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Towards an Integrative Epistemological Framework beyond Positivist Assumptions: Integrating Maqasid al-Shariah into Management Epistemology

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Abstract

Management epistemology has been strongly shaped by positivist and empirical-analytical assumptions that emphasize measurement, objectivity, causal explanation, and empirical verification. Although these approaches contribute to methodological rigor, their epistemological limitations become apparent when organizational realities involve contextual, experiential, ethical, and purposive dimensions. Existing studies have increasingly applied maqasid al-shariah to organizational performance, decision-making, governance, sustainability, and Islamic financial institutions, yet its role in the construction of management knowledge remains insufficiently developed. This study aims to construct an integrative epistemological framework that positions maqasid al-shariah as a normative-teleological epistemic principle within management knowledge production. Using an integrative literature review and conceptual synthesis, the study examines management epistemology, positivist assumptions, Islamic epistemology, and maqasid-oriented management. The synthesis identifies three interconnected limitations: reductionism in representing organizational reality, value-free bias in separating empirical inquiry from normative questions, and measurement bias that restricts epistemic visibility. In response, the study proposes an Integrative Epistemological Model connecting revelation (*naql*), reason (*'aql*), and empirical inquiry, with maqasid al-shariah providing normative-teleological orientation. Empirical inquiry remains essential for establishing empirical validity, while maqasid provides criteria for interpreting and evaluating knowledge in relation to justice, human dignity, public benefit (*maslahah*), and prevention of harm. The study contributes a conceptual framework for extending management epistemology beyond the assumption that empirical-analytical criteria alone exhaust the legitimate dimensions and purposes of management knowledge.

Keywords

Management epistemology, *maqasid al-shariah,* positivism, integrative epistemological framework.

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Introduction

The positivist paradigm has profoundly influenced modern management science by emphasizing empirical rationality, objectivity, measurement, and generalization as central foundations of scientific knowledge. In management research, these assump-

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tions have been expressed through quantitative analysis, performance measurement, hypothesis testing, and the search for causal relationships.[1] This influence, however, should not be interpreted as indicating that management and business research are exclusively positivist; rather, positivist assumptions remain influential in shaping how some organizational phenomena are rendered knowable and scientifically legitimate.[2] As organizations increasingly operate amid globalization, technological disruption, and multidimensional crises, this epistemological orientation faces a persistent challenge: organizational realities can be context-dependent and value-laden and may not always be adequately represented through standardized measurement and prediction alone.[3]

The limitations of positivist management research are not merely methodological but also epistemological, ontological, and axiological. At the epistemological level, privileging observable and measurable phenomena can marginalize questions of meaning, values, spirituality, and subjective experience. Ontologically, reducing organizational actors and processes to measurable variables may flatten the complex social realities in which managerial action occurs. Axiologically, the aspiration to value-neutral inquiry sits uneasily with managerial decisions that inevitably involve questions of ethics, justice, responsibility, and stakeholder interests.[4] Critical scholarship further challenges the tendency to equate reality with what can be empirically known, while research in organizational inquiry has demonstrated the need for approaches that accommodate dimensions of social reality that resist straightforward quantification.[5] These concerns indicate the need to reconsider not only which methods management research employs, but also what it recognizes as legitimate knowledge and what purposes management knowledge is expected to serve.

Critiques of positivism have generated alternative approaches, including interpretivism, constructivism, critical theory, and broader forms of epistemological plu-

[1] Phil Johnson and Joanne Duberley, *Understanding Management Research: An Introduction to Epistemology* (London: SAGE Publications, 2000); Junichi Yamanoi, "Recent Trends in Quantitative Research in Management," *Soshiki Kagaku* 54, no. 4 (2021): 4–18, https://doi.org/10.11207/soshikikagaku.20210715-1.

[2] Jasmin Mahadevan, "What Connects Positivism and Interpretivism in Cross-Cultural Management Studies: Genealogy as a Method for Re-Ordering Disciplinary Knowledge," *International Journal of Cross Cultural Management* 24, no. 2 (2024): 215–234, https://doi.org/10.1177/14705958231223874.

[3] Kyi Phyu Nyein, Jesse R. Caylor, Ngoc S. Duong, Trevor N. Fry, and Jessica L. Wildman, "Beyond Positivism: Toward a Pluralistic Approach to Studying 'Real' Teams," *Organizational Psychology Review* 10, no. 2 (2020): 87–112, https://doi.org/10.1177/2041386620915593.

[4] Philip Kwaku Kankam, "The Use of Paradigms in Information Research," *Library & Information Science Research* 41, no. 2 (2019): 85–92, https://doi.org/10.1016/j.lisr.2019.04.003; Aliyu Aliyu, Muhammad Bello, Rozilah Kasim, and David Martin, "Positivist and Non-Positivist Paradigms in Social Science Research: Conflicting Paradigms or Perfect Partners?," *Journal of Management and Sustainability* 4, no. 3 (2014): 79–95, https://doi.org/10.5539/jms.v4n3p79.

[5] Yvonna S. Lincoln and Egon G. Guba, "Ethics: The Failure of Positivist Science," *The Review of Higher Education* 12, no. 3 (1989): 221–240, https://doi.org/10.1353/rhe.1989.0017; Sumantra Ghoshal, "Bad Management Theories Are Destroying Good Management Practices," *Academy of Management Learning & Education* 4, no. 1 (2005): 75–91, https://doi.org/10.5465/amle.2005.16132558; Rose Hiquet, Claire Wordley, and Shahzad Ansari, "Why Does Faithful Epistemic Representation Matter for Management Practices? The Case of the Natural Environment in Management Theory," *Philosophy of Management* 22 (2023): 347–372, https://doi.org/10.1007/s40926-022-00220-5.

ralism. These approaches have expanded management research by emphasizing context, meaning, experience, and the socially situated character of organizational knowledge.[6] Yet the incorporation of alternative paradigms does not necessarily resolve the deeper question of how empirical, rational, ethical, and transcendental dimensions of knowledge might be integrated within a coherent epistemological framework. Islamic epistemology provides a distinctive point of departure because it does not treat revelation, reason, and empirical experience as mutually exclusive sources of knowledge. Instead, rational inquiry and empirical investigation can function as instruments of understanding within a worldview grounded in tawhid, while knowledge remains connected to ethical purpose and human welfare.[7] Within this perspective, *maqasid al-shariah* offers a particularly relevant conceptual resource because it directs knowledge and action toward *maslahah* and the realization of human welfare rather than toward instrumental efficiency alone.[8]

Contemporary scholarship has increasingly applied *maqasid al-shariah* to management and organizational questions, including performance evaluation, decision-making, governance, sustainability, and Islamic economic practice. Nevertheless, much of this literature treats maqasid primarily as a normative or ethical framework for evaluating managerial outcomes rather than as a principle that participates in the construction and validation of knowledge itself.[9] At the same time, scholarship on management epistemology has largely focused on comparisons among established paradigms such as positivism, interpretivism, and constructivism, while Islamic management studies have not yet sufficiently developed an operational epistemological framework that connects their normative commitments to processes of knowledge production.[10] This creates a conceptual gap between critiques of positivist epistemology and proposals for Islamic

[6] Kyi Phyu Nyein et al., "Beyond Positivism," 87–112; Mahadevan, "What Connects Positivism and Interpretivism," 215–234.

