

Maqasid al-Shari‘ah for Green Business Oversight: Addressing Greenwashing by Design in Indonesia’s Energy Transition

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Abstract: Greenwashing by design refers to structural misrepresentation embedded within energy transition policies, project planning, and corporate disclosure mechanisms. This phenomenon exposes limitations in sustainability governance in Indonesia’s energy sector, since ESG based regulatory instruments often privilege procedural compliance and quantitative indicators while overlooking deception rooted in policy design and regulatory architecture. This article proposes *Maqāṣid al-Shari‘ah* (objectives of Islamic law) as a normative ethical framework for evaluating sustainability claims beyond formal compliance, with analytical attention to intention, systemic harm, and distributive justice. Methodologically, the study applies a normative legal research design that combines conceptual and philosophical approaches and relies on secondary sources, including doctrinal Islamic legal texts, critical literature on sustainability governance, and contemporary scholarship on green economics and environmental ethics. Inductive mapping of greenwashing by design practices is integrated with a deductive construction of a *maqāṣid*-based evaluative model to show how Islamic legal theory can be operationalized for sustainability oversight. Findings indicate that *maqāṣid* integration shifts greenwashing assessment from a technical issue of disclosure accuracy toward an ethical problem of governance design and accountability. Arguments of this article also repositions *maqāṣid al-shari‘ah* as a critical normative theory of regulatory governance in Muslim majority settings, strengthening debates on green business regulation. Conceptual scope and the absence of empirical validation remain limitations, so future research should test institutional implementation and sector specific regulatory mechanisms.

Keywords: *Maqāṣid Al-Shari‘ah*; Sustainability Governance; Greenwashing; Energy Transition; Environmental Ethics.

Abstrak: Fenomena *greenwashing by design* merujuk pada praktik misrepresentasi yang ditanamkan sejak tahap perancangan kebijakan transisi energi, perencanaan proyek, hingga mekanisme pelaporan korporasi. Berbagai kajian tentang tata kelola menunjukkan instrumen ESG (*environmental, social, governance*) sering menekankan kepatuhan prosedural dan indikator kuantitatif, sehingga kurang peka terhadap penyesatan yang bekerja pada tingkat desain kebijakan dan arsitektur regulasi. Artikel ini mengajukan *Maqāṣid asy-Syarī‘ah* sebagai kerangka etik normatif untuk

menilai klaim keberlanjutan melampaui kepatuhan formal, melalui perhatian pada niat, kerusakan sistemik, dan keadilan distributif di sektor energi Indonesia. Penelitian menerapkan metode yuridis normatif melalui pendekatan konseptual dan filosofis, berbasis sumber sekunder berupa teks doktrinal hukum Islam, kajian kritis tata kelola keberlanjutan, serta literatur ekonomi hijau dan etika lingkungan. Analisis menggabungkan pemetaan induktif pola *greenwashing by design* dengan konstruksi deduktif model evaluasi berbasis *maqāṣid*, guna menunjukkan cara pengoperasian teori hukum Islam sebagai perangkat pengawasan. Hasil kajian memperlihatkan integrasi prinsip *maqāṣid* menggeser isu *greenwashing* dari persoalan teknis akurasi pelaporan menjadi problem etis pada desain tata kelola dan akuntabilitas. Kontribusi teoretis memposisikan ulang *maqāṣid* sebagai teori normatif kritis bagi tata kelola regulatif pada masyarakat mayoritas Muslim, sedangkan kontribusi praktis menawarkan kerangka evaluasi berbasis nilai untuk reformasi regulasi. Batasan studi terletak pada sifat konseptual dan ketiadaan verifikasi empiris, sehingga riset lanjutan perlu menguji implementasi kelembagaan dan mekanisme regulatif sektoral yang lebih operasional.

Kata kunci: *Maqāṣid Asy-Syari‘ah*; Tata Kelola Keberlanjutan; *Greenwashing*; Transisi Energi; Etika Lingkungan.

Introduction

The global shift toward sustainable development and low-carbon energy systems has intensified the debate on how states and corporations articulate commitments to environmental protection.¹ In Indonesia, the rapid expansion of energy transition agendas has been accompanied by increasing concerns about greenwashing by design, a structural and intentional form of sustainability misrepresentation embedded at the policy and project-planning levels.² This phenomenon reveals a persistent gap between law in the books, which mandates sustainability through statutory and regulatory frameworks, and law in action, where environmental claims remain superficial or misleading. The resulting discrepancy has undermined public trust, distorted regulatory oversight, and weakened ethical foundations in business practices. These issues create an urgent need for alternative conceptual frameworks that can guide normative and ethical evaluation beyond the limits of positive law.

Within this context, Islamic economic law has increasingly been explored as a normative foundation for sustainable business governance.³ However, most existing studies focus on technical ESG compliance, corporate reporting standards, and legal enforcement

¹ Giuseppina Siciliano et al., “Low-carbon Energy, Sustainable Development, and Justice: Towards a Just Energy Transition for the Society and the Environment,” *Sustainable Development* 29, no. 6 (2021): 1049–61, <https://doi.org/10.1002/sd.2193>.

² Roksana Jahan Tumpa and Leila Naeni, “Improving Decision-Making and Stakeholder Engagement at Project Governance Using Digital Technology for Sustainable Infrastructure Projects,” *Smart and Sustainable Built Environment* 14, no. 4 (2025): 1292–329, <https://doi.org/10.1108/SASBE-10-2024-0451>.

³ Basma I Abdelgafar, *Public Policy beyond Traditional Jurisprudence: A Maqasid Approach* (International Institute of Islamic Thought (IIIT), 2018).

mechanisms without integrating Islamic legal objectives as an evaluative tool.⁴ The scholarly conversation remains fragmented, often emphasizing sector-specific problems rather than providing a holistic conceptual framework rooted in Islamic legal philosophy. To address this gap, the present study positions itself at the intersection of sustainability governance and Islamic legal theory by elevating *Maqāṣid al-Shari‘ah* as a guiding ethical paradigm. Through this positioning, the paper aims to contribute to the broader discourse on Islamic economic law by framing green business oversight as both an environmental and ethical obligation. Accordingly, this paper advances the following research questions: How can *Maqāṣid al-Shari‘ah* function as a conceptual framework for evaluating greenwashing by design? In what ways can *maqāṣid* inform the construction of a normative oversight model for green business conduct within energy-transition initiatives?

The growing relevance of *Maqāṣid al-Shari‘ah* in contemporary sustainability governance has been increasingly acknowledged in recent international scholarship, particularly within discussions on Islamic finance, social welfare instruments, and broad sustainable development ethics.⁵ However, a closer examination of this literature reveals a distinct conceptual blind spot.⁶ First, at the conceptual level, existing studies have not employed *maqāṣid* as an analytical framework to diagnose structural greenwashing embedded in energy-transition policies and governance design. The prevailing use of *maqāṣid* remains largely aspirational or moral, rather than diagnostic, leaving unanswered how Islamic legal theory can interrogate policy architecture and regulatory intent in environmentally deceptive practices. Second, at the methodological level, there is an absence of an operational normative framework grounded in Islamic legal theory that can be systematically applied to sustainability governance design. While *maqāṣid* is frequently invoked as a set of ethical objectives, current literature lacks a methodological model that translates these principles into evaluative criteria capable of assessing governance mechanisms, disclosure regimes, and regulatory accountability in complex energy systems. Third, at the regulatory level, global ESG-oriented governance, particularly within emerging economies such as Indonesia, exhibits a structural vulnerability to greenwashing by design. Existing ESG frameworks emphasize procedural compliance and metric-based reporting, yet they provide no value-based oversight model capable of assessing intention, systemic harm, or distributive injustice.⁷ This regulatory gap is especially pronounced in Indonesia’s energy sector, where sustainability claims can comply formally with ESG indicators while remaining substantively misaligned with ecological justice and long-term public welfare.

Maqāṣid al-Shari‘ah offers a normative-ethical foundation for green business oversight in Indonesia’s energy transition by embedding preservation-oriented principles into economic behavior. Recent scholarship demonstrates that this framework provides coherent mechanisms to assess and prevent potential greenwashing by ensuring that sustainability

⁴ Aji Baskoro, *ESG Dan Tata Kelola Hilirisasi Critical Minerals: Mampukah Infrastruktur Hukum Indonesia Menjamin Keberlanjutan Dan Keadilan?* | Baskoro | *Jurnal Rechts Vinding: Media Pembinaan Hukum Nasional*, May 15, 2025, <http://dx.doi.org/10.33331/rechtsvinding.v14i1.2069>.

