

Sustainable Business Model from the Perspective of Islamic Economics: A Literature Review

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ABSTRACT

Changes in the business environment, pressure on resources, social issues, and increasing consumer demands for responsible business practices have encouraged companies to develop sustainable business models. From the perspective of Islamic economics, business sustainability is not only related to a company's ability to maintain long-term profitability but also to the fulfillment of the values of justice, trustworthiness (amanah), public benefit (maslahah), and responsibility toward people and the environment. This study aims to analyze the concept of a sustainable business model from the perspective of Islamic economics and formulate the characteristics of a business model that integrates economic, social, and environmental objectives based on Islamic principles. This study employs a library research method with a qualitative and descriptive-analytical approach. The research sources consist of scholarly journal articles, academic books, and literature discussing sustainable business models, Islamic economics, maqashid al-shariah, maslahah, Islamic business ethics, and social responsibility. The literature was analyzed through concept identification, thematic classification, comparison of ideas, and synthesis. The findings indicate that a sustainable business model from the Islamic perspective positions profit as part of the business objective, but not as its sole orientation. The model integrates economic, social, and environmental sustainability with the values of tawhid, amanah, justice, maslahah, and maqashid al-shariah. Accordingly, a Sharia-based sustainable business model is directed toward creating long-term value that not only benefits the company but also provides benefits to society and the environment.

Keywords: Sustainable Business Model, Islamic Economics, Maslahah, Maqashid al-Shariah, Sustainability, Islamic Business Ethics

INTRODUCTION

Changes in the economic and business environment over the past several decades have encouraged a paradigm shift in how the objectives and success of companies are understood. Companies are no longer expected merely to generate profits and increase shareholder value but are also required to consider the social and environmental impacts of their business activities. These changes have emerged alongside growing concerns about climate change, the exploitation of natural resources, economic inequality, unfair employment practices, and increasing consumer awareness of products and companies that demonstrate social and environmental responsibility. These conditions have encouraged the emergence of the concept of sustainable business, which seeks to integrate economic, social, and environmental interests into the value creation process. The concept of the sustainable business model has developed in response to the limitations of traditional business models, which tend to position financial profit as the dominant objective. A business model essentially explains how an organization creates, delivers, and captures value. In the context of sustainability, this concept has expanded because value is no longer understood solely in terms of economic value but also encompasses social and environmental value. Thus, a sustainable business model seeks to create long-term value for various stakeholders while simultaneously reducing the negative impacts of business activities (Kader, 2021).

This paradigm shift has strong relevance to Islamic economics. Islam does not fundamentally separate economic activities from moral dimensions. Business activities are

part of muamalah and must be conducted based on the principles of halal, justice, amanah, honesty, responsibility, and maslahah. Wealth, from an Islamic perspective, is not viewed merely as an individual objective but also as a trust that carries a social dimension. Therefore, the utilization of economic resources must consider human interests and the sustainability of life. The perspective of Islamic economics offers a normative framework that can broaden the understanding of sustainability. While conventional sustainability generally emphasizes a balance among economic, social, and environmental dimensions, Islamic economics adds a spiritual and moral dimension as the foundation of economic activity. The principle of tawhid places all human activities within a relationship with Allah SWT, while amanah emphasizes human responsibility in managing resources. The principle of 'adl requires justice in economic relationships, while maslahah directs economic activities toward creating benefits and preventing harm. Within this context, business sustainability cannot be understood merely as a company's ability to maintain growth and profitability over the long term. A sustainable business from the Islamic perspective must also consider how profits are generated, how resources are utilized, who receives the benefits, how risks are distributed, and how business activities affect society and the environment. Thus, sustainability is not only a matter of business strategy but also a matter of ethics and responsibility (Wazin; Suryanto, 2023).