[7] Masudul Alam Choudhury, "Tawhidi Islamic Economics in Reference to the Methodology Arising from the Qur'ān and the Sunnah," *ISRA International Journal of Islamic Finance* 10, no. 2 (2018): 263–276, https://doi.org/10.1108/IJIF-02-2018-0025; Syed Muhammad Naquib al-Attas, *Islam and Secularism* (Kuala Lumpur: International Institute of Islamic Thought and Civilization, 1993).

[8] Jasser Auda, *Al-Maqasid untuk Pemula*, trans. 'Ali 'Abdelmon'im (Yogyakarta: SUKA-Press UIN Sunan Kalijaga, 2013); Masudul Alam Choudhury, *Tawhidi Epistemology and Its Applications: Economics, Finance, Science and Society* (Newcastle upon Tyne: Cambridge Scholars Publishing, 2014).

[9] Suud Sarim Karimullah, "Exploration of Maqasid Al-Shariah Concepts in the Development of Islamic Economic Policies," *Mu'amalah: Jurnal Hukum Ekonomi Syariah* 2, no. 2 (2023): 153–172, https://doi.org/10.32332/muamalah.v2i2.7747; Satria Avianda Nurcahyo, Roikhatul Jannah, and Muhammad Anis, "Maqasid Syariah Management in Realizing Sustainable Development Goals: Perspective of the Halal Tourism Industry," Journal of Digital Marketing and Halal Industry 6, no. 2 (2024): 175-192; https://doi.org/10.21580/jdmhi.2024.6.2.23093; Tuan Sidek T.M., and Ismail, "Cultivating a Maqasid al-Shariah-Based Decision-Making in Islamic Organization Management," *International Journal of Humanities Technology and Civilization* 6, no. S2 (2021): 9–16, https://doi.org/10.15282/ijhtc.v6i(S2).6242;

[10] Moh. Nurul Qomar, Athi' Hidayati, and Nafi'uddin, "Using Epistemology to Hack Islamic Management," Jurnal Ilmiah Ekonomi Islam 8, no. 1 (2022): 187-195; https://doi.org/10.29040/jiei.v8i1.4512; Rania Kamla, "Critical Insights into Contemporary Islamic Accounting," *Critical Perspectives on Accounting* 20, no. 8 (2009): 921–932, https://doi.org/10.1016/j.cpa.2009.01.002.

management: while the former identify limitations in dominant assumptions about knowledge, and the latter articulate ethical and normative principles, relatively little work has explicitly reconstructed the epistemological foundations of management by positioning *maqasid al-shariah* within the processes through which management knowledge is constructed, justified, and applied.

This study addresses that gap by proposing an integrative epistemological framework for management science in which *maqasid al-shariah* functions not merely as an ethical criterion applied after knowledge has been produced, but as an epistemic principle that informs the interpretation, validation, construction, and application of management knowledge. The proposed framework integrates three interconnected sources of knowledge—revelation (*naql*), reason (*ʿaql*), and empirical inquiry—while retaining the analytical strengths of empirical and positivist tools. In this formulation, empirical methods remain important for describing and explaining organizational phenomena, whereas *maqasid al-shariah* provides a normative-teleological orientation for evaluating whether knowledge and its applications contribute to justice, human dignity, public benefit, and the prevention of harm. The contribution, therefore, is not to replace empirical inquiry with religious reasoning, but to reposition empirical inquiry within a broader epistemological architecture in which questions of validity and purpose are considered together.

The conceptual novelty of this study lies in moving *maqasid al-shariah* from the level of normative evaluation toward the epistemological level of management knowledge. Previous Islamic epistemological projects have established important foundations for integrating revelation, reason, and human experience within a tawhidic worldview. Al-Attas emphasizes the integration of revelation, reason, and authentic human experience under *adab*; al-Faruqi calls for integrating revealed and acquired knowledge within the broader project of the Islamization of knowledge; and al-Alwani emphasizes a complementary reading of the revealed text and the created universe.[11] Building on this intellectual tradition, the present study specifies *maqasid al-shariah* as the principle that connects these sources to the production and application of management knowledge. In contrast to approaches that regard methodological pluralism simply as the coexistence of quantitative and qualitative methods, the proposed framework operates at a deeper epistemological level by addressing the sources, justification, values, and purposes of management knowledge.

Accordingly, this study aims to construct an integrative epistemological model of management science grounded in *maqasid al-shariah*, with particular attention to the relationship between revelation, reason, empirical inquiry, and the normative-teleological orientation of *maslahah*. The study contributes to the philosophy of manage-

[11] Al-Attas, *Islam and Secularism*; Isma'il Raji al-Faruqi, *Islamization of Knowledge: General Principles and Workplan* (Herndon, VA: International Institute of Islamic Thought, 1982); Taha Jabir al-Alwani and Imad al-Din Khalil, *The Qur'an and the Sunnah: The Time-Space Factor*, Occasional Papers Series 3 (Herndon, VA: International Institute of Islamic Thought, 1995).

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ment by demonstrating how Islamic epistemological resources can broaden the legitimate foundations of management knowledge without discarding the analytical capacities of empirical research. It also contributes to debates on epistemological pluralism by offering a framework in which descriptive-explanatory inquiry and normative-teleological reasoning are treated as complementary rather than mutually exclusive. The resulting model is intended as a conceptual foundation for further empirical investigation into how *maqasid*-based epistemological principles can inform management theory, organizational governance, decision-making, and performance assessment.

Method

This study employed an integrative literature review and conceptual synthesis to examine the epistemological foundations of management science and to develop an integrative framework based on *maqasid al-shariah*. An integrative review was appropriate because the study does not seek to estimate empirical effects or statistically aggregate findings, but to critically connect concepts and arguments developed across different epistemological traditions. This approach enables the identification of recurring assumptions, comparison of divergent perspectives, and reconstruction of relationships among concepts into a coherent theoretical framework.[12]

The literature search was conducted using Scopus, Google Scholar, and the Directory of Open Access Journals (DOAJ). The principal search terms included *positivist management science*, *Islamic epistemology*, *tawhidic epistemology*, and *maqasid al-shariah management*. The search primarily covered publications from 2016 to 2026, while earlier foundational works were retained when they were essential to the conceptual argument. Selection focused on peer-reviewed journal articles and relevant academic books that directly addressed management epistemology, positivist or empirical-analytical assumptions, Islamic epistemology, or *maqasid*-oriented management. From the identified literature, ten core peer-reviewed journal articles were purposively selected as the principal analytical corpus for examining the persistence and implications of positivist assumptions in management research. Other sources were used as supporting theoretical literature on Islamic epistemology, *maqasid al-shariah*, and the development of conceptual frameworks.