⁵ Muhammad Alwi et al., “Konsep Maqasid As Syariah Dalam Perbankan Syariah,” *Al-Amwal: Journal of Islamic Economic Law* 7, no. 2 (December 2022): 56–80, <https://doi.org/10.24256/alw.v7i2.3549>.

⁶ Amalia Salsabila et al., “Trends in Green Banking as Productive Financing in Realizing Sustainable Development,” *Az-Zarqa: Jurnal Hukum Bisnis Islam* 14, no. 2 (2022): 151–74, <https://doi.org/10.14421/azzarqa.v14i2.2562>.

⁷ Satyajit Bose, “Evolution of ESG Reporting Frameworks,” in *Values at Work*, ed. Daniel C. Esty and Todd Cort (Springer International Publishing, 2020), https://doi.org/10.1007/978-3-030-55613-6_2.

claims are aligned with substantive moral obligations. Miswanto et al. (2024) show that green economy practices correspond to protecting the soul, intellect, and environment through low-carbon commitments,⁸ while Iskandar et al. (2019) emphasize that Indonesia's green economic model must rest on “Islamic Eco-ethics” harmonized with local sociocultural characteristics.⁹ Complementing these insights, Lubis et al. (2024) illustrate how green sukuk operationalize *maqāṣid* principles by financing renewable energy and transportation projects while maintaining strict ethical standards, thereby inherently countering greenwashing and requiring verifiable environmental benefits.¹⁰

Further literature reinforces the expanding relevance of *maqāṣid*-based frameworks but also reveals notable limitations in their application to green business regulation. Mohamad Saleh et al. (2023) discuss *maqāṣid* as a foundation for sustainable behaviors but do not engage specifically with energy-transition oversight or the structural formation of greenwashing.¹¹ Mohd Zain et al. (2024) propose a *maqāṣid*-driven ESG blueprint in *Takaful* that aligns ethical stewardship with the preservation of life, intellect, lineage, religion, and wealth, while calling for a standardized disclosure index to strengthen accountability, an implication relevant but not directly applied to corporate environmental misrepresentation.¹² These findings highlight the need for a conceptual model capable of diagnosing structural greenwashing within policy and regulatory ecosystems, an analytical gap that the present study addresses by employing *Maqāṣid al-Shari‘ah* as a normative framework specifically targeted toward green business oversight in Indonesia's energy transition.

Crucially, none of the reviewed studies conceptualize greenwashing as a structural design failure within energy-transition governance, nor do they examine how sustainability claims may be formally compliant yet substantively misleading due to flaws in policy design, regulatory incentives, and oversight mechanisms. As a result, existing *maqāṣid*-based sustainability literature largely treats greenwashing as an ethical deviation or disclosure problem, rather than as a governance pathology embedded in regulatory systems. Addressing this missing link, the present study advances *Maqāṣid al-Shari‘ah* as a normative-analytical framework for diagnosing structural greenwashing, specifically within Indonesia's energy-transition governance. By repositioning *maqāṣid* from a general ethical orientation to a critical evaluative lens for governance design, this article contributes a novel conceptual model capable of assessing intention, systemic harm, and distributive justice in green business regulation.

⁸ Miswanto and Muhammad Tasrif, “Maqashid Sharia’s Analysis Of The Green Economy Concept in Indonesia,” *Jurnal Syarikah: Jurnal Ekonomi Islam* 10, no. 1 (2024): 70–80, <https://doi.org/10.30997/jsei.v10i1.10976>.

⁹ Azwar Iskandar and Khaerul Aqbar, “Green Economy Indonesia Dalam Perspektif Maqashid Syari’ah,” *Al-Mashrafiyah: Jurnal Ekonomi, Keuangan, Dan Perbankan Syariah* 3, no. 2 (2019): 83, <https://doi.org/10.24252/al-mashrafiyah.v3i2.9576>.

¹⁰ Sopian Lubis and Wiwin Windiana, “Synergy Of Green Finance and Maqasid Sharia: A Study Of The Development Of Green Sukuk In Indonesia,” *Khatulistiwa* 14, no. 2 (2024): 147–62, <https://doi.org/10.24260/khatulistiwa.v14i2.2382>.

¹¹ Mohamad Saifudin Mohamad Saleh et al., “*Maqāṣid Al-Shari‘ah* as Goal Framing for Sustainable Behaviours: A Conceptual Framework,” *Intellectual Discourse* 31, no. 1 (2023), <https://doi.org/10.31436/id.v31i1.1805>.

¹² Fahru Azwa 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*, Emerald Publishing Limited, 2024.

Table 1.
Comparison Between Existing Literature and the Present Study

Author & Year	Focus of Study	Key Findings/ Contributions	Limitations Identified	Relevance to Present Study
Miswanto et al. (2024)	Green economy & <i>maqāṣid</i> alignment	Green economy aligns with protecting soul, intellect, environment through low-carbon principles.	Does not address corporate greenwashing or oversight structures.	Provides ethical foundation linking sustainability to <i>maqāṣid</i> .
Azwar Iskandar et al. (2019)	Islamic eco-ethics in Indonesia	Emphasizes socioculturally rooted eco-ethics for green economy.	Lacks mechanisms to evaluate deceptive sustainability claims.	Supports integration of Islamic ethics in energy transition governance.
Sopian Lubis et al. (2024)	Green sukuk & <i>maqāṣid</i>	Demonstrates ethical operationalization of <i>maqāṣid</i> in renewable energy finance.	Focused on finance; not extended to broader green-business oversight.	Offers operational model showing <i>maqāṣid</i> can prevent greenwashing.
Mohamad Saleh et al. (2023)	Sustainable behaviors & <i>maqāṣid</i>	Conceptual framework for ethical sustainability.	Does not address Indonesia, energy transition, or oversight regimes.	Supports general <i>maqāṣid</i> –sustainability discourse.
Mohd Zain et al. (2024)	<i>Maqāṣid</i> -driven ESG in Takaful	Presents blueprint and calls for disclosure index.	Sector-specific; not applied to energy or greenwashing.	Inspires regulatory and disclosure-based approaches relevant to oversight.
Present Study	Greenwashing by design & <i>maqāṣid</i> framework for green business oversight	Constructs <i>maqāṣid</i> -based conceptual model to diagnose and prevent structural greenwashing in Indonesia's energy transition.	Conceptual (non-empirical); focuses on normative framework.	Fills the gap by integrating Islamic legal objectives with oversight models targeting structural greenwashing.

Despite the expanding body of scholarship on sustainability ethics and Islamic legal objectives, existing studies have not yet articulated a *maqāṣid*-based regulatory framework specifically designed to detect and prevent structural greenwashing, or what this article conceptualizes as “greenwashing by design,” within Indonesia’s energy-transition governance. In this study, *greenwashing by design* is operationally defined as a form of systemic environmental misrepresentation that arises not from isolated corporate misconduct, but

from the interaction of policy incentives, regulatory architecture, and disclosure regimes that formally comply with sustainability standards while substantively undermining environmental protection objectives.

Prior literature tends to approach greenwashing either as an ethical failure at the level of corporate behavior, a disclosure problem addressed through ESG metrics, or a descriptive classification of misleading sustainability claims. Such approaches, however, do not explain how regulatory permissiveness, incentive misalignment, and weak evaluative criteria collectively produce conditions under which deceptive environmental claims become structurally normalized within energy-transition policies and corporate strategies, including regulatory programs such as PROPER.¹³ As a result, the causal relationship between governance design and the persistence of greenwashing remains theoretically underdeveloped.

Table 2.

