

Integrating Maqāsid al-Shariah, ESG, and Halālan Ṭayyiban in Indonesia: A TCCM-Based Systematic Literature Review and Bibliometric Analysis

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ABSTRACT

Introduction: This study maps the intellectual landscape of Environmental, Social, and Governance (ESG) integration within the Indonesian economic and financial markets to establish a comprehensive halālan ṭayyiban ecosystem.

Methods: A framework-based systematic literature review was conducted using the Theory, Context, Characteristics, and Method (TCCM) approach, combined with bibliometric analysis via R to examine halal-ESG-sustainability literature published between 2014 and 2025.

Results: The findings reveal that existing literature predominantly focuses on normative-legal and compliance aspects, particularly halal certification, while operational environmental sustainability and halal-ecology integration remain underexplored. This thematic polarization indicates that extensive research is currently directed towards conceptual legitimacy, implementation, measurement, and institutional structures, which ultimately facilitates systemic integration. Consequently, this study formulates a theoretical model integrating Maqāsid, ESG, and Halālan Ṭayyiban principles to synthesize inter-dimensional relationships, empirical findings, and implementation indicators.

Conclusion and suggestion: Practically, the results highlight a critical need to transition from administrative compliance to operational capacity-building, particularly concerning Micro, Small, and Medium Enterprises (MSMEs), system governance, and infrastructure traceability. To bridge the gap between normative frameworks and practical alignment, future research must prioritize integrated performance indicators, implementative intervention designs, and cross-national comparative studies, thereby addressing current limitations regarding corpus metadata dependency and exploratory projections.

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1. Introduction

The global halal economy has evolved from a market based on religious compliance to a cross-sector ecosystem that is increasingly linked to issues of ethical consumption, quality assurance, environmental sustainability, social justice, and accountable governance. This development is evident in the expansion of the halal industry, which now encompasses not only food and beverages, but also pharmaceuticals, cosmetics, logistics, tourism, and Islamic finance (Nisha & Iqbal, 2017a; Randeree, 2019a; SGIE, 2025a). In this context, the discourse on halal is no longer understood solely as the fulfillment of *permissibility* aspects, but also as part of a value system that intersects with the global sustainability agenda (Riani et al., 2025), including Environmental, Social, and Governance (ESG) and Sustainable Development Goals (SDGs) (Dirie et al., 2023a; Junaidi et al., 2025a; S. Khan & Haleem, 2021a; Kiran et al., 2024a). This condition requires a more integrative academic study to understand how the halal ecosystem can contribute substantively to sustainable development.

Conceptually, the integration between halal and sustainability can be explained through the *Maqāṣid al-Shariah* framework, which emphasizes the protection of religion, life, intellect, lineage, and property (Al-Syathibi, 2003a; Maulana et al., 2023a; Syibly, 2015a; Wijayanti & Meftahudin, 2018a). In contemporary developments, this framework is increasingly linked to sustainability values, such as justice, benefit, intergenerational responsibility, and ethical governance (Andiko, 2013a; Harisah et al., 2020a; Setiawan et al., 2019a). The concept of *halālan ṭayyiban* strengthens this bridge because it emphasizes that halal is not only understood in legal-formal terms, but must also reflect quality, safety, cleanliness, usefulness, and social-environmental responsibility (Kartika et al., 2024a; Omar et al., 2013a; Perdani et al., 2018a). Thus, normatively, there is strong compatibility between *Maqāṣid al-Shariah*, ESG principles, and sustainable development orientation.

Indonesia is a very strategic context for examining the integration of halal, ESG, and sustainability due to its position as a country with a large Muslim population, a vast halal market, and an important actor in the global Islamic economy (Asyiqin, 2025a; Azam & Abdullah, 2020a; Komite Nasional Keuangan Syariah, 2018). Furthermore, Indonesia has strong institutional dynamics through the strengthening of halal product assurance regulations, the expansion of the halal industry ecosystem, and increased attention to financing and sustainable development policies (Almunawar et al., 2025a; Bahrudin et al., 2024a; Y. Hidayat et al., 2025a; Utomo et al., 2021a). At the same time, the implementation of policies and business practices in Indonesia shows varying levels of readiness across sectors, providing a relevant empirical context for assessing the extent to which the normative alignment between halal and ESG is actually translated into measurable practices (Anshori et al., 2025a; Kadarisman et al., 2022a; Lutfi, 2025a; Prakosa et al., 2024a). Therefore, Indonesia is not only important as a study location, but also as a laboratory for policies and practices for the development of a more holistic halal ecosystem model.

Although the literature on halal, ESG, and sustainability is growing rapidly, existing studies still tend to be fragmented by sector, theme, and analytical approach.

Some research focuses on halal certification and regulatory compliance, while others focus on the halal supply chain, Islamic finance, sustainability reporting, halal tourism, or Islamic business ethics, but these are rarely synthesized into a unified framework (Abdullah & Azam, 2020; Ascarya et al., 2022; Darmalaksana, 2023a; M. I. Khan et al., 2022; Lita & Utama, 2020; Tieman, 2020; Vinnicombe, 2010; Wijayanti & Meftahudin, 2018a; Zain & Zakaria, 2022). As a result, understanding of the relationships between components. For example, between sharia governance, ESG performance, and sustainability outcomes, is still scattered and has not been systematically mapped. This fragmentation contributes to the emergence of a normative-practice gap, a condition in which the normative alignment between *Maqāsid*, ESG, and *halālān ṭayyiban* is often presented conceptually, but empirical evidence regarding implementation mechanisms, operational indicators, and impacts is still limited (Awalia et al., 2025; Jumat, 2025).

This gap indicates the need for a literature review that is not only narrative but also capable of systematically mapping intellectual structures and research patterns. To date, there are still limited review studies that integrate bibliometric analysis with conceptual synthesis frameworks such as TCCM (Theory, Context, Characteristics, Method) to comprehensively examine the literature on halal, ESG, and sustainability, particularly with an emphasis on the Indonesian context (Barone et al., 2026; Behera & Kumra, 2024; Jumat et al., 2025; C. Sharma & Kushwah, 2025; D. Sharma et al., 2020). The bibliometric approach is useful for identifying publication trends, dominant themes, and knowledge networks, while TCCM allows for a more in-depth mapping of the theoretical basis, empirical context, construct characteristics, and methodological patterns of research (Choudhary et al., 2025; C. Sharma & Kushwah, 2025; D. Sharma et al., 2020; Singh, 2025). The combination of the two is important so that the resulting synthesis does not stop at describing trends, but is also able to reveal gaps in evidence and the direction of research development in a more structured manner.