The analysis proceeded through three interconnected stages. First, thematic analysis identified recurring issues concerning quantification, causal explanation, measurement, objectivity, values, and the representation of organizational reality. Second, comparative epistemological analysis examined these assumptions against key dimensions of Islamic epistemology, including ontology, sources of knowledge, epistemic justification, axiology, methodology, and the purpose of knowledge. Third, conceptual synthesis inte-

[12] Yosef Jabareen, "Building a Conceptual Framework: Philosophy, Definitions, and Procedure," *International Journal of Qualitative Methods* 8, no. 4 (2009): 49–62, https://doi.org/10.1177/160940690900800406; Hannah Snyder, "Literature Review as a Research Methodology: An Overview and Guidelines," *Journal of Business Research* 104 (2019): 333–339, https://doi.org/10.1016/j.jbusres.2019.07.039.

grated revelation (*naql*), reason (*ʿaql*), and empirical inquiry with *maqasid al-shariah* as a normative-teleological criterion for interpreting, validating, and constructing management knowledge. The relationships among these concepts were then organized into a coherent conceptual framework following the logic of conceptual framework development.[13]

Result and Discussion

The Persistence of Positivist Assumptions in Contemporary Management Research

The literature reviewed in this study indicates that positivist and empirical-analytical assumptions remain influential in contemporary management research, particularly in research practices that prioritize quantification, causal explanation, measurement, and empirical verification. This influence should not, however, be understood as evidence that positivism is the only paradigm operating in management science. Rather, the reviewed literature suggests that positivist assumptions continue to shape important standards through which organizational phenomena are measured, causal relationships are assessed, and scientific claims are evaluated.[14]

The persistence of these assumptions can be identified at three interconnected levels: methodological orientation, construction of organizational reality, and institutional validation of knowledge. At the methodological level, quantitative analysis, statistical estimation, hypothesis testing, and causal inference remain prominent in management research. Yamanoi's review of quantitative research in management demonstrates the continuing importance of quantitative approaches in leading management scholarship, while Busenbark et al. illustrate the increasing methodological sophistication devoted to issues such as omitted-variable bias and causal inference.[15] At the same time, research in organizational studies has increasingly acknowledged the limitations of treating quantitative methods as the sole route to understanding organizational phenomena. Nyein et al., for example, explicitly call for greater epistemological pluralism in the study of teams.

At the level of reality construction, the issue is not simply whether researchers use quantitative methods, but how organizational phenomena are conceptualized before they are measured. Organizational constructs such as performance, productivity, effectiveness, competitive advantage, and organizational behavior are frequently translated

[13] Jabareen, "Building a Conceptual Framework"; Richard J. Torraco, "Writing Integrative Literature Reviews: Guidelines and Examples," *Human Resource Development Review* 4, no. 3 (2005): 356–367, https://doi.org/10.1177/1534484305278283.

[14] Yamanoi, "Recent Trends in Quantitative Research in Management," 4–18; Nyein et.al., "Beyond Positivism," 87–112.

[15] Yamanoi, "Recent Trends in Quantitative Research in Management," 4–18; John R. Busenbark, Hyunjung (Elle) Yoon, Daniel L. Gamache, and Michael C. Withers, "Omitted Variable Bias: Examining Management Research with the Impact Threshold of a Confounding Variable (ITCV)," *Journal of Management* 48, no. 1 (2022): 17–48, https://doi.org/10.1177/01492063211006458.

into operational variables that permit comparison and statistical analysis. Such operationalization provides analytical advantages, but it may also narrow the representation of phenomena whose meanings are contextual, relational, ethical, or experiential. Hiquet, Wordley, and Ansari emphasize the importance of faithful epistemic representation precisely because the selection of what can be represented and measured affects what becomes visible within management theory.[16]

At the institutional level, epistemological assumptions are reinforced through publication, evaluation, transparency, replication, and research-training practices. Hensel's analysis of open-science standards in management and organization journals illustrates how norms of transparency, validity, and reproducibility have become institutionalized within contemporary scholarly practice. Block et al., however, identify a significant tension between the normative importance of replication and its relatively limited prevalence in top management journals.[17] This tension is analytically important because it indicates that the institutional influence of positivist ideals does not necessarily mean that all of their methodological principles are consistently realized in practice.

Table 1. Patterns of Positivist Influence in Contemporary Management Research

Level	Dominant Tendency	Representative Evidence	Epistemological Implication
Methodological	Quantification, statistical analysis, measurement, hypothesis testing, and causal inference remain prominent	Yamanoi (2021); Busenbark et al. (2022)	Empirical verification remains an important criterion of scientific legitimacy
Construction of reality	Organizational phenomena are frequently translated into measurable and operationalizable variables	Nyein et al. (2020); Hiquet, Wordley, and Ansari (2023); Mahadevan (2024)	Dimensions that are contextual, experiential, or value-laden may receive less epistemic attention
Institutional	Publication, transparency, reproducibility, and evaluation mechanisms reinforce particular standards of rigor	Hensel (2023); Block et al. (2023)	Epistemological assumptions can become embedded in institutional practices rather than remaining merely methodological choices

The synthesis presented in **Table 1** suggests that the persistence of positivist assumptions should be understood as an epistemological influence rather than a complete paradigm monopoly. Alternative approaches—including constructivism, critical theory, and pluralistic approaches—are clearly present in management and organiza-

[16] Hiquet, Wordley, and Ansari, "Why Does Faithful Epistemic Representation Matter for Management Practices?" 347–372.

[17] Przemysław G. Hensel, "Dissecting the Tension of Open Science Standards Implementation in Management and Organization Journals," *Accountability in Research* 30, no. 3 (2023): 150–175, https://doi.org/10.1080/08989621.2021.1981870; Jörn H. Block, Christian Fisch, Narmeen Kanwal, Solvej Lorenzen, and Anna Schulze, "Replication Studies in Top Management Journals: An Empirical Investigation of Prevalence, Types, Outcomes, and Impact," *Management Review Quarterly* 73 (2023): 1109–1134, https://doi.org/10.1007/s11301-022-00269-6.

tional scholarship.[18] The central issue for this study is, consequently, not to establish that positivism should be rejected, but to examine whether its empirical-analytical strengths can be situated within a broader epistemological framework capable of accommodating dimensions of organizational reality that cannot be adequately represented by measurement alone.