Causal Mechanism of Greenwashing by Design Based on *Maqāṣid al-Shari‘ah*

Governance Stage	Structural Characteristics	Maqāṣid Deficiency	Causal Effect
Regulatory Design	ESG-oriented, procedural, and incentive-based regulatory framework emphasizing formal compliance and quantitative indicators	Weak maqāṣid screening; limited <i>maṣlahah</i> assessment and absence of <i>dar’ al-mafāsid</i> logic at the policy-design stage	Regulatory architecture fails to evaluate substantive environmental harm and ethical intent
Policy and Market Incentives	Subsidies, tax benefits, ESG ratings, and project approvals tied primarily to disclosure and procedural sustainability criteria	Incentive misalignment; public welfare (<i>maṣlahah</i>) reduced to economic and reputational gains	Incentives reward formal reporting rather than substantive ecological performance
Corporate Behavior	Symbolic sustainability compliance, selective disclosure, and narrative-driven ESG reporting	Lack of <i>hifz al-bi’ah</i> evaluation; environmental preservation not treated as a binding obligation	Corporations strategically adapt behavior to maximize compliance benefits without reducing environmental harm
Structural Greenwashing by Design	Environmental misrepresentation embedded within project design, policy architecture, and reporting mechanisms	Systemic failure to operationalize <i>dar’ al-mafāsid</i> as preventive governance principle	Greenwashing becomes institutionalized and normalized within governance structures
Environmental Harm	Ecosystem degradation, carbon lock-in, social injustice, and erosion of public trust	Collapse of integrated maqāṣid protection (<i>maṣlahah, dar’ al-mafāsid, hifz al-bi’ah</i>)	Long-term ecological damage and legitimacy crisis in sustainability governance

¹³ Bangkit Adhi Wiguna and Gloria Evanda Fiko, “Post-Political Governance and the Return of the Political: PROPER-Rated Geothermal Enterprise, Environmental Problems, and Civil Resistance in Dieng Plateau, Central Java,” *JKAP (Jurnal Kebijakan Dan Administrasi Publik)* 28, no. 1 (2024): 1, <https://doi.org/10.22146/jkap.88506>.

The originality of this study lies in its construction of a normative analytical model that operationalizes Maqāṣid al-Shari‘ah as a regulatory diagnostic tool, capable of revealing how greenwashing is structurally produced and maintained within energy transition governance at the level of policy architecture. By bridging Islamic legal philosophy with contemporary critiques of ESG manipulation, this article offers a theoretically grounded and context sensitive contribution that reframes corporate environmental accountability beyond technocratic metrics toward normatively auditable governance design.

The theoretical framework relies solely on *Maqāṣid al-Shari‘ah*, emphasizing its core dimensions such as the preservation of life, wealth, and the environment.¹⁴ These principles offer a systematic ethical foundation that can guide assessments of sustainability practices, particularly in sectors prone to environmental misrepresentation.¹⁵ By integrating this framework with contemporary sustainability governance discourse, the study constructs a multilayered approach that links moral reasoning with regulatory expectations. This theoretical orientation allows for a deeper analysis of the normative obligations embedded in business conduct. At the same time, it situates the discussion within mainstream Islamic economic law scholarship.

Methodologically, this study employs normative legal research combining conceptual and philosophical approaches. The analysis relies exclusively on secondary sources, including selected Indonesian legal and policy instruments on energy and environmental governance, sustainability reporting frameworks, doctrinal Islamic legal texts, and peer reviewed scholarship on sustainability governance, green economics, and environmental ethics. Source selection follows relevance to energy transition governance and explicit engagement with greenwashing and regulatory design. The analytical procedure proceeds in three steps. Policy and regulatory design features are mapped to identify points where greenwashing by design may arise. Those risk points are then assessed through an operationalized maqāṣid based set of evaluative criteria focusing on intention, systemic harm, and distributive justice. The resulting framework is used to construct a conceptual model for sustainability oversight applicable to Indonesia’s energy transition governance.

Results and Discussion

Theoretical Positioning: Why Maqāṣid and Not ESG, Institutional, or Regulatory Governance?

This study deliberately positions *Maqāṣid al-Shari‘ah* as its primary theoretical framework rather than relying exclusively on ESG metrics, institutional theory, or conventional regulatory governance models. While ESG-based governance has gained global prominence as a tool for promoting sustainability, its operational logic remains largely procedural and indicator-driven.¹⁶ ESG frameworks primarily assess compliance through quantitative disclosures and standardized reporting, often without interrogating the ethical intent, distributive consequences, or structural incentives embedded within regulatory design. As a result, ESG-oriented governance frequently fails to detect forms of greenwashing that are

¹⁴ Necmeddin Güney, “Maqāṣid Al-Shari‘a in Islamic Finance: A Critical Analysis of Modern Discourses,” *Religions* 15, no. 1 (2024): 114, <https://doi.org/10.3390/rel15010114>.

¹⁵ Mohamad Saleh et al., “Maqāṣid Al-Shari‘ah as Goal Framing for Sustainable Behaviours.”

¹⁶ Baskoro, *ESG Dan Tata Kelola Hilirisasi Critical Minerals*.

structurally embedded in policy architecture and project approval mechanisms, rather than merely reflected in inaccurate disclosures.

Institutional and regulatory governance theories, although valuable in explaining organizational behavior and compliance dynamics, tend to conceptualize sustainability failures as problems of enforcement, coordination, or regulatory capacity. These approaches emphasize rule compliance, institutional incentives, and administrative effectiveness, but they often remain normatively thin. They rarely provide evaluative criteria capable of distinguishing between formal sustainability compliance and substantive environmental responsibility. In the context of energy-transition governance, this limitation becomes particularly salient, as regulatory regimes may inadvertently incentivize symbolic compliance while tolerating long-term ecological harm and social injustice.

Maqāṣid al-Shari‘ah is employed in this study precisely because it offers a normative-ethical framework that addresses these shortcomings.¹⁷ Unlike ESG or institutional models, *maqāṣid* operates as a value-based evaluative system grounded in the protection of public welfare (*maṣlahah*) and the prevention of harm (*dar’ al-mafāsid*). Its jurisprudential logic does not treat sustainability as a technical outcome of reporting accuracy, but as a moral-legal obligation tied to intention, consequence, and structural design.¹⁸ The incorporation of environmental preservation (*hifz al-bi’ah*) as an emerging *maqāṣid* further strengthens its relevance for contemporary sustainability governance, particularly in sectors characterized by high ecological risk such as energy and extractive industries.

By adopting *maqāṣid* as the central analytical lens, this study reframes greenwashing not merely as a corporate misconduct issue, but as a systemic governance failure rooted in regulatory design and incentive structures. This theoretical positioning allows for a more critical interrogation of how sustainability narratives, policy instruments, and market incentives interact to produce structurally deceptive outcomes. Consequently, *maqāṣid* is not treated as a supplementary ethical perspective, but as an alternative normative theory of regulatory governance capable of exposing and addressing “greenwashing by design” in a manner that ESG and conventional regulatory approaches are structurally ill-equipped to achieve.

Theoretical Foundations of *Maqāṣid al-Shari‘ah* for Sustainable Economic Regulation

The theoretical foundations of *maqāṣid al-shari‘ah* offer a normative ethical architecture for regulating economic behaviour in ways that uphold human welfare (*maṣlahah*) and prevent systemic harm (*dar’ al-mafāsid*).¹⁹ Classical jurists constructed *maqāṣid* as the higher objectives of divine law, ensuring that legal rules promote justice, balance, and moral order.²⁰ Contemporary scholars have expanded these objectives to incorporate environmental

¹⁷ Landy Trisna Abdurrahman et al., “SDGs and Islamic Studies: Fiqh Muamalat, Sustainable Development, and Maqashid Asy-Syari’ah,” *Az-Zarqa: Jurnal Hukum Bisnis Islam* 14, no. 2 (2022): 175–95, <https://doi.org/10.14421/azzarqa.v14i2.2583>.

¹⁸ Landy Trisna Abdurrahman et al., “SDGs and Islamic Studies...”

¹⁹ Iina Nur Anisa, “Sustainable Finance From The Perspective Of Maqashid Syariah,” *Al-Mabsut: Jurnal Studi Islam Dan Sosial* 19, no. 1 (February 2025): 75–87, <https://doi.org/10.56997/almabsut.v19i1.2070>.

²⁰ Tarmizi Tahir and Syeikh Hasan Abdel Hamid, “Maqasid Al-Syari’ah Transformation in Law Implementation for Humanity,” *International Journal Ihyā’ ‘Ulum al-Din* 26, no. 1 (2024): 119–31, <https://doi.org/10.21580/ihya.26.1.20248>.

preservation (*hifz al-bi‘ah*), reflecting the Qur‘ānic imperative to avoid corruption (*fasād*) on earth.²¹ Results from the review demonstrate that the incorporation of *hifz al-bi‘ah* has become pivotal as economic systems increasingly generate ecological externalities.²² This establishes *maqāṣid* as a living jurisprudential paradigm capable of addressing modern regulatory challenges.

Within Islamic jurisprudence, *maṣlahah mursalah* serves as a methodological tool to derive rulings for contexts where explicit textual guidance is absent, especially concerning environmental degradation and unsustainable economic practices.²³ Literature indicates that *maṣlahah* has been used to justify regulatory interventions that promote distributive justice, ecological equilibrium, and intergenerational welfare.²⁴ This aligns with the normative aim of Islamic law to preserve essential values (*darūriyyāt al-khams*): religion, life, intellect, lineage, and wealth.²⁵ When economic activities threaten these essentials, such as through pollution, greenwashing, or resource exploitation, a *maqāṣid*-based framework legitimizes state intervention.²⁶ These findings affirm earlier arguments that *maqāṣid* acts as both a constraint and a directive within Islamic legal governance.

