

Research Article

Islamic Business Management and Sustainable Development Goals

(A Conceptual Review for the Halal Economy)

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Abstract. This study aims to conceptually integrate the principles of Islamic Business Management (IBM) with the Sustainable Development Goals (SDGs) within the context of the global halal economy, emphasizing the importance of aligning Islamic ethical foundations with global sustainability agendas. Using a structured literature review approach, this study synthesizes scholarly contributions from the fields of Islamic management, sustainability, and halal industry studies to identify conceptual intersections and develop an integrative framework for sustainable halal business practices. The findings indicate that IBM, grounded in maqasid al-shari'ah, demonstrates a fundamental alignment with key SDG priorities, particularly in advancing social justice, inclusive economic growth, responsible consumption, and environmental preservation. The halal economy emerges as a practical and strategic domain in which these ethical values and global development objectives can be operationalized. This study contributes theoretically by bridging Islamic management discourse with contemporary sustainability frameworks and offers practical implications by providing guidance for policymakers, industry practitioners, and regulators in embedding sustainability principles within halal business ecosystems. By proposing a novel conceptual synthesis, this research positions the halal economy as an ethical, resilient, and sustainable model within the global marketplace.

Keywords: Islamic Business Management; Sustainable Development Goals; Halal Economy; Maqasid al-shari'ah; Sustainability.

Received: October 29, 2025

Revised: November 30, 2025

Accepted: December 27, 2025

Published: December 31, 2025

Curr. Ver.: December 31, 2025



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1. INTRODUCTION

The emergence of the Sustainable Development Goals (SDGs) has become a major global driver, fostering transformation across various sectors through a holistic sustainability approach. In parallel, the halal industry has evolved into a trillion-dollar global economy with extensive penetration across sectors such as food, finance, tourism, and fashion (Ab Talib & Zulfakar, 2023). This potential calls for a deeper exploration of Islamic Business Management (IBM), which encompasses values such as justice ('adl), trustworthiness (amanah), public interest (maslahah), and sustainability principles that are inherently aligned with the SDGs, particularly within the rapidly expanding halal economy.

The literature has demonstrated a strong correlation between Islamic Business Management principles and the objectives of the SDGs. For instance, instruments such as zakat, waqf, and green sukuk have been shown to contribute significantly to poverty alleviation, financial inclusion, and socio-ecological infrastructure development (Harahap et al., 2023; Jumiati, 2024). Moreover, initiatives like the Islamic Reporting Initiative (IRI) have developed ESG standards grounded in Islamic values, supporting sustainability reporting that aligns with global SDG frameworks. However, the systematic relationship between IBM and the SDGs within the context of the halal industry remains underexplored and lacks comprehensive review.

Although studies on IBM, SDGs, and the halal economy exist individually, the integration of these three domains into a coherent framework remains limited. Research on IBM has generally taken a normative or ethical-spiritual perspective, while studies on SDGs are predominantly grounded in conventional management frameworks. Meanwhile, the literature on the halal economy often emphasizes market growth and competitiveness, without adequately addressing the strategic sustainability dimensions (Jumiati, 2024; Ab Talib & Zulfakar, 2023; Fata et al., 2023). Hence, there is a pressing need for a conceptual study that bridges these gaps and provides a unified theoretical foundation.

This article aims to construct a literature mapping that integrates Islamic Business Management, Sustainable Development Goals, and the halal economy context. The specific objectives are to: (i) review relevant literature across these three domains, (ii) identify the conceptual intersections between IBM values and SDG targets, and (iii) propose a conceptual framework that serves as a foundation for advancing theory and practice in sustainable halal economic development.

The novelty of this research lies in formulating an integrated conceptual model that bridges Islamic managerial principles with the global SDG agenda within the halal economy framework. This approach holds not only academic significance by addressing conceptual gaps in the literature but also practical relevance for industry practitioners, regulators, and policymakers seeking Islamic-based sustainable management guidelines. The study's relevance is further reinforced by the growing demand for managerial models aligned with the SDGs, supported by the development of Islamic value-based ESG standards, such as the Islamic Reporting Initiative (IRI).