This distinction is important for the subsequent argument. The problem identified here is not quantitative research itself. Measurement, statistical inference, causal explanation, and replication remain valuable instruments for producing reliable management knowledge. The epistemological question concerns the conditions under which these instruments become treated as sufficient criteria for determining what constitutes legitimate knowledge. This distinction provides the basis for examining the limitations of positivist epistemology without reducing the discussion to a methodological opposition between quantitative and qualitative research.

Limitations of Positivistic Epistemology in Explaining Managerial Reality

The literature synthesis identifies three interconnected limitations relevant to the epistemological problem addressed in this study: reductionism, value-free bias, and measurement bias. These limitations do not imply that empirical approaches are incapable of studying complex organizational phenomena. Rather, they indicate that empirical measurement alone cannot exhaust the ontological, normative, and experiential dimensions of organizational reality. Thus, what kinds of organizational realities become visible, how they are represented, and what criteria are used to determine their significance.

1. Reductionism and the Representation of Organizational Reality

The first limitation concerns reducing complex organizational phenomena to variables that can be observed, measured, and statistically related. Positivist research has contributed substantially to the development of management science by enabling systematic comparison, prediction, and causal explanation. Yet organizations are not merely collections of measurable variables. They are social formations shaped by interactions, meanings, institutional contexts, identities, values, emotions, and experiences. Burrell and Morgan's analysis of sociological paradigms is relevant here because it demonstrates that different assumptions about social reality produce different forms of organizational knowledge.[19] Similarly, Nyein et al. argue that conventional approaches to team research may inadequately represent the complexity of actual team experiences

[18] Jasmin Mahadevan, "What Connects Positivism and Interpretivism in Cross-Cultural Management Studies: Genealogy as a Method for Re-Ordering Disciplinary Knowledge," *International Journal of Cross Cultural Management* 24, no. 2 (2024): 215–234, https://doi.org/10.1177/14705958231223874; Shafa' Annisa Puspasari, Intan Umull Magfira Sary, and Agung Winarno, "Paradigm of Post Positivism, Critical Theory, and Constructivism in Social Research," *East Asian Journal of Multidisciplinary Research* 3, no. 12 (2024): 5503–5512, https://doi.org/10.55927/eajmr.v3i12.12502

[19] Gibson Burrell and Gareth Morgan, *Sociological Paradigms and Organisational Analysis: Elements of the Sociology of Corporate Life* (London: Routledge, 2017).

when organizational phenomena are primarily reduced to relationships among measurable variables.[20] From an Islamic epistemological perspective, this limitation becomes particularly significant because human beings are not understood solely as utility-maximizing or rational-economic actors. Human action also involves intention (*niyyah*), moral responsibility, social relations, and spiritual orientation. Consequently, an epistemology for Sharia management must recognize both observable organizational behavior and the broader dimensions of human agency that give that behavior meaning.

2. The Value-Free Problem

The second limitation concerns the assumption that scientific knowledge can be separated from values. The distinction between facts and values has played an important role in establishing methodological objectivity. However, management research concerns decisions involving people, institutions, resources, organizational power, justice, and competing stakeholder interests. The application of knowledge in such settings inevitably raises normative questions. Ghoshal's influential critique of management theory argues that theories excessively grounded in instrumental rationality can contribute to managerial practices that neglect moral and social considerations.[21] His argument is not that management theory directly causes corporate misconduct in a simple causal sense, but that theoretical assumptions about human behavior and organizational purpose have normative consequences when incorporated into practice. Sandberg and Tsoukas similarly demonstrate that formal theoretical models may fail to capture the practical rationality through which organizational actors interpret and respond to situated circumstances.[22]

The epistemological implication is that management science cannot be fully understood through a strict separation between factual description and normative judgment. Empirical research may establish what happened, what relationships exist, or how efficiently a process operates, but it does not by itself determine whether a particular organizational outcome is just, beneficial, harmful, or socially desirable. Islamic epistemology approaches this problem differently by recognizing that knowledge is connected to an understanding of human purpose and responsibility. Within the framework proposed here, values are therefore not introduced only after knowledge has been produced. Rather, normative considerations form part of the criteria through which knowledge is interpreted and applied. This does not eliminate empirical standards; it places them within a broader axiological orientation.

[20] Nyein et al., "Beyond Positivism," 87–112.

[21] Ghoshal, "Bad Management Theories Are Destroying Good Management Practices," 75–91.

[22] Jörgen Sandberg and Haridimos Tsoukas, "Grasping the Logic of Practice: Theorizing through Practical Rationality," *Academy of Management Review* 36, no. 2 (2011): 338–360, https://doi.org/10.5465/amr.2009.0183.

3. Measurement Bias and Epistemic Visibility

The third limitation concerns the tendency to associate epistemic legitimacy with what can be operationalized and measured. Measurement is indispensable in many areas of management research, but measurability should not be equated automatically with epistemic importance. Organizational phenomena such as trust, meaning, dignity, identity, spirituality, commitment, and ethical responsibility may be difficult to operationalize without reducing their conceptual richness. Hiquet, Wordley, and Ansari emphasize that the representation of organizational reality is itself an epistemological issue. When management theory represents complex phenomena primarily through measurable indicators, aspects that resist operationalization may become less visible within the knowledge-production process.[23] Fry's theory of spiritual leadership further demonstrates that meaning, purpose, and spiritual connection can be relevant to motivation, commitment, and organizational life, even though these dimensions are not always adequately captured by conventional performance indicators.[24]

The implication is not that such phenomena are inherently unmeasurable. Some dimensions of meaning, well-being, trust, and organizational culture can indeed be studied empirically through appropriate qualitative or quantitative instruments. The more precise argument is that the inability or difficulty to measure a phenomenon should not be treated as sufficient grounds for excluding it from legitimate inquiry.

Table 2. Epistemological Limitations of Positivist Approaches in Management Science

Limitation	Epistemological Problem	Representative Literature	Implication
Reductionism	The complex organizational reality is narrowed into measurable variables	Burrell and Morgan (2017); Nyein et al. (2020)	Recognize organizational actors as social, moral, and spiritual beings
Value-free bias	Empirical description is separated from normative questions concerning justice and responsibility	Ghoshal (2005); Sandberg and Tsoukas (2011)	Incorporate explicit ethical and purposive criteria into knowledge interpretation
Measurement bias	What is difficult to operationalize may receive less epistemic visibility	Hiquet, Wordley, and Ansari (2023); Fry (2003)	Recognize meaningful, ethical, and spiritual dimensions alongside measurable indicators

Taken together, these limitations suggest that the epistemological problem cannot be resolved simply by adding more variables to an existing empirical model (Tabel 2). The issue concerns the assumptions that determine what counts as reality, which sources of knowledge are legitimate, how knowledge is justified, and what purposes knowledge should serve. This provides the conceptual rationale for examining Islamic

[23] Hiquet, Wordley, and Ansari, "Why Does Faithful Epistemic Representation Matter."