The results reveal an increasing scholarly consensus that sustainable economic regulation must integrate the principle of *hifz al-bi‘ah* as a sixth overarching objective of Islamic law. This expansion is grounded in Qur‘ānic theology, which frames humans as *khalifah* responsible for maintaining ecological balance. Scholars such as Rofiq & Hasbi (2022) argue that environmental protection is inherent to *hifz al-nafs* because ecological harm ultimately undermines human survival.²⁷ This interpretation positions environmental regulation as indispensable to *maqāṣid* realization. The discussion therefore supports the integration of ecological sustainability into mainstream Islamic jurisprudence.

The concept of *dar’ al-mafāsid* (preventing harm) plays a central role in determining the permissibility and boundaries of economic activities. Classical jurists maintained that preventing corruption takes precedence over attaining benefits, a principle mirrored in contemporary legal frameworks that prioritize environmental risk mitigation. This doctrine provides strong justification for prohibiting harmful corporate practices, including deceptive sustainability claims or exploitative resource use.²⁸ The results show that *dar’ al-mafāsid* aligns naturally with modern regulatory principles such as due diligence, transparency, and risk-based oversight. This strengthens the normative authority of Islamic law in guiding sustainable economic governance.

²¹ Tarmizi Tahir and Syeikh Hasan Abdel Hamid, “Maqasid Al-Syari‘ah..”

²² Tarmizi Tahir and Syeikh Hasan Abdel Hamid, “Maqasid Al-Syari‘ah..”

²³ Suud Sarim Karimullah, “Reflections on Human-Nature Relations: A Critical Review in Islamic Humanities,” *Jurnal Adabiyah* 23, no. 2 (2023): 189–206, <https://doi.org/10.24252/jad.v23i2a5>.

²⁴ Lamlam Pahala, “Analysis of the Theory of Al-Maqāṣid Asy-Syari‘ah in Sustainable Economic Development,” *Global Journal of Economic and Finance Research* 01, no. 05 (2024), <https://doi.org/10.55677/GJEFR/01-2024-Vol01E5>.

²⁵ Lamlam Pahala, “Analysis of the Theory of Al-Maqāṣid Asy-Syari‘ah..”

²⁶ Lamlam Pahala, “Analysis of the Theory of Al-Maqāṣid Asy-Syari‘ah..”

²⁷ Nur Rofiq and M Zidny Nafi Hasbi, “A New Paradigm In Economy About Maqashid Al-Sharia Theory: Reformulation Of Ibn-Asyur,” *PAMALI: Pattimura Magister Law Review* 2, no. 1 (2022): 77, <https://doi.org/10.47268/pamali.v2i1.817>.

²⁸ May Laylatul Istiqomah, “Rekonstruksi Hukum Ekonomi Syariah Dalam Perspektif Maqashid Al-Shari‘ah,” *Jurnal Pustaka Cendekia Hukum Dan Ilmu Sosial* 3, no. 1 (2025): 1–9, <https://doi.org/10.70292/pchukumsosial.v3i1.125>.

Recent literature on Islamic environmental *fiqh* positions *maqāṣid* as a comprehensive alternative to secular sustainability ethics. Studies by Shukor et al. (2024) and Haq & Wahab (2019) affirm that Islamic environmental ethics introduce a moral dimension absent in many Western frameworks,²⁹ grounding ecological responsibility in divine accountability (*taklif shar‘i*).³⁰ This theological anchoring distinguishes Islamic sustainability thought by linking environmental transgression to sin rather than merely regulatory violation. The results suggest that this creates a stronger moral impetus for corporate compliance. These insights reinforce the value of *maqāṣid* as a unique ethical lens for environmental regulation.

The economic dimension of *maqāṣid al-shari‘ah* centers on ensuring equitable wealth distribution, ethical transactions, and societal welfare. Islamic governance mechanisms such as *zakāh*, *waqf*, and *sukuk* are designed to operationalize *maṣlahah*.³¹ The emergence of green sukuk illustrates how *maqāṣid* principles can be translated into financial instruments that support renewable energy and low-carbon infrastructure,³² reducing ecological harm.³³ These instruments embody the dual objectives of *hifz al-māl* and *hifz al-bi‘ah*. Hence, the results demonstrate that Islamic financial tools have become effective vehicles for sustainable development.³⁴

Scholars such as Shalhoob (2025) and Habibullah et al. (2023) propose *maqāṣid-driven disclosure indices* for assessing the ethical and environmental performance of Islamic financial institutions.³⁵ These indices aim to integrate the objectives of *hifz al-māl*, *hifz al-nafs*, and *hifz al-bi‘ah* into governance metrics resembling ESG frameworks but rooted in Islamic legal values. The results underscore that such indices enhance transparency while ensuring that sustainability claims remain aligned with Islamic ethics. This responds directly to the problem of greenwashing, which often stems from opaque or selective disclosure practices. Thus, the literature supports the development of standardized *maqāṣid*-based evaluation tools.

A central finding from the reviewed literature is that Islamic jurisprudence already possesses the conceptual tools necessary to regulate environmental externalities long before modern environmental law emerged. Classical doctrines on prohibition of harm, equitable resource use, and collective rights (*huquq ‘āmmah*) provide strong precedents for

²⁹ Ahmad Shaifull Anuar Ahmad Shukor et al., “Oceanic Economic Resilience Policy: An Islamic Perspective for Coastal Sustainability,” *Jurnal Lemhannas RI* 12, no. 3 (2024): 403–16, <https://doi.org/10.55960/jlri.v12i3.986>.

³⁰ M Ashraf Al Haq and Norazlina Abd Wahab, “The Maqasid Al Shariah and the Sustainability Paradigm: Literature Review and Proposed Mutual Framework for Asnaf Development,” *Journal of Accounting and Finance in Emerging Economies* 5, no. 2 (2019): 179–96, <https://doi.org/10.26710/jafee.v5i2.854>.

³¹ Silanee Klongrua et al., “Maqasid Al-Shariah and Environmental Sustainability: An Islamic Economic Perspective,” *International Journal of Kita Kreatif* 2, no. 1 (2025), <https://doi.org/10.24815/ijkk.v2i1.44790>.

³² Arman 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.

³³ Mohd Zain et al., “Integrating Environmental, Social and Governance (ESG) Principles with Maqasid al-Shariah: A Blueprint for Sustainable Takaful Operations.”

³⁴ Mohd Zain et al., “Integrating Environmental...”

³⁵ Hebah Shalhoob, “ESG Disclosure and Financial Performance: Survey Evidence from Accounting and Islamic Finance,” *Sustainability* 17, no. 4 (2025): 1582, <https://doi.org/10.3390/su17041582>; Mohammad Habibullah et al., “Islamic Economic Framework for the Exercise of Islamic Financial Activities: Its Conformity with Maqasid Shari‘ah,” *AL-BURHĀN: JOURNAL OF QUR’ĀN AND SUNNAH STUDIES* 7, no. 1 (2023): 81–92, <https://doi.org/10.31436/alburhn.v7i1.300>.

environmental regulation. Harahap et al., (2023) argue that these doctrines can be revitalized to address climate change, extractive industries, and land mismanagement.³⁶ This historical continuity illustrates the adaptability of Islamic law in evolving regulatory contexts. Discussion with previous studies confirms that Islamic jurisprudence can bridge traditional wisdom with modern governance needs.

Analysis of legal theory reveals that *maqāṣid* supports a preventive regulatory philosophy, contrasting with reactive models in many legal systems. Preventive governance is reflected in doctrines such as *sadd al-dhārā’i* (blocking means to harm), which restricts permissible activities when they pose potential environmental or economic risk. The results indicate that this doctrine is particularly relevant for industries involved in mining, land development, and energy transition, where long-term environmental impacts may not be immediately visible.³⁷ The discussion thus positions *sadd al-dhārā’i* as a decisive ethical tool for sustainability regulation.

The literature also affirms that Islamic law embeds principles of intergenerational equity through the preservation of lineage (*hifz al-nasl*), which implicitly includes protecting future generations from environmental harm.³⁸ This intergenerational focus aligns Islamic sustainability ethics with global climate justice discourses.³⁹ The results therefore show that *maqāṣid* naturally converges with modern conceptions of sustainable development. This supports the argument that Islamic law provides a robust moral foundation for future-oriented environmental governance.

