

# Aligning Sustainable Development Goals with Maqasid Al-Shariah Principles toward Poverty Alleviation Challenges in Malaysia

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## ABSTRACT

In Malaysia, poverty alleviation has largely been approached through the Sustainable Development Goals (SDGs), which focus on economic growth, institutional efficiency, and social inclusion. While these measures have delivered important progress, they are grounded in a secular paradigm that overlooks ethical, spiritual, and moral aspects of human welfare. From an Islamic perspective, these dimensions are integral to well-being, and their absence creates a conceptual gap in the way poverty is addressed. This study aims to bridge that gap by exploring the epistemological alignment between Maqasid al-Shariah and the SDGs. It seeks to examine their foundational principles, identify points of convergence and divergence, and propose a framework for reframing poverty alleviation in Malaysia.

The research employs a qualitative design that combines library-based analysis with expert engagement. Classical texts on Maqasid al-Shariah, are examined alongside contemporary SDG literature. To enrich this analysis, semi-structured interviews were conducted with scholars of Maqasid and practitioners involved in SDG implementation, providing both theoretical and applied perspectives. The study finds strong complementarities between Maqasid objectives, such as the preservation of life, intellect, wealth, and lineage, and SDG targets on poverty reduction, education, and equity. Yet, it also highlights the SDGs' lack of spiritual and transcendental dimensions central to the Maqasid worldview. By developing a conceptual framework that treats poverty as a multidimensional issue requiring both material and spiritual responses, the study contributes to the theoretical foundations of integrating Islamic epistemology with global development paradigms and sets the stage for more holistic poverty alleviation strategies.

**Keywords:** Maqasid al-Shariah, Sustainable Development Goals (SDGs), Poverty Alleviation, Malaysia, Islamic Socio-economic Development

## INTRODUCTION

Poverty remains one of the most persistent challenges confronting nations across the globe, including Malaysia. Despite considerable progress in economic development, urbanization, and social protection programs, poverty especially among the Bottom 40% (B40) income group continues to affect the quality of life for many Malaysians. The government's commitment to the United Nations Sustainable Development Goals (SDGs), particularly Goal 1: No Poverty, demonstrates Malaysia's intention to eradicate poverty in all its forms and dimensions by 2030<sup>1</sup>. However, as development policies continue to evolve, it is increasingly evident that material and economic strategies alone are insufficient to achieve lasting poverty alleviation<sup>2</sup>.

In predominantly Muslim societies like Malaysia, the integration of Islamic ethical principles, particularly those derived from Maqasid al-Shariah (the higher objectives of Islamic law), offers a powerful framework for enhancing poverty eradication strategies. Maqasid al-Shariah emphasizes the preservation of five essential dimensions of human well-being: religion (*ḥifẓ al-dīn*), life (*ḥifẓ al-nafs*), intellect (*ḥifẓ al-aql*), lineage (*ḥifẓ*

<sup>1</sup> Blessing Gweshengwe, 'Ending Global Poverty by 2030 Is Off Track: Gaps and Actionable Strategies', *International Journal of Community and Social Development*, 2 (2025), doi:10.1177/25166026251345291.

<sup>2</sup> Rosanna Jackson, 'The Purpose of Policy Space for Developing and Developed Countries in a Changing Global Economic System', *Research in Globalization*, 3, March (2021), p. 100039, doi:10.1016/j.resglo.2021.100039.

al-nasl), and wealth (ḥifẓ al-māl)<sup>3</sup>. These objectives encompass both individual and collective welfare and provide a foundation for ethical governance, social justice, and sustainable socio-economic policies<sup>4</sup>.

While numerous studies have explored the relationship between Islamic finance, ethics, and development, there remains a gap in the literature regarding the operational alignment between SDGs and Maqasid al-Shariah, especially in the context of poverty alleviation<sup>5</sup>. At the same time, Islamic social finance mechanisms such as zakat (almsgiving), waqf (endowment), sadaqah (charity), and qard al-hasan (benevolent loans) remain underutilized or insufficiently integrated into national poverty reduction strategies<sup>6</sup>. These tools, when applied effectively within a Maqasid framework, can significantly enhance the sustainability and moral legitimacy of poverty interventions.

Malaysia, as a leading country in Islamic finance and development planning, is uniquely positioned to develop a hybrid model that aligns Maqasid al-Shariah principles with SDG-based poverty strategies. Such a model could serve as a reference for other Muslim-majority countries grappling with similar challenges<sup>7</sup>. The current research, therefore, seeks to explore how the ethical and spiritual imperatives of Maqasid al-Shariah can be operationalized alongside the SDGs to strengthen poverty alleviation efforts in Malaysia. This is especially important in light of post-COVID-19 socio-economic disruptions, which have widened the gap between rich and poor, and exposed structural weaknesses in current development models<sup>8</sup>.

To address these questions, this research adopts a qualitative methodology that combines documentary analysis, expert interviews, and case studies. Documentary analysis will focus on SDG policy documents, national development plans, and Islamic jurisprudential literature. Expert interviews will be conducted with Islamic scholars, policy makers, Islamic finance practitioners, and NGOs involved in social development. Case studies will examine successful initiatives in Malaysia that have incorporated Islamic principles into poverty-focused programs, with a view to identifying best practices and lessons learned<sup>9</sup>.