[24] Louis W. Fry, "Toward a Theory of Spiritual Leadership," *The Leadership Quarterly* 14, no. 6 (2003): 693–727, https://doi.org/10.1016/j.leaqua.2003.09.001.

epistemology and, more specifically, *maqasid al-shariah* as a possible principle for integrating empirical inquiry with normative-teleological reasoning.

Maqasid al-Shariah as the Foundation for the Construction of Management Science

The literature reviewed in this study indicates that *maqasid al-shariah* has increasingly been used beyond its classical function as a normative framework in Islamic law. Contemporary scholarship applies maqasid to organizational performance, managerial decision-making, corporate social responsibility, sustainability, economic policy, and Islamic financial institutions.[25] These applications are important because they demonstrate that maqasid can be translated into organizational criteria and institutional practices. However, the present study takes a further conceptual step by asking whether the same principle can operate within the epistemic process through which management knowledge is constructed and validated.

Auda's systemic formulation of maqasid is particularly relevant to this reconstruction because it emphasizes goals, human welfare, contextuality, multidimensionality, and systemic relationships rather than treating maqasid as a static list of protected interests.[26] In this perspective, *maslahah* provides a purposive orientation for evaluating whether a policy, decision, or institutional arrangement contributes to human welfare. The epistemological significance proposed in this study lies in extending this purposive orientation from the evaluation of outcomes to the construction and interpretation of knowledge itself.

The existing literature reveals at least three major applications of maqasid that provide a foundation for this extension. First, maqasid has been used as a framework for evaluating organizational performance. Dasmadi et al. identify maqasid as a comprehensive framework for assessing organizational performance beyond conventional economic indicators, while Hadi et al. propose a maqasid-based ethical measurement framework for organizational performance.[27] These studies demonstrate that organizational success can be conceptualized through criteria extending beyond profitability and productivity. Second, maqasid has been applied to managerial decision-making and

[25] Nurcahyo, Jannah, and Anis, "Maqasid Syariah Management in Realizing Sustainable Development Goals": 175–192; Karimullah, "Exploration of Maqasid al-Shariah Concepts in the Development of Islamic Economic Policies," 153–172; Prasojo, Winwin Yadiati, Tettet Fitrijanti, and Memed Sueb, "The Relationship between Risk-Taking and Maqasid Shariah-Based Performance in Islamic Banks: Does Shariah Governance Matter?" *Banks and Bank Systems* 17, no. 1 (2022): 137–149, https://doi.org/10.21511/bbs.17(1).2022.12; Dinda Rusmayani Utami, "Analisis Kinerja Keuangan Bank Umum Syariah di Indonesia Tahun 2022 dengan Pendekatan Maqasid Syariah Index (MSI)," *PENG: Jurnal Ekonomi dan Manajemen* 2, no. 2 (2025): 2057–2071, https://doi.org/10.62710/783fy474

[26] Auda, *Al-Maqasid Untuk Pemula*.

[27] Syamsul Hadi, Ibnu Yanuar Iswantoro, Eni Purnasari, Nabila Wahyuningtiyas, and Naima Andleeb, "Maqasid Shariah (Pentagon-Shaped Ethical Measurement) Establish Organizational Performance: A Conceptual Framework," *Journal of Islamic Economics and Social Science* 3, no. 2 (2022): 103–111, https://doi.org/10.22441/jiess.2022.v3i2.005; Dasmadi, Syamsul Hadi, Yang Junchu, Nabila Wahyuningtyas, and Ratna Sesotya Wedadjati, "Maqasid Shariah and Organizational Performance: A Systematic Literature Review," *Global Review of Islamic Economics and Business* 12, no. 2 (2024): 106–119, https://doi.org/10.14421/grieb.2024.122-03.

organizational governance. Sidek and Ismail propose maqasid-based decision-making as a basis for Islamic organizational management, while Hendar applies maqasid to corporate social responsibility and organizational decision-making.[28] These contributions are significant because they demonstrate how normative considerations can be incorporated into managerial rationality rather than treated as external ethical constraints. Third, maqasid has been connected to sustainability, public policy, and institutional performance. Nurcahyo et al. associate maqasid-based management with balancing economic, social, and spiritual objectives in relation to sustainable development. Karimullah examines maqasid as a basis for economic policy formulation, while Prasojo et al. and Utami demonstrate the application of maqasid-oriented indicators to Islamic financial performance.[29]

Table 3. Applications of Maqasid al-Shariah in Management and Organizational Studies

Application	Representative Studies	The Main Function of Maqasid	Significance for the Proposed Framework
Organizational performance	Dasmadi et al. (2024); Hadi et al. (2022)	Broadens performance criteria beyond financial indicators	Demonstrates that organizational knowledge can incorporate welfare-oriented criteria
Decision-making and governance	Sidek and Ismail (2021); Hendar (2023)	Provides ethical and public-interest criteria for decisions	Establishes a normative basis for managerial reasoning
Sustainability and development	Nurcahyo et al. (2024); Karimullah (2023)	Connects economic, social, spiritual, and welfare objectives	Extends management rationality beyond instrumental efficiency
Islamic financial institutions	Prasojo et al. (2022); Utami (2025)	Provides multidimensional performance indicators	Demonstrates that maqasid can be translated into evaluative criteria

These applications demonstrate an important transition in the literature: maqasid has moved from being treated solely as a normative legal principle toward functioning as an evaluative and organizational framework. Nevertheless, most of these studies remain concerned with what organizations should achieve or how to evaluate organizational outcomes. The present study addresses a different question: what if maqasid also informs the criteria through which management knowledge itself is interpreted, validated, and constructed? This distinction is central to the proposed epistemolog-

[28] Sidek and Ismail, "Cultivating a Maqasid al-Shariah-Based Decision-Making in Islamic Organization Management, 9–16; Jejen Hendar, "Maqashid Sharia as the Basis for Decision Making of Corporate Social Responsibility Based on a Prophetic Legal Paradigm," *Prophetic Law Review* 5, no. 1 (2023): 104–125, https://doi.org/10.20885/PLR.vol5.iss1.art6.