An additional result is that Islamic economic regulation based on *maqāṣid* promotes systemic balance (*tawāzun*) by integrating ethical, ecological, and economic considerations. This integration mirrors the broader Qur’ānic conception of cosmic balance (*al-mizān*), which prohibits excess (*isrāf*) and waste (*tabdhib*).⁴⁰ Scholars such as Tahir & Hamid (2024) and Pahala (2024) identify this as the philosophical core of Islamic sustainable development thought. The literature dialogue shows that secular sustainability frameworks frequently lack this metaphysical grounding. Therefore, *maqāṣid* adds epistemic depth to sustainability regulation by embedding it within a divinely mandated order.

The results also highlight normative tensions between economic growth paradigms and *maqāṣid*-based sustainability principles. Islamic jurisprudence prioritizes welfare and justice over profit maximization, challenging capitalist models that externalize environmental costs. Unregulated markets violate *hifz al-nafs* and *hifz al-māl* when ecological harms undermine public health and economic stability.⁴¹ Discussion of the literature shows that *maqāṣid* provides the moral basis for reorienting economic systems away from extractivism

³⁶ Burhanudin Harahap et al., “Islamic Law, Islamic Finance, and Sustainable Development Goals: A Systematic Literature Review,” *Sustainability* 15, no. 8 (2023): 6626, <https://doi.org/10.3390/su15086626>.

³⁷ Mohamad Subli et al., “Green Investment in Contemporary Islamic Perspective: A Maqasid al-Syari‘ah Analysis of the Mining Industry in Morowali,” *MILRev: Metro Islamic Law Review* 4, no. 1 (2025): 156–83, <https://doi.org/10.32332/milrev.v4i1.10269>.

³⁸ Desy Rahmawati Anwar et al., “Maqasid Syariah and Sustainable Development: Integrating Islamic Objectives into Economic Planning,” *Formosa Journal of Multidisciplinary Research* 4, no. 6 (2025): 2601–18, <https://doi.org/10.55927/fjmr.v4i6.269>.

³⁹ Desy Rahmawati Anwar et al., “Maqasid Syariah..”

⁴⁰ Tahir and Hamid, “Maqasid Al-Syari‘ah Transformation in Law Implementation for Humanity.”

⁴¹ Laylatul Istiqomah, “Rekonstruksi Hukum Ekonomi Syariah Dalam Perspektif Maqashid Al-Shari‘ah.”

and toward stewardship. This calls for rethinking regulatory priorities in Muslim-majority economies.

Another key finding is the role of Islamic governance ethics (*akhlāq al-hukm*) in enforcing sustainability norms. These ethics emphasize accountability (*mas’ūliyyah*), transparency (*bayān*), and sincerity (*ikhlāṣ*) in public decision-making.⁴² These principles enhance institutional integrity and reduce corruption, one of the major drivers of environmental mismanagement. The results confirm that governance ethics grounded in *maqāṣid* offer a holistic approach to sustainable regulation. This expands the relevance of Islamic jurisprudence beyond doctrinal law to ethical governance.

Modern discussions also explore how *maqāṣid* can inform participatory environmental governance by legitimizing public involvement in stewardship roles. Islamic legal theory recognizes *hisbah*, though not required in your paper, as an administrative mechanism to prevent societal harm, grounded in collective responsibility.⁴³ While the present analysis does not use *hisbah* explicitly, literature confirms that its underlying principles reinforce the communal aspect of *hijz al-bi’ah*.⁴⁴ The results show that public participation is consistent with Islamic ethical norms. This finding underscores the compatibility of *maqāṣid*-based regulation with contemporary democratic governance models.

The cumulative results affirm that *maqāṣid al-shari‘ah* provides a coherent, comprehensive paradigm capable of guiding sustainable economic regulation in the modern era. Through principles such as *maṣlahah*, *hijz al-bi’ah*, *dar’ al-mafāsid*, and *sadd al-dharā’i*, Islamic jurisprudence articulates a preventive, justice-oriented, and ecologically grounded regulatory philosophy. Dialogue with recent scholarship demonstrates that this paradigm aligns with global sustainability frameworks while offering deeper theological and ethical grounding.⁴⁵ The findings therefore validate the use of *maqāṣid* as an analytical and normative foundation for addressing contemporary economic and environmental challenges. This theoretical grounding also lays the basis for subsequent sections of the paper to operationalize *maqāṣid* for combating greenwashing and regulating Indonesia’s energy transition.

⁴² Haq and Wahab, “The Maqasid Al Shariah and the Sustainability Paradigm.”

⁴³ Mohd Zain et al., “Integrating Environmental, Social and Governance (ESG) Principles with Maqasid al-Shariah: A Blueprint for Sustainable Takaful Operations.”

⁴⁴ Subli et al., “Green Investment in Contemporary Islamic Perspective.”

⁴⁵ Subli et al., “Green Investment in Contemporary Islamic Perspective.”

Figure 1.
The *Maqāṣid al-Shari‘ah* Framework for Sustainable Economic Regulation



Conceptualizing Greenwashing by Design in Indonesia’s Energy Transition

Greenwashing by design refers to a form of deliberate and structural misrepresentation embedded not merely in corporate communication but in the core architecture of policies, project design, and disclosure frameworks.⁴⁶ Unlike conventional greenwashing, which often manifests through exaggerated marketing or ambiguous sustainability claims, greenwashing by design operates at the systemic level, shaping institutional incentives and legitimizing environmentally harmful practices under the guise of transition compliance.⁴⁷ In the Indonesian energy landscape, this concept underscores the ways in which sustainability narratives are engineered from within governance structures. Such embedded misrepresentation reveals how design choices themselves become vehicles of strategic deception.

Regulatory instruments such as POJK 51/2017 (*Peraturan Otoritas Jasa Keuangan* - Financial Services Authority Regulation) that requires sustainability reporting for financial services institutions, issuers, and public companies, mandate formal disclosure. Implementation, however, often reduces these obligations to ceremonial compliance rather than to governance mechanisms that demonstrably improve environmental performance. As a result, firms can appear compliant on paper while operational practices and environmental

⁴⁶ Taofeq Durojaye Moshood et al., “*Combating Greenwashing of Construction Products: A Critical Analysis of Environmental Product Declarations*”, Preprints, 2024.

⁴⁷ Taofeq Durojaye Moshood et al., “*Combating Greenwashing...*”

impacts remain largely unchanged.⁴⁸ Institutional pressures often stimulate performative disclosure rather than genuine sustainability transformation.⁴⁹

The adoption of global reporting standards such as GRI without adequate contextualization further enables greenwashing by design. Many firms comply by following template-based reporting, allowing them to selectively disclose environmental indicators that project a positive narrative.⁵⁰ Such disclosures frequently lack rigorous evidence or localized relevance to Indonesia's ecological realities. Hassan (2024) highlights that failure to adapt global frameworks to national contexts fuels ambiguous claims and weak accountability.⁵¹

The phenomenon is also reinforced by stakeholder engagement processes that are merely performative. Although companies routinely claim community involvement or environmental stewardship, the processes often exclude substantive participation or informed consent. Wahyuni and Syamsuddin (2024) observe that companies frequently employ symbolic compliance to create an illusion of inclusivity.⁵² Thus, engagement becomes a tool for legitimizing predetermined decisions rather than a meaningful mechanism of public oversight. Regulatory weaknesses play a central role in sustaining these practices. Indonesia lacks standardized definitions of sustainability, resulting in highly flexible and inconsistent interpretations across sectors. This ambiguity allows companies to claim sustainability based on minimal or irrelevant metrics. Without strong definitional clarity, legal accountability remains difficult to enforce.⁵³

Oversight mechanisms remain fragmented, which further creates opportunities for greenwashing. Multiple institutions regulate environmental and energy-related activities, yet coordination among them is often weak. This fragmentation results in regulatory gaps and overlapping jurisdictions, making monitoring and enforcement inconsistent. The frequent revisions and instability of energy-related policies exacerbate this uncertainty, enabling actors to maneuver within grey areas.⁵⁴ The persistence of voluntary ESG disclosures intensifies the problem. Without mandatory, standardized, and verifiable reporting requirements, companies are free to self-define their sustainability achievements. This creates incentives for selective disclosure, where companies highlight favorable indicators while omitting or obscuring harmful ones. The absence of stringent sanctions encourages corporations to continue exploiting this flexibility.⁵⁵

⁴⁸ I Gusti Ayu Made Asri Dwija Putri et al., "Institutional Dynamics and Environmental Disclosures: Insights from Indonesia's Energy Sector," *Pacific Accounting Review* 37, no. 4 (2025): 592–615, <https://doi.org/10.1108/PAR-11-2024-0309>.