2. LITERATURE REVIEW

Theoretical Foundation: Islamic Business Management and Maqasid al-Shari'ah

Islamic Business Management (IBM) is deeply rooted in the broader principles of Shariah, particularly the concept of maqasid al-shari'ah (the higher objectives of Islamic law). These objectives hifz al-din (protection of faith), hifz al-nafs (protection of life), hifz al-'aql (protection of intellect), hifz al-mal (protection of wealth), and hifz al-nasl (protection of lineage) demonstrate strong relevance to several key Sustainable Development Goals (SDGs), such as justice, health, quality education, poverty reduction, and environmental sustainability (Isman & Kaltsum, 2022). Recent bibliometric analyses indicate a growing urgency to align maqasid al-shari'ah with the SDG framework, particularly within the context of the Islamic economy (Jumiati, 2024; Isman & Kaltsum, 2022). Hence, maqasid al-shari'ah serves as a robust conceptual foundation for designing Islamic managerial models that support the global sustainable development agenda.

The core components of Islamic Business Management (IBM) encompass ethical values—*amanah* (trustworthiness), *'adl* (justice), and *maslahah* (social welfare); accountable governance mechanisms, including *shura* (consultation) and transparency; as well as business practices that strictly avoid prohibited elements such as *riba* and *gharar*. From a governance perspective, IBM emphasizes both internal and external oversight mechanisms that are broadly aligned with the principles of corporate social responsibility (CSR), while remaining distinct in their normative foundations. Specifically, IBM conceptualizes CSR as a moral-religious obligation, operationalized through Islamic social finance instruments such as *zakat*, *infaq*, *sadaqah*, and *waqf*.

Islamic Financial Instruments and Their Contribution to the SDGs

Several Islamic financial instruments including green sukuk, waqf, and other voluntary-based mechanisms have proven to be effective tools in supporting the achievement of the Sustainable Development Goals (SDGs), particularly in areas such as poverty alleviation, education, and renewable energy projects (Iskandar & Sulaiman, 2025). Furthermore, a systematic approach to understanding the relationship between Islamic law, Islamic finance, and the SDG framework reveals a significant potential for synergy across these domain (Harahap et al., 2023).

or instance, waqf-based models aligned with SDG 14 (Life Below Water) have emerged as innovative structural alternatives for marine environmental conservation through instruments such as blue sukuk (Karimah & Laili, 2024). Collectively, these developments highlight that the integration of Islamic Business Management (IBM) with diverse Islamic financial instruments can substantially enhance the contribution of the halal economy to sustainable development.

Islamic Business Management within the Green and Circular Economy Paradigm

The concepts of the green economy and Islamic economics share a common objective namely, achieving intergenerational welfare and ensuring the equitable management of resources (Hidayati et al., 2024). Studies within the halal industry sector also demonstrate a growing tendency to adopt circular economy principles as part of broader efforts to mitigate environmental impacts and strengthen resource resilience. For instance, such approaches have been implemented in the halal fashion industry (Listyadewi, 2023) as well as in green economy strategies specific to the halal industry in Makassar (Anwar, Siradjuddin, et al., 2025).

These approaches indicate that Islamic Business Management (IBM) extends beyond the realm of ethical and moral values; it also encompasses operational sustainability strategies that align closely with the Sustainable Development Goals (SDGs).

Strengthening the Halal Value Chain Ecosystem in the Era of Industry 5.0

Strengthening the halal value chain ecosystem is considered essential for enhancing the sustainability of the halal economy in the Industry 5.0 era, as it fosters cross-sectoral collaboration to support the development of comprehensive and inclusive halal products and services (Asri & Ilyas, 2022). Other studies further emphasize the importance of adopting digital technologies such as the Internet of Things (IoT), blockchain, and artificial intelligence (AI) to enhance transparency, accountability, and operational efficiency within the halal industry, thereby laying the foundation for long-term sustainability (Riani et al., 2025).

This development opens up new opportunities for integrating Islamic Business Management (IBM) with technological modernization and advanced managerial practices, enabling a more resilient and innovation-driven halal economy.

Islamic Financial Inclusion, Sustainability Mindset, and MSME Performance

Recent empirical studies indicate that Islamic financial inclusion and a sustainability-oriented mindset have a positive impact on the performance of micro, small, and medium enterprises (MSMEs) and contribute significantly to the achievement of the Sustainable Development Goals (SDGs) (Supriadi et al., 2025). In the case of halal MSMEs in Medan, the integration of intellectual capital, business sustainability, and spiritual capital has been proven to strengthen both financial performance and business resilience. Although spiritual capital does not directly yield financial outcomes, it reinforces ethical values and trust among stakeholders, which are critical components of long-term business success (Siregar et al., 2025).

