Bertuah : Journal of Shariah and Islamic Economics
Vol. 6 No. 2, 2025, 507-520

e-ISSN 2747-2612

Redefining Economic Efficiency in Islamic Economics: A Maqasid-Based Approach to Sustainable Development Goals

Ade Anastasya Surya,[1] Indi Najmu Khadiq[2], Layinatul Marhamah[3], M. Djidin[4]
[1]Sekolah Tinggi Ekonomi dan Bisnis Islam Lampung
[2,3] Students of Master's Program in Islamic Economics, Sekolah Tinggi Ekonomi dan Bisnis Islam Lampung
[4] Master's Program in Islamic Economics, Sekolah Tinggi Ekonomi dan Bisnis Islam Lampung
Email: adeanastasya@stebilampung.ac.id, indynajmukhadiq@gmail.com, dek.layin97@gmail.com, m.djidin@stebilampung.ac.id

Abstract

The concept of efficiency in conventional economics is generally interpreted as an effort to maximize output with minimal resource use. This approach tends to be oriented solely toward instrumental rationality and economic growth, without comprehensively considering ethical dimensions, distributive justice, and ecological sustainability. On the other hand, the Sustainable Development Goals (SDGs) agenda demands a development paradigm that is not only economically efficient but also socially just and environmentally sustainable. This article aims to reconstruct the concept of efficiency in Islamic economics through the maqasid al-shariah approach and analyze its relevance to achieving the SDGs. This research is a literature review with a conceptual-analytical approach to various primary and secondary sources related to efficiency theory, maqasid al-shariah, and the SDGs framework. The study's findings demonstrate that efficiency from an Islamic economic perspective is not solely oriented toward optimizing resources, but rather toward achieving welfare (*maslahah*), balance (*mīzān*), and holistic well-being (*falah*). Thus, maqasid-based efficiency simultaneously integrates economic, social, and ecological dimensions. This concept is substantive and compatible with the SDGs, particularly in terms of poverty alleviation, inequality reduction, inclusive economic growth, and environmental protection. This study confirms that Islamic economics is not only aligned with the global sustainable development agenda but also offers an ethical-transcendental foundation that enriches the discourse on efficiency in contemporary development theory.

Keywords: Islamic economic efficiency, *maqashid al-shariah*, sustainable development, SDGs, *falah*.

Introduction

The issue of sustainable development has been on the global agenda since the ratification of the Sustainable Development Goals by the United Nations in 2015. The SDGs contain 17 goals that emphasize the integration of economic growth, social justice, and environmental sustainability. This agenda reflects the global awareness that a development model solely oriented towards economic growth is no longer adequate to address the increasingly complex issues of structural poverty, disparity in distribution, environmental degradation, and the climate crisis. In this context, the concept of economic efficiency as the foundation of development policy needs to be critically reviewed.

In conventional economics, efficiency is generally understood as the optimization of resource allocation to achieve maximum output at minimum cost, as reflected in the concept of Pareto efficiency and general equilibrium theory (Varian, 2014; Mankiw, 2018). This paradigm is rooted in instrumental rationality and the assumption of homo economicus which places individual interests and utility maximization as the main goals of economic activity (Robbins, 1932; Sen, 1977). Criticism of this approach has become stronger in the era of sustainable development because narrow efficiency often ignores the distributional aspects of social justice and environmental protection, which have become an important focus in the SDGs literature (Jumiati, 2023; Marpaung & Lubis, 2024). In this context, the conventional efficiency framework becomes less adequate to address the challenges of structural inequalities and ecological vulnerabilities identified in sustainable development research (Jumiati, 2023; Mustofa, Wahyudi, & Marpuah, 2025).

On the other hand, Islamic economics offers a different normative framework for understanding economic activity. Efficiency, from an Islamic perspective, does not stand alone as an instrumental goal, but rather is integrated with the values of justice ('*adl*), balance (*mīzān*), responsibility (*amanah*), and a holistic welfare orientation.(*falah*) (Chapra, 2000; Kamali, 2008). This concept supports the idea that economic policies must pay attention to social and ecological aspects, not just economic output, as shown in the study of Green Maqasid and sustainable development which links maqasid al-shariah with the principles of inclusive and environmentally friendly development (Ode, Zulaekah, & Nihayah, 2024; Nurhabibi et al., 2025). In addition, the integration of maqashid principles with SDGs objectives has been analyzed empirically and conceptually, demonstrating the relevance of maqashid in guiding the formulation of policies that support social welfare, economic justice, and environmental protection (Wulandari, Aziz, & Wartoyo, 2025; Marpaung & Lubis, 2024).

