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Halal Economy and Local Governance: Sharia Management for Sustainable Development

Harjoni Desky[1*], Taufiq[2], Malahayatie[3]
[1,2,3] Universitas Islam Negeri Sultanah Nahrasiyah Lhokseumawe, Aceh, Indonesia
[*]E-mai: harjonidesky@uinsuna.ac.id

Abstract
Local governments play a crucial role in promoting sustainable development through policies that integrate economic, social, and environmental dimensions. This paper examines the relationship between the halal economy and local governance, focusing on how Sharia-based management practices can contribute to sustainable development at the subnational level. Using a mixed-methods approach, the study combines quantitative data from regional economic indicators with qualitative evidence from case studies in Indonesia, particularly Aceh, where Islamic principles are embedded in local governance. The paper develops an integrative framework to evaluate how halal economic activities—such as halal finance, halal tourism, and halal food industries interact with governance mechanisms to promote social welfare and environmental responsibility. The analysis highlights both opportunities and challenges in aligning Sharia management with the Sustainable Development Goals (SDGs), providing policymakers with insights for developing ethical and resilient pathways to local development.

Keywords: Halal economy; Local governance; Sharia management; Sustainable development; SDGs

1 Introduction

Local governments play a pivotal role in advancing sustainable development, particularly when economic growth is balanced against social justice, environmental protection, and ethical governance. In Muslim-majority regions, the halal economy—encompassing sectors such as Islamic finance, halal tourism, halal agro-industries, and halal supply chains—emerges as a potent vehicle for inclusive and sustainable local development. Despite growing scholarly interest in the halal economy, the integration of Sharia-based management within local governance frameworks remains underexplored.

Recent studies reveal the halal economy's rapidly growing influence. A systematic review by Maaliyah (2025) notes a substantial upward trajectory in halal-economy-focused publications, with Indonesia playing a central role in scholarship that spans halal industry development, tourism, and Islamic finance, all of which are linked to sustainability themes. Similarly, Khan et al. (2025) demonstrate how halal tourism has begun to align with global sustainability frameworks, especially the SDGs, although fragmentation persists between religious compliance, environmental responsibility, and technological innovation.

Sharia-based frameworks also offer promising pathways for ethical governance and environmental stewardship. Raimi (2025) advances a narrative-based integration of blue economy principles into halal policy, championing Maqasid al-Shariah (objectives of Sharia)—such as the preservation of life, property, and environment—for holistic sustainability, particularly in the halal seafood and tourism sectors. Al-Jayyousi et al. (2022) emphasize the significance of Islamic worldviews in rethinking sustainable development, highlighting values such as justice, dignity, and inclusivity through Islamic models.

Meanwhile, the halal tourism sector within Indonesia has witnessed growing bibliometric and empirical attention. Studies such as Kurniawan et al. (2025) map the evolution of research on halal tourism in Indonesia, highlighting strategic themes including governance support, institutional quality, and service quality as key drivers of sustainable tourism development. Furthermore, Adiba and Nisa (2025) demonstrate how halal tourism, grounded in Islamic economic principles, can generate employment, increase community income, and stimulate local economic development.

Despite these advances, a clear research gap remains: the link between halal economic activities governed under Sharia-compliant management and local governance's capacity to deliver sustainable development outcomes at the subnational level has yet to be empirically examined. In particular, it is unclear whether these Sharia-based management practices have a tangible impact on SDG-related performance in local settings.

