

Maqasid Shariah (Pentagon-Shaped Ethical Measurement) Establish Organizational Performance: a conceptual framework

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Article Info:

Keywords:

Maqasid shariah;
Performance;
Religious;
Life;
Intellectual;
Lineage;
Wealth

Article History:

Received : March 11, 2022
Revised : October 31, 2022
Accepted : November 22, 2022
Available online : November 28, 2022

Article Doi:

<http://dx.doi.org/10.22441/jiess.2022.v3i2.005>

Abstract:

Purpose –This paper aims to review the impact of Maqasid Shariah on Organizational performance from several organizational levels literature. *Design/methodology/approach* –This paper focused on exploring the literature published in various popular databases. Based on the conceptual analysis, a set of possible frameworks was stated for future research. *Findings* –The research has evolved with a few possible frameworks to model the assertions by investigating and corroborating them with quantitative studies to be empirically tested. *Originality/value* – The originality lies in presenting an analysis of the maqasid shariah conceptual framework using al-Ghazali on organizational performance (non-financial treatment), thereby adding new insights to the maqasid shariah literature.

Introduction

Islam is rahmatan Lil Alamin as stated in the Qur'an Surah al-Anbiyā' verse 107 which reads: "And We have not sent you Muhammad but to be a mercy for the whole world". Rahmatan Lil 'Alamin teaches brotherhood that is mutually beneficial between humans, including economically by prioritizing social and welfare aspects. Islamic principles in business activities are based on ethical values for the benefit of society as a whole by prohibiting interest (riba), uncertainty (gharar), and gambling (may) (Habiburrahman et al., 2020). These features and values derived from Islamic jurisprudence as rahmatan Lil Alamin can inspire studies on performance in economic and business contexts. Specific questions about performance are very important not only for the business world but also for society as a whole (Hadi et al., 2020; Houldsworth et al., 2021; Madhubashani et al., 2021). Islam is always appropriate in every era and every place and it is very possible to adapt to social changes that occur in society by remaining based on the foundations of the scope of the universal shari'ah.

Islam, as a monotheistic religion, has extensive literature related to justice, welfare, and equity, one of which is well-known is the view of Abdul Malik al Juwaini, the scientist who initiated the maqasid theory which was later developed by Imam Al-Ghazali (505 H/1111M) and continued al-Syatibi (790 H/1388 AD) regarding the framework of Maqasid Shariah (Pentagon Shaped Ethical Measurement). Maqasid in the language is the plural form of "ded" which means intent or purpose or target, while shariah has the meaning of God's laws so Maqasid Shariah means the intent, purpose, or target of shariah for the benefit of building and prospering human beings.(Sa'diyah et al., 2021). Maqasid shariah has been widely accepted in various sectors around the world in improving welfare (jalb al-masalih) and avoiding crime (dar'a al mafasid). Broadly speaking, maqasid shariah ensures that every sector, whether the financial sector, manufacturing or industrial companies, and services can contribute to improving human welfare, can prevent corruption (Widiastuti et al., 2019), and can improve overall social and economic stability (Ibn Ashur, 1945).

Hadi, S., Iswantoro, I., Purnasari, E., Wahyuningtiyas, N., & Andleeb, N. (2022). Maqasid Shariah (Pentagon-Shaped Ethical Measurement) Establish Organizational Performance: a conceptual framework. *Journal of Islamic Economics and Social Science (JIESS)*, 3(2), 103-111. doi:<http://dx.doi.org/10.22441/jiess.2022.v3i2.005>