This framework is rooted in the concept of maqashid al-shariah, the objectives of sharia that emphasize the protection of religion, life, intellect, descendants, and property as the foundation of human well-being. Thus, efficiency in Islamic economics is not solely measured by the size of output or financial profit, but by the extent to which economic activity can provide sustainable benefits and prevent harm (mafsadah), as emphasized in the maqashid literature, which integrates social, economic, and ecological aspects into sharia economic policy (Isnan et al., 2025; Mustofa et al., 2025). This approach is increasingly relevant amidst global demands to strengthen the contribution of the Islamic financial sector to achieving the SDGs through instruments such as green sukuk and ethical wealth distribution planning that are conceptually aligned with maqashid al-shariah and the principles of sustainable development (Syaichoni et al., 2025; Munir & Razaie, 2025).

Several international studies have examined the relationship between Islamic economics, maqasid al-shariah, and sustainable development. A study by Abdul Ghafar Ismail and Salman Ahmed Shaikh (2017) shows that Islamic economics and finance have significant potential to support the achievement of the SDGs, particularly through redistributive instruments such as zakat and waqf, which contribute to poverty and inequality reduction. These findings are reinforced by research by Asyraf Wajdi Dusuki and Abdulazeem Abozaid (2007), who asserted that maqashid al-shariah provides an ethical and operational framework for the Islamic economic system to achieve comprehensive social welfare. However, most of these studies still focus on aspects of Islamic finance and philanthropic instruments, without explicitly reconstructing the concept of efficiency as the foundation of Islamic economic theory in the context of global development.

It's understandable that previous studies have discussed the compatibility of Islamic economics with sustainable development. However, studies specifically reconstructing the concept of Islamic economic efficiency within the framework of the SDGs are still relatively limited. Most studies tend to position Islamic economics as an alternative system without conceptually elaborating on the meaning of efficiency itself within the context of the global development agenda. Redefining efficiency is, however, a crucial step in enriching development discourse and offering a more comprehensive approach.

At the national level, attention to the integration of Islamic economics and sustainable development has also increased, particularly after the Indonesian government mainstreamed the SDGs in national development planning documents and strengthened the regulatory framework through Law Number 21 of 2008 concerning Islamic Banking and the development of the Indonesian Islamic Economic Masterplan. However, academic studies conceptually linking the principle of efficiency in Islamic economics to the SDGs agenda remain relatively limited. Yet, redefining efficiency is highly urgent amid global challenges such as the climate crisis, structural inequality, and economic instability, which demand a more holistic, equitable, and sustainable development approach. Therefore, deeper theoretical elaboration is needed to position maqashid-based efficiency as an alternative framework to support the achievement of sustainable development goals.

Based on this background, this article aims to reconstruct the concept of efficiency in Islamic economics through the maqashid al-shariah approach and analyze its relevance to achieving the Sustainable Development Goals. Through a conceptual-analytical literature study, this research seeks to demonstrate that maqashid-based efficiency is not only compatible with the principles of sustainable development but also offers an ethical-transcendental dimension that broadens the meaning of efficiency in contemporary economic theory. Thus, this article is expected to provide a theoretical contribution to the development of Islamic economics as well as a normative contribution to the formulation of a more just and sustainable development paradigm.

Literature Review

The Concept of Efficiency in Conventional Economics

In conventional economic theory, efficiency is a central concept related to the optimal allocation of limited resources to meet unlimited needs. This concept is classically formulated as Pareto efficiency, a condition in which no individual's well-being can be improved without reducing the well-being of another individual (Varian, 2014). In the neoclassical microeconomic framework, efficiency is achieved through competitive market mechanisms, where prices serve as signals for rational and optimal resource allocation (Mankiw, 2018).

The basic assumptions that support this concept are individual rationality and utility maximization, as formulated in the homo economicus model (Robbins, 1932). Individuals are assumed to act consistently to maximize satisfaction or profit based on personal preferences. In this perspective, efficiency is technocratic and quantitative, measured through productivity, output growth, and the optimization of production costs. This approach has proven effective in driving global economic expansion, particularly in free-market systems.