Based on this background, this study aims to compile a structured literature synthesis on the integration of halal, ESG, and sustainable development towards a more holistic Halal-Tayyiban ecosystem. Specifically, this study examines the development of halal, ESG, and sustainability literature over time, identifies the most dominant theories and conceptual foundations, maps the most and least researched country and sector contexts, especially those related to Indonesia. It also examines the characteristics of constructs, mechanisms, and outcomes most frequently discussed in previous studies. In addition, this study also highlights the methodological patterns used and formulates a future research agenda needed to strengthen the integration of halal, ESG, and sustainability. Through this approach, this study is expected to provide a theoretical contribution through a structured synthesis of the fragmented literature, methodological contributions through a combination of TCCM-based systematic literature review (SLR) and bibliometric analysis, and practical contributions through the identification of implementation gaps and the formulation of a research agenda relevant to policymakers, industry players, and (Choudhary et al., 2025; Singh, 2025).

2. Literature Review

The Evolution of the Halal Economy and ESG Integration

The global halal economy has evolved from a market strictly grounded in religious compliance into a cross-sector ecosystem increasingly linked to ethical consumption, quality assurance, and environmental sustainability. This contemporary discourse demonstrates that the concept of halal is no longer understood solely as the fulfillment of permissibility, but rather as a value system that intersects with the global sustainability agenda, including Environmental, Social, and Governance (ESG) criteria and Sustainable Development Goals (SDGs) (Dirie et al., 2023b; Junaidi et al., 2025b; S. Khan & Haleem, 2021b; Kiran et al., 2024b). Consequently, the halal industry has expanded far beyond food and beverages to encompass pharmaceuticals, cosmetics, logistics, tourism, and Islamic finance (Nisha & Iqbal, 2017b; Randeree, 2019b; SGIE, 2025b).

Maqāṣid al-Shariah and Halālan Ṭayyiban Frameworks

Conceptually, the integration between halal operations and sustainability can be explained through the *Maqāṣid al-Shariah* framework, which emphasizes the protection of religion, life, intellect, lineage, and property (Al-Syathibi, 2003b; Maulana et al., 2023b; Syibly, 2015b; Wijayanti & Meftahudin, 2018b). In contemporary developments, this framework is heavily associated with sustainability values such as justice, intergenerational responsibility, and ethical governance (Andiko, 2013b; Harisah et al., 2020b; Setiawan et al., 2019b). The concept of *halālan ṭayyiban* strengthens this theoretical bridge by positing that permissibility must be accompanied by quality, safety, hygiene, and socio-environmental responsibility (Kartika et al., 2024b; Omar et al., 2013b; Perdani et al., 2018b). Recent literature confirms that *Maqāṣid al-Shariah* provides a robust normative and theological foundation for the implementation of ESG in Shariah-compliant business practices, such as within *takāful* operations (Mohd Zain et al., 2024a).

Regulatory Context and Implementation Challenges in Indonesia

Indonesia provides a highly strategic context for examining the integration of halal, ESG, and sustainability due to its vast Muslim population, significant market size, and prominent position in the global Islamic economy (Asyiqin, 2025b; Azam & Abdullah, 2020b; KNKS, 2018). The nation has established strong institutional dynamics, notably through the strengthening of the Halal Product Assurance regulations (Undang-Undang Republik Indonesia Nomor 33 Tahun 2014 Tentang Jaminan Produk Halal, 2014) and the expansion of sustainable development policies (Almunawar et al., 2025b; Bahrudin et al., 2024b; Y. Hidayat et al., 2025b; Utomo et al., 2021b). However, empirical evidence indicates varying levels of readiness across sectors, revealing a significant gap between macro-level normative frameworks and micro-level implementation (Anshori et al., 2025b; Kadarisman et al., 2022b; Lutfi, 2025b; Prakosa et al., 2024b). Small and Medium Enterprises (SMEs), in particular, encounter substantial barriers in adopting halal certifications, primarily due to financial constraints, regulatory complexity, and

limited institutional awareness (Darmalaksana, 2023b; Fathoni et al., 2025a; Nur Azizah et al., 2025a).

Sustainable Halal Supply Chains and Green Finance

To achieve a holistic *halālān ṭayyiban* ecosystem, compliance must be maintained throughout the entire supply chain, rather than merely at the final product stage. Implementing comprehensive halal certification and specialized resource-based logistics exerts a positive and significant effect on industry performance, counteracting the risks of a short-term focus purely on cost efficiency (Deng & Karia, 2025a; N. Karia, 2022a; Song & Karia, 2025a). In the financial and investment sectors, the alignment of Islamic finance with ESG agendas is increasingly visible through instruments such as *green sukuk* and sustainable halal tourism (D. Khairunnisa & Asngari, 2025a; Pertiwi & Nurhayati, 2025a; Ulfah et al., 2024a). Nevertheless, existing studies indicate a current imbalance in the realization of *maqāsid*, wherein environmental and social dimensions are highly dominant, while intellectual development and rigorous digital governance remain underexplored (Faisal et al., 2023a; Izzati et al., 2025a; Maulana et al., 2023b).

3. Methodology

This study employed a framework-based systematic literature review (SLR) approach combined with bibliometric analysis to synthesise literature on the integration of ESG principles in the halal ecosystem in Indonesia. This approach was chosen because it allows for the mapping of fragmented literature in a more systematic way, while also producing a stronger conceptual and methodological synthesis than narrative reviews or descriptive bibliometric analyses alone (Fusco et al., 2020; Linnenluecke et al., 2020; Paul et al., 2024; Paul & Rosado-Serrano, 2019). The data corpus was obtained from Scopus for the period 2014–2025, taking into account the momentum of strengthening halal governance following the 2014 Law No. 33 on Halal Product Assurance. A search strategy was developed using a combination of keywords representing the halal, sustainability, and Indonesian contexts, such as 'halal economy', 'Islamic economics', 'ESG', 'sustainability', 'maqasid syariah', 'green sukuk', and 'Indonesia', which were combined with Boolean operators. The inclusion criteria included peer-reviewed journal articles in English that substantively discussed the integration of sustainability principles in Islamic economics/halal ecosystems, while non-journal documents, duplicate articles, and articles that were not substantively relevant were excluded from the analysis. Selection was carried out in stages through title–abstract screening and full-text review.

The bibliometric analysis was performed using R via the bibliometrix package and the biblioshiny interface (Aria et al., 2021; Aria & Cuccurullo, 2017; Yoseph & Sunitiyoso, 2025), which included metadata cleaning, publication trend analysis, co-citation mapping, keyword analysis, thematic mapping, factorial analysis, and life cycle analysis of scientific production using a logistic growth model to predict research trends. The bibliometric results were then synthesised using the TCCM framework (Theory, Context, Characteristics, Method) (Barone et al., 2026; Paul & Rosado-Serrano, 2019; Singh, 2025) to identify the dominant theory of ESG and *Maqāsid* integration, the geographical and sectoral context (with a focus on Indonesia), the characteristics of the constructs and outputs of the research (including antecedents,

mediators, moderators and outcomes), and the methodological patterns used in previous studies (Annu & Tripathi, 2024; Aria et al., 2021; Aria & Cuccurullo, 2017; Bhardwaj & Kalro, 2024; Liechti García & Sesé, 2024). This critical synthesis produces a landscape map, highlighting the main thematic patterns and research gaps relevant to strengthening the sustainable halal ecosystem in Indonesia.