The significance of this research is twofold. First, it contributes to the academic discourse by proposing a Maqasid-SDG Integrated Framework that can inform both policy design and implementation. Second, it offers practical recommendations for stakeholders, such as the government, Islamic financial institutions, zakat and waqf bodies, and civil society organizations, on how to collaboratively build ethical and sustainable models of poverty alleviation. Such models would not only meet global development standards but also uphold Islamic values, thus ensuring greater acceptability and impact within Muslim communities<sup>10</sup>.

The theoretical framework underpinning this study is rooted in the Islamic worldview of development, which is fundamentally different from the materialistic paradigm that dominates mainstream development discourse. Therefore, strategies aimed at eradicating poverty must go beyond income-based indicators to encompass access to knowledge, moral integrity, family stability, and community empowerment<sup>11</sup>. The Maqasid

<sup>3</sup> Abu Hamid Muhammad ibn Muhammad ibn Muhammad Al- Ghazali, *Al-Mustasfa Fi'ilm Al-Usul* (Dar al- kutub al- 'ilmiyyah, 1993); Umer Chapra, 'Islam and the Economic Challenge', *American Journal of Islam and Society*, 9.4 (1992), pp. 546–55, doi:10.35632/ajis.v9i4.2540.

<sup>4</sup> Desy Rahmawati Anwar, Abdul Wahab, and Waris Waris, 'Maqasid Syariah and Sustainable Development: Integrating Islamic Objectives into Economic Planning', *Formosa Journal of Multidisciplinary Research*, 4.6 (2025), pp. 2601–18, doi:10.55927/fjmr.v4i6.269.

<sup>5</sup> Burhanudin Harahap, Tastaftiyan Risfandy, and Inas Nurfadia Futri, 'Islamic Law, Islamic Finance, and Sustainable Development Goals: A Systematic Literature Review', *Sustainability (Switzerland)* (MDPI, 2023), doi:10.3390/su15086626.

<sup>6</sup> Manohar Pawar, 'Poverty, Policy and the Poor', *International Journal of Community and Social Development*, 5.2 (2023), pp. 137–45, doi:10.1177/25166026231179075.

<sup>7</sup> Harahap, Risfandy, and Futri, 'Islamic Law, Islamic Finance, and Sustainable Development Goals: A Systematic Literature Review'.

<sup>8</sup> Susan Trammell, 'Islamic Finance', *CFA Institute Magazine*, 16.2 (2005), pp. 16–23, doi:10.2469/cfm.v16.n2.2915.

<sup>9</sup> Amina Ahmed, Lucas Pereira, and J Kimberly, 'Mixed Methods Research: Combining Qualitative and Quantitative Methods', *Mixed Methods Research: Combining Qualitative and Quantitative Methods*, September, 2023, doi:10.4135/9781529666687.

<sup>10</sup> Wiralestari Novita Sari., Achmad Hizazi., 'Effect of Good Corporate Governance and Leverage on Profitability-Mediated Tax Avoidance (Study on Mining Companies Listed on the Indonesia Stock Exchange 2016 – 2019)', *International Journal of Academic Research in Accounting Finance and Management Sciences*, 11.2 (2021), pp. 202–21, doi:10.6007/IJARAFMS.

<sup>11</sup> Chapra, 'Islam and the Economic Challenge'; Hayatullah Laluddin and others, 'Revisiting the Concept of Waqf: Its Maintenance, Issues and Challenges', *International Journal of Islamic Thought*, 20 (2021), pp. 53–64, doi:10.24035/ijit.20.2021.210.

framework provides the necessary tools to evaluate and enhance these dimensions in line with Islamic teachings.

Furthermore, the study considers the potential of Islamic social finance as a catalyst for poverty reduction<sup>12</sup>. When properly aligned with the SDGs, these instruments can help create inclusive economic opportunities, build resilient communities, and promote financial inclusion among marginalized groups. For example, productive zakat can be used to fund entrepreneurship among the poor, while waqf can be mobilized to provide affordable housing, healthcare, and education<sup>13</sup>.

The research is also timely, as Malaysia revisits its national development priorities in light of economic uncertainties, global crises, and calls for more inclusive growth. By integrating Maqasid al-Shariah with the SDGs, policy makers can develop a comprehensive poverty alleviation agenda that is both globally relevant and locally meaningful<sup>14</sup>.

In conclusion, this study responds to the urgent need for a faith-informed, ethically grounded, and practically viable model of poverty alleviation that reflects the values of Islam and meets the benchmarks of the SDGs. By bridging the gap between spiritual imperatives and global development frameworks, it aims to advance a more just, compassionate, and sustainable approach to eradicating poverty in Malaysia. Through this research, it is hoped that a replicable framework will emerge one that can inspire other Muslim-majority nations to align their religious values with international development commitments, thereby contributing meaningfully to global poverty reduction efforts.