However, contemporary literature shows that efficiency oriented solely on resource optimization often does not take into account distributional dimensions and negative externalities (Stiglitz, 2012). Normative critiques by Amartya Sen (1977) and John Rawls (1971) highlight that market efficiency does not automatically result in social justice. In the context of sustainable development, the conventional efficiency approach is also deemed inadequate because it tends to ignore ecological sustainability and the long-term impact on the well-being of future generations. Therefore, there is a need to broaden the definition of efficiency beyond economics to include ethical and sustainability dimensions.

Efficiency in the Perspective of Maqashid al-Shariah

Unlike conventional approaches, Islamic economics views economic activity as an integral part of a value system derived from revelation. Efficiency, from an Islamic perspective, is not positioned as an end in itself, but rather as an instrument for achieving welfare (*maslahah*) and holistic well-being (*falah*) (Chapra, 2000). This orientation makes efficiency in Islam normative-transcendental, because it is always linked to moral responsibility and accountability before God.

The conceptual framework that underlies this approach is maqashid al-shariah, namely the objectives of sharia which include the protection of religion (*hifz al-din*), soul (*hifz al-nafs*), reason (*hifz al-ʻaql*), descendants (*hifz al-nasl*), and property (*hifz al-mal*) (Al-Ghazali, 1993; Auda, 2008). From this perspective, efficiency not only means optimizing resources, but also ensuring that the processes and outcomes of economic activity do not harm the social order or the environment. Thus, efficiency must align with the principles of justice ('*adl*), balance (*mīzān*), and social responsibility (*amanah*).

Recent literature shows that the maqashid approach is increasingly relevant in the discourse of sustainable development, as it is able to simultaneously integrate economic, social, and ecological dimensions. Several studies confirm that maqashid can serve as an evaluative framework for assessing economic policies based on their contribution to collective well-being and long-term sustainability (Dusuki & Abozaid, 2007; Kamali, 2008). Therefore, maqashid-based efficiency can be understood as substantive efficiency, namely efficiency that not only pursues technical optimization but also ensures the achievement of sustainable and equitable welfare.

Maqashid al-Shariah and the Sustainable Development Goals Framework

The Sustainable Development Goals (SDGs) agenda, adopted by the United Nations in 2015, is a global response to the failure of exploitative and non-inclusive development models. The SDGs emphasize the integration of three key dimensions of development: economic growth, social equity, and environmental sustainability. Within this framework, efficiency is no longer understood narrowly as technical optimization, but rather as the ability of an economic system to generate inclusive and sustainable growth (United Nations, 2015).

Several studies have demonstrated a substantive alignment between the maqasid al-shariah and the SDGs. For example, the protection of property (*hifz al-mal*) correlates with the goals of poverty alleviation and inclusive economic growth; the protection of life (*hifz al-nafs*) relates to health and well-being; and the principle of balance (*mīzān*) aligns with the agenda of environmental protection and action on climate change (Auda, 2008; Ismail & Shaikh, 2017). Recent studies also confirm that the maqasid approach can provide a normative framework for evaluating development policies based on collective well-being and intergenerational sustainability (Mustofa et al., 2025; Nurhabibi et al., 2025).

Furthermore, the integration of maqasid and SDGs has both theoretical and practical urgency. Theoretically, this approach broadens the development paradigm by incorporating an ethical-transcendental dimension not fully encompassed within the secular development framework. Practically, countries with large Muslim populations like Indonesia have mainstreamed the SDGs in national development planning, while simultaneously encouraging the strengthening of Islamic economics and finance as part of their sustainable development strategy. Therefore, the maqasid approach is not only normatively relevant but also has concrete policy implications in supporting the achievement of inclusive, equitable, and sustainable development goals.

Research Methodology

This research uses a qualitative approach with a conceptual and analytical literature review. This approach was chosen because the research objective is not to empirically test hypotheses, but rather to reconstruct and deepen conceptual understanding of the principle of efficiency in Islamic economics and its relevance to the Sustainable Development Goals (SDGs) framework).

The data sources in this study consist of primary and secondary literature relevant to the study topic, including classic and contemporary textbooks, national and international journal articles, international institutional reports, and policy documents related to Islamic economics, maqashid al-shariah, economic efficiency, and sustainable development. The literature was selected purposively based on the criteria of substantive relevance, source credibility, and its contribution to the development of the research conceptual framework.