This finding underscores the importance of an Islamic business managerial framework that is not merely normative, but also pragmatic capable of optimizing both economic and social value creation within the broader halal ecosystem.

3. RESEARCH METHOD

This study employs a conceptual literature review approach to explore the interrelationship between Islamic Business Management (IBM), the Sustainable Development Goals (SDGs), and the halal economy. The reviewed literature includes peer-reviewed international journal articles, conference proceedings, and reports from global institutions published over the past two decades (2000–2025), ensuring both relevance and continuity in the discussion. This approach was selected because conceptual reviews enable the identification, synthesis, and integration of existing theories to develop a new conceptual framework that enriches the field of Islamic management studies (Maulina et al., 2023).

The literature search strategy was conducted using reputable academic databases such as Scopus, Web of Science, ScienceDirect, Emerald Insight, and the national Sinta index, employing keywords including *Islamic business management*, *sustainable development goals*, *halal economy*, *Islamic finance*, and *sustainability*. Relevant studies were selected based on inclusion criteria emphasizing thematic relevance, conceptual contribution to the integration of IBM and SDGs, and a focus on halal economy practices. Duplicate or unrelated studies were excluded through a systematic screening process.

The data analysis applied a thematic synthesis approach, categorizing secondary data into major analytical themes: Islamic values and SDGs, Islamic financial instruments, halal value chains, green economy, and technology in the halal industry. This analytical process follows the guidelines of systematic literature review (SLR), emphasizing transparency, replicability, and academic validity (Tranfield et al., 2003). The synthesis results were then used to identify research gaps and to formulate an integrative conceptual framework linking IBM, SDGs, and the halal economy.

4. RESULTS AND DISCUSSION

Synthesis of Key Findings from the Literature Review

A systematic review of academic literature, policy frameworks, and practical initiatives reveals three key findings. First, there is a strong theoretical consistency between the fundamental principles of Islamic Business Management (IBM) particularly the *maqasid al-shari'ah* values such as justice, the preservation of life, intellect, wealth, and progeny and several targets of the Sustainable Development Goals (SDGs), especially those related to poverty alleviation, financial inclusion, public health, and environmental management. Studies positioning *maqasid al-shari'ah* as an ethical and normative foundation find substantial alignment with the objectives of sustainable development, suggesting that *maqasid* can serve as a normative umbrella for SDG-oriented Islamic business operations (Jabeen et al., 2025; Anwar, Wahab, et al., 2025).

Second, Islamic financial instruments and mechanisms such as *sukuk* (including green *sukuk*), structured *waqf*, and inclusive financial products have emerged as critical financing channels for projects aligned with SDG priorities. Recent empirical and conceptual studies highlight how green *sukuk* and innovative Islamic philanthropic instruments (such as productive *waqf*) can effectively fund social infrastructure, healthcare services, education, and clean energy projects, directly contributing to the achievement of SDG targets. Thus, the architecture of Islamic finance provides a complementary financing model that reinforces the global sustainability agenda (Ben Jedidia & Ghroubi, 2025; Aldhaheeri, 2025).

Third, the evolution of the halal economy indicates a paradigm shift from a narrow focus on halal compliance and market expansion toward greater attention to sustainability and responsible production. Studies on halal supply chains and the integration of green and circular economy practices signify the rise of the sub-theme "*Halal is Green*", which integrates shariah compliance with broader environmental and social objectives. This convergence demonstrates that the halal economy can serve as a pragmatic operational domain where IBM and SDGs intersect and reinforce one another (Kurniawati & Cakravastia, 2023; Hashim & Sulaiman, 2022).

Taken together, these three findings position this study as a conceptual bridge that elucidates the potential synergy between Islamic ethical norms, Islamic financial architecture, and the global sustainability framework, offering a multidimensional pathway for aligning Islamic business practices with sustainable development imperatives.