## LITERATURE REVIEW

Steady progress in economic development and a strong commitment to the United Nations Sustainable Development Goals (SDGs), particularly Goal 1: No Poverty, have been recorded in recent years. Nevertheless, poverty remains a persistent challenge, especially among the Bottom 40% (B40) of the population<sup>15</sup>. Although numerous government-led poverty alleviation initiatives have been implemented, they often emphasize material and income-based indicators, while neglecting the holistic dimensions of human well-being, such as ethical, spiritual, and social development (Salleh & Hassan, 2015).

In contrast, Maqasid al-Shariah, the higher objectives of Islamic law, offers a multidimensional framework for human development that prioritizes the preservation of religion (*din*), life (*nafs*), intellect (*'aql*), progeny (*nasl*), and wealth (*mal*)<sup>16</sup>. These principles support a value-based approach to poverty eradication, emphasizing justice, dignity, and spiritual fulfillment alongside material prosperity. However, current development policies in Malaysia seldom integrate Maqasid al-Shariah principles in a structured or strategic manner, resulting in a disconnection between Islamic ethical imperatives and modern poverty alleviation frameworks<sup>17</sup>.

Moreover, Islamic social finance tools such as *zakat*, *waqf*, *sadaqah*, and *qard al-hasan* possess immense potential for redistributive justice and poverty alleviation. Yet, their implementation remains fragmented, under-coordinated, or insufficiently aligned with national SDG strategies<sup>18</sup>. Without a unifying framework

<sup>12</sup> Tika Widiastuti and others, 'Developing an Integrated Model of Islamic Social Finance: Toward an Effective Governance Framework', *Heliyon*, 8.9 (2022), p. e10383, doi:10.1016/j.heliyon.2022.e10383.

<sup>13</sup> Michael Woodbridge, 'Measuring, Monitoring and Evaluating the SDGs', *Icfei*, 229.6 (2015), p. 4 <<https://www.localizingthesdgs.org/library/236/ICLEI-SDGs-Briefing-Sheets-06-Measuring-Monitoring-and-Evaluating-the-SDGs.pdf>>.

<sup>14</sup> Nik Athirah Nik Mahdi, Yudi Fernando, and Yousif Abdelbagi Abdalla, 'Understanding The Sustainable Development Goals Concept: Malaysia Report and Trend', *Journal of Governance and Integrity*, 5.3 (2023), pp. 317–27, doi:10.15282/jgi.5.3.2022.8938.

<sup>15</sup> Jonathan Rigg, 'The Sustainable Development Goals (SDGs)', *The Companion to Development Studies*, 2024, pp. 253–57, doi:10.4324/9780429282348-52.

<sup>16</sup> Al- Ghazali, *Al-Mustasfa Fi 'ilm Al-Usul*; Chapra, 'Islam and the Economic Challenge'.

<sup>17</sup> I. Nyoman Ruja, Sumarmi, and Idris, 'Programs, Opportunities, and Challenges in Poverty Reduction: A Systematic Review', *SAGE Open*, 14.2 (2024), pp. 1–13, doi:10.1177/21582440241256242.

<sup>18</sup> A Ascarya and others, 'Developing Cash Waqf Models for Baitul Maal Wat Tamwil as Integrated Islamic Social and Commercial Microfinance', *Journal of Islamic Accounting and Business Research*, 2022, doi:10.1108/JIABR-09-2020-0267; Dzuljastri Razak

that harmonizes faith-based development principles with global sustainability agendas, efforts to alleviate poverty may continue to lack coherence, cultural relevance, and long-term effectiveness.

Therefore, this research addresses the gap by exploring how Maqasid al-Shariah principles can be systematically aligned with the SDGs to provide a more holistic, ethical, and contextually appropriate framework for poverty alleviation in Malaysia.

### Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs), adopted by all United Nations member states in 2015, represent a universal call to action to end poverty, protect the planet, and ensure that all people enjoy peace and prosperity by 2030<sup>19</sup>. The 17 goals are interlinked, but Goal 1: No Poverty stands as the cornerstone of sustainable development. It aims to eradicate extreme poverty and reduce the proportion of people living below the national poverty line.

In the Malaysian context, SDG implementation is integrated into national development policies such as the Twelfth Malaysia Plan (2021–2025). However, challenges persist in reducing income inequality and addressing multidimensional poverty among the B40 group, especially post-COVID-19. Critics argue that conventional poverty indicators, such as income levels, fail to capture the holistic well-being of individuals, hence the need for more ethical and values-based frameworks<sup>20</sup>.

### Maqasid al-Shariah

Maqasid al-Shariah, or the higher objectives of Islamic law, refers to the overarching goals and purposes that Islamic rulings seek to realize. Classical scholars such as Imam al-Ghazali and al-Shatibi identified five universal objectives: the preservation of religion (din), life (nafs), intellect ('aql), lineage (nasl), and wealth (mal)<sup>21</sup>.

Contemporary scholars and jurists have extended Maqasid beyond legal theory, proposing its application in economics, development, and governance<sup>22</sup>. Therefore, an approach grounded in Maqasid aims to promote comprehensive well-being (falāh), justice, and social harmony, values that align naturally with the SDGs<sup>23</sup>.