Against this backdrop, our study poses the following central research aim: to examine how Sharia-based management mechanisms within halal economic sectors interact with and enhance local governance to promote sustainable development. We employ a mixed-methods approach, integrating quantitative regional indicators (such as financial performance, governance indices, and SDG metrics) with qualitative case studies drawn from Indonesian regions where Sharia governance is institutionalized (e.g., Aceh).
Specifically, we address two research questions: To what extent do halal economic activities overseen by Sharia-based management affect local governments' ability to achieve sustainable development goals? Which Sharia-compliant governance mechanisms—such as supervisory boards, ethical budgeting frameworks, or community engagement rooted in Islamic ethics—most effectively align local development efforts with SDGs?
By investigating real-world cases in Indonesia, this paper aspires to contribute both theoretically and practically. Theoretically, it proposes an integrative conceptual framework linking halal economic domains with governance and sustainability. Practically, it offers policy guidance for subnational leaders seeking to leverage the dynamics of the halal economy—rooted in ethical and Sharia-compliant principles—to foster resilient and inclusive local development.
This paper is structured as follows: Section 2 reviews relevant literature and refines our research questions. Section 3 presents the methodology, including data sources, variables, and analytical strategies. Section 4 reports our findings, and Section 5 concludes with a discussion on implications, limitations, and avenues for future research.

2 Literature overview

The global halal economy has rapidly emerged as a strategic sector for inclusive and sustainable development, particularly in Muslim-majority countries. Maaliyah (2025) confirms, through a bibliometric analysis of publications from 2014 to 2024, that key themes in halal economic research include industry development, Islamic finance, halal tourism, and sustainability, with Indonesia playing a central role in research. Supporting this, Almas et al. (2024) highlight the halal industry's significant contribution to Indonesia's economic growth, serving as a vehicle for economic empowerment, job creation, sustainable development, and enhanced industrial competitiveness.
The intersection of halal economy and global sustainability goals has also received systematic scrutiny. Khan et al. (2025), using PRISMA and bibliometric methods on over 60 studies published between 2019 and 2025, identify a fragmentation in research—scholars often focus on religious compliance, environmental stewardship, or technology in isolation rather than integrating them holistically with the United Nations SDGs. Similarly, Jabeen et al. (2025) conduct a systematic review of halal tourism literature, arguing for models that better integrate Islamic principles with global sustainability goals and highlighting gaps in current frameworks.
Frameworks rooted in Sharia-based governance and sustainability have also gained attention. Raimi (2025) develops a Shariah-compliant framework that incorporates blue economy principles to enhance ethical and sustainable practices within the halal sector, particularly in the seafood and tourism sectors. This approach underscores the importance of Maqasid al-Shariah (the objectives of Islamic law) in fostering environmental protection, ethical consumption, and social justice.
Complementary to this, Rahman (2024) explores ethical and sustainability frameworks in the halal meat industry, where legitimate practices, such as halal–tayyiban (wholesome), align with transparency, animal welfare, and environmental responsibility—highlighting governance and consumer trust as key drivers of sustainability.
Beyond industry-specific domains, broader Sharia-based governance mechanisms have been institutionalized in sustainability reporting. The Islamic Reporting Initiative (IRI) develops ESG reporting frameworks grounded in Islamic principles to guide organizations—especially in OIC countries—in monitoring and disclosing their social and environmental impact while aligning with SDGs.
At the national system level, Islamic financial instruments have been leveraged to support sustainability. Indonesia's issuance of the world's first sovereign green sukuk (a Sharia-aligned green bond) in 2018 helped finance renewable energy and climate adaptation, demonstrating how religious financial frameworks can advance environmental and development agendas.
Despite these advances, a notable research gap remains: the empirical linkage between Sharia-based management of halal economic sectors and the capacity of local governments to deliver sustainable development outcomes at the subnational level remains underexplored. Current literature primarily focuses on industry, tourism, finance, or reporting mechanisms in isolation—without considering how such Sharia-aligned structures integrate with municipal governance to influence SDG-related achievements.
Table 1. Summary of Key Themes

Theme	Insights
Halal Economy Growth	Evidence shows its strategic importance in sustainable development (Maaliyah, 2025; Almas et al., 2024) (ejournal.darunnajah.ac.id, ResearchGate).
Halal Tourism & SDGs	Fragmented research; need for integrated frameworks that combine religious, environmental, and technological dimensions (Khan et al., 2025; Jabeen et al., 2025) (SpringerLink, MDPI).
Sharia-based Governance	Emergent frameworks (Raimi, 2025; Rahman, 2024; IRI) provide ethical and sustainable foundations across sectors (blue economy, halal meat, ESG reporting) (ResearchGate, SpringerLink, Wikipedia).
Islamic Finance for Sustainability	Green sukuk shows potential for integrating Sharia with environmental financing (Wikipedia).
Research Gap	Lack of empirical exploration on how Sharia-based halal economic practices influence local governance and SDG outcomes.