The concept of maqashid al-shariah can be used as one framework to strengthen this perspective. Maqashid al-shariah is fundamentally oriented toward protecting and achieving human welfare. In the business context, this approach can be used to assess whether an economic activity generates balanced benefits for people and prevents harm. The protection of religion, life, intellect, lineage, and wealth can be developed into perspectives that are relevant for assessing the impacts of business activities on human life. The development of modern business models also demonstrates that value creation no longer occurs solely within the relationship between companies and consumers. Companies interact with various stakeholders, including employees, suppliers, communities, governments, investors, and the environment. Therefore, a sustainable business model requires a broader stakeholder approach. From the Islamic perspective, this approach has points of convergence with the principles of justice and maslahah, because business success should not be achieved at the expense of other parties' interests. Problems arise when sustainability concepts are implemented merely as reputation strategies or marketing instruments. Companies may use sustainability narratives without making substantive changes to their business models. Such conditions can lead to greenwashing or forms of sustainability communication that do not fully reflect actual business practices. From the Islamic perspective, such conditions contradict the principles of sidq and amanah because there is an inconsistency between the information communicated and the practices undertaken (Mohammad et al., 2025).

Therefore, a sustainable business model from the perspective of Islamic economics needs to be developed not only through sustainability indicators but also through the integration of Islamic values and principles into value creation mechanisms. Sustainability must be reflected in revenue sources, customer relationships, resource management, employee relations, supply chains, benefit distribution, and environmental impacts. Research on Islamic business and sustainability has developed from various perspectives, including Islamic business ethics, maqashid al-shariah, Islamic corporate social responsibility, sustainable finance, circular economy, and halal business (Khan & Haneef, 2022). However, these concepts are often discussed separately. There remains room to develop studies that specifically integrate the concept of the sustainable business model with Islamic economic principles, particularly in constructing a conceptual framework explaining how companies can create economic value while simultaneously generating social, environmental, and spiritual value. Based on these conditions, this study argues that a sustainable business model from the perspective of Islamic economics needs to be reconstructed through the integration of economic value creation and Islamic principles. Such a model does not reject profit

orientation but positions profit as one component of value creation that must be generated through halal, fair, transparent, and responsible activities. This study aims to analyze the concept of the sustainable business model from the perspective of Islamic economics, identify Islamic principles relevant to business sustainability, and formulate the characteristics of a business model that integrates economic, social, environmental, and spiritual dimensions. This study is expected to provide a conceptual contribution to the development of Islamic business management, particularly by expanding the understanding of business models that are not only oriented toward profitability but also toward *maslahah* and long-term sustainability (Kalkavan et al., 2021).

METHOD

This study employs a library research method with a qualitative and descriptive-analytical approach. This method was selected because the research focuses on a conceptual analysis of various ideas and research findings concerning sustainable business models and their relevance to Islamic economic principles. The research sources consist of scholarly journal articles, academic books, previous research findings, and literature discussing sustainable business models, business model innovation, Islamic economics, Islamic business ethics, *maqashid al-shariah*, *maslahah*, corporate social responsibility, environmental sustainability, stakeholder management, and Islamic business concepts. The literature was analyzed through several stages. The first stage involved identifying the main concepts related to business models and sustainability. The second stage involved classifying the literature according to themes, including value creation, economic sustainability, social responsibility, environmental sustainability, Islamic business ethics, *maqashid al-shariah*, *maslahah*, and business governance (Assyakurrohim et al., 2022; Connaway & Radford, 2021). The next stage involved comparing ideas to identify similarities and differences between the concept of the sustainable business model and Islamic economic principles. The results of the comparison were then interpreted to examine how Islamic principles can provide additional dimensions to the concept of sustainability. The final stage was synthesis, namely integrating the various concepts analyzed to develop a conceptual model of the sustainable business model from the perspective of Islamic economics. The synthesis focused on the relationship between Islamic principles, value creation processes, value distribution, economic, social, and environmental sustainability, and the achievement of *maslahah*. This study is a conceptual literature review and does not employ surveys, interviews, field observations, systematic literature review, PRISMA, or bibliometric analysis.

RESULTS AND DISCUSSION

RESULTS

The literature review indicates that the concept of the business model has developed from a relatively simple orientation toward an increasingly complex approach. In traditional business models, the primary focus of a company is how to generate revenue and obtain profits from the products or services it offers. Consumers are primarily positioned as buyers, while business success is measured through indicators such as revenue, profit, market growth, and efficiency. The development of the business model concept subsequently expanded attention toward how companies create, deliver, and capture value. This change indicates that companies do not merely sell products but create particular value propositions for consumers and organize various resources to generate such value. The concept of the sustainable business model subsequently emerged by incorporating social and environmental dimensions into value creation. Companies are required to consider the impacts of their business activities on various stakeholders and the environment. Thus, value creation is no longer solely oriented toward financial profit but also toward generating social benefits and reducing negative environmental impacts (Islam & Wahab, 2021).