Data collection techniques were conducted through literature searches in academic databases such as Google Scholar, DOAJ, and accredited national journal portals, with keywords including "Islamic economic efficiency," "maqashid al-shariah," and "Sustainable Development Goals." The selected literature was then classified and analyzed thematically to identify patterns, key concepts, and research gaps relevant to the study's focus.

Data analysis was conducted using a descriptive-interpretive analysis method. At this stage, the author examines and compares the concepts of efficiency in conventional economics and Islamic economics, then reconstructs the efficiency concept based on maqasid al-shariah. The results of the analysis are then mapped onto the SDGs framework to identify conceptual intersections and their implications for sustainable development. This approach allows the author to integrate economic, social, and environmental dimensions within a holistic analytical framework.

Result and Discussion

Limitations of Conventional Efficiency in the Sustainable Development Paradigm

The first finding of this study confirms that the concept of efficiency in conventional economics is rooted in optimizing resource allocation through market mechanisms, but has fundamental limitations in addressing the demands of sustainable development. Efficiency built on the assumptions of individual rationality and utility maximization tends to be technocratic and value-neutral, thus not inherently guaranteeing distributive justice, environmental protection, or intergenerational responsibility. Therefore, although conventional efficiency is effective in driving economic growth, this approach is not fully adequate to support an inclusive and sustainable development agenda. In neoclassical theory, efficiency is often identified with Pareto efficiency, namely a condition where no party's welfare can be improved without reducing the welfare of others (Varian, 2014). Competitive market mechanisms are assumed to be able to produce efficient allocation of resources through a price system that reflects individual preferences and relative scarcity (Mankiw, 2018).

However, in the context of sustainable development, the conventional efficiency approach faces several structural limitations. First, Pareto efficiency does not take into account the initial distribution of wealth. A situation can be considered efficient even if there is extreme inequality, as long as there is no redistribution that simultaneously improves the welfare of all parties (Rawls, 1971). This shows that efficiency is not synonymous with justice.

Second, the conventional efficiency approach tends to ignore negative externalities, particularly environmental degradation. In many cases, technically efficient economic activities actually result in ecological degradation because environmental costs are not fully internalized by market mechanisms (Stiglitz, 2012; Hayati et al., 2023). The challenges of climate change, natural resource exploitation, and global pollution show that market-based efficiency is not always compatible with long-term sustainability.

Third, the assumption of individual rationality in the homo economicus model ignores the moral dimension and social responsibility in economic decision-making (Sen, 1977). In the context of the SDGs, development demands not only technical efficiency but also the integration of ethical values, social solidarity, and intergenerational responsibility.

To clarify these limitations, the following analytical table is presented:

Table 1. Limitations of the Conventional Efficiency Concept in the Framework of Sustainable Development

Aspects	Conventional Efficiency	Limitations of the SDGs
Orientation	Optimizing output and costs	Does not guarantee equitable distribution (SDG 10)
Distribution	Neutral to inequality	Can perpetuate structural inequalities
Environment	Externalities are often ignored	Not aligned with SDGs 12 and 13
Rationality	Individualistic (utility maximization)	Minor ethical and social responsibility dimensions
Time Horizon	Tends to be short-term	Lacks consideration of intergenerational sustainability

Source: Processed data, 2026

Based on this analysis, it can be understood that efficiency in conventional economics is technocratic and economistic. While effective in driving economic growth, this concept is not yet fully able to address the demands of sustainable development, which emphasizes the integration of economic growth, social justice, and environmental protection. Therefore, an alternative approach is needed that expands the meaning of efficiency to simultaneously encompass ethical, distributional, and ecological dimensions.

Reconstruction of the Principles of Islamic Economic Efficiency Based on Maqashid al-Shariah

The second finding in this study reconstructs the concept of Islamic economic efficiency by positioning it as an instrument for realizing the maqasid al-shariah (the principle of Islamic law), not merely a mechanism for technical optimization. This reconstruction emphasizes that efficiency, from an Islamic perspective, must be measured based on its contribution to the common good (*maslahah*), which encompasses the integrated protection of religion, life, intellect, descendants, and property. Thus, efficiency is positioned as a normative means to achieve just and sustainable holistic well-being (*falah*).