4. Results And Discussion

Overview of publication

Based on the results of the search and bibliometric analysis using R (Bibliometrix/Biblioshiny), the research corpus on the integration of ESG principles in the halal economy with a focus on the Halal-Tayyiban ecosystem in Indonesia comprises 56 documents from 48 sources published between 2014 and 2025. The corpus involves 138 authors, with 16 documents written by a single author. The level of international collaboration was recorded at 25%, with an average of 2.55 authors per document. Additionally, the average age of the documents is 3.73 years, with an average citation per document of 8.91. The annual growth rate of publications is 27.11%, indicating that the topics of halal, ESG and sustainability have received



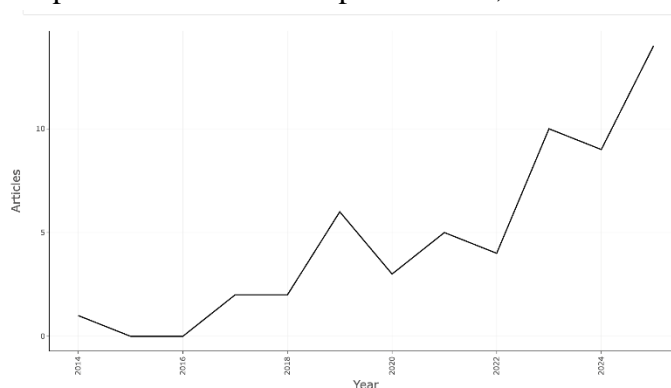
increased academic attention in the last decade.

Figure 1. Statistical summary of bibliometric literature on ESG integration in the halal ecosystem in Indonesia (2014–2025). Source: (Processed by the author using R Tool, 2026).

Annual Scientific Production Analysis

The distribution of annual publications shows an increasing growth trend, especially after 2019. In the early phase (2014–2016), the number of publications was still very limited. The period from 2017 to 2019 showed a gradual increase, and then from 2020 to 2024, the development of publications became more dynamic, with a temporary peak in 2023 (10 articles) and a high level in 2024 (9 articles). This pattern indicates that the topic of halal, ESG, and sustainability integration is becoming increasingly established as a research agenda.

Using a logistic growth model, the analysis of the life cycle of scientific production shows that this field of study is in the rapid growth phase. The model projects a saturation point of around 560 publications, with the midpoint of growth



expected to occur around 2033. The model's fit value ($R^2 = 0.861$; $RMSE = 1.48$; $AIC = 13.9$; $BIC = 14.8$) indicates a relatively good fit to the historical data. However, these projected results should be interpreted as exploratory indications rather than deterministic predictions, given the limited size of the corpus and the horizon of the data.

Figure 2: Annual scientific production of literature on the integration of halal, ESG and sustainability, 2014–2025. Source: (Processed by the author using R Tool, 2026).

Production Scientific Cycle Dynamics

Analysing the production scientific cycle using a logistic growth model yields significant findings about the prospects of this field of study. The model shows that this topic is in the rapid growth phase, specifically between 10 and 50 per cent of saturation point. The saturation level is projected to reach 560 publications, with the peak year expected to be 2033, with an annual publication volume of 38 articles. The duration of growth is expected to be 16.3 years. The quality of the model fit is good, with an R^2 value of 0.861, a Root Mean Square Error of 1.48, and Akaike Information Criterion and Bayesian Information Criterion values of 13.9 and 14.8 respectively, indicating strong predictive validity.

Based on the projections, 162 cumulative publications are expected by 2030, with 31 annual publications, while 342 cumulative publications are expected by 2035, with 36 annual publications. The 10 percent threshold is expected to be reached in 2025, the 50 percent threshold in 2033, the 90 percent threshold in 2041, and the 99 percent threshold in 2050. This exponential growth projection aligns with the increasing urgency of integrating halal economics and sustainability at the global level. As expressed in various international forums, Indonesia is positioned as a global hub for halal lifestyles and sustainable products, with the vision that 'halal is not just a label, but an ethical, inclusive, and globally relevant lifestyle'.

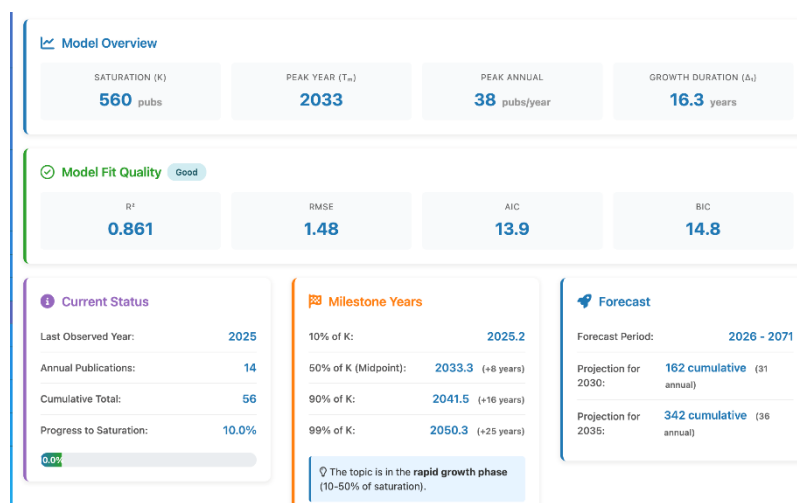


Figure 3. Shows the results of the literature modelling, which indicates a phase of rapid growth in the halal, ESG, and sustainability study. Source: (Processed by the author using R Tool, 2026).

Thematic Mapping and Research Focus

Thematic mapping shows that literature on the integration of halal, ESG and sustainability is still dominated by themes that are normative, legal and operational in

the supply chain. The highest-proportion themes are supply chain management (100%), followed by Islamic business ethics (95%), Islamic economic law (90%), and legal protection (85%). Other relatively prominent themes include halal certification (80%), green economy (75%), halal markets (70%), and economic growth (65%). Conversely, themes representing the implementation of sustainability dimensions still appear in lower proportions, such as sustainable development (25%), environmental sustainability (20%), local economy (10%), and halal-ecology economy (5%). Overall, this pattern indicates that research attention is still more concentrated on compliance, governance, and legal aspects, while the ecological-operational and applied sustainability dimensions have not yet received balanced consideration. These findings highlight the disparity in the focus of research between the relatively well-established dimensions of compliance and governance, and the limited dimension of ecological sustainability, thus opening up opportunities for more integrative research at the implementation level.