[29] Nurcahyo, Jannah, and Anis, "Maqasid Syariah Management in Realizing Sustainable Development Goals," 175–192; Karimullah, "Exploration of Maqasid al-Shariah Concepts in the Development of Islamic Economic Policies," 153–172; Winwin Yadiati Prasojo, Tettet Fitrijanti, and Memed Sueb, "The Relationship between Risk-Taking and Maqasid Shariah-Based Performance in Islamic Banks: Does Shariah Governance Matter?" *Banks and Bank Systems* 17, no. 1 (2022): 137–149, https://doi.org/10.21511/bbs.17(1).2022.12; Dinda Rusmayani Utami, "Analisis Kinerja Keuangan Bank Umum Syariah di Indonesia Tahun 2022 dengan Pendekatan Maqasid Syariah Index (MSI)," *PENG: Jurnal Ekonomi dan Manajemen* 2, no. 2 (2025): 2057–2071, https://doi.org/10.62710/783fy474.

ical contribution. A normative framework evaluates the consequences of an already-established decision or practice. An epistemic principle, by contrast, participates earlier in the knowledge process by influencing what questions are considered significant, how evidence is interpreted, which forms of knowledge are brought into dialogue, and according to what criteria conclusions are considered adequate.

Therefore, the proposed model does not simply add maqasid as another dependent or independent variable within a positivist research design. It repositions maqasid within the epistemological orientation. Accordingly, maqasid can operate at two complementary levels. At the normative-teleological level, it provides direction concerning the purposes and consequences of organizational action. At the epistemic level, it provides criteria for interpreting whether knowledge adequately represents human dignity, justice, public benefit, and prevention of harm. This dual role enables maqasid to mediate between empirical description and normative judgment without requiring the abandonment of empirical inquiry.

Proposed Integrative Epistemological Model

The principal theoretical contribution of this study is the Integrative Epistemological Model, which positions *maqasid al-shariah* as an epistemic principle connecting revelation, reason, and empirical inquiry in the production of management knowledge. The model does not reject positivist analytical tools. Instead, it differentiates their descriptive and explanatory functions from the normative-teleological function of maqasid. Empirical inquiry helps answer questions about how organizational phenomena occur, whereas maqasid addresses questions about why organizational activity matters, what purposes it should serve, and whether its consequences are consistent with human welfare. This distinction makes integration possible without collapsing the epistemological differences between empirical analysis and normative reasoning. The proposed model treats these dimensions as complementary rather than interchangeable. Measurement and statistical analysis remain useful for describing patterns and testing explanatory propositions. Revelation and rational inquiry provide normative, conceptual, and interpretive resources. Maqasid provides a purposive criterion by which these different forms of knowledge can be related to questions of justice, dignity, the public interest, and the prevention of harm.

The model can be understood through five interconnected stages: sources of knowledge, epistemic construction, epistemic validation, knowledge construction, and practical application. The first stage integrates three sources: revelation (*naql*), reason (*'aql*), and empirical reality. Revelation provides the normative and metaphysical foundations derived from the Qur'an and Sunnah. Reason provides interpretation, conceptual analysis, *ijtihad*, *qiyas*, and other forms of rational inquiry. Empirical reality provides observations, data, organizational experiences, and evidence generated through systematic investigation. This triadic structure is consistent with broader Islamic epistemological traditions. Al-Attas emphasizes the integration of revelation and human intellectual activity within an Islamic conception of knowledge; al-Faruqi's Islamization of knowledge project similarly seeks to reconnect acquired knowledge with the worldview of *tawhid*. Al-Alwani's formulation of the two readings, the revealed text and the created universe, further emphasizes the complementary relationship between revelation and the empirical world.[30] The present model develops this intellectual tradition specifically for management epistemology by introducing maqasid as the principle that connects these sources to the purposes of knowledge.

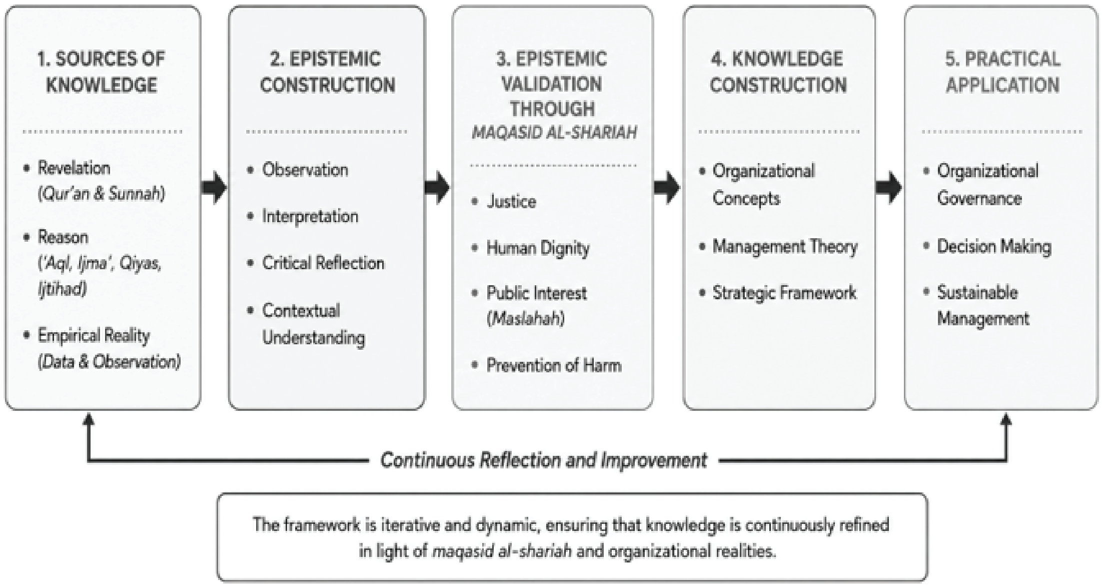

Figure 1. Integrative Epistemological Model: Maqasid al-Shariah and Empirical Inquiry in Dialogue

The second stage concerns the process through which information becomes knowledge. Observation alone does not constitute knowledge. Empirical data require interpretation, contextualization, critical reflection, and conceptual organization. Likewise, revealed principles require responsible interpretation and contextual application rather than mechanical transfer into organizational settings. At this stage, the model retains empirical procedures such as observation, measurement, comparison, and analytical modeling while recognizing that these procedures operate within conceptual and normative assumptions. Therefore, the epistemic process becomes iterative: evidence informs interpretation, interpretation informs conceptualization, and normative principles provide criteria for examining the significance and implications of the resulting knowledge.