Conceptual Meeting Point Between IBM and the SDGs

The thematic analysis identifies several key domains where the values of Islamic Business Management (IBM) directly accommodate and reinforce specific Sustainable Development Goals (SDGs). These domains can be summarized as follows:

Social Justice, Wealth Distribution, and Poverty Alleviation (SDG 1, SDG 10)

The principles of *amanah* (trust), *adl* (justice), and the prohibition of *riba* (usury) in Islamic tradition promote a more distributive economic model through mechanisms such as *zakāh*, *waqf*, and profit-and-loss-sharing financing schemes. These mechanisms align closely with the goals of poverty eradication and inequality reduction. Both bibliometric and empirical studies affirm that Islamic financial instruments possess the potential to facilitate equitable resource redistribution and provide social safety nets compatible with SDG 1 (No Poverty) and SDG 10 (Reduced Inequalities) (Almas et al., 2024); (Ben Jedidia & Ghroubi, 2025).

Financial Inclusion and Decent Work (SDG 8, SDG 9)

Islamic economic principles encourage ethical micro, small, and medium enterprise (MSME) development. Financing schemes such as *mudārabah*, *musharakah*, and *micro-takaful* enhance capital accessibility without exploitative practices, contributing to the creation of decent work, entrepreneurship development, and inclusive innovation. Recent studies provide evidence that Islamic financial inclusion positively affects MSME resilience and supports inclusive and sustainable economic growth, reinforcing SDG 8 (Decent Work and Economic Growth) and SDG 9 (Industry, Innovation, and Infrastructure) (Jabeen et al., 2025; Franciosi, 2025).

Corporate Governance, Ethics, and Transparency (SDG 16)

IBM emphasizes morally grounded governance rooted in *amanah* (trust), *adl* (justice), and accountability, which can strengthen corporate governance practices. The *Islamic Reporting Initiative (IRI)*, for example, formulates ESG reporting standards tailored to Islamic ethical values, allowing firms to report social and environmental performance within a framework

accepted by both global Muslim communities and international stakeholders. This alignment supports corporate transparency and institutional integrity consistent with SDG 16 (Peace, Justice, and Strong Institutions) (World Benchmarking Alliance, 2023).

Environmental Sustainability (SDG 12, SDG 13, SDG 14, SDG 15)

Islamic ethics emphasize stewardship of creation (*kebilafah*) and prohibit *israf* (wastefulness), highlighting the responsible use of natural resources. The concept of green halal and circular economy practices in halal sectors (e.g., fashion, food) demonstrate how IBM promotes environmentally responsible production and consumption. Case studies of halal-green integration indicate that halal product development considering ecological footprints can reduce environmental impacts while meeting modern consumer demands (Hashim & Sulaiman, 2022; Hasanuddin, 2024).

Education, Health, and Capacity Building (SDG 3, SDG 4)

Instruments such as *zakat* and productive waqf can be strategically directed toward funding education and healthcare core priorities within the SDGs framework. Professionally managed *waqf* models provide sustainable financing mechanisms for public facilities and empowerment programs supporting SDG 3 (Good Health and Well-being) and SDG 4 (Quality Education). Conceptual literature highlights how *waqf* has evolved from a purely charitable practice into a long-term development instrument (Aldhaheri, 2025; Franciosi, 2025).

Conceptually, IBM not only aligns normatively and ethically with the SDGs but also provides institutional mechanisms and financial instruments that enable the practical implementation of sustainable development targets. This reinforces IBM's potential as both a moral and operational framework for advancing the global sustainability agenda through Islamic values and practices.

Formulation of an Integrative Conceptual Framework (IBM–SDGs–Halal Economy)

Based on the synthesis of findings and conceptual intersections, the proposed conceptual framework aims to bridge Islamic values (foundation), instruments and mechanisms (enablers), and SDG outcomes (impact) within the context of the halal economy. The framework consists of three interrelated layers:

Layer I — Foundation of Values (Values & Principles)

At its core, the framework is grounded in *maqasid al-shari'ah* the higher objectives of Islamic law—which encompass the preservation of faith (*din*), life (*nafs*), intellect (*'aql*), wealth (*mal*), and lineage (*nasl*). Ethical principles such as *amanah* (trustworthiness), *'adl* (justice), the prohibition of *israf* (wastefulness), and the pursuit of *maslahah* (collective well-being) serve as the normative foundation guiding strategic objectives and decision-making within halal-based organizations. This value layer establishes a broader vision of success beyond mere profitability toward social justice, ethical governance, and environmental stewardship.