Keyword frequency analysis shows that the conceptual structure of literature on the integration of halal, ESG and sustainability lies at the intersection of the halal industry, Islamic law and the green economy agenda. The most frequently occurring keywords were halal industry and Islamic law (both appearing six times), followed by green development and Indonesia (both appearing five times), as well as green economy and Islamic finance (both appearing four times). Kata kunci lain yang muncul secara konsisten, walau dengan frekuensi lebih rendah, adalah sustainable development, blue economies, halal, dan halal certification. These findings indicate that literature no longer views halal as merely a compliance issue, but also links it to the transition to a green economy, Islamic financing, and sustainable development agendas, although the intensity of discussion varies among themes.

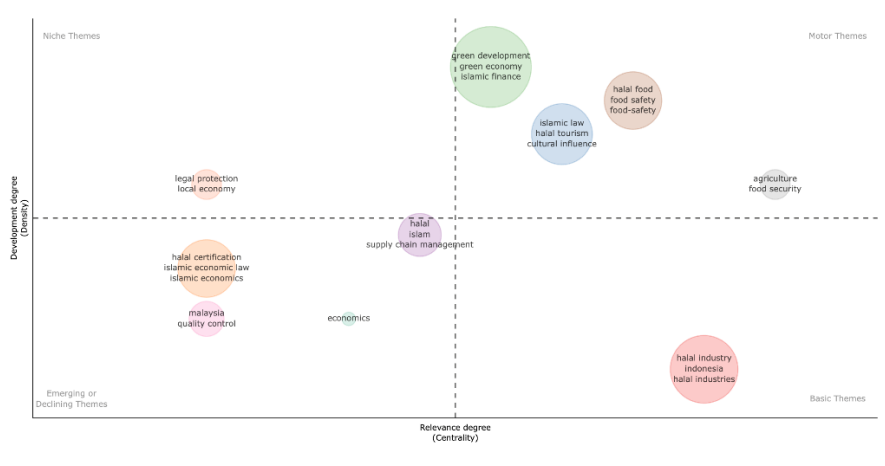


Figure 4: Thematic map of keywords in the halal, ESG, and sustainability literature (2014–2025) (Processed by the author using R Tool, 2026).

An analysis of factorial and conceptual structure

An analysis of factorial with the use of word maps (word maps) has resulted in the identification of two primary factors that explain the variability observed within the relevant literature. As shown in Figure 1, Dimensi ke-1 (Dim 1) has a contribution of 22.72%, while Dimensi ke-2 (Dim 2) has a contribution of 14.03%. Visualisation is a process by which thematic categories are organised into several conceptual clusters.

The initial cluster encompasses green development, Malaysia, and quality control, indicating a concentration on environmentally sustainable development from a regional perspective, with emphasis on quality control. The second cluster encompasses

international trade, accident prevention, food safety, and agri-food, thereby underscoring the significance of aspects pertaining to the international aspect of trade and safety measures within the supply chain for halal products. This structure serves to demonstrate that literature does not merely address the normative aspects of the subject, but also encompasses the operational and technical dimensions of integrating halal and sustainability.

This grouping is pertinent to real-world practices, as evidenced by the initiative undertaken by PT Surabaya Industrial Estate Rungkut (SIER), which sought halal certification for water reused in the Zero Liquid Discharge (ZLD) programme. This practical endeavour signifies the manner in which environmental concerns (waste management) and compliance with Islamic law can offer assurance to tenants in the industrial sector, concurrently promoting the sustainability of the industry. The principle of thayyiban is expanded to encompass not only the final product, but also the underlying processes and supporting utilities.

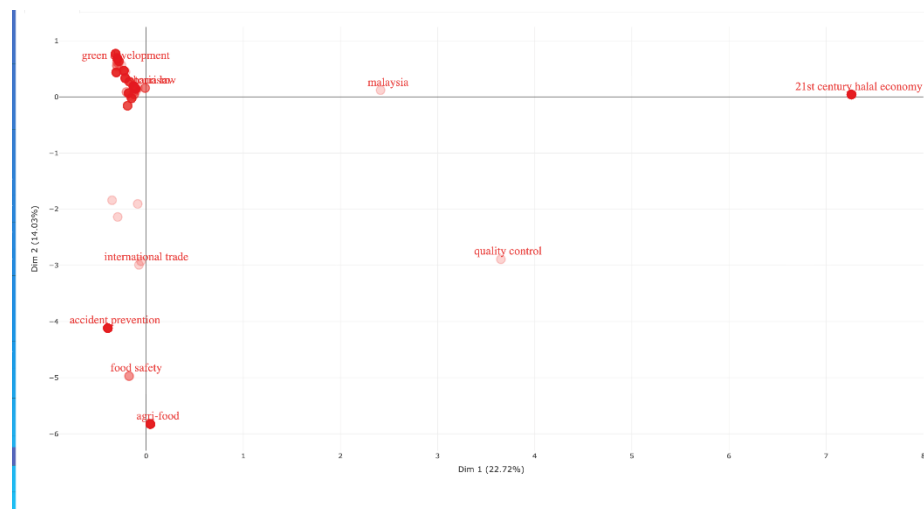


Figure 5. presents a conceptual structure map derived from a factorial analysis. (Processed by the author using R Tool, 2026).

Synthesis and Implications for the *Halal-Tayyiban* Ecosystem in Indonesia

A synthesis of all bibliometric findings reveals several important implications for the development of the Halal-Tayyiban ecosystem in Indonesia. First, the exponential growth of research and its projected peak in 2033 indicate that this field is still wide open for exploration. The gap between the dominance of compliance themes (certification, law, ethics) and the lack of research on environmental sustainability (20%) and halal-ecological economics (5%) indicates the need to diversify the research agenda going forward. These findings are in line with the argument that the practical implementation of integrating halal and sustainability principles still faces significant challenges, including regulatory gaps and low stakeholder awareness (Fageh, 2022; S. Hidayat & Fageh, 2022; Oktadiana & Rahman, 2025; Osman, 2023; Yulita, 2025). Research on halal logistics also shows that companies implementing halal logistics can improve efficiency and sustainability, but still face obstacles in terms of digital and organizational capabilities (Deng & Karia, 2025b; A. M. Karia et al., 2025; Song & Karia, 2025b).