The third stage represents the model's distinctive contribution. Knowledge is not considered adequate solely because it is empirically consistent or statistically significant. Empirical validity remains necessary for empirical claims, but the model introduces an additional normative-teleological layer of validation based on maqasid. The central

[30] Al-Alwani and Khalil, *The Qur'an and the Sunnah*"; Al-Attas, *Islam and Secularism*, 127–147; Al-Faruqi, *Islamization of Knowledge*, 15–38.

question is whether knowledge and its application are compatible with principles such as justice, human dignity, the public interest (maslahah), and the prevention of harm. This does not mean that maqasid replaces empirical validity. Rather, it determines whether empirically supported organizational practices are normatively defensible within the Islamic epistemological framework. For example, an organizational intervention may demonstrate statistically significant improvements in productivity. Under a purely instrumental framework, this may be sufficient to classify the intervention as successful. Under the proposed model, the analysis proceeds to ask whether the intervention also protects human dignity, distributes benefits fairly, avoids unjustified harm, and contributes to broader welfare. In this sense, maqasid does not invalidate empirical evidence; it contextualizes the meaning and normative significance of empirical evidence.

The fourth stage translates the integrated epistemic process into management concepts, theories, and strategic frameworks. At this level, the model seeks to generate management knowledge that retains empirical rigor while incorporating normative and teleological reasoning. The distinction from conventional methodological pluralism is important. Methodological pluralism generally concerns the use of different research methods—quantitative, qualitative, historical, or interpretive. The present model operates at a deeper level by addressing the assumptions that govern the selection, interpretation, and validation of knowledge. Bonache and Festing's analysis of research paradigms in international HRM demonstrates why methodological distinctions cannot be separated entirely from underlying epistemological assumptions. Nyein et al. similarly argue for pluralism in organizational research, although the present framework extends pluralism from methods toward the sources and purposes of knowledge.[31]

The final stage translates knowledge into organizational governance, decision-making, performance evaluation, and sustainable management. The relationship is not linear. Practical outcomes generate new organizational experiences, which return to the epistemic process as empirical evidence for further reflection and refinement. The model is iterative rather than strictly sequential. Continuous reflection allows empirical findings, organizational experience, and normative interpretation to modify and refine one another. In this respect, the model avoids the assumption that epistemological reconstruction produces a fixed set of rules. Instead, it provides a structured process through which management knowledge can remain empirically informed, normatively oriented, and contextually responsive.

The proposed model can be translated into concrete management domains without abandoning conventional analytical instruments. The purpose of the operationalization is not to claim that the model has already been empirically validated, but to demonstrate how its epistemological logic can inform future management research and practice.

[31] Jaime Bonache and Marion Festing, "Research Paradigms in International Human Resource Management: An Epistemological Systematisation of the Field," *German Journal of Human Resource Management* 34, no. 2 (2020): 99–123, https://doi.org/10.1177/2397002220909780; Nyein et al., "Beyond Positivism."

Table 4. Preliminary Operationalization of the Integrative Epistemological Model

Management Domain	Conventional Empirical Indicators	Maqasid-Oriented Criteria	Integrated Interpretation
Human Resource Management	Productivity, turnover, performance appraisal	*Hifz al-nafs*: dignity and employee well-being; *hifz al-'aql*: equitable learning and development	Performance is interpreted together with employee dignity, development, and welfare
Strategic Management	ROI, market share, competitive advantage	*Hifz al-mal*, sustainability, social contribution, intergenerational responsibility	Strategic success includes financial sustainability and broader social consequences
Ethics and CSR	ESG scores, compliance, disclosure	Justice, ethical responsibility, public benefit, prevention of harm	Compliance is evaluated alongside substantive ethical and social outcomes
Financial Management	ROA, ROE, liquidity, solvency	*Hifz al-mal*, justice, avoidance of *riba* and *gharar*, social welfare	Financial efficiency is situated within ethical and welfare-oriented objectives

Table 4 demonstrates the framework's central logic: empirical indicators are retained but no longer treated as exhaustive representations of organizational success. A productivity measure, for example, can indicate whether output has increased, but it cannot by itself determine whether the process through which productivity was achieved protected employee dignity or produced unjustified harm. Similarly, financial indicators can assess financial performance without determining whether the distribution and use of organizational resources are consistent with justice and the public good. This operationalization also clarifies the distinction between maqasid as an ethical supplement and maqasid as an epistemic principle. If maqasid were merely an ethical supplement, it would be applied after organizational performance had already been defined through conventional indicators. In the proposed model, maqasid plays a role in determining which performance dimensions should count as knowledge-worthy and how their significance should be interpreted.

From Methodological Pluralism to Epistemological Integration

The findings of this study have implications beyond the simple contrast between positivism and Islamic epistemology. The literature indicates that management scholarship is already characterized by considerable methodological and epistemological diversity. The contribution of the present study lies not in introducing pluralism as such, but in proposing a framework in which empirical-analytical knowledge and normative-teleological knowledge can be related through an explicit epistemic principle.

The distinction is important because methodological pluralism alone does not necessarily resolve epistemological fragmentation. Different methods can coexist while retaining incompatible assumptions concerning reality, knowledge, values, and the purpose of research. The proposed framework instead addresses the level at which these assumptions are connected. It retains empirical inquiry for questions that require observation and causal analysis while introducing maqasid as a criterion for interpreting the significance and purpose of the knowledge produced. This position also avoids a false

https://doi.org/10.35719/islamikainside.v12i1.372

dichotomy between positivism and Islamic epistemology. The model does not claim that empirical inquiry is incompatible with Islamic thought. On the contrary, empirical investigation constitutes one of the knowledge resources within the proposed framework. The epistemological reconstruction occurs because empirical inquiry is situated within a broader framework that encompasses revelation, reason, and normative purpose.

This argument is consistent with the broader Islamic intellectual tradition. Al-Attas situates knowledge within an integrated worldview in which revelation, reason, and human intellectual capacities operate within the discipline of *adab*.[32] Al-Faruqi's project similarly seeks to overcome the separation between revealed and acquired knowledge by reconnecting scientific disciplines to the worldview of *tawhid*.[33] Al-Alwani's conception of the two readings further emphasizes the relationship between revealed knowledge and the study of the created world.[34] The present study does not reproduce these projects wholesale. Rather, it adapts their epistemological orientation to a specific problem in management science: how empirical organizational knowledge can be connected to normative questions concerning human welfare and institutional purpose. The role assigned to maqasid constitutes the principal conceptual extension. Previous management applications generally use maqasid to evaluate performance, guide decisions, or establish ethical criteria. The model proposed here moves one step earlier in the knowledge process. Maqasid becomes relevant to the interpretation and validation of knowledge, not only to the evaluation of organizational outcomes. This is the basis for describing maqasid as an epistemic principle rather than merely an ethical framework.

