Integrating ESG Principles with Maqasid al-Shariah."

Islamic finance and sustainable development.¹²¹ The governance research question is no longer whether the frameworks align but who writes the standard: whether maqasid-based disclosure, screening and assurance requirements enter regulatory rulebooks in Muslim-majority jurisdictions, and whether spiritual and familial dimensions of wellbeing can be made auditable without trivialisation. The Islamic Declaration on Global Climate Change supplied the normative foundation for the environmental dimension a decade ago, framing stewardship (*khalifah*) and balance (*mizan*) as binding duties;¹²² green waqf demonstrates an instrument;¹²³ what remains unbuilt is the verification, trustee-accountability and regulatory architecture that would convert declaration and instrument into climate infrastructure. The synthesis across both frontiers is the article's thesis in future tense: where governance is built, maqasid will shape the rules; where it is not, maqasid will annotate them.

9. A GOVERNANCE RESEARCH AGENDA BEYOND 2030

The Goals expire in 2030, and the Pact for the Future has opened the intergovernmental processes from which the successor framework will emerge.¹²⁴ The lesson of the first goal-setting era is documented: aspirations without institutional traction steer discourse, not states.¹²⁵ A field that wishes to shape the next settlement rather than audit it must therefore arrive with indicators, institutional evidence and worked examples. Table 4 sets out five research directions, each anchored in a deficit identified in Section 5 and each taking governance as the unit of analysis.

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

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

¹²¹ INCEIF University, "International Journal of Islamic Finance and Sustainable Development: About the Journal" (2024).

¹²² International Islamic Climate Change Symposium, *Islamic Declaration on Global Climate Change* (2015).

¹²³ Ali and Kassim, "Waqf Forest."

¹²⁴ United Nations, *Pact for the Future*.

¹²⁵ Biermann, Hickmann, and Sénit, *Political Impact of the SDGs*.

	design proposals for the successor framework?	participatory research with delegations
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Source: Author's construction from the appraisal in Sections 5 to 8.

The fifth direction deserves elaboration because the negotiation it targets has begun. The documented lesson of governance by goals is that aspiration without institutional anchoring yields discourse,¹²⁶ so the live design questions for the successor framework are institutional: whether review mechanisms acquire consequences, whether national implementation is benchmarked on institutional capacity and integrity rather than outcomes alone, and whether wellbeing metrics widen beyond the material. Each is a question on which maqasid scholarship, equipped with the metrics of Direction 1 and the institutional evidence of Direction 2, could submit text rather than commentary. The Pact for the Future's commitment to strengthening the multilateral development system keeps these questions open;¹²⁷ they will not remain open for long.

Three properties make the agenda more than a wish list. It is sequenced: metrics supply the language without which institutional reform cannot be evaluated, and both are preconditions for credible participation in negotiation, mirroring the human development paradigm's own path from index to influence.¹²⁸ It is corrective: Directions 3 and 4 target the environmental and technological blind spots the appraisal exposed, preventing the next decade of scholarship from merely enlarging the crowded clusters. And it is disciplined by falsifiability: the propositions of Section 6.3 give Directions 2 and 3 hypotheses that can fail, the methodological maturation that reviews of the field have explicitly demanded.¹²⁹ The agenda's horizon is fixed by diplomacy, not preference: research can shape negotiating positions only while those positions remain unformed.

10. CONCLUSION

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

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

¹²⁶ Biermann, Kanie, and Kim, "Global Governance by Goal-Setting"; Biermann, Hickmann, and S nit, *Political Impact of the SDGs*.

¹²⁷ United Nations, *Pact for the Future*.

¹²⁸ UNDP, *Human Development Report 1990*.

¹²⁹ Kuanova, Sagiyeva, and Shirazi, "Islamic Social Finance"; Ma and Sukmana, "Takeaways from Islamic Social Finance."