Second, the strengthening of the themes of green development and green economy in the last two years, as well as Indonesia's growing importance as a

geographical focus, reflect the academic response to national policies and global trends. This is in line with the development of green sukuk in Indonesia, which shows great potential in aligning Islamic finance with the environmental agenda (Dirie et al., 2023a; Pertiwi & Nurhayati, 2025b; Ulfah et al., 2024b). Recent research also shows that green economy practices have a strong influence on the performance of sustainable halal tourism, which is reinforced by digital transformation and compliance with halal values (D. Khairunnisa & Asngari, 2025b; D. K. Khairunnisa et al., 2025; Musari, 2022a). In this context, the Halal Green Digital (HGD) model introduced in the literature offers a conceptual framework that integrates ethical, environmental, and technological dimensions into a more integrated construct (D. Khairunnisa et al., 2025; D. Khairunnisa & Asngari, 2025b; D. K. Khairunnisa et al., 2025; Pertiwi & Nurhayati, 2025b).

Third, the 25% level of international collaboration indicates that research in Indonesia is beginning to connect with global knowledge networks. A comparative study of green sukuk in Indonesia and Malaysia shows differences in orientation, with Indonesia emphasizing a sovereign sustainability framework, while Malaysia highlights private sector innovation and regulatory facilitation (Habibi et al., 2025; Islam & Wahab, 2021). Malaysia's presence as a comparator and collaboration with global institutions opens up opportunities for joint standard development and adoption of best practices. In addition, the development of a sustainable value chain framework for halal opportunities in the green economy emphasizes the importance of integrating halal principles with sustainable economic practices throughout the value chain so that the halal industry can be positioned as a strategic actor in the green economy (N. Karia, 2022b; N. Karia & Asaari, 2016).

Fourth, findings regarding the low proportion of research on the local economy (10%) and halal products (15%) indicate that the dimensions of community empowerment and product development are still relatively neglected. In fact, studies on community-based tourism in Komodo destinations show that halal tourism and the Islamic economy can offer a more inclusive and sustainable model of tourism development, despite facing challenges in the form of limited infrastructure and business practices that are not yet fully in line with the principles of Islamic justice (Mukhlis et al., 2025; Raimi et al., 2025; Suryani, 2011). Similarly, the farm-to-fork framework, which integrates green economic practices into the halal supply chain, emphasizes the importance of sustainability at every stage of food production, from sustainable agriculture to traceability systems that maintain product integrity (N. Karia, 2019; N. Karia & Asaari, 2016).

Fifth, the research gap analysis also reveals that the dimension of intellectual development (*hifzh al-'aql*) has not received much attention. A study on the reconceptualization of *green sukuk* through the perspective of *Maqāṣid al-Shariah* found an imbalance in the realization of *maqāṣid*, where the environmental and social dimensions are more dominant, while intellectual development is still limited (Faisal et al., 2023b; Izzati et al., 2025b; Maulana et al., 2023a). These findings indicate the need for the development of a more holistic *maqāṣid*-based framework, which not only emphasizes environmental and social dimensions, but also integrates intellectual development, governance strengthening, and improved sustainability reporting to enhance the effectiveness and credibility of sustainable Islamic financial instruments (Izzati et al., 2025b; Musari, 2022a, 2022b).

Thus, the results of this study not only map the existing intellectual landscape but also identify strategic gaps that can become future research agendas. The development of a holistic *Halal-Tayyiban* ecosystem in Indonesia requires a balanced

integration of sharia compliance, environmental sustainability, social justice, and local economic empowerment. The theoretical framework of *resource-based halal logistics* asserts that the competitive advantage of halal logistics service providers can be explained through tangible and intangible resource capabilities that shape sustainable competitiveness (Deng & Karia, 2025b; N. Karia, 2022b). This integration ultimately has the potential to strengthen Indonesia's position as a global halal center that emphasizes not only ritual compliance, but also the universal values of sustainability and shared prosperity.

The theoretical foundation for the integration of Environmental, Social and Governance (ESG) factors with economic principles derived from Islamic law.

This research study indicates that literature pertaining to the integration of ESG principles within the context of halal economics is predominantly characterised by the utilisation of *Maqāṣid al-Shariah* as the predominant theoretical framework. The prevalence of the term 'Islamic law' (six appearances) and the prominence of 'Islamic economic law' in the thematic mapping are indicative of the dominance of Islamic legal principles in this field. The purpose of this study is to examine the existence of a strong conceptual congruence between Maqāṣid al-Shariah, which emphasises the protection of religion, life, reason, lineage, and wealth. As stated in the relevant literature, the aforementioned elements constitute the pillars of ESG as a framework for sustainable governance (D. Khairunnisa & Asngari, 2025b; Mohd Zain et al., 2024b; Musari, 2024; Musari et al., 2025). This finding is consistent with the results of a bibliometric study conducted by Napitupulu et al. In the year 2024, an analysis was conducted on 182 documents from the Scopus database. These documents were used to identify a significant link between the halal industry and the financial aspects of Islam. The analysis also mapped the main thematic areas that highlight the central role of *Maqāṣid* in academic discourse. To elaborate further, Mohd Zain et al. The findings of the study (2024) indicate that the integration of ESG in takāful operations can be guided by *Maqāṣid al-Shariah* through the points of intersection with life, religion, reason, lineage, and wealth. This suggests that the framework of *Maqāṣid* can be understood as a normative and theological basis that is robust for the implementation of sustainability in business practices within the context of *Shariah* (Mohd Zain et al., 2024b).

Notwithstanding, this study also uncovers significant theoretical and operational disparities within the extant literature. The dimensions of environment that are reflected in the emergence of key terms such as 'green economy' (4 occurrences), 'green development' (5 occurrences), and 'sustainable development' (3 occurrences) are indicative of a growing concern for environmental sustainability. The intensity of the aforementioned themes is comparatively lower than that of the normative legal themes. The thematic mapping demonstrates a similar trend, with a comparatively smaller proportion of the themes pertaining to sustainability, environmental issues and halal-ecological concerns, in comparison to the themes of compliance, governance and legality. This state of affairs suggests that the academic discourse remains predominantly at the conceptual and normative level, while the exploration of how the principle of sustainability is operationalised in practice within the framework of *Maqāṣid al-Shariah* is still in its infancy. The argument was reinforced by the demonstration that the emergence of concepts such as Spiritual-Ecological Intelligence and *Maqasid*-Based Strategic Alignment as mediating variables in the relationship between the Sharia Supervisory Board and the performance of ESG indicators signifies that literature is still in its nascent stage in formulating operational mechanisms for environmental

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integration (Al-Thaqeb & Alkhunaini, 2025; Haq et al., 2025; Zaidan, n.d.). It is evident that the theoretical underpinnings of this field have demonstrated considerable promise; however, further empirical research is necessary to bridge the gap between conceptual alignment and practical implementation.

The legal framework and policy considerations in Indonesia.