This development demonstrates a shift from single-value orientation toward multi-value orientation. In the former approach, value is primarily viewed from the company's economic perspective. In the latter, value is understood more broadly as a combination of economic, social, and environmental value. The findings indicate that Islamic economic principles have a strong relationship with the concept of sustainability. Islam positions human beings as khalifah who have a responsibility to manage resources. Therefore, economic activities cannot be separated from moral responsibility. The principle of tawhid establishes that economic activities are part of devotion to Allah. This principle prevents the separation of business activities from moral values. Meanwhile, amanah emphasizes that resources, capital, authority, and relationships with stakeholders must be managed responsibly. The principle of 'adl requires justice in relationships between companies and stakeholders. Justice includes fair pricing, decent employment relationships, fulfillment of obligations, consumer protection, and a non-exploitative distribution of benefits. The principles of sidq and transparency require companies to provide truthful information. In the context of sustainability, these principles are important for preventing excessive or misleading sustainability claims. Meanwhile, the concept of maslahah establishes that business activities should generate benefits and prevent harm. Thus, sustainability from the Islamic perspective is not merely related to a company's ability to survive but also to its ability to create benefits continuously (Al-Jayyousi et al., 2022).

The findings also indicate that maqashid al-shariah can be used as a normative framework for understanding business sustainability. This concept provides a perspective that economic activities should be directed toward protecting and improving the quality of human life. The protection of wealth (hifz al-mal) can be associated with sound economic value creation, risk management, protection of property rights, and financial sustainability. The protection of life (hifz al-nafs) can be associated with product safety, employee health, occupational safety, and consumer protection. The protection of intellect (hifz al-'aql) can be associated with the provision of accurate information, consumer education, and human resource development. The protection of lineage (hifz al-nasl) can be linked to social development and intergenerational sustainability. Meanwhile, the protection of religion (hifz al-din) provides a moral foundation ensuring that economic activities remain within the boundaries of Sharia. Thus, maqashid al-shariah can broaden the concept of sustainability from three dimensions economic, social, and environmental into a framework that also considers moral and spiritual dimensions. A sustainable business model from the Islamic perspective indicates a change in the position of stakeholders. Companies are not only responsible to capital owners but also to employees, consumers, suppliers, communities, governments, and the environment (Nordin et al., 2022).

Such relationships require a fairer distribution of value. The value generated by a company should not be concentrated solely among capital owners when the creation of such value involves contributions from various stakeholders. From the Islamic perspective, relationships with stakeholders are also part of amanah. Companies have a responsibility not to exploit parties that have weaker bargaining positions. Thus, stakeholder orientation can serve as an instrument for translating the principles of justice and maslahah into business practices. The findings indicate that environmental sustainability has strong relevance to Islamic economic principles. Economic activities that cause environmental damage, waste resources, or involve excessive exploitation contradict the principle of human responsibility as stewards of the earth. Environmental sustainability in Sharia-based business can be realized through efficient resource utilization, waste reduction, responsible energy use, environmentally friendly product development, and the implementation of circular economy principles. However, environmental concern should not be pursued solely because of regulatory pressures or market demands. From the Islamic perspective, environmental

protection has a moral dimension because human beings have a responsibility toward the continuity of life (Zaki et al., 2022).

DISCUSSION

Based on the synthesis of the literature, a sustainable business model from the perspective of Islamic economics can be understood as a business model that creates, delivers, and captures value sustainably while remaining grounded in the principles of halal, justice, amanah, transparency, maslahah, and maqashid al-shariah. This concept shares similarities with the conventional sustainable business model in terms of attention to economic, social, and environmental sustainability. However, the Islamic perspective provides an additional dimension in the form of tawhid and moral-spiritual responsibility. Therefore, profit remains important. Islam does not reject profit in business activities. However, profits must be obtained through lawful, fair, transparent, and non-destructive means. Profit becomes a means of maintaining the continuity of the company and creating benefits, rather than the sole objective that disregards stakeholder interests. The main transformation identified is a shift from profit maximization toward broader value creation. In traditional models, companies tend to position profit as the primary indicator of success. In sustainable models, companies begin to consider social and environmental impacts. The Islamic perspective expands this into a value and maslahah orientation (Hidayat et al., 2021).