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

APPENDIX A

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

No.	Source	Type	Primary cluster	Geographical focus
1	Abdullah, “Waqf, Sustainable Development Goals”	Journal article	Social finance (waqf)	Global
2	Ahmad, “Economic Development in an Islamic Framework”	Book chapter	Foundations	Conceptual
3	Ahmed et al., <i>On the Sustainable Development Goals</i>	Working paper	Commercial finance	Global
4	Al-Ghazali, <i>Al-Mustasfa</i>	Classical treatise	Foundations	Conceptual
5	Ali and Kassim, “Waqf Forest”	Journal article	Social finance (environment)	Indonesia
6	Ali and Hasan, <i>Towards a Maqasid al-Shariah Based Development Index</i>	Working paper	Measurement	OIC countries
7	Al-Mawardi, <i>Ordinances of Government</i>	Classical treatise	Governance	Conceptual
8	Al-Raysuni, <i>Imam al-Shatibi’s Theory</i>	Monograph	Foundations	Conceptual
9	Ambrose and Asuhaimi, “Cash Waqf Risk Management”	Journal article	Governance (waqf)	Malaysia
10	Amin et al., “The Integrated Development Index”	Book chapter	Measurement	Conceptual
11	Anto, “Introducing an Islamic Human Development Index”	Journal article	Measurement	OIC countries
12	Ascarya, Hosen, and Rahmawati, “Designing	Journal article	Social finance (waqf)	Indonesia

	Simple Productive Waqf Models”			
13	Asutay, “Social Failure of Islamic Finance”	Journal article	Critique	Global
14	Attia, <i>Towards Realization of the Higher Intents</i>	Monograph	Foundations	Conceptual
15	Auda, <i>Maqasid al-Shariah as Philosophy</i>	Monograph	Foundations	Conceptual
16	Aziz et al., “SDG’s and Maqasid Shariah Principles”	Journal article	Conceptual mapping	Global
17	Bedoui and Mansour, “Pentagon-Shaped Ethical Measurement”	Journal article	Measurement	Conceptual
18	Beekun and Badawi, “Balancing Ethical Responsibility”	Journal article	Governance (ethical leadership)	Conceptual
19	Chapra, <i>Islam and the Economic Challenge</i>	Monograph	Foundations	Conceptual
20	Chapra, <i>Islamic Vision of Development</i>	Monograph	Foundations	Conceptual
21	Din, Syed Ismail, and Raja Sulong, “Combating Corruption”	Review article	Governance (integrity)	Conceptual
22	DinarStandard and Elipses, <i>Global Islamic Fintech Report</i>	Industry report	Commercial finance (fintech)	Global
23	Dusuki and Abdullah, “Maqasid al-Shari’ah, Maslahah”	Journal article	Foundations (applied ethics)	Conceptual
24	Dusuki and Bouheraoua, “Framework of Maqasid al-Shari’ah”	Journal article	Foundations (finance)	Conceptual
25	Ekawaty, “Zakat as an Islamic Social Finance Instrument”	Meta-analysis	Social finance (zakat)	Global
26	El-Gamal, <i>Islamic Finance</i>	Monograph	Critique	Global
27	Franzoni and Allali, “Principles of Islamic Finance”	Journal article	Conceptual mapping (CSR)	Conceptual
28	Fukuda-Parr, “From the MDGs to the SDGs”	Journal article	Critique	Global
29	Hudaefi, “How Does Islamic Fintech Promote the SDGs?”	Journal article	Commercial finance (fintech)	Indonesia
30	Ibn Ashur, <i>Treatise on Maqasid al-Shari’ah</i>	Classical treatise	Foundations	Conceptual