In contrast to the neoclassical paradigm, which places utility maximization and individual rationality as the foundation of analysis, Islamic economics, through the maqashid al-shariah framework, views economic activity as part of humanity's normative mission to realize maslahah (benefit) and prevent mafsadah (detriment). In the neoclassical model, actors are assumed to be homo economicus, oriented toward self-interest and profit optimization. Conversely, Islamic economics stems from the concept of homo islamicus, namely rational and moral individuals whose economic behavior is guided by the principles of justice, social responsibility, and transcendental accountability (Chapra, 1992; Siddiqi, 2001). In this perspective, production, distribution and consumption are not the ultimate goal, but rather instruments for maintaining a balance between the material and ethical dimensions in social life.

The efficiency in Islamic economics is not reduced to optimizing output or minimizing costs alone, but is assessed based on its contribution to collective well-being and equitable distribution. As emphasized by Chapra (1992), economic rationality in Islam is value-embedded and oriented toward realizing sharia goals that ensure social and moral sustainability. Thus, efficiency is understood substantively as a quality of usefulness that aligns with the principles of justice and welfare, not merely a quantitative achievement.

1. Expansion of the Dimension of Goals: From Utility to Maslahah

Conventional economics measures efficiency based on maximizing utility or profit. In contrast, Islamic economics broadens this orientation toward the realization of maslahah (benefit). Within this framework, an economic activity is considered efficient if it produces collective benefits and does not cause harm (*mafsadah*). This means that efficiency is no longer assessed solely by the input-output ratio, but by the quality of the resulting social and moral impact.

This expansion is substantive because it shifts the measure of economic success from mere growth to social meaningfulness. With this approach, growth that is exploitative or widens inequality cannot be categorized as normatively efficient.

2. Integration of Distribution Dimensions: Equitable Efficiency

The second reconstruction lies in the distribution dimension. In the maqasid paradigm, protecting wealth (*hifz al-mal*) not only means safeguarding individual ownership but also ensuring the equitable circulation of wealth within society. Therefore, Islamic economic efficiency must consider distribution mechanisms such as zakat, infaq, waqf, and other social financial instruments as integral parts of the economic system.

Efficiency that allows for extreme wealth concentration contradicts the principle of justice ('*adl*). Therefore, efficiency from an Islamic perspective contains a distributive dimension that is explicitly not neutral toward inequality.

3. Sustainability Orientation: The Principle of Balance (*Mīzān*)

The third dimension of this reconstruction is sustainability. The principle of balance (*mīzān*) affirms that humans act as caliphs responsible for maintaining harmony between economic activity and environmental sustainability. Therefore, economic practices that are technically productive but environmentally damaging cannot be categorized as efficient from a maqasid perspective.

This approach broadens the time horizon of efficiency from the short term to intergenerational responsibility. Efficiency becomes tied to the principles of ecological and social sustainability.

This reconstruction broadens the meaning of efficiency from a technical concept to a normative-teleological one. Efficiency in Islamic economics still recognizes the importance of productivity and optimization, but limits it within the framework of moral responsibility and the goal of collective well-being. Thus, efficiency is not positioned as an end in itself, but rather as a means to achieving *falah.*

The concept of distribution in Islamic economics has strong normative roots and cannot be separated from the understanding of efficiency from the perspective of maqasid al-shariah. Several studies show that in the Islamic economic tradition, distribution mechanisms such as zakat, infaq, and waqf are not merely philanthropic instruments, but rather structural tools for achieving a more equitable distribution of wealth. According to Ahmad, Hassan, and Kayed (2020), this redistribution system directly contributes to reducing inequality and improving social welfare two aspects not adequately addressed by conventional market efficiency.

Furthermore, research by Hasan, Muhammad, and Khan (2023) confirms that the principle of *adl* (justice) inherent in maqashid not only guides resource distribution but also sets normative limits on wealth accumulation. Efficiency in Islamic economics, therefore, cannot be separated from assessing the extent to which economic policies successfully balance capital accumulation and equitable distribution of welfare. This finding aligns with the study by Dusuki and Abozaid (2007), which shows that the maqashid paradigm emphasizes the quality of distribution rather than simply the quantity of economic output.