Evaluation is always needed in every activity to create a balance starting from the planning and organizing, to the implementation stage. Bedoui and Mansour (2015) propose the practice of maqasid shariah using the pentagon Shaped Ethical Measurement which has the principle of 5 measurement dimensions, namely in the perspective of wealth, posterity, intellect, faith, and human self should be a trend in performance assessment because it has been proven by many studies that relate maqasid shariah with Banking and Financial sector: (Hidayat et al., 2019; Julia & Kassim, 2019; Monawer et al., 2022; Tarique et al., 2021; Zaman et al., 2019), Technology and Engineering sector (Ibrahim et al., 2018, 2019), Sociology and Education sector (Moneim, 2018), Environment sector (Abu Bakar et al., 2017), Public Policy, Governance, and Legislation sector (Mukhibad et al., 2020), Halal sector (Mohd Kashim & Muhammad Husni, 2017), and the Medical and Bioethics sector (Hamdan et al., 2021). A recent study on maqasid shariah from Tarique et al. (2021) which is the main basis for the research Tubarad et al. (2022) combines Abu Zahrah and Al-Ghazali's maqasid shariah framework, but until now the most consistent is Al Ghazali's maqasid shariah framework and becomes a dimension in the analysis of the conceptual framework of this study.

Unfortunately, after conducting a mini-review of 1,374 Academic Journals from 2015 to 2022 through the www.perpusnas.go.id database, there are indeed many articles that talk from the point of view of wealth, posterity, intellect, faith, and human self but only relate to financial performance. Of course, there are no inclusive articles that examine the maqasid shariah on organizational performance from a non-financial point of view, this is also supported by bibliometric analysis from 2006 to 2021 which was conducted by Tubarad et al. (2022) on Maqasid Shariah shows that current research still focuses on the financial services sector. Whereas Bedoui & Mansour (2015) states firmly that organizations that are only oriented towards material/financial goals and sacrifice welfare goals (maqasid shariah) are considered to have poor performance. This happens because the classic view of organizational performance is still consistent and only seen in the financial sector such as cost, return on assets (ROA), sales, asset turnover, return on investment (ROI), market share, inventory turnover, profit margin, and revenue growth, economic value added (EVA) and cash-to-cash cycle (Galankashi & Rafiei, 2021), while the substance of the view of the performance of maqasid shariah is more on rahmatan lil'alamin and is not only seen in the financial sector but is multidimensional covering a wider scope reflecting the Islamic ethical vision of justice, welfare, and equity. Departing from the empirical gap phenomenon, this article focuses on presenting an analysis of the conceptual framework for the interaction of the Islamic perspective using the Al-Ghazali Pentagon Shaped Ethical Measurement on organizational performance from several organizational levels, because to our knowledge, this is the first article to study the relationship on social and economic subjects (non-financial treatment) with a conceptual framework approach.

Literature Reviews

Al-Ghazali's theory is widely used in photographing phenomena in the field by many researchers around the world. Febriadi et al. (2020) use Al-Ghazali's theory to predict the decision of Muslim investors to invest in Islamic mutual funds. Mukhibad et al. (2020) used Al-Ghazali's theory as a measuring tool for the operational implementation of Islamic maqasid in banking. Mergaliyev et al. (2021) used Al-Ghazali's theory in reviewing whether Muslim population indicators, CEO duality, and shariah governance, have a positive effect on performance. Hidayati & Tohirin (2019) used Al-Ghazali's theory to measure the existing performance in Islamic banking so that it can be adopted in zakat institutions by making various adjustments according to the characteristics of the institution. Pupils (2019) used Al-Ghazali's theory in predicting the response of tools used in Smart City in Depok City, West Java, Indonesia. Ali & Hasan (2019) used Al-Ghazali's theory to measure and prototype the Socio-Economic Development Index. Rasool & Salleh (2019) used Al-Ghazali's theory to measure Non-Monetary Poverty in Malaysia and the last Kasri & Ahmed (2019) used Al-Ghazali's theory to assess Socio-Economic Development Based on Maqasid Shariah Principles as a pilot implementation in Indonesia.