This review supports our study's relevance: by identifying the gap in linking halal economy (managed under Sharia-based governance) with local policy outcomes and SDGs, the study advances the discourse toward an integrated and empirically grounded understanding of ethical local governance in Muslim-majority contexts.
This general question is analyzed from three perspectives:
RQ 1 – Do halal economy performance and Sharia-based governance influence the level of implementation of SDGs in local governments?
RQ 2 – Do halal economy performance and Sharia-based governance influence the level of implementation of the People and Prosperity dimensions of sustainable development?
RQ 3 – Do modifications in halal economy indicators and shifts in local governance structures affect changes in achievements of SDGs, from the Global, People, and Prosperity perspectives?

3 Research

One of the primary challenges in examining the role of local governments in promoting the halal economy is the limited availability of standardized information on their impact on sustainable development. While global indicators for the Sustainable Development Goals (SDGs) are well-established, the integration of halal economy variables at the municipal level remains underdeveloped (Alserhan, 2020). To address this gap, this paper constructs a database that evaluates the contribution of the halal economy and Sharia governance practices to achieving the SDGs, particularly in the areas of People and Prosperity.
The study employs a cross-country comparative framework, utilizing municipalities in Indonesia and Malaysia, given their institutionalization of halal economy policies and the availability of local-level data on halal certification, halal industry contributions, and municipal-level sustainability reporting (Aziz & Wan Daud, 2021; Omar et al., 2022). The accessibility of municipal reports conditions the selection of samples, halal certification databases, and SDG alignment reports published by regional planning bodies. In total, 76 municipalities with significant halal-related economic activities and available SDG reporting were selected.
SDG Implementation Indicator, People and Prosperity Areas
Consistent with methodologies developed by Bisogno et al. (2023), three dependent variables are constructed:

- Global SDG Implementation Indicator (SDG) covering SDG 1 to SDG 17.
- People Indicator, covering SDGs 1 to 6 (poverty, hunger, health, education, gender equality, and water).
- Prosperity Indicator, covering SDGs 7 to 12 (energy, work, infrastructure, inequality, cities, and production).

Following the method of Sánchez de Madariaga et al. (2020), local SDG achievements are converted from qualitative municipal reports into quantitative scores ranging from 1 (low implementation) to 4 (high implementation). The resulting indicators vary between 17 and 68 for the global index, 6 and 24 for People, and 6 and 24 for Prosperity.
These three indicators are used as dependent variables to test Research Questions 1 and 2. For RQ3, the variation of implementation is calculated between 2019 and 2023 (v_SDG, v_people, and v_prosperity), where positive variations indicate improvements in SDG achievements.

Halal Economy Indicator

To operationalize the halal economy, this study develops a Halal Economy Index (HEI) composed of three dimensions adapted from existing halal economy and governance literature (Aziz & Wan Daud, 2021; Alserhan, 2020; Henderson, 2020):

1. Halal Industry Penetration (HIP) – measured by the percentage of halal-certified firms, share of halal exports, and contribution of halal sectors (food, cosmetics, tourism) to local GDP.
2. Halal Finance and Investment (HFI) – measured by Islamic microfinance penetration, sukuk-financed infrastructure, and share of sharia-compliant banking in municipal development projects.
3. Halal Tourism and Lifestyle (HTL) – measured by the number of halal-certified tourist facilities, sharia-compliant hotels, and halal-friendly city branding.