Layer II — Mechanisms and Practices (Instruments & Operations)

The second layer operationalizes Islamic values into institutional mechanisms and business practices. It includes Islamic financial instruments such as green sukuk, productive waqf, and profit-and-loss-sharing financing, as well as halal value chain practices encompassing certification, traceability, and responsible supply chain management. Ethical corporate governance, coupled with digital transformation including blockchain for traceability, IoT for operational efficiency, and digital platforms for inclusion serves as an enabler that translates values into actionable strategies. This layer embodies the managerial and technological dimensions through which Islamic principles are manifested in contemporary business systems.

Layer III — Impact on SDGs (Outcomes & Impact)

The final layer represents the developmental outcomes aligned with the Sustainable Development Goals (SDGs). The expected impacts include poverty alleviation, economic inclusion, decent work creation, responsible consumption and production, climate action, and social well-being. Impact assessment can be conducted through integrated performance metrics combining the *Islamic Reporting Initiative (IRI)* or value-based ESG indicators with relevant SDG metrics. This alignment ensures that Islamic-driven business operations contribute tangibly to global sustainability objectives while maintaining their ethical authenticity.

The proposed framework is dynamic and reciprocal: Islamic values provide the *direction*, financial and operational instruments serve as the *vehicles*, and the SDGs represent the *impact benchmarks*. Successful implementation requires the alignment of corporate value statements,

public policy frameworks (regulations and incentives), and institutional capacities (management, supervision, and accountability). Furthermore, the integration of Islamic-based reporting standards (e.g., IRI) with global frameworks such as GRI and IFRS is crucial for enhancing transparency and legitimacy in the global sustainability discourse (World Benchmarking Alliance, 2023; Ben Jedidia & Ghroubi, 2025).

From the systematic literature review, it is evident that a strong interrelationship exists among the principles of Islamic Business Management (IBM), the agenda of the Sustainable Development Goals (SDGs), and the evolving dynamics of the halal economy. IBM provides the normative and ethical foundation rooted in *maqasid al-shari'ah*, emphasizing justice, social welfare, and environmental preservation. Meanwhile, the SDGs offer a universal framework that directs global development toward economic, social, and ecological balance. The halal economy, in turn, functions as the practical arena where Islamic values are operationalized and harmonized with the global market.

The integration of these three domains produces a conceptual nexus demonstrating that IBM values can effectively drive the achievement of SDGs through inclusive, ethical, and sustainable halal economic practices. This model not only underscores the theoretical synergy among the domains but also highlights their practical relevance for global halal industries. Accordingly, the proposed conceptual framework serves as a foundation for developing new theoretical insights and strategic pathways for implementing Islamic business models aligned with the global sustainable development agenda.