⁴⁹ I Gusti Ayu Made Asri Dwija Putri et al., "Institutional Dynamics...".

⁵⁰ Sara Hassan, "Greenwashing in ESG: Identifying and Addressing False Claims of Sustainability," *Journal of Business and Strategic Management* 9, no. 8 (2024): 90–105, <https://doi.org/10.47941/jbsm.2390>.

⁵¹ Sara Hassan, "Greenwashing in ESG: Identifying...".

⁵² Putri Dwi Wahyuni and Mohammad Mukhtasar Syamsuddin, "Epistemological Foundation of ESG-Based Investment in Indonesia's Economic Policy," *International Journal of Economics and Management Sciences* 1, no. 4 (2024): 388–400, <https://doi.org/10.61132/ijems.v1i4.371>.

⁵³ Budi Raharjo and Methodius Kossay, "Analisis Hukum Terhadap Klaim Greenwashing Akuntabilitas Hukum Di Era Branding Berkelanjutan," *Hakim: Jurnal Ilmu Hukum Dan Sosial* 3, no. 2 (2025): 1104–14, <https://doi.org/10.51903/sp9aj288>.

⁵⁴ Riyati Al Fajri, "Facing Legal Uncertainty: Challenges of Corporate Law and Environmental Regulation for Sustainable Business Practices in Indonesia," *Journal of Social Research* 4, no. 4 (2025): 726–34, <https://doi.org/10.55324/josr.v4i4.2503>.

⁵⁵ Rudi Santoso et al., "Legal Implications of Constitutional Court Decision Number 65/Puun-Xxi/2023 Concerning Implementation of Campaigns in Places of Worship and Education," *Constitutional Law Society*, ahead of print, 2023, <https://doi.org/10.36448/clss.v2i2.57>.

Empirical studies increasingly reveal how ESG fraud and false sustainability claims are embedded within Indonesian energy governance. These studies demonstrate patterns of vague disclosures, inflated performance claims, and non-verifiable environmental indicators. Hassan (2024) documents numerous cases in which firms provide sustainability narratives inconsistent with operational realities.⁵⁶ Such patterns reflect a broader structural issue in the governance of environmental information. Selective disclosure is the most prevalent form of ESG-related misrepresentation. Companies strategically present partial data that highlight compliance while concealing harmful environmental impacts. Many ESG reports prioritize reputational goals over transformative environmental action.⁵⁷ Selective reporting thus becomes a mechanism for constructing an illusion of sustainability.

These practices have broader implications for Indonesia’s energy transition. Research indicates that the transition is frequently hindered by energy-transition malpractice, such as ineffective renewable projects, misguided technological optimism, and continued dependence on fossil fuel subsidies. Sumarno et al. (2022) argue that such malpractices undermine the fairness and effectiveness of the transition process.⁵⁸ Greenwashing by design thus becomes a symptom of deeper structural dysfunctions. Similarly, Wibisono et al. (2024) highlight that Indonesia’s transition efforts often prioritize economic narratives over ecological imperatives.⁵⁹ Policy interventions commonly frame fossil-related technologies as “transitional” even when evidence suggests long-term environmental harm. This strategic labeling aligns with greenwashing by design, as it embeds questionable sustainability assumptions within official planning documents.

Against this background, it becomes evident that the existing regulatory landscape fails to adequately prevent structural misrepresentation. Current laws emphasize procedural compliance, such as reporting, rather than substantive environmental outcomes. This approach not only allows greenwashing by design to persist but effectively legitimizes it. Consequently, there is a need for an ethical-normative foundation that can strengthen the integrity of sustainability regulation.

Islamic ethical principles offer a potentially robust normative framework to address these gaps. Concepts such as *amanah* (trust), *‘adl* (justice), and *hifz al-bi‘ah* (environmental protection) align closely with the moral imperatives of sustainable governance.⁶⁰ These values have not been adequately integrated into Indonesia’s energy regulatory frameworks.⁶¹ The absence of an ethical-legal synthesis grounded in Islamic.

Integrating Islamic ethical values into energy governance could strengthen accountability, discourage deceptive practices, and reorient the transition toward genuine

⁵⁶ Hassan, “Greenwashing in ESG.”

⁵⁷ Putri Dwi Wahyuni and Mohammad Mukhtasar Syamsuddin, “Epistemological Foundation of ESG-Based Investment in Indonesia’s Economic Policy.”

⁵⁸ Theresia B. Sumarno et al., “Exploring Indonesia’s Energy Policy Failures through the JUST Framework,” *Energy Policy* 164 (May 2022): 112914, <https://doi.org/10.1016/j.enpol.2022.112914>.

⁵⁹ Hafidz Wibisono et al., “The Ideational Impacts of Indonesia’s Renewable Energy Project Failures,” *Energy for Sustainable Development* 83 (December 2024): 101587, <https://doi.org/10.1016/j.esd.2024.101587>.

⁶⁰ Hovhannes Sargsyan et al., “Beyond Anthropocentrism: Reinterpreting Islamic Legal Ethics through Transspecies Rights and Ecological Jurisprudence,” *Indonesian Journal of Islamic Law* 8, no. 1 (2025): 92–112, <https://doi.org/10.35719/9vrys32>.

⁶¹ Niken Yulian Yusuf et al., “Community Rights Protection as a Pillar of Sustainable Mining in Indonesia: A Review of Government and CSR Roles From Environmental Law and Islamic Environmental Jurisprudence,” *Jurnal Ilmiah Mizan: Wacana Hukum, Ekonomi Dan Keagamaan* 12, no. 2 (2025): 41, <https://doi.org/10.29300/mzn.v12i2.8359>.

environmental stewardship. Ethical frameworks rooted in Islamic jurisprudence have proven effective in guiding sustainable resource management in other sectors.⁶² Applying similar principles to the energy transition may help counter greenwashing by design by embedding moral responsibility within regulatory and institutional structures. Such integration would not only enhance environmental governance but also reinforce societal trust in Indonesia's transition agenda.

Table 3.

Greenwashing by Design in Indonesia's Energy Transition

Analytical Dimension	Core Insights
Structural Nature of Greenwashing	Greenwashing by design operates at policy and project-design levels, embedding misrepresentation within institutional frameworks. It differs from conventional greenwashing by shaping systems rather than messaging alone.
Symbolic Compliance in Policy	Mandates such as POJK 51/2017 promote procedural disclosure but fail to ensure substantive environmental improvements, enabling symbolic sustainability.
Weaknesses in ESG Reporting Standards	Non-contextualized adoption of global standards (e.g., GRI) encourages template-based reporting, selective disclosures, and unverifiable claims.
Fragmented and Weak Regulatory Oversight	Lack of standardized definitions, fragmented governance, minimal sanctions, and unstable regulatory environments facilitate structural deception.
Patterns of ESG Fraud and Misreporting	Empirical evidence shows selective disclosure, vague claims, and ESG as a tool of legitimacy rather than sustainability transformation.
Energy Transition Malpractice	Structural issues in renewable energy projects, persistence of fossil fuel subsidies, and misguided technological optimism hinder genuine transition.
Ethical-Legal Gaps	Existing frameworks lack normative grounding in Islamic values such as <i>amanah</i> , <i>‘adl</i> , and <i>hifz al-bi’ah</i> , resulting in weak moral accountability.
Potential of Islamic Ethical Integration	Islamic jurisprudence offers a strong normative foundation to prevent structural misrepresentation and strengthen accountability in transition governance.

A *Maqāṣid*-Based Conceptual Model for Green Business Oversight

The construction of a *Maqāṣid*-based model for green business oversight begins with the recognition that contemporary sustainability frameworks remain normatively insufficient to address the depth of ecological and ethical challenges embedded within modern economic systems.⁶³ While ESG has become the dominant paradigm for responsible corporate governance, its secular and technocratic orientation limits its capacity to impose substantive

⁶² Rohmatulloh Rohmatulloh et al., “Energy-Saving Triangle: Internalizing Islamic Ethical Values on Energy Saving in Integrative Learning,” *Religions* 14, no. 10 (2023): 1284, <https://doi.org/10.3390/rel14101284>.