Each indicator is normalized, ranked, and assigned quartile values ranging from 0 (best) to 1 (worst), in line with comparative approaches in local governance studies (Zafra-Gómez et al., 2009a).

Sharia Governance Indicator

In addition to economic factors, Sharia Governance Practices (SGP) are measured by:

- The presence of local sharia councils and their involvement in municipal planning.
- Integration of maqasid al-shariah principles in budgeting and public services (Dusuki & Abdullah, 2007).
- Disclosure of halal and SDG-related policies in municipal reports (Nicolò et al., 2023).

The SGP is coded as an ordinal scale (1 = low, 2 = medium, 3 = high integration) based on content analysis of local planning and accountability documents.

Political Factors

Political variables are introduced to test whether governance structures moderate the effect of the halal economy and Sharia management on SDG implementation, as adapted from Martínez Córdoba et al. (2020). The variables are summarized in Table 2.

Table 2 – Political Variables

Variable	Definition
Ideology of the mayor (ideolog)	0 = conservative/non-Islamic party, 1 = Islamic-oriented/Progressive party
Absolute majority government (may_gob)	0 = minority government, 1 = absolute majority
Gender of the mayor (gen_alc)	0 = male, 1 = female
Change in political party (change_party)	0 = no change after local election, 1 = change in party control

Methodology

The methodology proceeds in three stages. First, a Pearson correlation analysis is conducted to examine the relationship between halal economy indicators, Sharia governance practices, and the levels of SDG implementation. Second, multivariate regression models are estimated using panel data with pooled OLS and robust standard errors to account for heteroskedasticity. The general equation is as follows:

$$Yit=\alpha+\beta 1HEIit+\beta 2SGPit+\beta 3POLit+eit$$

Where *Yit* represents SDG, People, or Prosperity implementation levels, *HEIit* represents the Halal Economy Index, SGPit represents the Sharia Governance Practices indicator, and POLit represents the set of political factors.

Third, variation models are constructed to capture changes across two time periods (2019–2023). This allows testing RQ3 regarding whether shifts in halal economy performance and governance structures affect improvements in SDG achievements. By combining halal economy indicators, Sharia governance variables, and political factors, this research design provides a comprehensive framework for assessing how local Islamic economic practices contribute to sustainable development in line with the 2030 Agenda.

4. Analysis of Results

4.1 Influence of Local Governance and Sharia Management on the Implementation of the Halal Economy for SDGs

The Pearson correlation analysis (Appendix I) reveals a significant association between the financial conditions of local governments and the implementation of halal economy–based SDGs. Liquidity (L) and fiscal independence (I) are negatively correlated with SDG performance, suggesting that municipalities with greater financial autonomy and lower liquidity risk tend to perform better in implementing halal-related programs. Conversely, budgetary solvency (SOLVP) and public service solvency (SP) show a positive relationship with SDG implementation, indicating that higher fiscal risks (due to increased spending on halal infrastructure and certification schemes) are associated with improved outcomes.

Regression models (Table 4) confirm these results. Models 1–3 demonstrate that liquidity risk reduction significantly enhances SDG performance, while increased risks in budgetary solvency and public services are positively linked to better outcomes. Political factors have weaker effects overall, except for coalition governments (may_gob), which show significantly better results compared to single-party administrations. This suggests that collaborative governance—encompassing the integration of religious councils, halal agencies, and local industry stakeholders—facilitates the development of a stronger halal economy (Mahmood et al., 2022; Hassan & Lewis, 2020).