Maqasid Shariah is traditionally divided into three levels of needs, namely primary needs (al-Daruriyyat), secondary needs (al-Hajiyyat), and tertiary needs (al-Taḥsiniyyat). The principle of Maqasid Shariah refers to the essential human needs that are the basis for the creation of prosperity in this world and the hereafter. If this need is ignored, then coherence and order cannot be established, resulting in total loss in the next life. Imam Abū Hamid al-Ghazali, a prominent and highly respected reformer in the fifth century Hijrah, classifies Maqasid Shariah into five main categories and states "whatever ensures the safeguard of these five components serves the public interest and is desirable, and whatever hurts them is against the public interest and its removal is desirable. Baharuddin et al. (2019) Chapra (2008), Kasri & Ahmed (2019), (Widiastuti et al., 2019), Alam et al. (2015) and many other researchers, the five classifications are as follows:

1. Religion (Ad-Din): Every Muslim should worship Allah SWT and seek truth and justice. This principle must be maintained in all circumstances.
2. Life (Al-Nafs): Respect for human life must be maintained by preserving and protecting it at all times.
3. Intellect (Al-Aql): Right or wrong behavior is seen through freedom of thought, assembly, and speech. Shariah encourages the search for knowledge to ensure the intellectual development of Muslims.

4. Silsilah / Honor (Al-Nasb): Duties and legal obligations must be carried out to respect human beings based on the sanctity of life (which is reflected in future generations).
5. Wealth (Al-Mal): Economic justice, especially in terms of money and wealth management, as well as the wage system.

The maqasid shariah approach according to Bedoui & Mansour (2015) can be represented geometrically through a five-axis spider graph, which forms a five-pillar pentagon as shown in Figure 1.

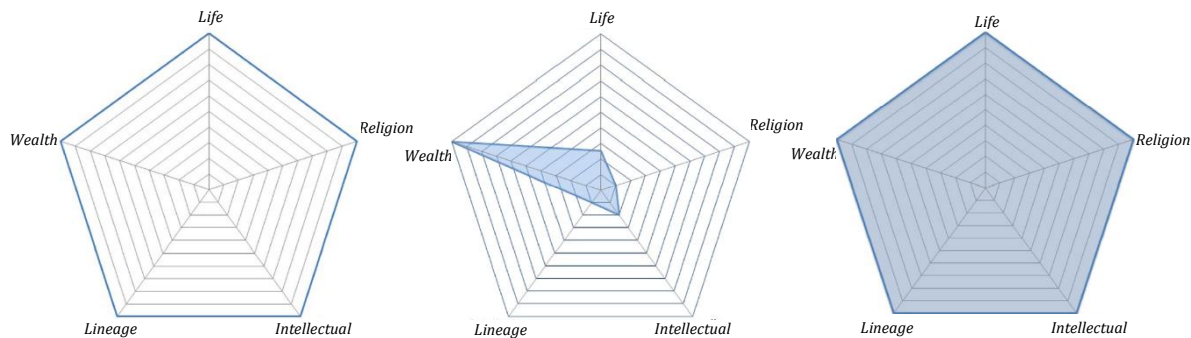


Figure 1.
Five-pillar Pentagon
shaped maqasid shariah
performance

Figure 2.
Wealth-oriented
performance

Figure 3.
Balanced, optimal
performance

Figure 1 shows a regular polygon with five corners. Each corner corresponds to one of the objectives of maqasid shariah. The center point of the Pentagon is zero. This means that when a company or organization does not have any objectives from maqasid shariah, it does not have any performance at all. In Figure 2, it is shown that the company or organization seems to only maximize wealth goals and is not optimal for other goals, this in the concept of maqasid shariah is considered to have poor performance, in contrast to Figure 3 that shows balance and optimization from the perspective of maqasid shariah, showing that the entire surface colored pentagon which indicates the performance is optimal. This case is theoretical and cannot be easily documented in practice because the goal of wealth always dominates the other goals. While the maqasid shariah perspective leads to five main goals, which are Religious, Life, Intellectual, Lineage, and Wealth.