The findings of this study indicate the strengthening of the Indonesian theme as the primary geographical focus, as evidenced by its presence in the keywords and treemaps. It is possible to interpret this as an academic response to the consolidation of the national legal framework for the assurance of halal products as outlined in Law No. 33 of 2014 concerning the *Jaminan Produk Halal (JPH)*. This framework has been further solidified by subsequent regulations and the refinement of the governance of the JPH, including the PP No. 42 of 2024, which replaced the PP No. 39 of 2021. In this particular context, the prevalence of legal protection and halal certification in thematic mapping signifies that literature continues to prioritise regulatory, legal, and compliance aspects as the primary focal points of discourse. This finding is consistent with the argument regarding the shift in Indonesia's halal certification system from a society-centric model to a state-centric model, concomitant with the state's increasing role, as embodied by the BPJPH as the JPH's institutional authority.

Nevertheless, the enhancement of the macro-level legal framework does not inherently guarantee the uniform implementation at the micro-level. The case studies selected for analysis (e.g. H-Trend UII and street vendors in Ponorogo) have been deemed appropriate for determining the capacity of the institutions concerned, the limitations in terms of resources, and the variations in understanding of *Halālan Tayyiban*. These factors are currently identified as significant impediments. This argument is also supported by empirical findings at the level of Indonesian SMEs: there is a positive relationship between revenue and halal certification, although this is accompanied by criticism regarding the limitations of information, understanding of procedures, and a pragmatic approach to operational costs (Darmalaksana, 2023a; Fathoni et al., 2025b; Nur Azizah et al., 2025b). Meanwhile, another study indicates that the main obstacles to the implementation of halal supply chains in SMEs are in the processes of production, packaging, storage, transportation, and the supporting systems, with the most significant issue being the adoption of supporting systems, including blockchain (Ali, 2021; Ardiantono et al., 2024; Thomson Reuters, 2021). Research into the certification of halal for micro and small enterprises has revealed that the most significant obstacles are financial constraints, complexity of regulation and limited awareness. Therefore, intervention is required to extend beyond the purely normative, and must be accompanied by operational and segmented educational programmes.

It is evident that the findings of this sub-section substantiate the necessity of a legal and policy framework for effective integration of halal, ESG and sustainability (Mohd Zain et al., 2024b). However, it is crucial to recognise that the current framework is inadequate in this regard. The agenda for future development should shift from a purely compliance-based approach to a capacity-enabling approach. This will be achieved through the simplification of procedures, the strengthening of halal literacy and regulatory literacy, the provision of support to UMKM based on sector or risk, and the provision of financing and digital infrastructure for traceability in the supply chain (Khanfar et al., 2021; Rashid, 2020; Shadan et al., 2023). This is also pertinent to the findings regarding the limited perception of ease in procedures and the ongoing absence of conversion of awareness into registration and certification for halal products among

large businesses. In the broader context of strengthening halal governance in Indonesia, explicit connections with sustainability instruments (e.g. reporting, traceability, and green compliance) are likely to have a more significant impact. The role of halal certification should not be limited to serving as a legal certification, but should also function as a catalyst for transforming the halal ecosystem into one that is more competitive and sustainable.

The Focus of the Study and Its Methodology

The thematic mapping of this study reveals that the management of the supply chain occupies the foremost position with a score of 100 per cent. This is followed by Islamic business ethics (95 per cent), Islamic economic law (90 per cent), and Islamic legal protection (85 per cent). The prevalence of the supply chain theme in discourse signifies a heightened awareness of the imperative for a sustainable halal ecosystem, which cannot be realised merely through the certification of final products, but rather necessitates assurance of compliance at all points in the supply chain, from origin to destination. This is in accordance with the concept of *halālān ṭayyiban*, which emphasises that the principles of *kebaikan* and *kehalalan* must be adhered to at all stages of the production, distribution and consumption process (Arsudin et al., 2024; Omar & Jaafar, 2011; Shadan et al., 2023). In the context of this study, research by (Deng & Karia, 2025b; Song & Karia, 2025b) on logistics for halal products indicated that the efficiency of logistics had a negative effect on logistics performance. Conversely, the effectiveness, specialisation and certification of halal products had a positive and significant effect. This finding suggests that a short-term focus on cost efficiency may come at the expense of compliance and sustainability. Consequently, a comprehensive approach that considers cost efficiency, effectiveness, and Sharia principles becomes imperative. Furthermore, the integration of the principles of ESG into the management of halal supply chains, including the reduction of carbon emissions and fair employment practices, serves as a tangible manifestation of the Maqāsid al-Shariah in terms of environmental protection (*hifzh al-bī'ah*) and population management (*hifzh al-nasl*) (Asgari et al., 2021; Musari, 2022b, 2024). It is evident that the enhancement of research in this domain is not only pertinent to academic pursuits; it is also imperative for the establishment of Indonesia's competitive edge in the global halal industry.

From a methodological perspective, the analysis reveals that research in the domain of integrating ESG and halal finance is predominantly characterised by qualitative approaches, encompassing case studies, analysis of financial statements, and phenomenological research. This phenomenon is evidenced by a number of studies, including research on the role of H-Trend UII in supporting (Salaheldeen & Azam, 2026), a case study of Kejawanan's coastal tourism integrating green economy and halal tourism (Pahriansyah et al., 2025; Pertiwi & Nurhayati, 2025b), and an analysis of the legal awareness of street food vendors in Ponorogo (N. Prasetyo & Hidayat, 2025). The utilisation of a qualitative methodology is comprehensible, given that this domain of enquiry is still in its exploratory and preliminary phase. In this phase, the comprehension of the local context, cultural values and religious interpretation are accorded a high priority. Nonetheless, the limitations of integrated data and the challenges inherent in measuring variables, as identified by Muhammad et al., must be given due consideration. In the year 2026, the concept of spiritual-ecological intelligence was introduced, which hindered the advancement of quantitative research in a more substantial manner (Haq et al., 2025). Notwithstanding, empirical testing via quantitative methods is employed to validate extant theoretical frameworks, to assess

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their practical efficacy, and to construct more extensive generalisations. It is therefore imperative that future research agendas emphasise methodological diversification, encompassing the development of reliable and valid measurement instruments for variables such as sustainable syariah compliance, ESG performance based on *maqāṣid*, and the effectiveness of integrated halal certification, as recommended) in their sustainable model (Kiran et al., 2024a).

Theoretical Elaboration: Developing a Holistic Integration Model

The proposed synthesis of findings and the TCCM-based framework culminate in a theoretical integration model that brings together three key constructs: The three most relevant sources of Islamic law are *Maqāṣid al-Shariah*, ESG principles and the *Halālan Ṭayyiban* framework. The model under discussion has been developed on the premise that, despite the substantial conceptual alignment exhibited by these three frameworks, particularly with regard to ethics, welfare, accountability, and sustainability, their practical implementation remains fragmented across policy, institutional governance, and industry practices. Accordingly, the model is intended to serve as an integrative bridge between normative foundations and operational implementation, while also identifying key gaps that require further empirical validation and policy attention. A more comprehensive presentation of the model is provided in Table 1.