In this context, equitable efficiency means evaluating economic practices not only based on optimal productivity but also on the fair distribution of benefits to all members of society. This is relevant to contemporary literature showing that economic systems measured solely by growth often fail to address the challenges of inequality (Stiglitz, 2012; Rawls, 1971; Abidin & Utami, 2020). Maqashid-based efficiency, as developed in this study, explicitly views equity as an integral part of measuring economic success a conceptual contribution that is absent from conventional efficiency frameworks.

Based on the conceptual review and literature support, efficiency in Islamic economics reconstructed through the maqashid al-shariah framework includes three main dimensions: (1) substantive efficiency that makes the public interest the primary objective, (2) distributive efficiency that ensures justice in the allocation and distribution of resources, and (3) sustainable efficiency that places ecological balance as an intrinsic part of economic activity. This finding expands the meaning of efficiency from a purely technical paradigm to a normative paradigm that is able to address various criticisms of conventional efficiency, especially in the context of equitable and sustainable development. Thus, this article confirms that maqashid-based efficiency is not only theoretically relevant, but also able to provide a more comprehensive conceptual foundation for future economic development.

The Relevance of *Maqashid*-Based Efficiency to the Achievement of the SDGs

The third finding shows that efficiency based on *maqashid al-shariah* can be interpreted as a normative framework that deepens and broadens the sustainable development paradigm promoted in the Sustainable Development Goals (SDGs). If the SDGs are formulated as a global agenda based on international consensus, then *maqashid* provides an ethical-transcendental foundation that enriches its philosophical dimension.

The document "Transforming Our World: The 2030 Agenda for Sustainable Development" adopted by the United Nations (United Nations, 2015) emphasizes the integration of economic growth, social inclusion, and environmental protection. However, various critical studies show that the implementation of the SDGs often remains trapped in the logic of economic growth based on quantitative indicators (Stiglitz, Fitoussi, & Durand, 2018). In this context, maqashid-based efficiency can be understood as an approach that shifts the focus from merely achieving numerical targets to realizing substantive benefits.

Reorienting the Meaning of Growth: From Output to Maslahah

Substantive efficiency in the maqasid emphasizes that economic growth is only meaningful if it contributes to the protection of life, the improvement of the quality of reason and education, and social stability. This approach aligns with critiques of development paradigms that overemphasize GDP as the sole indicator of well-being (Sen, 1999; Stiglitz et al., 2018). Therefore, maqasid-based efficiency can be understood as an alternative evaluative framework that assesses development success based on the quality of its impact on human life as a whole.

Herein lies the novelty of this article: this research does not simply assert the compatibility between maqasid and the SDGs, but offers a reconstruction of the concept of efficiency as a development evaluative instrument that can bridge economic indicators with ethical dimensions and holistic well-being.

Integration of the Justice Dimension into the SDGs Agenda

SDG 10 emphasizes reducing inequality, but literature shows that redistributive policies are often considered a trade-off against efficiency in conventional economics (Okun, 1975). From a maqasid perspective, this dichotomy is irrelevant, as justice ('*adl*) is an inherent part of efficiency itself. Thus, distributive efficiency within *maqasid* can be interpreted as a synthesis of productivity and equity.

This approach enriches development discourse by demonstrating that economic systems can remain productive without neglecting equitable distribution. This integration is relevant for Muslim-majority countries mainstreaming Islamic economics into their national development agendas.

Dimensions of Sustainability and Intergenerational Responsibility

SDGs 12 and 13 emphasize responsible consumption and climate action. The principle of mizān in maqāsīd affirms ecological balance as an integral part of human responsibility. Sustainable development literature suggests that the modern ecological crisis is rooted in the paradigm of unlimited growth (Raworth, 2017). In this context, maqāsīd-based efficiency can be understood as a normative corrective to the exploitative development model.

Maqashid-oriented efficiency considers not only the optimization of current resources but also their implications for future generations. This perspective adds a moral dimension to the global sustainability agenda, which has so far been formulated primarily in technocratic language.