Methodology

Identifying relevant studies that adopt from Sarkar et al. (2021) and Hadi et al. (2020), the authors carried out an extensive review of total rewards-related studies using databases such as Google Scholar, EBSCO, ProQuest, JSTOR, Emerald, and Sage. The scholarly articles were searched using keywords such as “Maqasid shariah”; “Pentagon Shaped Ethical Measurement”; “Maqasid Shariah and performance”; “Religious and Performance”; “Life and Performance”; “Intellectual and Performance”; “Lineage and Performance”; “Wealth and Performance.” Initially, articles were thoroughly read and analyzed looking at their keywords, titles, and abstracts.

There were instances where the full articles were read to determine the type of the study. It was found that research work on maqasid shariah articles from 2015 to 2022 had found 1374 articles using the general keyword “maqasid shariah”. Finally, a total of 21 articles were shortlisted. The studies selected are only literature based on empirical studies that have a theoretical basis. To systematically review the literature and develop a conceptual framework. The process enhances our understanding of theoretical perspectives of maqasid shariah association with performance.

Results and Discussion

a. Religious and Performance

Allah SWT says which means: "By the time, verily man is in loss, except for those who believe and do righteous deeds and exhort to obey the truth and advise to endure patience" (QS. Al-'Asr [103]:1-3). Religion in this article is proxied to the person, namely religiosity. Research conducted by Lu & Wu (2020) found that entrepreneurs with high religious beliefs have higher performance because religiosity encourages people to invest in external networks such as recruiting CIOs for company management, as well as increasing benefits by providing health and safety insurance coverage. X. Li et al. (2020) in their research also discuss the effect of the religious atmosphere as a moderator that can increase company performance in China. The results show that the religious atmosphere positively moderates the improvement of performance in the organization, this shows the role of the religious atmosphere is very important as a moderating relationship of organizational performance. Other measurement methods such as CRS performed by Hlmann (2021) also show that individual religiosity has a strong and positive influence on performance. From the achievement point of view, AliNaghi Faghihi et al. (2021) shows that religious attitudes have a positive effect of 0.32 on academic achievement and also have an indirect positive effect of 0.048. Likewise, research conducted by Kurniawati et al. (2020) on the performance of SMEs in Surabaya, Indonesia shows the effect on SMEs' performance. Therefore, religious attitudes in addition to having a positive effect on academic achievement also increase achievement. The conclusion from the research above provides a provisional assumption that religiosity has a positive influence on performance.

b. Life and Performance

QS Al-Ankabut: 64 and QS Al-A'laa: 17 explain that the quality of life in this world is judged to be of quality if it is oriented and aims to the hereafter, otherwise it is only worth *لَعِبٌ* and *لَعِبٌ لَّهُو* is a general game, which does not exist. the element of wasting time and life. While *ل* is a game that has an element of wasting time and life. The quality of life in the organization has an important role, one of which can reduce employee turnover rates, such as research conducted by Nauman et al. (2020) shows that employee turnover behavior is found to be weaker when employees have a higher quality of life and stimulate performance improvement. This is a reminder for managers and leaders at work to meet the needs of employees for a comfortable quality of life and based on worship at work. Worth the quality of life and performance research conducted by Mohammadi & Karupiah (2020) at private and public universities in Malaysia, the results of this study indicate that a good quality of life in both private and public universities has a positive relationship to academic performance and achievement. This research is very interesting because it can provide practical recommendations for higher education managers in paying attention to the quality of life of lecturers and academic staff to achieve high work performance. Study López-Martínez et al. (2021) increase the predictive power of the variable relationship quality of life can affect 64.9% of work performance, this study was conducted on doctors working at the Mexican Institute of Social Security in the state of Chiapas, as long as the quality of working life of doctors increases, it will affect their work performance. Likewise, research conducted by Kurniawati et al. (2020) on the performance of SMEs in Surabaya, Indonesia shows the effect on SMEs' performance. The conclusion from the research above provides a provisional assumption that quality of life has a positive influence on performance.