### Poverty Alleviation

Poverty alleviation remains a critical policy concern, especially in the Global South. Traditional approaches emphasize income generation, access to education, healthcare, and employment. However, these strategies often lack spiritual and ethical dimensions that are crucial in Islamic societies<sup>24</sup>. In Islamic thought, poverty (faqr) is not only a socio-economic condition but also a moral and spiritual challenge. Islam emphasizes compassion, mutual support, and justice as fundamental to addressing poverty. Islamic social finance mechanisms such as zakat (obligatory almsgiving), waqf (endowments), sadaqah (voluntary charity), and qard al-hasan (benevolent loans) are designed to redistribute wealth and eliminate poverty systematically<sup>25</sup>.

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and Qosdan Dawami, 'Achieving Islamic Social Finance Goals through Zakat, Waqf, and Sadaqa in Selected Countries: Issues and Challenges', 2020, pp. 38–45, doi:10.5220/0010114500380045.

<sup>19</sup> United Nations, 'Impact of COVID-19 on Food Security and Nutrition (FSN)', *United Nations*, March, 2020, pp. 1–8 <<http://www.ceigram.upm.es/wp-content/uploads/2020/03/HLPE.-Impact-of-COVID-19-on-FSN-2020-03-24.pdf>>.

<sup>20</sup> Mohd Idham Bin Mohd Yusof and Mariani Ariffin, 'A Journey towards Sustainability: A Review on Sustainable Development Implementation in Malaysia', *IOP Conference Series: Earth and Environmental Science*, 494.1 (2020), doi:10.1088/1755-1315/494/1/012011.

<sup>21</sup> Al- Ghazali, *Al-Mustasfa Fi 'ilm Al-Usul*; Ibrahim bin Musa Abu Ishāq Al-Shāṭibī, *The Reconciliation of the Fundamentals of Islamic Law (Al-Muwāfaqāt Fi Usul Al-Shariah)*, ed. by Imran Ahsan Khan Nyazee, 2019.

<sup>22</sup> Chapra, 'Islam and the Economic Challenge'; Jasser Auda, *MAQASID AL-SHARIAH AN INTRODUCTORY GUIDE*, 2008.

<sup>23</sup> Tafura Khatun, 'Understanding Poverty- Definitions , Types , and Global Comparisons Author -Tafura Khatun Contact : Researchpen.Author1234@gmail.Com Date : 14 Th August 2024', August, 2024.

<sup>24</sup> Khatun, 'Understanding Poverty- Definitions , Types , and Global Comparisons Author -Tafura Khatun Contact : Researchpen.Author1234@gmail.Com Date : 14 Th August 2024'.

<sup>25</sup> Hanan Hamsan, 'The Role of Islamic Economic Justice in Alleviating Poverty and Promoting Social Equity : A Case Study of Zakat and Sustainable Development Goals', December, 2024, pp. 14–17.



Scholars argue that these instruments, if integrated into national policy and aligned with SDGs, can be effective tools for sustainable poverty alleviation<sup>26</sup>. For instance, zakat and waqf can be mobilized strategically to complement government efforts in social welfare, microfinance, and capacity-building programs for the poor.

### Integrating SDGs with Maqasid al-Shariah

Recent academic discourse emphasizes the need to bridge global development frameworks with Islamic ethical systems to ensure contextual relevance and sustainability<sup>27</sup>. The convergence between SDGs and Maqasid al-Shariah is increasingly acknowledged, especially in areas like poverty eradication, health, education, gender justice, and environmental sustainability<sup>28</sup>. Studies have attempted to map Maqasid objectives to specific SDGs, illustrating significant areas of overlap. For example, SDG 1 (No Poverty) directly corresponds with the objective of preserving wealth (hifz al-mal) and ensuring socio-economic justice. Likewise, SDG 3 (Good Health) and SDG 4 (Quality Education) correspond with the preservation of life (nafs) and intellect ('aql)<sup>29</sup>. Integrating these frameworks could provide a more values-driven approach to development that resonates with the moral and spiritual values of Muslim-majority nations like Malaysia. The literature affirms that both the SDGs and Maqasid al-Shariah share common goals of human dignity, justice, and sustainable development. There is also limited empirical research on how Islamic values can be systematically integrated into SDG implementation, particularly in addressing poverty. This gap justifies the need for a new integrated framework that harmonizes global development goals with Islamic ethical principles for a more holistic and impactful approach to poverty alleviation in Malaysia.

## RESEARCH METHODOLOGY

This study adopts a qualitative exploratory research design to examine how Maqasid al-Shariah principles can be operationally aligned with the Sustainable Development Goals (SDGs) in addressing poverty alleviation in Malaysia. A qualitative approach is appropriate as the study seeks to explore normative values, ethical frameworks, and lived experiences that cannot be adequately captured through quantitative measures.

The first phase involves a systematic documentary and textual analysis of classical and contemporary Maqasid al-Shariah literature, United Nations SDG reports, Malaysian development plans (including the Twelfth Malaysia Plan), poverty alleviation policies, and Islamic social finance guidelines. This phase establishes the conceptual and normative foundations of both frameworks and identifies points of convergence and tension in relation to poverty alleviation.