Table 1. Holistic Model for Integrating *Maqāshid al-Sharī'ah*, ESG, and *Halālan Ṭayyiban* Principles

Maqāshid Dimension	ESG Pillar	Halālan Ṭayyiban Aspect	Implementation Indicators (Expanded)	Empirical Findings (Expanded & Interpretation)	Supporting References/Citations
<i>Hifzh al-Dīn</i> (Protection of Religion)	Governance	Sharia compliance that is not merely formal (label/certificate), but also substantive: process integrity, ingredient transparency, supply chain clarity, and institutional accountability.	(1) Active and documented halal certification; (2) internal halal assurance/guarantee system; (3) Sharia governance (SOPs, internal audit, supervision, continuous improvement); (4) integrated reporting (financial–social–halal compliance); (5) transparent complaint and incident-handling mechanisms.	Halal certification at 80% indicates that the compliance foundation is relatively strong, but a 20% gap remains, potentially creating reputational risk, compliance risk, and market access barriers. Islamic economic law at 90% indicates high normative understanding, but consistency at the level of operational implementation and audit documentation still needs to be ensured.	The Halal Product Assurance Law (UU JPH) emphasizes accountability and transparency principles, as well as the objectives of protection/safety/legal certainty, and the obligation of halal certificates for products entering, circulating, and traded in Indonesia. (Ministry of Finance of the Republic of Indonesia) BPJPH also emphasizes its authority in JPH policy, standards, certification, education, and supervision. (bpjph.halal.go.id)
<i>Hifzh al-Nafs</i> (Protection	Social	Health, safety, product safety, hygiene, and	(1) Food safety/hygiene standards and quality control; (2) clear product	Halal food safety at 40% shows that the ṭayyiban aspect (safe–healthy–hygienic)	The Halal-Tayyiban concept is described as encompassing health protection, food safety,

of Life)		consumer protection as the core of tayyiban; including safe, decent, and worship-supportive service experiences.	labels/information; (3) complaint handling and consumer protection systems; (4) proper, accessible, and visible prayer facilities; (5) service safety procedures for families, the elderly, and vulnerable groups.	remains a weak point compared with formal halal compliance. Findings that prayer rooms are still hidden indicate issues of service design and accessibility, not merely the existence of facilities. This is important because users' spiritual experience also affects perceptions of overall halal service quality.	environment, social justice, and ethics—thus tayyiban goes beyond formal halal status. (ScienceDirect) The UU JPH also emphasizes the goals of comfort, security, and safety for society. (Ministry of Finance of the Republic of Indonesia)
<i>Hifzh al-Aql</i> (Protection of Intellect)	Governance	Education, halal literacy, innovation, knowledge development, and digital transformation to improve decision quality, human resource capacity, and service effectiveness.	(1) Halal literacy programs for businesses/consumers; (2) training for halal supervisors and operational staff; (3) research & development (R&D) for products/processes; (4) digitalization of certification processes, data, and monitoring; (5) university–industry–government collaboration	Limited HR capacity and research funding indicate that the main barriers lie in enabling factors (skills, institutions, budget), not merely policy intent. This means strengthening the knowledge ecosystem should be a priority so that halal–ESG transformation does not stop at slogans and administrative compliance.	BPJPH emphasizes education/public outreach functions and strengthening a collaborative JPH ecosystem. (bpjph.halal.go.id) SIHALAL upgrades also indicate a direction toward digital transformation, service integration automation, efficiency, security, and process accountability. (bpjph.halal.go.id) IFRS/ISSB emphasize the importance of structured disclosure and

			for sustainable halal innovation.		decision-useful information. (IFRS Foundation)
<i>Hifz al-Nasl</i> (Protection of Progeny/Li neage)	Social	Family welfare, a healthy social environment, protection of future generations, and strengthening the local economy so that the benefits of halal sustainability are felt across generations.	(1) Local economic empowerment / halal MSMEs; (2) creation of decent and inclusive jobs; (3) family-friendly destinations/services (cleanliness, safety, lactation rooms, sanitation, prayer facilities); (4) family education programs & healthy halal-ṭayyib consumption; (5) partnerships with local communities in the value chain.	Local economic empowerment at 10% indicates that economic benefits have not yet flowed widely to surrounding communities (suggesting leakage or weak local MSME linkages to the supply chain). Halal tourism at 55% indicates that potential has formed, but service standards for families, community involvement, and consistent halal experience quality still need strengthening.	OJK defines sustainable finance as alignment of economic, social, and environmental interests; this is relevant for designing family/community-based interventions. (OJK Portal) The Halal-Tayyiban concept also links social justice and welfare aspects, so strengthening families/communities is aligned with the ṭayyiban dimension. (ScienceDirect) The UU JPH emphasizes increasing added value for businesses. (Ministry of Finance of the Republic of Indonesia)
<i>Hifz al-Māl</i> (Protection of Wealth)	Governan ce	Fair transactions, asset protection, ethical financing, financial inclusion, risk mitigation, and	(1) Inclusive Sharia financing for MSMEs; (2) sustainable financing schemes (green/social financing); (3) sustainability sukuk; (4)	BSI sustainable financing of IDR 72.6 trillion (snapshot as of March 2025) shows tangible evidence of integrating Islamic finance with the ESG agenda at the level of a major financial	BSI reports sustainable financing of IDR 72.6 trillion as of March 2025 (green financing + social financing) and management of sustainability sukuk. (bankbsi.co.id) ESG/sustainable

		strengthening Islamic financial instruments that support sustainability.	financing risk management & governance; (5) Islamic financial literacy to reduce information asymmetry and improve business resilience.	institution. This finding strengthens the argument that the hifzh al-māl dimension can be operationalized through social-green financing while remaining grounded in governance and risk mitigation.	finance frameworks at the policy level are also emphasized by OJK and OECD (integration of environmental, social, and governance aspects into financial decisions). (OJK Portal)
<i>Hifzh al-Bī'ah</i> (Protection of the Environment)	Environmental	Environmental preservation, resource efficiency, renewable energy, waste management, conservation, and green economy as a contemporary extension of maqāṣid that supports other maqāṣid dimensions.	(1) Energy audits & energy efficiency; (2) renewable energy use; (3) waste management and circular economy; (4) conservation of areas/natural resources; (5) environmental impact reporting and measurable improvement targets.	Green economy at 75% shows that strategic orientation toward environmentally friendly practices is relatively strong. However, environmental sustainability at 20% indicates that technical implementation and operational consistency remain low (e.g., emissions/waste monitoring, targets, budgeting, and periodic evaluation). This confirms a gap between commitment and execution.	The 2025 IJIS study positions hifzh al-bi'ah as a relevant development in contemporary maqāṣid and even as a foundation for other maqāṣid dimensions amid the climate crisis. (Journal Universitas Islam Indonesia) OJK and OECD also emphasize ESG/sustainable finance integration to drive a greener and more sustainable economy. (OJK Portal)

The model demonstrates that achieving holistic integration necessitates a balanced equilibrium between dimensions. The research findings indicate a marked disparity, with environmental dimensions (representing a mere 20 per cent) and local economic factors (10 per cent) being accorded significantly less attention than dimensions pertaining to compliance and legal considerations. Nevertheless, research conducted on the subject of maritime tourism in Indonesia has demonstrated that a collaboration between the green economy and halal tourism can generate a positive synergy in the development of religious, inclusive, and environmentally-friendly destinations through community-based tourism. This assertion is supported by a growing body of research demonstrating the importance of developing sustainable, inclusive, and environmentally friendly destinations through community-based tourism approaches.