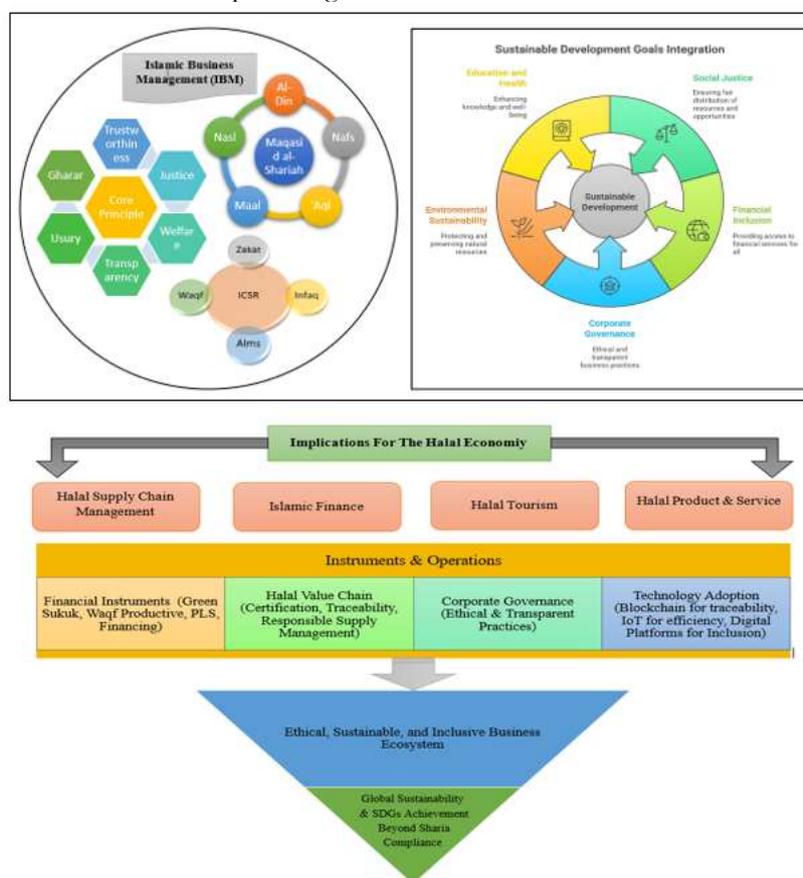


Figure 1. Conceptual Framework of IBM–SDGs–Halal Economy Synergy.

This conceptual framework illustrates the integrative relationship between Islamic Business Management (IBM), the Sustainable Development Goals (SDGs), and the Halal Economy. IBM functions as a normative foundation rooted in *maqasid al-shari'ah*, ethical values, and Islamic governance principles. Core values such as justice, trustworthiness (*amanah*), sustainability, and social responsibility serve as guiding principles for Islamic business practices.

These values are aligned with the objectives of the SDGs, manifested through five interrelated domains: social justice, wealth distribution, and poverty alleviation (SDGs 1 and 10); financial inclusion and decent work (SDGs 8 and 9); corporate governance, ethics, and transparency (SDG 16); environmental sustainability (SDGs 12, 13, 14, and 15); and education, health, and capacity building (SDGs 3 and 4). Together, these domains form the essential pillars supporting comprehensive sustainable development. This alignment demonstrates that

IBM is not only spiritually relevant but also practically contributive to the global development agenda.

The Halal Economy serves as the practical application space where IBM values and SDG orientations are materialized. Through halal supply chain management, Islamic finance, halal tourism, and the production of halal goods and services, an ethical, sustainable, and inclusive business ecosystem emerges. Thus, this framework emphasizes that the implementation of IBM can guide the halal economy to move beyond mere *shariah compliance* toward strengthening global sustainability in line with SDG targets.

Overall, the conceptual relationship follows a normative–practical flow: IBM as the value base, the SDGs as the global achievement framework, and the halal economy as the implementation arena. The synergy among these three dimensions generates both theoretical contributions to Islamic management literature and practical implications for developing a sustainable halal economy.

Critical Interpretation of Evidence and Operational Mechanisms

Although the relationship between Islamic Business Management (IBM) and the Sustainable Development Goals (SDGs) appears conceptually robust, several practical challenges emerge when translating theory into policy and practice.

First, literature fragmentation where religious scholarship tends to be normative, while management and sustainability research is largely secular and empirical creates difficulty in reaching a methodological consensus on how to empirically measure the impact of IBM on SDG achievement. This gap highlights the need for mixed-method approaches capable of capturing both value-laden normative dimensions and empirical performance indicators simultaneously (Jabeen et al., 2025).

Second, institutional capacity remains a decisive factor. Islamic financial institutions, halal certification bodies, and *waqf* organizations often operate with varying levels of institutional maturity across countries, leading to significant disparities in the effectiveness of proposed instruments. Comparative country studies reveal that more advanced Islamic financial markets such as Malaysia have been quicker to develop products like green sukuk, while emerging markets lag due to regulatory limitations, underdeveloped capital markets, and insufficient legal infrastructure (Ben Jedidia & Ghroubi, 2025; Franciosi, 2025).

Third, harmonizing reporting standards between ESG frameworks and Islamic reporting systems poses an ongoing practical challenge. For instance, aligning GRI/IFRS metrics to accommodate Islamic value dimensions such as *shariah* compliance and *zakat/waqf* contributions without losing international comparability remains complex. Initiatives such as the Islamic Reporting Initiative (IRI) offer a foundational framework, yet adoption remains limited and requires empirical validation as well as regulatory and investor acceptance (World Benchmarking Alliance, 2023).