c. Intellectual and Performance

No human being is high in degree and able to change the world without being equipped with knowledge. Because the elevation of a person's degree is through knowledge. "Yarfaillahulladzina Amanu Minkum Walladzina Utul Ilma Darajat" (QS. Al Mujdah. 11), which means: Allah will raise some degrees of those who believe among you and those who are given knowledge (ilmu) several degrees. This study uses the concept of knowledge management as empirical studies conducted by Rashidalipour et al. (2019) show that the elements of intellectual and knowledge management significantly predict organizational performance and have a fairly high regression coefficient. According to Putro & Ilmaniati (2020) from the point of view of knowledge sharing, it turns out that it can affect business innovation and encourage organizational performance, as well as Zamfir (2020) and Singh et al. (2021) adding knowledge transfer have an impact on the company vision, continuous learning, and organizational performance. Finally, C. Li et al. (2020) show that dynamic capabilities partially mediate the relationship between practice knowledge management on organizational performance. This reveals that the knowledge management process in the company is very important to increase competitive advantage for individuals and organizations. Likewise, research conducted by Kurniawati et al. (2020) on the performance of SMEs in Surabaya, Indonesia shows the effect on SMEs' performance. The conclusion of the research above provides a provisional assumption that intellectual/knowledge has a positive influence on performance.

d. Posterity and Performance

Most of the research on maqasid is adapted from previous works, with various approaches that have their respective roles in certain contexts and continue to be developed today. Research conducted by Hudaefi & Noordin (2019) 11 Islamic Banks companies from several countries also adopted the maqasid shariah concept from al-Ghazali, showing the results of the study that posterity has a value of 0.084 which has a significant influence on the performance of Islamic Banks from several countries. Likewise, the research conducted by Nature et al. (2015) also shows that lineage/honor among family members: Almost all respondents agree that their involvement in the microcredit program among these respondents, 40% shows a very positive change. Articles on the relationship between posterity and performance exclusively are not easy to obtain because most of the articles show direct results from maqasid shariah without showing the results of each indicator, but this is not a serious problem for researchers because there are still two articles that exclusively show the effect of between posterity and performance. The conclusion from the research above provides a provisional assumption that lineage has a positive influence on performance.

e. Wealth and Performance

Wealth is a test of faith, especially regarding how to get and use it, whether it is by Islam or not (Surah Al-Anfal; 28). Many studies link the level of wealth and performance of a person such as research conducted by Hernandez-Perlines et al. (2020) shows that socio-emotional wealth substantially improves performance in family firms. Memili et al. (2020) add if small and medium-sized companies can take advantage of non-financial strengths and minimize the impact of family orientation, then these companies can exist and be sustainable and reap success for generations to come. However, research by Nguyen & Nguyen (2021) stated that not only non-financial strengths but also financial strengths improve performance so that the balance of the two types of antecedents can improve performance optimally. Likewise, research conducted by Kurniawati et al. (2020) on the performance of SMEs in Surabaya, Indonesia shows the effect on SMEs' performance. The conclusion of the research above provides a provisional assumption that wealth has a positive effect on performance.

The literature review and empirical studies of the relationship between Islamic maqasid elements and performance have been discussed above, and we have hypothesized the relationship between religious, life, intellectual, lineage, and wealth with non-financial treatment organizational performance, the theoretical model of this study is presented in Figure 4.