Table 2. Reflective Integration of Maqashid-Based Efficiency in the SDGs Framework

Maqashid Efficiency Dimension	Value Orientation	Transforming the Meaning of Development	Relevance to SDGs
Substantive Efficiency	*Maslahah* and *Falah*	Shifting the focus from output-based growth to meaningful and dignified well-being	SDG 1 (No Poverty), SDG 3 (Good Health and Well-being), SDG 8 (Decent Work and Economic Growth)
Distributive Efficiency	*'Adl* (Justice) and the Circulation of Wealth	Unifying productivity and equity as a single development goal	SDG 10 (Reduced Inequalities), SDG 16 (Peace, Justice and Strong Institutions)
Sustainable Efficiency	*Mīzān* (Balance) and Amanah	Directing development towards ecological and intergenerational responsibility	SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action)

Source: Data processed,2026

The conceptual mapping in Table 2 shows that efficiency based on maqasid al-shariah (Islamic principles) is not merely parallel to the SDGs goals but can be interpreted as a normative framework that deepens the orientation of sustainable development. The correspondence between the substantive, distributive, and sustainability dimensions with the SDG targets indicates that the integration of the values of justice (*'adl*), benefit (*maslahah*), and balance (*mīzān*) can overcome the limitations of an efficiency approach based solely on quantitative indicators (Rizal et al., 2023). Thus, the table not only illustrates thematic alignment but also demonstrates the potential for reconstructing a more inclusive and value-oriented efficiency paradigm, thereby opening up space for the development of a more contextual and ethical development policy model within the global framework of the SDGs.

Based on this analysis, efficiency based on maqasid al-shariah can be understood as a conceptual framework that broadens the horizon of sustainable development by explicitly incorporating the dimensions of ethics, justice, and transgenerational responsibility. This integration not only enriches the theoretical discourse on efficiency but also opens up space for the formulation of more humane and values-based development policies. Thus, the dialogue between maqasid and the SDGs does not stop at normative compatibility but rather moves toward reconstructing the efficiency paradigm in contemporary development economics.

Conclusion

This study reconstructs the concept of efficiency in Islamic economics by transforming it into a normative instrument within the maqashid al-shariah framework and examines its relevance to the Sustainable Development Goals (SDGs) agenda. Building on a critique of conventional efficiency, which tends to be technocratic and value-neutral, this article demonstrates that this approach has limitations in addressing the demands of inclusive and sustainable development.

Through a conceptual approach, this study reformulates Islamic economic efficiency into three main dimensions: substantive efficiency oriented toward the realization of welfare, distributive efficiency that ensures justice in the circulation of wealth, and sustainable efficiency that emphasizes ecological and intergenerational responsibility. This reconstruction expands the meaning of efficiency from mere technical optimization to an integrative, value-based evaluative framework.

In the context of global development, maqashid-based efficiency can be understood as an ethical foundation that enriches the implementation of the SDGs. The integration of the dimensions of welfare, justice, and ecological balance offers an alternative approach to the dominant growth paradigm. Thus, this article contributes to strengthening Islamic economic discourse as a relevant conceptual resource in responding to contemporary development challenges. Going forward, research development can be directed toward empirical testing of maqasid-based efficiency indicators, both through measuring the performance of Islamic financial institutions and analyzing Islamic economic-based public policies. This approach is expected to strengthen the position of maqasid efficiency as an operational framework for sustainable development practices.

References

Abidin, A., & Utami, P. (2020). The regulation of zakat digital technology in creating community welfare impact on economic development. *J. Legal Ethical & Regul. Isses*, *23*, 1.

Al-Ghazali. (1993). *Al-Mustasfa min 'ilm al-usul*. Beirut: Dar al-Kutub al-'Ilmiyyah.

Auda, J. (2008). *Maqasid al-shariah as philosophy of Islamic law: A systems approach*. London: The International Institute of Islamic Thought.

Chapra, M. U. (2000). *The future of economics: An Islamic perspective*. Leicester: The Islamic Foundation.

Chapra, M. U. (2008). The Islamic vision of development in the light of maqasid al-shariah. Jeddah: Islamic Research and Training Institute.

Dusuki, A. W., & Abozaid, A. (2007). A critical appraisal on the challenges of realizing maqasid al-shariah in Islamic banking and finance. *IIUM Journal of Economics and Management*, 15(2), 143–165.

Hayati, M., Ali, J., Heri, M., & Utami, P. (2023). E-service quality and e-wom regarding consumer behavior based on Maqashid Asy-Shariah. *Journal of Digital Marketing and Halal Industry*, *5*(1), 97-116.

Ismail, A. G., & Shaikh, S. A. (2017). Role of Islamic economics and finance in sustainable development goals. *Islamic Economic Studies*, 25(1), 1–18.