The second phase comprises empirical data collection through semi-structured interviews and focus group discussions. Semi-structured interviews will be conducted with 10–12 purposively selected key informants, including Islamic jurists, policymakers, Islamic finance practitioners, and SDG implementation experts. Purposive sampling is employed to ensure participants possess direct expertise in policy design, religious interpretation, or poverty-related initiatives. The sample size is deemed sufficient as qualitative studies typically prioritize depth of insight over statistical generalizability, with data collection continuing until theoretical saturation is achieved.

In addition, two to three focus group discussions will be conducted with B40 Muslim entrepreneurs (6–8 participants per group) to capture grassroots perspectives on poverty challenges, access to support

<sup>26</sup> Eva Maria Picado-Valverde and others, 'Approach Developed According to Sustainable Development Goals and Challenges for Future Professionals in Social Intervention', *Social Sciences*, 11.2 (2022), doi:10.3390/socsci11020067.

<sup>27</sup> Anwar, Wahab, and Waris, 'Maqasid Syariah and Sustainable Development: Integrating Islamic Objectives into Economic Planning'.

<sup>28</sup> Hafiz Abdur Rehman, Hamid Hasan, and Malik Muhammad, 'Compatibility of Sustainable Development Goals (SDGs) with Maqasid Al-Shariah: Are There Any Missing Goals', *Islamic Banking and Finance Review*, 8.2 (2022), pp. 109–32, doi:10.32350/ibfr.82.05.

<sup>29</sup> Jasser Auda, *Maqasid Al-Shariah as Philosophy of Islamic Law A Systems Approach*, 2007; Mohammad Abdullah, 'Waqf, Sustainable Development Goals (SDGs) and Maqasid Al-Shariah', *International Journal of Social Economics*, 45.1 (2018), pp. 158–72, doi:10.1108/IJSE-10-2016-0295; Tariqullah Khan, 'Reforming Islamic Finance for Achieving Sustainable Development Goals', *Journal of King Abdulaziz University, Islamic Economics*, 32.1 (2019), pp. 3–21, doi:10.4197/Islec.32-1.1.

mechanisms, and the relevance of Islamic ethical values in development initiatives. A semi-structured interview protocol will guide both interviews and focus groups, covering themes such as perceptions of poverty, ethical dimensions of development, awareness of SDGs, and the role of Islamic social finance. All interviews and focus group discussions will be audio-recorded, transcribed verbatim, and analyzed using thematic analysis with the assistance of NVivo software. The coding process will follow a hybrid inductive–deductive strategy: deductive codes will be derived from Maqasid al-Shariah principles and SDG targets, while inductive codes will emerge from participants’ narratives. Codes will be systematically organized into themes that reflect areas of alignment, gaps, and practical challenges in implementation.

To enhance trustworthiness, the study applies the criteria of credibility, transferability, dependability, and confirmability (Lincoln & Guba, 1985). Credibility is strengthened through data triangulation across documents, interviews, and focus groups. Transferability is supported through thick description of context and participants. Dependability and confirmability are ensured through the maintenance of an audit trail, reflexive memo-writing, and transparent documentation of analytical decisions. The integrated findings will inform the development of a Maqasid–SDG Integrated Framework for poverty alleviation, offering ethically grounded and policy-relevant recommendations tailored to Malaysia’s Muslim B40 community.

### Demographic Profile of Interview Participants

Participant	Group	Role / Position	Area of Expertise	Sector	Years of Experience	Gender	Age Range
P1	Scholar	Senior Professor of Islamic Jurisprudence	Maqasid & Usul al-Fiqh	Academia	25+	M	55–65
P2	Scholar	Associate Professor	Contemporary Maqasid Applications	Academia	15–20	F	40–50
P3	Scholar	Lecturer	Islamic Economics & Development	Academia	5–10	M	30–40
P4	Scholar	Shariah Advisory Council Member	Applied Fiqh & Fatwa	Religious Institution	20+	M	50–60
P5	Scholar	Independent Researcher	Ethics & Social Justice	Research	10–15	F	35–45
P6	Practitioner	Senior Officer	SDG Unit, Ministry of Economy	Government	15–20	M	45–55
P7	Practitioner	Policy Analyst	SDG 1 (No Poverty)	UNDP Malaysia	10–15	F	35–45
P8	Practitioner	NGO Director	Poverty Alleviation & Inclusion	NGO	20+	M	45–55
P9	Practitioner	Community Development Officer	Grassroots SDG Initiatives	NGO	10–15	F	30–40
P10	Practitioner	Senior Economist	Socioeconomic Policy Research	Think Tank	15–20	M	40–50
P11	Practitioner	Program Manager	Poverty Education &	International Development	10–15	F	

### Findings

This chapter presents the findings of the study and situates them within broader debates on poverty alleviation, epistemology, and the integration of religious and secular paradigms. Drawing upon interviews with eleven participants, comprising five scholars of *Maqasid al-Shariah* and six practitioners engaged with Sustainable Development Goals (SDG) implementation, five dominant themes emerged: (i) convergence between *Maqasid* and the SDGs, (ii) absence of spiritual and ethical dimensions in the SDGs, (iii) the need for an integrated framework, (iv) challenges of implementation, and (v) opportunities for innovation. These themes are

discussed here in relation to the study's objectives, namely to identify areas of alignment and divergence between the two frameworks and to propose ways of reconciling them for the Malaysian context.