From a market perspective, growing consumer demand for “green halal” products presents both commercial opportunities and verification challenges including the need for measurable evidence such as carbon footprint assessments and the use of environmentally friendly materials. Research on halal supply chains underscores the importance of traceability and transparency to ensure that sustainability claims are scientifically and religiously verifiable (Kurniawati & Cakravastia, 2023).

Contributions to Theory and Practical Implications

Theoretical Contributions

This study offers three primary theoretical contributions: (1) the integration of *maqāṣid*-oriented Islamic Business Management (IBM) discourse with the Sustainable Development Goals (SDGs) at an operational level; (2) the mapping of Islamic financial instruments as financing channels for SDG implementation; and (3) the formulation of an IBM–SDGs–Halal Economy conceptual framework that can serve as a foundation for future empirical hypothesis testing. This framework advances the scope of Islamic management studies beyond purely theological or ethical dimensions toward a measurable managerial action framework a significant paradigm shift that facilitates interdisciplinary dialogue among Islamic studies, management, and development studies (Jabeen et al., 2025; Ben Jedidia & Ghroubi, 2025).

Practical Implications

For halal industry practitioners, the proposed framework provides a strategic blueprint for embedding Islamic values into corporate strategy (e.g., policy statements on *zakat* and *waqf*, environmental commitments) and leveraging Islamic capital market instruments (such as green *sukuk*) to finance SDG-oriented projects. For regulators, the implications include developing

policy frameworks that encourage the issuance of Islamic financial instruments for sustainable financing and promoting reporting harmonization by integrating the Islamic Reporting Index (IRI) into national standards. For waqf and philanthropic institutions, the framework underscores the need for professionalized *waqf* management to function as a long-term financing engine for SDG-related initiatives (World Benchmarking Alliance, 2023; Aldhaheeri, 2025).

Study Limitations and Implications for Interpretation of Results

Several important limitations must be acknowledged. First, the conceptual nature of this study, which relies primarily on secondary literature, limits its ability to establish causal evidence regarding the impact of Islamic Business Management (IBM) on SDG achievement. Consequently, the findings are propositional rather than conclusive, offering a conceptual understanding of relationships and mechanisms instead of definitive empirical proof. Second, there exists a linguistic and regional bias: most available empirical studies on the halal economy and Islamic financial instruments originate from Southeast Asia and the Middle East, while literature from Africa, Europe, and the Americas remains limited. Hence, cross-context generalizations should be made cautiously. Third, methodological limitations in the reviewed primary studies such as small sample sizes and single-case designs further constrain the strength of inference (Almas et al., 2024; Kurniawati & Cakravastia, 2023).

The findings of this study reaffirm that the halal economy embodies broader social and ethical dimensions beyond mere consumer compliance with halal standards. When Islamic values are operationalized through sustainability-oriented managerial practices, the halal economy has the potential to serve as an instrument for inclusive and equitable development. Ethically, the integration of IBM and the SDGs promotes corporate social responsibility, non-exploitation, and intergenerational justice core principles of *maqasid al-shari'ah*. Epistemologically, this study highlights the need for a multidimensional methodology that bridges normative inquiry (theological/fiqh perspectives) with empirical analysis in management and development economics. Such an interdisciplinary openness is essential for future research to effectively connect values and performance dimensions in a coherent and holistic manner (Jabeen et al., 2025; Hasanuddin, 2024).

5. CONCLUSION

The conceptual review concludes that Islamic Business Management (IBM) and the Sustainable Development Goals (SDGs) are not only value-compatible but also operationally integrable through Islamic financial instruments, responsible halal value chain practices, and ethical governance frameworks. The proposed IBM–SDGs–Halal Economy conceptual framework provides both a theoretical and practical roadmap: a value foundation (*maqasid al-shari'ah* and Islamic ethical principles), operational mechanisms (green sukuk, waqf, halal certification, and traceability technologies), and outcomes (SDG indicators).

The implementation of this framework holds significant potential for contributing to sustainable development; however, its effectiveness depends on institutional capacity, harmonization of reporting standards, and empirical validation through field-based studies. Therefore, future research agendas should prioritize empirical testing, integrated measurement frameworks, and cross-country comparative analyses to transform this conceptual proposition into impactful and evidence-based practice.

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