The concept of *maslahah* is particularly important in this respect. It provides a purposive orientation that prevents management science from equating organizational success exclusively with efficiency, profitability, or predictive accuracy. At the same time, the model does not reject these criteria. Efficiency remains valuable because organizations require effective resource allocation and operational performance. Profitability remains relevant because organizational continuity depends on financial viability. The epistemological shift occurs when these criteria are understood as means within a broader conception of organizational purpose, rather than as ends that exhaust the meaning of managerial success. This distinction also addresses the concern of Hiquet, Wordley, and Ansari regarding epistemic representation.[35] A management theory can be empirically sophisticated while still representing only a restricted dimension of organizational reality. The proposed framework responds by expanding the epistemic field to include questions of meaning, dignity, justice, welfare, and purpose while retaining empirical investigation as a central source of evidence.

The proposed framework has implications for both management research and organizational practice. At the research level, it suggests that studies in Sharia manage-

[32] al-Attas, *Islam and Secularism*, 127–147.

[33] al-Faruqi, *Islamization of Knowledge*, 15–38.

[34] al-Alwani, *The Qur'an and the Sunnah*, 23–42.

[35] Hiquet, Wordley, and Ansari, “Why Does Faithful Epistemic Representation Matter for Management Practices?”

ment should not be limited to identifying whether particular organizational practices comply with Islamic norms. Researchers can also investigate how revelation, reason, and empirical evidence interact in the development of management concepts, and how maqasid can serve as a criterion for evaluating the adequacy of these concepts. At the organizational level, the model provides a basis for reconsidering performance and decision-making. In HRM, productivity and performance indicators can be interpreted alongside employee dignity, welfare, and opportunities for intellectual development. In strategic management, financial and competitive outcomes can be examined alongside social and environmental consequences. In CSR, compliance measures can be supplemented by questions concerning substantive justice and public benefit. In financial management, conventional financial indicators can be integrated with criteria derived from *hifz al-mal*, justice, and avoidance of prohibited forms of exploitation. These implications should nevertheless be understood as preliminary propositions rather than empirically validated prescriptions. The literature reviewed in this study demonstrates that maqasid has already been operationalized in several organizational contexts, but the specific epistemological model proposed here remains conceptual. Its validity requires subsequent empirical investigation across different organizational settings.

The theoretical contribution of this study can be formulated at three levels. First, it contributes to management epistemology by distinguishing empirical validity from normative adequacy. Management knowledge may be empirically well supported yet insufficient to address questions concerning organizational purpose, justice, dignity, and welfare. Therefore, the proposed model treats scientific adequacy as multidimensional rather than reducible to empirical verification alone. Second, it contributes to Islamic management scholarship by repositioning maqasid from a primarily evaluative and normative framework toward an epistemic principle. Existing studies demonstrate the usefulness of maqasid for performance evaluation, decision-making, CSR, sustainability, and Islamic finance. The present model builds upon these applications but asks how maqasid can shape the knowledge-production process itself. Third, the model contributes to discussions of epistemological pluralism and the diversification of management knowledge. The objective is not to replace Western management theories with an Islamic equivalent. Rather, the framework proposes that management science can be expanded by recognizing additional legitimate sources, criteria, and purposes of knowledge. In this sense, maqasid represents a non-Western epistemological resource that can enter dialogue with established empirical approaches.

This contribution should not be overstated as an empirically demonstrated alternative paradigm. The present research is a conceptual synthesis based on the reviewed literature. Its contribution is theoretical and reconstructive: it provides a coherent conceptual architecture through which empirical inquiry, revelation, reason, and normative purpose can be related within management epistemology. The model also offers a more precise understanding of what it means to move “beyond positivism.” The phrase does not mean moving beyond empirical evidence, measurement, or scientific rigor. Rather, it means moving beyond the assumption that these forms of inquiry constitute the complete epistemological horizon of management science. In the proposed framework, empirical rigor remains indispensable, but it operates alongside interpretive, normative, and teleological dimensions of knowledge.

Therefore, the overall synthesis indicates that the principal epistemological challenge is not the existence of positivist methods but their potential elevation into exclusive criteria of scientific legitimacy. Management research requires empirical rigor, but organizational realities also encompass dimensions of meaning, values, human dignity, social responsibility, and purpose. A broader epistemology need to preserve what empirical approaches explain effectively while making room for dimensions that empirical measurement alone cannot exhaust. Within this context, *maqasid al-shariah* provides a theoretically grounded mechanism for connecting empirical inquiry with normative-teleological reasoning. Its role in the proposed framework is neither to replace empirical methods nor to function merely as an ethical appendix. Rather, maqasid serves as an epistemic criterion through which knowledge can be interpreted, validated, and directed toward broader human and social purposes.

The integrative epistemological model consequently proposes a dynamic relationship among revelation, reason, and empirical inquiry. These sources enter an iterative process of observation, interpretation, critical reflection, epistemic validation, knowledge construction, and practical application. Maqasid provides the normative-teleological orientation that connects these processes to justice, dignity, public interest, and prevention of harm. The model should nevertheless be treated as a conceptual proposition rather than an empirically established framework. Its practical validity requires future research to develop operational indicators, test the model across organizational contexts, and examine whether integrating maqasid-oriented criteria with empirical management tools yields stronger analytical and normative explanations of organizational phenomena.

Conclusion

This study demonstrates that positivist assumptions remain influential in management science, particularly in the privileging of quantification, empirical explanation, and measurable organizational outcomes. However, the analysis also indicates that these assumptions have limited explanatory reach when organizational phenomena involve values, meanings, ethical considerations, and other dimensions that cannot be adequately reduced to measurable variables. The issue, therefore, is not the analytical usefulness of empirical methods but the tendency to treat empirical-analytical criteria as sufficient to define legitimate management knowledge.

The study contributes to management epistemology by proposing an Integrative Epistemological Model in which *maqasid al-shariah* functions as a normative-teleological epistemic principle alongside revelation, reason, and empirical inquiry. In this framework, empirical methods retain their role in observation, explanation, and analysis, while *maqasid al-shariah* provides criteria for interpreting and evaluating knowledge in relation to justice, human dignity, public interest (*maslahah*), and the prevention of harm. Therefore, the model reframes epistemological integration not as a rejection of positivist tools but as an expansion of the purposes and criteria that govern management knowledge.

This contribution remains conceptual and should not be interpreted as empirical validation of the proposed model. Further research should examine its applicability across different organizational settings and develop empirically validated *maqasid*-based indicators for management research and practice.

Authors' Contribution Statement

Irfan Harmoko: Conceptualization (lead); writing – original draft (lead); formal analysis (lead); writing – review and editing (equal). Abdelmounaim Graiguer: review and editing (equal); methodology (lead). The authors are fully responsible for the entire content of this article.

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In the writing process of this manuscript, the authors used ChatGPT to a limited extent as an editorial tool to improve language clarity, sentence structure, and academic consistency. All scientific content, arguments, and conclusions are the result of the author's thoughts and are the full intellectual responsibility of the author. All AI-assisted output has been reviewed, verified, and strictly controlled by the author.

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ISLAMIKA INSIDE

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