### **Convergence between Maqasid al-Shariah and the SDGs**

A recurring insight from both scholars and practitioners was the recognition of substantial overlaps between the *Maqasid* framework and the SDGs. At a structural level, both paradigms are concerned with safeguarding essential aspects of human well-being. Participants noted that the preservation of life (*hifz al-nafs*), intellect (*hifz al-'aql*), and wealth (*hifz al-mal*) correspond directly to SDG targets on health, education, and poverty eradication.

One senior academic in Islamic jurisprudence emphasized that:

"Both *Maqasid* and SDGs emphasize protection of life and wealth. The difference is that *Maqasid* ties this to spiritual accountability." (P1)

This observation illustrates how the two paradigms share similar domains of concern but differ in their ontological underpinnings. For the SDGs, human flourishing is largely framed through material and social indicators, whereas for *Maqasid*, these domains are ultimately situated within the divine purpose of creation.

From the perspective of practitioners, this convergence has practical implications. As a government officer explained:

"In practice, SDG 1 on poverty aligns with *Maqasid's* preservation of wealth, but implementation lacks the moral motivation embedded in faith." (P6)

Here, the resonance between SDG goals and *Maqasid* objectives is evident, yet participants pointed to a motivational gap. While the SDGs provide policy direction, *Maqasid* injects an ethical orientation grounded in spiritual accountability. This suggests that convergence is not merely conceptual but can serve as a bridge for enhancing policy legitimacy and social mobilization in Muslim-majority contexts like Malaysia.

### **Gaps in Spiritual and Ethical Dimensions**

Despite this convergence, participants were unanimous in highlighting a significant limitation: the SDGs neglect the spiritual and ethical dimensions of poverty. Whereas the SDGs define poverty largely in economic and social terms, Islamic scholarship conceives poverty as multidimensional, encompassing not only material deprivation but also the erosion of faith, dignity, and moral integrity.

As one academic participant argued:

"The SDGs are silent on spiritual well-being. In Islam, poverty is not only material deprivation but also neglect of faith and dignity." (P2)

This concern was echoed by a policy analyst from the UNDP office, who admitted that measurement frameworks are often reductive:

"We measure poverty in numbers. What *Maqasid* brings is the idea that human dignity and morality matter, which we often overlook." (P7)

These reflections underline the epistemological distinction between the two paradigms. While the SDGs are grounded in secular humanism and operationalized through quantifiable metrics, *Maqasid* situates poverty within a moral-spiritual worldview. The absence of spiritual considerations in the SDGs leads to what participants described as a "conceptual void," where development policies address physical needs without necessarily cultivating ethical renewal.

This finding directly addresses one of the study's objectives: to identify divergences between the frameworks. It demonstrates that while the SDGs are strong on technical precision, they lack the transcendental dimensions that are integral to Islamic epistemology.

## Towards an Integrated Framework

Given the overlaps and divergences identified, participants overwhelmingly supported the development of a hybrid or integrated framework. Such a framework, they argued, would combine the measurable indicators of the SDGs with the ethical and spiritual orientation of *Maqasid*.

A member of a Shariah advisory council articulated this dual necessity:

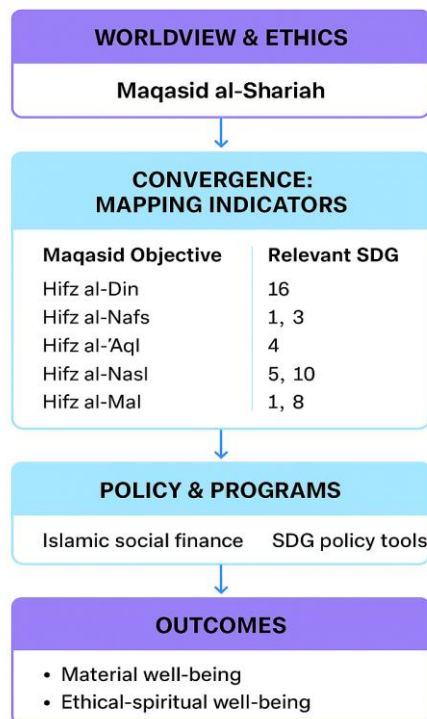
“Poverty alleviation requires both zakat-based redistribution and modern tools like SDG programs. Integration is possible but needs a unifying framework.” (P4)

From the grassroots level, a community development officer observed that faith-based legitimacy is crucial for success:

“At grassroots level, people respond more to faith-based motivation. SDG programs will succeed if tied to Islamic values.” (P9)

The consensus among participants was that integration is not merely desirable but necessary. The SDGs provide measurable outcomes, but without spiritual grounding, their transformative potential remains limited. Conversely, *Maqasid* provides a moral compass but lacks operational mechanisms for large-scale implementation. An integrated framework, therefore, allows for complementarity: material deprivation can be addressed through policy interventions, while ethical and spiritual needs are nurtured through Islamic principles.