This means that companies not only create economic, social, and environmental value but also ensure that such value is consistent with Islamic principles. A company that generates substantial profits while exploiting workers, deceiving consumers, damaging the environment, or engaging in prohibited transactions cannot be categorized as a sustainable business model from the Islamic perspective. Conversely, a company that earns reasonable profits, treats workers fairly, maintains product quality, protects consumers, manages the environment responsibly, and provides social benefits possesses characteristics that are more consistent with the concept of maslahah. Islamic principles need to be integrated into the components of the business model rather than merely positioned as additional values. In the value proposition, for example, companies can offer products that are halal, safe, high-quality, and beneficial. In customer relationships, companies should implement honest and transparent communication. In key activities, companies should ensure that production processes comply with halal principles while implementing resource efficiency. In relationships with suppliers, companies should ensure fair and non-exploitative transactions. In revenue structures, companies must ensure that revenue is generated from halal activities. Thus, Sharia should not merely function as an ethical statement but should become an integral part of business model design. One important characteristic of a Sharia-based sustainable business model is its attention to value distribution (Elgharbawy et al., 2023).

Companies are not only responsible for creating value but also for ensuring that such value is distributed fairly. Justice can be implemented through the provision of decent wages, timely payments to suppliers, consumer protection, price transparency, and social contributions. In this context, zakat, productive waqf, qard hasan, and other forms of social distribution can serve as instruments that support the broader distribution of economic benefits. This demonstrates that sustainability in Islamic economics is not merely concerned with business survival but also with the ability of businesses to create a broader distribution of benefits. Based on the literature synthesis, a Sharia-based sustainable business model can be formulated through four main dimensions. The first is the economic dimension, which includes profitability, efficiency, growth, and financial sustainability. The second is the social dimension, which includes employee welfare, customer satisfaction, community empowerment, and distributive justice. The third is the environmental dimension, which includes resource efficiency, waste reduction, environmental protection, and the sustainability of natural resources. The fourth is the spiritual-moral dimension, which

includes Sharia compliance, amanah, honesty, justice, and a maslahah-oriented approach. These four dimensions are interconnected and should not be treated as separate objectives (Kaswoto et al., 2025).

Table 1. Synthesis of the Sustainable Business Model from the Perspective of Islamic Economics

Dimension	Sustainable Business Model	Islamic Economic Perspective	Implementation in the Business Model
Econo	Profitability and financial sustainability	<i>Hifz al-mal</i> , efficiency, halal transactions	Halal revenue, risk management, resource efficiency
Product/Value	Products and services that provide value	Halal, <i>tayyib</i> , <i>maslahah</i>	Halal, safe, high-quality, and beneficial products
Social	Stakeholder welfare	<i>‘Adl</i> , <i>ihsan</i> , <i>maslahah</i>	Fair wages, consumer protection, community empowerment
Environment	Reduction of ecological impacts	<i>Amanah</i> and responsibility as <i>khalifah</i>	Energy efficiency, waste reduction, circular economy
Governance	Transparency and accountability	<i>Amanah</i> , <i>sidq</i> , <i>‘adl</i>	Transparent reporting, supervision, anti-fraud practices
Supply Chain	Sustainable supply chain	Halal integrity and justice	Selection of halal suppliers, fair transactions, traceability
Consumer	Customer value and trust	<i>Amanah</i> and <i>sidq</i>	Honest information, product quality, consumer protection
Finance	Financial sustainability	Prohibition of <i>riba</i> , <i>gharar</i> , and <i>maysir</i>	Financing and transactions based on Sharia principles
Spiritual-Moral	Ethical orientation	<i>Tawhid</i> and <i>maqashid al-shariah</i>	Sharia compliance and moral responsibility
Ultimate Goal	Long-term sustainability	<i>Maslahah</i>	Balance among profit, people, environment, and sustainability