31	Ibn Khaldun, <i>The Muqaddimah</i>	Classical treatise	Governance	Conceptual
32	Ibrahim, "Islamic Concept of Development"	Working paper	Governance	OIC countries
33	Kamali, <i>Maqasid al-Shari'ah Made Simple</i>	Monograph	Foundations	Conceptual
34	Khan, "How 'Islamic' Is Islamic Banking?"	Journal article	Critique	Global
35	Kuanova, Sagiyeve, and Shirazi, "Islamic Social Finance"	Review article	Social finance	Global
36	Laldin and Furqani, "Developing Islamic Finance"	Journal article	Foundations (finance)	Conceptual
37	Ma and Sukmana, "Takeaways from Islamic Social Finance"	Review article	Social finance	Global
38	Mergaliyev et al., "Higher Ethical Objective Augmented Framework"	Journal article	Measurement	Global
39	Mohd Najib, Basarud-din, and Fazial, "Artificial Intelligence in Islamic Finance"	Journal article	Governance (AI)	Malaysia
40	Mohd Zain et al., "Integrating ESG Principles with Maqasid al-Shariah"	Journal article	Governance (ESG)	Malaysia
41	Napitupulu, "Governance of Islamic Social Finance"	Review article	Governance (social finance)	Global
42	Qadir and Zaman, "Sustainable Development Viewed from the Lens of Islam"	Journal article	Critique	Conceptual
43	Sachs, Lafortune, and Fuller, <i>Sustainable Development Report 2025</i>	Research report	SDG assessment	Global
44	Sen, <i>Development as Freedom</i>	Monograph	Development theory	Global
45	Stiglitz, Sen, and Fitoussi, <i>Report by the Commission</i>	Research report	Measurement	Global
46	Ul Haq, <i>Reflections on Human Development</i>	Monograph	Development theory	Global

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

APPENDIX B

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

SDG	Goal theme	Principal maqasid correspondence	Representative sources
1	No poverty	Hifz al-mal; hifz al-nafs	Ahmed et al., <i>On the Sustainable Development Goals</i> ; Ekawaty, "Zakat as an Islamic Social Finance Instrument"
2	Zero hunger	Hifz al-nafs	Abdullah, "Waqf, Sustainable Development Goals"
3	Good health and wellbeing	Hifz al-nafs; hifz al-nasl	Abdullah, "Waqf, Sustainable Development Goals"; Chapra, <i>Islamic Vision of Development</i>
4	Quality education	Hifz al-'aql; hifz al-din	Chapra, <i>Islamic Vision of Development</i>
5	Gender equality	Adl; hifz al-nasl	Ibn Ashur, <i>Treatise on Maqasid al-Shari'ah</i> ; Ibrahim, "Islamic Concept of Development"
6	Clean water and sanitation	Hifz al-nafs	Abdullah, "Waqf, Sustainable Development Goals"
7	Affordable and clean energy	Hifz al-mal; hifz al-nafs	Ahmed et al., <i>On the Sustainable Development Goals</i>
8	Decent work and economic growth	Hifz al-mal	Laldin and Furqani, "Developing Islamic Finance"; Ahmed et al., <i>On the Sustainable Development Goals</i>
9	Industry, innovation and infrastructure	Hifz al-'aql; hifz al-mal	Chapra, <i>Islamic Vision of Development</i>
10	Reduced inequalities	Adl; hifz al-mal	Ahmed et al., <i>On the Sustainable Development Goals</i> ; Asutay, "Social Failure of Islamic Finance"
11	Sustainable cities and communities	Hifz al-nasl; umran	Ibn Khaldun, <i>The Muqaddimah</i> ; Ibrahim, "Islamic Concept of Development"
12	Responsible consumption and production	Hifz al-mal; mizan	Qadir and Zaman, "Sustainable Development Viewed from the Lens of Islam"
13	Climate action	Khalifah; mizan; hifz al-nasl	International Islamic Climate Change Symposium, <i>Islamic Declaration</i> ; Ali and Kassim, "Waqf Forest"
14	Life below water	Khalifah; hifz al-nasl	International Islamic Climate Change Symposium, <i>Islamic Declaration</i>
15	Life on land	Khalifah; hifz al-nasl	Ali and Kassim, "Waqf Forest"
16	Peace, justice and strong institutions	Adl; amanah; hifz al-din	Al-Mawardi, <i>Ordinances of Government</i> ; Din, Syed Ismail, and Raja Sulong, "Combating Corruption"; Ibrahim, "Islamic Concept of Development"
17	Partnerships for the goals	Ummah; ta'awun (cooperation)	Attia, <i>Towards Realization of the Higher Intents</i> ; Abdullah, "Waqf, Sustainable Development Goals"

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