### INTEGRATED MAQASID-SDG FRAMEWORK



## Challenges in Implementation

Despite enthusiasm for integration, participants pointed to several obstacles. These challenges were both epistemological and institutional.

An independent researcher noted:

“We need to reconcile terminology. Policymakers use ‘development indicators,’ while Islamic scholars use ‘Maqasid objectives’, dialogue is needed.” (P5)



This reflects a linguistic and conceptual divide that complicates cross-disciplinary engagement. Development practitioners are trained to think in terms of metrics and indicators, while scholars of *Maqasid* articulate objectives in theological language. The lack of a shared vocabulary can lead to misunderstandings and hinder collaboration.

At the institutional level, a senior economist remarked:

“Resource allocation follows global SDG templates, but local realities, like zakat institutions are underutilized.” (P10)

This comment highlights a structural problem: Malaysia’s development agenda is heavily influenced by international reporting obligations, which prioritize compliance with global benchmarks. Consequently, indigenous mechanisms such as zakat and waqf remain marginal in official poverty alleviation strategies, despite their potential to complement SDG initiatives.

The challenges therefore lie not in the absence of complementarities but in the misalignment of epistemic languages and institutional priorities. Bridging these divides requires deliberate dialogue and reform.

### Opportunities for Policy Innovation

While challenges exist, participants were optimistic about Malaysia’s potential to pioneer innovative models of poverty alleviation that draw from both paradigms. A recurring suggestion was to link Islamic social finance instruments with SDG programs.

The director of a national NGO proposed:

“If zakat, waqf, and SDG programs are linked, we could create a hybrid model of poverty alleviation.” (P8)

From an international perspective, one participant noted Malaysia’s potential to lead globally:

“Malaysia can showcase to the world how faith-based and global frameworks can complement each other.” (P11)

These responses point to an untapped opportunity. Malaysia possesses a robust infrastructure for Islamic social finance alongside a strong commitment to the SDGs. By bridging these two, the country could develop an internationally recognized model of holistic poverty alleviation, one that is both grounded in Islamic epistemology and aligned with global development paradigms.

Table X: Empirical Findings on the Alignment between Maqasid al-Shariah and SDGs for Poverty Alleviation in Malaysia

Theme	Maqasid al-Shariah Dimension	Relevant SDG(s) / Targets	Empirical Evidence (Interviews)	Operational Implication for Poverty Alleviation
Convergence between frameworks	Hifz al-Nafs (Life)	SDG 3: Good Health and Well-Being	Scholars and practitioners agreed that protection of life is central to both frameworks (P1, P6)	Health access programs for B40 can be framed as both SDG compliance and Maqasid fulfillment
	Hifz al-‘Aql (Intellect)	SDG 4: Quality Education	Education viewed as key to escaping poverty and preserving human dignity (P1, P7)	Education policies may integrate moral and ethical training alongside skills development
	Hifz al-Māl (Wealth)	SDG 1: No Poverty; SDG 8: Decent Work	Poverty eradication seen as shared objective, though with different motivations (P6)	Income support, microfinance, and entrepreneurship can be linked to zakat-based redistribution

Absence of spiritual and ethical dimensions	Hifz al-Dīn (Religion)	Not explicitly addressed in SDGs	Participants noted SDGs' silence on faith and spirituality (P2, P7)	Introduce faith-sensitive indicators such as dignity, ethical conduct, and spiritual resilience
	Cross-cutting Maqasid values (justice, dignity)	Implicit across SDGs	Practitioners acknowledged ethical gaps in SDG metrics (P7)	Complement quantitative indicators with qualitative ethical assessments
Need for an integrated framework	All five Maqasid dimensions	SDGs 1, 3, 4, 8, 10	Strong consensus that Maqasid provides moral compass while SDGs provide measurability (P4, P9)	Develop a Maqasid-SDG Integrated Poverty Framework combining indicators and values
Implementation challenges	Epistemological mismatch	All SDGs	Different terminologies between scholars and policymakers hinder collaboration (P5)	Create a shared policy language translating Maqasid into SDG-friendly indicators
	Institutional misalignment	SDG reporting mechanisms	Zakat and waqf remain marginal in national SDG reporting (P10)	Institutionalize zakat and waqf within national SDG monitoring systems
Opportunities for innovation	Islamic social finance (Hifz al-Māl)	SDG 1, SDG 10, SDG 17	Participants highlighted zakat-SDG hybrid models (P8, P11)	Link zakat, waqf, and qard al-ḥasan to SDG-based poverty programs
Malaysia as a model	Holistic Maqasid realization	Global SDG agenda	Malaysia seen as potential global leader (P11)	Position Malaysia as a reference case for faith-based sustainable development

## DISCUSSION OF FINDINGS

The findings present a nuanced convergence on substantive domains such as education, health, and poverty reduction. Yet divergences remain in the spiritual and ethical dimensions of well-being. Participants strongly advocated for integration, but acknowledged the conceptual and institutional barriers to achieving it. Despite these challenges, opportunities abound for Malaysia to innovate by linking *Maqasid* principles with SDG mechanisms, creating a model that could inform both national policy and global discourse. This align with the finding of <sup>30</sup>, demonstrates a substantial convergence between the Sustainable Development Goals and the principles of Maqasid al-Shariah, indicating that the integration of Maqasid-oriented values within sustainable development initiatives yields a more comprehensive, ethically grounded, and inclusive framework, thereby offering critical implications for policymakers, scholars, and practitioners in formulating development strategies that harmonize global objectives with Islamic epistemological foundations.