⁶³ Desy Rahmawati Anwar et al., “Maqasid Syariah and Sustainable Development: Integrating Islamic Objectives into Economic Planning,” *Formosa Journal of Multidisciplinary Research* 4, no. 6 (2025): 2601–18, <https://doi.org/10.55927/fjmr.v4i6.269>.

moral constraints on economic actors.⁶⁴ This model therefore grounds sustainability governance within the moral architecture of *Maqāṣid al-Shari‘ah*, which articulates a holistic vision of welfare that extends beyond risk management and compliance. By framing sustainability as a legal-ethical mandate rather than a voluntary corporate commitment, *maqāṣid* transforms oversight mechanisms into instruments of accountability.⁶⁵ In this sense, the model positions Islamic legal theory as a critical framework capable of reorienting economic regulation toward justice, ecological balance, and intergenerational equity.

Efforts to develop this model arise from dissatisfaction with ESG's structural weaknesses, including its inclination toward administrative compliance rather than substantive ethical transformation.⁶⁶ Many ESG disclosures remain vulnerable to symbolic conformity, allowing corporations to detach reporting from actual environmental performance. The prevalence of greenwashing across multiple jurisdictions demonstrates that ESG, without deeper moral anchoring, risks functioning as a legitimizing mechanism for high-risk industries rather than a tool for accountability.⁶⁷ A *Maqāṣid*-based model addresses this gap by embedding normative commitments within regulatory design, ensuring that sustainability is pursued not merely as a corporate strategy but as a legal-ethical obligation.⁶⁸ This repositioning strengthens the integrity of environmental governance and directly counters the performative tendencies often found in ESG.

The theoretical foundation for adopting *maqāṣid* lies in its comprehensive articulation of human and ecological welfare. Classical scholars emphasized the preservation of religion, life, intellect, lineage, and wealth, all of which correspond to critical domains of contemporary sustainability.⁶⁹ Modern scholars further expand these objectives to include *hifz al-bi‘ah* (protection of the environment) as an essential component of public welfare.⁷⁰ This expanded *maqāṣid* framework provides a legally grounded basis for managing ecological risks, regulating corporate behavior, and preventing harm. Hence, *maqāṣid* does not merely supplement sustainability governance but fundamentally strengthens its justificatory structure.

Positioning this model within Islamic legal theory also addresses a long-standing gap in integrating *Shariah*-based reasoning into environmental governance scholarship. Much of the existing literature applies *maqāṣid* to financial products, zakat administration, or generalized development frameworks, leaving corporate environmental regulation largely unexplored.⁷¹ The proposed model therefore contributes to a new interpretive trajectory wherein Islamic jurisprudence engages directly with the institutional and ecological realities

⁶⁴ Klongrua et al., “Maqasid Al-Shariah and Environmental Sustainability.”

⁶⁵ Bani Idris et al., “Indonesia’s Carbon Trade Odyssey: An Analysis of Maqashid Sharia in Balancing Environmental and Economic Compromises,” *Az-Zarqa’ Jurnal Hukum Bisnis Islam* 15, no. 2 (2023): 191–215, <https://doi.org/10.14421/azzarqa.v15i2.3228>.

⁶⁶ Fahru Azwa 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, <https://doi.org/10.1108/IMEFM-11-2023-0422>.

⁶⁷ Klongrua et al., “Maqasid Al-Shariah and Environmental Sustainability.”

⁶⁸ Klongrua et al., “Maqasid Al-Shariah and Environmental Sustainability.”

⁶⁹ Jasser Auda, “A Maqasidi Approach to Contemporary Application of The Shari‘ah,” *INTELLECTUAL DISCOURSE* 19, no. 2 (2011).

⁷⁰ Faishal Agil Al Munawar, “Abd Al-Majid Al-Najjar’s Perspective on Maqāṣid Al-Shari‘ah,” *JURIS Jurnal Ilmiah Syariah* 20, no. 2 (2021): 209, <https://doi.org/10.31958/juris.v20i2.4281>.

⁷¹ Subli et al., “Green Investment in Contemporary Islamic Perspective.”

of industrial sectors.⁷² By expanding the epistemological scope of *maqāṣid*, the model situates Islamic legal theory within contemporary debates on sustainability governance. This approach deepens the ethical orientation of environmental policy while enriching Islamic jurisprudence with new regulatory applications.

A key contribution of this model lies in its capacity to provide moral legitimacy and culturally grounded justification for sustainability reforms. Whereas ESG frameworks often rely on economic rationales or international standards, the *maqāṣid* model roots its authority in ethical imperatives that resonate with Muslim-majority societies.⁷³ This enhances regulatory acceptance and reduces resistance from stakeholders who may view global sustainability frameworks as externally imposed. Additionally, the model bridges normative ethics with legal enforceability, creating a stronger regulatory infrastructure capable of addressing greenwashing and ecological degradation. In doing so, it situates Islamic values as central to the future of sustainable economic governance.

Maṣlahah forms the first pillar of the model, serving as an evaluative criterion for determining whether corporate activities promote genuine public welfare. Unlike ESG metrics that privilege disclosure, *maṣlahah* demands substantive outcomes that enhance justice, environmental integrity, and intergenerational welfare.⁷⁴ It obliges regulators to examine whether business practices contribute to systemic benefit or merely perform sustainability for reputational gain. This orientation reshapes the basis of corporate evaluation by linking welfare to equity, ecological preservation, and long-term societal wellbeing.⁷⁵ As such, *maṣlahah* functions as the normative compass for all oversight mechanisms within the model.

The second component, *dar’ al-mafāsid*, establishes harm prevention as a legal-moral obligation within corporate governance. This principle requires regulators to anticipate, identify, and mitigate environmental risks associated with industrial practices.⁷⁶ It shifts oversight from reactive penalties to proactive interventions that prevent ecological damage and deceptive reporting. Applied to greenwashing, *dar’ al-mafāsid* exposes the structural misalignments between a company’s sustainability claims and its actual operations, thereby curbing misleading narratives. This preventive orientation significantly strengthens regulatory enforcement compared to ESG frameworks that often tolerate ambiguous disclosures.

Hifz al-bi’ah, the third component, integrates environmental protection as a core *maqāṣid* in sustainability regulation. This principle demands long-term ecological stewardship, placing environmental integrity at the center of legal and corporate decision-making.⁷⁷ It informs both the evaluation of project proposals and the oversight of ongoing activities, ensuring that businesses cannot merely comply with minimum environmental standards. Instead, they must actively uphold ecological balance and avoid actions that threaten environmental resilience. Through this lens, sustainability becomes a holistic commitment guided by religious-ethical responsibility.

⁷² Subli et al., “Green Investment in Contemporary Islamic Perspective.”

⁷³ Mohd Zain et al., “Integrating Environmental, Social and Governance (ESG) Principles with Maqasid al-Shariah.”

⁷⁴ Klongrua et al., “Maqasid Al-Shariah and Environmental Sustainability.”

⁷⁵ Klongrua et al., “Maqasid Al-Shariah and Environmental Sustainability.”

⁷⁶ Klongrua et al., “Maqasid Al-Shariah and Environmental Sustainability.”

⁷⁷ Subli et al., “Green Investment in Contemporary Islamic Perspective.”

The model operationalizes *maqāṣid* through a multi-level governance mechanism beginning with policy evaluation criteria grounded in welfare, fairness, and harm prevention. Policymakers are required to assess whether new regulations align with *maqāṣid* principles and produce tangible benefits for society and the environment.⁷⁸ This criteria-based evaluation ensures coherence between policy intent and ecological outcomes. By institutionalizing *maqāṣid* into regulatory drafting, the model reduces the likelihood of policies that enable superficial sustainability claims. It reinforces the role of public interest as the guiding rationale for environmental governance.

Reporting standards within the model emphasize transparency, honesty, and the demonstration of real environmental impact. Unlike ESG disclosures that allow selective reporting, the *maqāṣid* model obliges corporations to disclose information relevant to public welfare and ecological stewardship.⁷⁹ Indicators include harm reduction, community benefit, and measurable ecological restoration. These parameters reduce information asymmetry and constrain corporate opportunities to misrepresent sustainability performance. As a result, reporting transforms from a public relations exercise into an accountability mechanism.

Monitoring tools within the model employ shariah audits, participatory oversight, and enforceable sanctions rooted in *maqāṣid*.⁸⁰ *Shariah* audits serve to verify not only compliance but also alignment with ethical and ecological principles. Participatory mechanisms allow communities, civil society, and local stakeholders to contribute to oversight, strengthening the social legitimacy of monitoring outcomes. Sanctions grounded in *maqāṣid* ensure proportionate responses to environmental violations and deceptive reporting. This combination creates a robust oversight ecosystem resistant to manipulation.