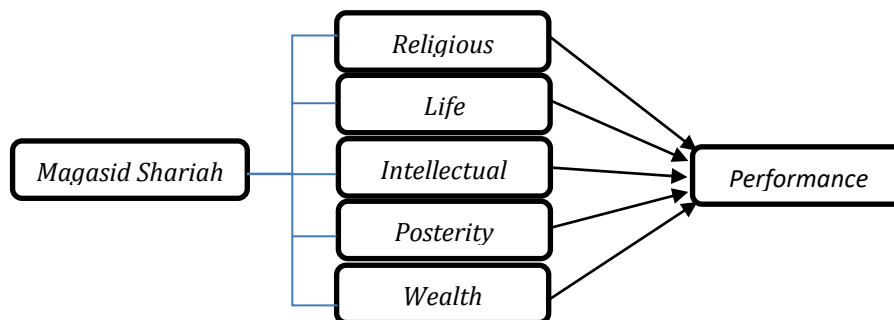


Figure 4: a conceptual framework

Refers to the essential human needs that are the basis for the creation of prosperity in the world. If basic needs are neglected, then coherence and order cannot be established, resulting in total loss in the next life, namely in the afterlife. Imam Abu Hamid al-Ghazali, a prominent and highly respected reformer in the fifth century Hijrah, classified the maqasid shariah into five main categories and is supported by research conducted by Baharuddin et al. (2019), Chapra (2008), and Kasri & Ahmed (2019) which was explained in the previous section. To facilitate further research in testing or clarifying maqasid shariah research in the context of organizational performance (non-financial treatment), it is necessary to formulate Maqasid Shariah indicators into question items with a quantitative method approach. The following are the perspectives of the indicator items in the previous research literature, especially the indicators indicated by Alam et al. (2015) can be seen in Table 1.

Table 1: Indicators and question items

INDICATOR	STATEMENT	REFERENCE
Religion (Ad-Din)	<i>I feel there is a positive change in my worship</i>	<i>(Alam et al., 2015)</i>
Life (Al-Nafs)	<i>Changes in my family's quality of life is getting better</i>	
	<i>Changes in my social relations for the better</i>	
	<i>I am more aware of the importance of Health</i>	

Intellect (Al-Aql)	<i>My knowledge is always improving</i>	<i>(Udofia et al., 2021)</i>
	<i>My experience and skills are always improving</i>	
	<i>My family knowledge is always increasing</i>	
Posterity/honor (Al-Nasb)	<i>My family members respect each other more and more</i>	
	<i>People's perception of my family is getting more positive</i>	
Wealth (Al-Mal)	<i>Changes in my monthly household income increased</i>	
	<i>My asset ownership is always increasing</i>	
Performance	<i>There is a decrease in operating costs</i>	
	<i>Conformity of finished products with very high specifications</i>	
	<i>There is a significant increase in employee morale</i>	
	<i>There is an increase in company profitability</i>	
	<i>New products differ substantially from existing products</i>	

Measurement in this study uses and modifies measurement items from various perspectives of previous research literature. Religion (Ad-Din), this variable is measured by using one item survey question: "I feel there is a positive change in the practice of worship". Life (Al-Nafs). This variable was measured using three survey question items: "The change in the quality of life of my family is getting better", "The change in my social relationships is getting better", and "I am more aware of the importance of health". Intellect (Al-Aql). This variable is measured using three survey question items: "My knowledge is always improving", "My experience and skills are always improving", and "My family's knowledge is always improving". Posterity/honor (Al-Nasb). This variable was measured using two survey question items: "My family members respect each other more", and "People's perceptions of my family are getting more positive". Wealth (Al-Mal). This variable is measured using two survey question items: "My monthly household income changes are increasing", and "My asset ownership is always increasing". Respondents responded using a 5-point Likert scale ranging from 1 for strongly disagree to 5 for strongly agree.

The same is also applied to the performance variable, some researchers state that the performance item must contain Profitability, Sales growth, Customer satisfaction, and Overall performance (Hadi, Fitriana, et al., 2023; Hadi, Pebrianti, et al., 2023; Qadri et al., 2021). In addition to Qadri, there is an article that explicitly shows the question item, which is written by Udofia et al. (2021) the following statement items: "There is a decrease in operating costs", "The suitability of finished products with very high specifications", "There is a significant increase in employee morale", "There is an increase in company profitability", "New products differ substantially from existing products". Similar to the maqasid shariah measurement scale, the performance also uses a 5-point Likert scale ranging from 1 for strongly disagree to 5 for strongly agree.

Conclusion

Maqasid shariah's conceptual framework using al-Ghazali on organizational performance (non-financial treatment) is carried out with limited literature that focuses on organizational performance (non-financial treatment). Thereby adding new insights to the maqasid shariah literature. The research has evolved with a few possible frameworks to model the assertions by investigating and corroborating them with quantitative studies to be empirically tested.

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