This study also reveals both strong complementarities and critical divergences between *Maqasid al-Shariah* and the Sustainable Development Goals (SDGs) in the context of poverty alleviation in Malaysia. At the level of convergence, participants consistently emphasized that both frameworks seek to safeguard essential aspects of human well-being, such as life, intellect, and wealth. Similarly, The study by <sup>31</sup>, shows broad alignment between SDGs and Maqasid al-Shariah but identifies gaps in justice, ethics, character, and humanity, suggesting that integrating these dimensions would enhance the universality and relevance of SDGs for Muslim societies. This alignment demonstrates that the SDGs' targets on poverty reduction, education, and health are not alien to Islamic epistemology; rather, they resonate with the higher objectives of Shariah. What distinguishes *Maqasid*, however, is its grounding in spiritual accountability, which participants argued provides a deeper motivational force for policy and practice.

<sup>30</sup> Abdul Aziz and others, 'SDG's and Maqasid Shariah Principles: Synergies for Global Prosperity', *Journal of Lifestyle and SDGs Review*, 4.2 (2024), p. e01873, doi:10.47172/2965-730x.sdgsreview.v4.n02.pe01873.

<sup>31</sup> Rehman et al., (2022)

The study also pointed to a major conceptual gap. The SDGs, being a product of secular humanism, neglect spiritual and ethical dimensions of poverty. For *Maqasid*, poverty is not merely material deprivation but includes the erosion of dignity, morality, and faith. This divergence creates a limitation in current poverty strategies, which risk addressing symptoms without engaging the underlying moral and spiritual dimensions of human welfare. Participants, including practitioners, acknowledged that existing measurement frameworks tend to reduce poverty to numbers, overlooking intangible but vital aspects of well-being.<sup>32</sup> also shows that most SDGs positively correlate with well-being, though SDG12 and SDG13 have negative short-term effects. Regional differences and trade-offs highlight the need for context-specific policies to balance sustainability and well-being.

Against this backdrop, the call for an Islamic integrated framework emerged strongly. Scholars stressed the necessity of embedding Islamic social financing instruments such as zakat and waqf into formal poverty programs, while practitioners highlighted that grassroots communities respond more positively when interventions carry a faith-based legitimacy. Nevertheless, participants were realistic about the obstacles: epistemological differences in language and metrics, institutional fragmentation, and the dominance of global development templates all hinder meaningful integration.<sup>33</sup> also contends that Islamic social finance, zakat, sadaqah, and waqf; plays a vital role in poverty alleviation by redistributing wealth, providing immediate relief, and ensuring sustainable development, aligning with *Maqasid al-Shariah* and SDG objectives.

Despite these challenges, the study also uncovered significant opportunities. Malaysia is uniquely positioned, with established Islamic social finance institutions and an active SDG apparatus, to pioneer a hybrid model of poverty alleviation that links both systems. Such a model could not only enhance local effectiveness but also serve as a global reference point for integrating religious epistemologies with international development paradigms

## CONCLUSION

This chapter has demonstrated that aligning *Maqasid al-Shariah* with the Sustainable Development Goals (SDGs) in Malaysia's poverty alleviation agenda is both complex and promising. The SDGs offer a globally recognized framework with measurable targets, yet they remain limited in addressing the ethical, spiritual, and transcendental aspects of human welfare. *Maqasid al-Shariah*, on the other hand, provides a holistic vision of well-being that integrates material, moral, and spiritual dimensions, though its operationalization requires institutional adaptation and policy innovation.

Findings from this study reveal areas of convergence, particularly in safeguarding life, intellect, and wealth, which align closely with SDG goals on poverty reduction, education, and equity. At the same time, participants emphasized key divergences: the absence of spiritual and moral considerations in the SDGs, and the challenge of translating *Maqasid* into contemporary development metrics. These gaps highlight the need for an integrated framework that can bridge secular and faith-based paradigms. Malaysia is uniquely positioned to pioneer such integration. Its well-established zakat and waqf institutions, coupled with its strong commitment to the SDGs, provide both infrastructure and policy capacity to create a hybrid model. Such a model would not only enhance local poverty alleviation strategies but also position Malaysia as a global reference point for harmonizing Islamic epistemology with international development frameworks. In sum, the integration of *Maqasid al-Shariah* with the SDGs reframes poverty alleviation as more than a technical exercise in meeting global benchmarks. It situates the struggle against poverty as both a developmental priority and a moral-spiritual obligation. This dual orientation offers the possibility of a more holistic and dignified approach, addressing material deprivation while nurturing human dignity, morality, and transcendence.

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<sup>32</sup> De Neve & Sachs, (2020)

<sup>33</sup> Simisola Fa-Yusuf et al., (2021)

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