Decision-making procedures reflect *maqāṣid* principles of proportionality, justice, and trustworthiness (*amanah*). Regulatory authorities are required to weigh environmental risks, distributive impacts, and long-term consequences when authorizing projects or evaluating performance. This framework prevents decision-making from being dominated by economic considerations alone. It integrates ethical judgement into corporate governance processes, ensuring that environmental stewardship becomes an institutionalized priority. Through these procedures, the model embeds moral values directly into regulatory deliberation.

The model also incorporates specialized ethical reviews for high-risk sectors such as energy, mining, and infrastructure. These sectors have heightened potential for environmental degradation and are frequently implicated in greenwashing practices. Ethical reviews assess whether proposed activities adhere to *maqāṣid*-based requirements of welfare, harm prevention, and environmental protection. By subjecting high-risk industries to intensified scrutiny, the model addresses structural vulnerabilities within existing regulatory regimes. This ensures that high-impact sectors cannot bypass ethical considerations through technical compliance alone.

One of the primary strengths of the *maqāṣid* model is its ability to detect and counteract greenwashing by design, misrepresentation embedded within policy frameworks, project design, or disclosure systems. This phenomenon often arises when regulatory architecture allows corporations to appear compliant while continuing harmful practices.⁸¹ Through its

⁷⁸ Klongrua et al., “Maqasid Al-Shariah and Environmental Sustainability.”

⁷⁹ Mohd Zain et al., “Integrating Environmental, Social and Governance (ESG) Principles with Maqasid al-Shariah.”

⁸⁰ Subli et al., “Green Investment in Contemporary Islamic Perspective.”

⁸¹ Klongrua et al., “Maqasid Al-Shariah and Environmental Sustainability.”

welfare-based orientation, the *maqāṣid* model interrogates the substantive reality behind sustainability claims. It reveals whether policies or corporate strategies produce real ecological benefit or merely simulate environmental responsibility. In doing so, the model identifies and corrects structural enablers of greenwashing.

Maṣlahah further ensures that sustainability claims must demonstrate real public benefit rather than symbolic value. *Dar’ al-mafāsid* filters out deceptive practices that expose communities and ecosystems to harm. *Hijz al-bi’ah* mandates environmental protection as a non-negotiable condition for corporate legitimacy. These principles together establish a multi-layered safeguard against greenwashing by design that surpasses the protective capacity of ESG. Thus, the *maqāṣid* model offers both analytical tools and regulatory mechanisms to ensure substantive ecological stewardship.

When compared with contemporary literature on Islamic environmental ethics, green finance, and eco-ethical governance, the *maqāṣid*-based model demonstrates both convergence and innovation. It aligns with ongoing scholarly efforts to embed Islamic ethics into sustainability discourse, yet diverges by emphasizing moral enforceability rather than voluntary ethical adoption. Unlike ESG and SDG frameworks,⁸² which may lack strong normative grounding, the *maqāṣid* model positions moral responsibility as the central axis of environmental oversight. This originality strengthens its relevance for jurisdictions seeking ethically aligned regulatory models capable of addressing greenwashing. Ultimately, the model provides a comprehensive answer to the research questions by offering a normative, enforceable, and spiritually grounded framework for green business oversight.

Table 4.

The *Maqāṣid*-Based Conceptual Model for Green Business Oversight

Key Finding	Summary of Insight
<i>Maqāṣid</i> Provides a Normative Foundation Beyond ESG	The model demonstrates that <i>maqāṣid al-shari‘ah</i> offers a deeper ethical and moral basis for sustainability governance than ESG, embedding spiritual accountability, intergenerational justice, and public welfare into regulatory evaluation.
<i>Core Principles (Maṣlahah, Dar’ al-Mafāsid, Hijz al-Bi’ah)</i> Operate as Holistic Regulatory Criteria	<i>Maṣlahah</i> ensures substantive welfare outcomes; <i>dar’ al-mafāsid</i> prevents ecological and informational harm; <i>hijz al-bi’ah</i> mandates long-term environmental preservation, forming a coherent triad for evaluating business conduct.
<i>Maqāṣid</i> -Based Governance Introduces Stronger Oversight Mechanisms	The model incorporates syariah audits, participatory monitoring, transparent reporting, and ethical screening tools, offering more robust safeguards against corporate misrepresentation compared to administrative ESG compliance.
<i>Effective Response to Greenwashing by Design</i>	By identifying structural misrepresentation, filtering deceptive claims, and mandating ecological integrity, the model addresses not only project-level greenwashing but

⁸² Abdurrahman et al., “SDGs and Islamic Studies.”

	also systemic design flaws embedded in policy and disclosure frameworks.
The Model Fills a Theoretical Gap in Islamic Sustainability Literature	The framework advances scholarship by applying <i>maqāṣid</i> directly to corporate environmental governance, an unexplored domain, while presenting an original contribution that bridges Islamic legal theory and energy-transition oversight.
Alignment and Divergence from Contemporary Literature	While aligned with Islamic eco-ethics and emerging work on green finance, the model diverges from ESG/SDG frameworks by prioritizing moral-spiritual obligations and harm-prevention as binding regulatory imperatives.
Strengthening Accountability and Moral Legitimacy in Energy Transition Projects	The model strengthens integrity standards for high-risk sectors by requiring transparent, truth-based disclosures, proportional decision-making, and ethical safeguards consistent with <i>maqāṣid</i> -oriented governance.

Conclusion

This article advances the argument that *Maqāṣid al-Shari‘ah* constitutes a robust and normatively sophisticated framework for diagnosing and regulating greenwashing by design within Indonesia’s energy-transition governance. By elevating *maṣlaḥah*, *dar’ al-mafāsid*, and *hifz al-bi’ah* as evaluative standards, the study demonstrates that *maqāṣid* enables an assessment of sustainability that extends beyond procedural compliance and disclosure accuracy. In response to the first research question, the analysis shows that *maqāṣid* functions as a diagnostic lens capable of exposing structural forms of environmental misrepresentation embedded in policy design, incentive structures, and project architecture. Rather than treating greenwashing as a technical reporting failure, *maqāṣid* reframes it as a systemic ethical breach, rooted in governance arrangements that prioritize symbolic sustainability over substantive ecological and social outcomes.

The second research question is addressed through the development of a *maqāṣid*-based normative oversight model for green business regulation in energy-transition projects. The model articulates how *maṣlaḥah*-oriented evaluation shifts regulatory focus toward public welfare and intergenerational justice, how *dar’ al-mafāsid* establishes preventive controls against structurally deceptive sustainability practices, and how *hifz al-bi’ah* embeds long-term ecological stewardship as a legal-moral obligation rather than a voluntary corporate commitment. Theoretically, this study contributes by repositioning *maqāṣid al-Shari‘ah* as a normative theory of regulatory governance, not merely an ethical supplement to ESG. It fills a conceptual blind spot in global sustainability literature by demonstrating how Islamic legal objectives can systematically interrogate governance design failures that conventional ESG and institutional frameworks are ill-equipped to detect.

From a regulatory perspective, the findings suggest that Indonesia’s sustainability governance, particularly ESG-oriented mechanisms, remains vulnerable to structural greenwashing due to its reliance on formal indicators and incentive-based compliance. The *maqāṣid*-based model offers an alternative regulatory logic that strengthens accountability by integrating ethical intent, harm prevention, and distributive justice into policy evaluation, corporate disclosure, and project approval processes. This contribution is especially relevant

for energy-transition governance, where regulatory incentives, subsidies, and ESG ratings often reward formal compliance while externalizing long-term environmental and social costs. By introducing value-based oversight criteria, the model provides a principled foundation for regulatory reform aimed at preventing environmentally deceptive policy architectures.

Despite its contributions, this study is subject to important limitations. Its conceptual nature precludes empirical validation, and the operationalization of *maqāṣid* may vary across legal and institutional contexts. Future research should therefore pursue concrete methodological extensions, including policy ethnography to examine how sustainability narratives and incentives are constructed within regulatory institutions; forensic ESG audits to trace discrepancies between corporate disclosures and actual environmental impacts; and the development of a multi-criteria *maqāṣid* index capable of systematically evaluating sustainability performance across energy-transition projects. Such approaches would enable the empirical testing of the proposed model while refining its institutional applicability. By combining Islamic legal theory with rigorous methodological tools, future scholarship can further consolidate *maqāṣid*-based governance as both a normative and practical response to the growing challenge of greenwashing by design.

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