Isnan, M. F., Supriadi, & Kamaruddin. (2025). Contribution of Maqashid Syari'ah to sustainable economic development: A conceptual review. *Al Mashaadir: Jurnal Ilmu Syariah*.

Jumiati, E. (2023). The role of Islamic economics in achieving SDGs: A bibliometric perspective. *Al-Falah: Journal of Islamic Economics*.

Kamali, M. H. (2008). *Maqasid al-shariah made simple*. London: IIIT.

Mankiw, N. G. (2018). *Principles of economics* (8th ed.). Boston, MA: Cengage Learning.

Marpaung, M., & Lubis, I. S. (2025). Integration Between the Sharia Maqasid Principles and the Sustainable Development Goals (SDGs). *Inisiatif: Jurnal Ekonomi, Akuntansi dan Manajemen*, 4(2), 338–346. https://doi.org/10.30640/inisiatif.v4i2.3960

Mustofa, H. Z., Wahyudi, A., & Marpuah, S. (2025). Bridging maqāṣid al-sharīʿah and sustainable development goals: Challenges and opportunities for sustainable development. *Jurnal Ekonomi dan Bisnis Islam*, **11**(1), 1–20. https://doi.org/10.20473/jebis.v11i1.62689

Nurhabibi, N., Faqih Udin, A., Ridwan, Y., Muliani, F., & Adiputra, A. K. (2025). Integrasi prinsip maqashid al-syariah dalam pembangunan ekonomi hijau di Indonesia. *Jurnal Al-Mizan: Jurnal Hukum Islam dan Ekonomi Syariah*, **12**(2), 336–354. https://doi.org/10.54621/jiam.v12i2.1123

Ode, H., Zulaekah, Z., & Nihayah, A. Z. (2025). Green Maqasid and Islamic ethical foundations for sustainable economic development. *Journal Islamic Economic Minangkabau*, **3**(1), 60–70. https://doi.org/10.70177/jiem.v3i1.2313Okun, A. M. (1975). *Equality and efficiency: The big tradeoff*. Washington, DC: Brookings Institution Press.

Rawls, J. (1971). *A theory of justice*. Cambridge, MA: Harvard University Press.

Raworth, K. (2017). *Doughnut economics: Seven ways to think like a 21st-century economist*. London: Random House Business.

Robbins, L. (1932). *An essay on the nature and significance of economic science*. London: Macmillan.

Rizal, R., Ghofur, R. A., & Utami, P. (2023). The role of Muslim generation community at zakat collection on realizing sustainable development goals (SDGs) in the era of digital society 5.0. *JURIS (Jurnal Ilmiah Syariah)*, *22*(1), 105-118.

Sen, A. (1977). Rational fools: A critique of the behavioral foundations of economic theory. *Philosophy & Public Affairs*, 6(4), 317–344.

Sen, A. (1999). *Development as freedom*. New York, NY: Alfred A. Knopf.

Stiglitz, J. E. (2012). *The price of inequality*. New York, NY: W. W. Norton & Company.

Stiglitz, J. E., Fitoussi, J. P., & Durand, M. (2018). *Beyond GDP: Measuring what counts for economic and social performance*. Paris: OECD Publishing.

Syaichoni, A., Huda, Q., Pangestu, N., & Sampurno, R. W. (2025). Integrating Maqasid al-Shariah and SDGs Islamic financial planning. *International Journal of Islamic Finance*.

Undang-Undang Republik Indonesia Nomor 21 Tahun 2008 tentang Perbankan Syariah.

United Nations. (2015). *Transforming our world: The 2030 agenda for sustainable development*. New York, NY: United Nations.

United Nations. (2015). *Transforming our world: The 2030 agenda for sustainable development*. United Nations.

Varian, H. R. (2014). *Intermediate microeconomics: A modern approach* (9th ed.). New York, NY: W. W. Norton & Company.

Varian, H. R. (2014). *Intermediate microeconomics: A modern approach* (9th ed.). New York, NY: W. W. Norton & Company.

Wulandari, N., Aziz, A., & Wartoyo. (2025). Integrating Maqaṣid al-Shariah into the Sustainable Development Goals: A Comparative Analysis from an Islamic Economic Perspective. *JEKSYAH: Islamic Economics Journal*, 5(02), 116–128. https://doi.org/10.54045/jeksyah.v5i02.2837.