The identification of both the constraints and the challenges is imperative.

A critical finding of the study is the significant discrepancy between the normative framework and practical implementation in the integration of ESG principles with halal engineering. The theoretical evidence has demonstrated the congruence between the *Maqāsid al-Shariah* and ESG concepts (Karudin et al., 2025; D. Khairunnisa & Asngari, 2025b; Mohd Zain et al., 2024b). However, the practical implementation of these concepts still faces numerous challenges of a multifaceted nature. A study of the awareness of halal and thayyib principles among street food vendors in Ponorogo revealed that comprehension of these principles varies, and there is a lack of awareness of formal laws, despite the implementation of practices such as maintaining cleanliness and the use of halal ingredients being intuitively adopted (A. Prasetyo et al., 2021; N. Prasetyo & Hidayat, 2025). This finding indicates that a top-down approach to regulation, devoid of comprehensive dissemination and educational initiatives, is inadequate for ensuring the safety, quality, salubrity, and sustainability of products and services. This is in accordance with the challenges faced by H-Trend UII in its efforts to educate the public on the importance of halal certification. The limitations in human resources and financial resources, as well as the low level of awareness among micro entrepreneurs, are identified as persistent structural impediments (Ahmed et al., 2025; Restuti et al., 2025). This investigation seeks to ascertain whether the transition from conceptual awareness to procedural compliance necessitates sustained intervention to bridge the gap between normative frameworks and daily business practices within the entrepreneurial sector.

The manifestation of normative-practical principles is evident in the challenges posed by digital governance, a subject that remains largely unaddressed in extant literature. Penelitian Muhammad dkk. In the year 2026, the role of the Sharia Supervisory Board in enhancing the performance of Environmental, Social and Governance (ESG) was examined (Fasih et al., 2025; Ghalih et al., 2024). It was determined that a conventional Sharia governance framework exhibited a substantial capacity to respond to the digital ecosystem. The primary challenges encompass the presence of algorithmic bias in decision-making processes enabled by artificial intelligence, the necessity for real-time technology audits, and the limited capacity of the digital audit committee to evaluate increasingly sophisticated digital products and services. This is in line with our research projections, which indicate that this subject will reach its zenith in 2033. This suggests that research on the integration of digital aspects into the halal ecosystem will continue to flourish and become a priority in the future. The digital transformation facilitated by the SiHalal 2.0 platform, as discussed in the introduction, requires adequate research on the effectiveness and impact of blockchain technology in ensuring halal traceability and meeting the requirements for transparency of ESG

(Haleem et al., 2021; Li et al., 2018; Rosman & Marzuki, 2024). It is imperative to address the discrepancy between the digital capabilities acquired and the readiness of the institutions responsible for overseeing Islamic finance if effective integration of Environmental, Social and Governance (ESG) principles within the context of halal economic activities is to be achieved in the digital era.

In addition to the challenges posed by digital technology, the literature also reflects a discrepancy between normative and practical standards that requires attention. The thematic analysis revealed that the tourism sector accounted for 55% of the total, a figure significantly higher than that of other sectors such as pharmaceuticals, cosmetics and logistics, which exhibited comparatively lower percentages. Nevertheless, the research conducted by (Song & Karia, 2025b) on the subject of halal logistics demonstrated that the implementation of halal certification exerted a positive and significant influence on the performance of logistics, consequently exerting a consequential impact on the overall performance of the industry. This imbalance is also evident in the industrial context, as evidenced by Bank Syariah Indonesia's issuance of Sustainability Sukuk amounting to Rp5 trillion (Phase II), which is allocated to environmentally and socially sustainable projects. The total sustainable financing reached Rp72.6 billion by March 2025 (D. Khairunnisa & Asngari, 2025b). Nonetheless, research into innovative financial instruments remains in its infancy with regard to research into the normative aspects of compliance. It is evident that the Islamic financial sector possesses considerable potential to appeal to investors through its environmental sustainability (Qadir et al., 2025; Tok et al., 2022). However, this potential has yet to be adequately addressed by research that is sufficiently robust in its examination of the implementation mechanisms, the measurement of impact, and the identification of factors influencing adoption at the institutional level. The absence of a balanced research agenda is indicative of the necessity for a more comprehensive approach to research, which should not be exclusively focused on popular sectors such as tourism, but should also explore other strategic sectors that have a significant impact on achieving sustainable development goals.

5. Conclusion

This research study employs a combination of SLR-based TCCM and bibliometrical analysis (R: bibliometrix/biblioshiny) to map the intellectual landscape of ESG integration within the context of halal economics in Indonesia. The findings indicate that the corpus of literature remains predominantly focused on normative-legal and compliance aspects, particularly in the context of environmental and ecological halal certification. In contrast, the more operational dimensions of sustainability, such as halal-ecological environmental and economic considerations, are comparatively less represented. The present literature appears to be more concerned with establishing the conceptual legitimacy of the subject matter than with the practical implementation mechanisms, the practical measurement tools, and the organisational framework necessary to ensure effective integration of the halal and ESG concepts. In this particular context, the primary contribution of the study lies in the formulation of the Holistic Integrative *Maqāṣid*, ESG, and *Halālan Ṭayyiban*, model, which serves as a unifying framework for the mapping of interdimensional relationships, indicators of implementation, empirical findings, and research areas that remain under-researched. Nevertheless, it should be noted that this model remains of a conceptual nature and thus requires empirical testing across various sectors in order to ascertain its validity, transferability and operational utility. The practical implications of this study are twofold. Firstly, there is a necessity for a shift in focus from administrative compliance to the enhancement of implementation capacity, particularly in the context of UMKM, data management, and traceability. The scope of the study encompasses the corpus of Scopus, the reliance on metadata,

and the estimative nature of the projections of literature growth. In addition, indications of the primary growth phase should be interpreted as a signal of the current state of the field, rather than as a definitive prediction, due to the sensitivity of the results to the data horizon, the corpus size, and the model specifications. Further research is required to prioritise integrated performance indicators, implementative intervention designs, and cross-national comparative studies.

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