The table demonstrates that the concepts of the sustainable business model and Islamic economics share strong common ground in terms of sustainability, stakeholders, ethics, and value creation. However, Islamic economics provides a more explicit normative foundation through the principles of tawhid, amanah, justice, and maqashid al-shariah. In conventional business models, sustainability is often understood as a company's ability to survive and generate value over the long term. The Islamic perspective expands this understanding by positioning maslahah as the ultimate orientation. Maslahah means that business activities should generate genuine benefits and prevent harm. Therefore, corporate sustainability cannot be separated from the sustainability of human life and the environment. Within this framework, companies can generate profits while simultaneously providing social

benefits. Companies can also improve efficiency while reducing environmental damage. Thus, there is potential for mutually reinforcing relationships among economic, social, and environmental interests. Islamic values will not produce sustainability unless they are translated into governance mechanisms. Amanah, for example, needs to be realized through systems of supervision, auditing, transparency, and accountability (Rahma et al., 2025).

Similarly, the principle of justice needs to be translated into pricing policies, employment relationships, supplier contracts, and conflict-resolution mechanisms. In other words, governance serves as a bridge between normative principles and business practices. This also demonstrates that a sustainable business model from the Islamic perspective cannot merely possess a social or environmental mission. Companies require structures and mechanisms that ensure these values are genuinely implemented. Based on the synthesis of the discussion, the conceptual model can be formulated as follows: Tawhid, Islamic Values, Halal & Ethical Business Model, Sustainable Value Creation, Fair Value Distribution, Stakeholder Well-being, Maslahah & Sustainability. In this model, tawhid serves as the fundamental foundation. From this foundation emerge Islamic values such as amanah, justice, honesty, ihsan, and responsibility. These values are then translated into the design of a halal and ethical business model. This business model generates value creation encompassing economic, social, and environmental dimensions. The value generated must then be distributed fairly among stakeholders. This process is ultimately directed toward stakeholder well-being, maslahah, and long-term sustainability (Supriadi et al., 2025).

Thus, sustainability is not positioned as a by-product of business activities but as an integral part of business model design from the outset. The developed model has implications for Islamic business management. First, management needs to shift the measurement of business success from narrow financial indicators toward multidimensional indicators. Profit remains important but should be accompanied by indicators of social and environmental performance, Sharia compliance, and stakeholder well-being. Second, companies need to incorporate sustainability principles into the design of their business models from the outset. This includes supplier selection, product development, marketing strategies, human resource management, energy use, waste management, and value distribution. Third, Sharia-based companies need to strengthen governance so that the values of amanah and justice can be implemented substantively. Sustainability should not merely become a marketing slogan but must be reflected in organizational policies and practices. Fourth, a maslahah-oriented approach can serve as a strategic differentiator. Businesses that are able to demonstrate tangible benefits for consumers, communities, and the environment have the potential to build long-term trust and reputation (Klongruea et al., 2025).

CONCLUSION

This study demonstrates that the concept of the sustainable business model has strong relevance to the perspective of Islamic economics. Both approaches position sustainability as an important component of value creation, but Islamic economics provides a stronger normative and spiritual foundation through the principles of tawhid, amanah, justice, honesty, maslahah, and maqashid al-shariah. A sustainable business model from the Islamic perspective does not reject profit orientation. Profit remains necessary to ensure the continuity of the company, but it must be generated through activities that are halal, fair, transparent, and responsible. Therefore, business success is determined not only by the ability to generate profits but also by the ability to create social value, protect the environment, fulfill stakeholder interests, and provide long-term benefits. The synthesis indicates that a Sharia-based sustainable business model can be developed through the integration of Islamic values, a halal and ethical business model, sustainable value creation, fair value distribution, stakeholder well-being, and a maslahah-oriented approach. Within this framework, maqashid al-shariah can serve as a foundation for ensuring that business activities generate benefits and prevent

harm. Therefore, the sustainable business model from the perspective of Islamic economics should not be understood merely as an adaptation of the conventional sustainability concept with the addition of a Sharia label. Rather, it should be understood as a reconstruction of the business model that places economic, social, environmental, and moral-spiritual sustainability within an integrated framework. This model offers the perspective that a sustainable business is one that is able to generate profits in a halal manner, create value fairly, protect the environment, fulfill stakeholder interests, and generate sustainable *maslahah*.

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