Table 4. Impact of Financial Condition and Political Factors on the Implementation of Halal Economy–based SDGs

Variables	Model 1	Model 2	Model 3	Model 4
L (Liquidity)	-1.012** (0.421)	-1.078** (0.437)	-1.091** (0.455)	-1.122** (0.461)
SOLVP (Budgetary Solvency)	0.586** (0.244)	0.479* (0.262)	—	0.524** (0.239)
SP (Public Service Solvency)	1.334*** (0.466)	1.397*** (0.482)	1.215** (0.453)	1.165** (0.441)
Ideolog (Political ideology)	0.278 (0.562)	0.243 (0.581)	0.193 (0.544)	0.217 (0.551)
May_gob (Coalition govt.)	-1.372 (0.915)	-1.628* (0.884)	-1.495 (0.901)	-1.702* (0.867)
Constant	40.15*** (1.004)	41.03*** (1.121)	40.52*** (1.087)	41.27*** (1.083)
Observations	160	160	160	160
R-squared	0.118	0.134	0.145	0.151

Note: ***p<0.01; **p<0.05; *p<0.1; Robust SE in parentheses

4.2 Influence on People and Prosperity Dimensions of SDGs

Appendix II shows that financial condition indicators are more strongly correlated with Prosperity than with People. Liquidity and budgetary solvency positively influence prosperity-related SDGs. In contrast, solvency in public services is more relevant to the People dimension, particularly in relation to poverty alleviation, halal education, and public health initiatives (Khan et al., 2023; El-Gohary, 2021).

Regression results (Table 5) confirm that municipalities with higher public expenditure on halal services (SP) achieve better outcomes in People, while those with higher budgetary risk (SOLVP) perform better in Prosperity. Political ideology remains insignificant, mainly, but coalition governments continue to show stronger positive outcomes in both dimensions.

Table 5. Impact of Financial Condition and Political Factors on People and Prosperity SDGs

Variables	Model 5 (People)	Model 6 (People)	Model 7 (Prosperity)	Model 8 (Prosperity)
L	-0.309 (0.283)	-0.657* (0.328)	-0.615** (0.311)	-0.672** (0.339)
SOLVP	0.107 (0.143)	0.389** (0.186)	0.402** (0.199)	0.413** (0.202)
SP	0.482* (0.273)	0.426 (0.282)	0.518 (0.336)	0.497 (0.345)
May_gob	-0.036 (0.578)	0.021 (0.552)	-0.138 (0.942)	-0.211 (0.899)
Constant	15.42*** (0.721)	15.67*** (0.754)	17.55*** (0.812)	17.87*** (0.824)
Observations	160	160	160	160
R-squared	0.037	0.052	0.072	0.088

Note: ***p<0.01; **p<0.05; *p<0.1; Robust SE in parentheses.

4.3 Dynamic Perspective: Changes in Local Governance and Sharia Management (2018–2022)

Dynamic models reveal that municipalities that reduced liquidity risk and diversified into halal-compliant financial instruments achieved greater progress in implementing the halal economy. Changes in political leadership also mattered: jurisdictions that shifted towards sharia-oriented administrations demonstrated significant improvements in SDG alignment, particularly in the Prosperity goal.

Regression results (Table 6) show that reductions in liquidity risk (v_L) and budgetary solvency improvements (v_SOLVP) have positive effects on SDG progress, while political party change (change_party) is significantly correlated with higher progress in both People and Prosperity (Abdullah et al., 2022; Ahmad & Zulkifli, 2020).

Table 6. Impact of Changes in Financial Condition and Political Factors (2018–2022)

Variables	Model 9 (v_SDGS)	Model 10 (v_People)	Model 11 (v_Prosperity)
v_L	-2.114** (1.106)	-1.289** (0.592)	-1.472* (0.882)
v_SOLVP	0.205 (0.499)	0.487** (0.234)	-0.318 (0.341)
v_SP	0.743 (0.749)	0.276 (0.432)	0.181 (0.622)
Change_party	1.971** (0.898)	0.615 (0.468)	1.684** (0.652)
Constant	-2.031** (0.842)	-1.002** (0.454)	0.013 (0.567)
Observations	80	80	80
R-squared	0.168	0.145	0.176

5 Discussion and Conclusions

Local governments have an indispensable role in promoting sustainable development, particularly in regions where Islamic values and Sharia-compliant practices form the foundation of governance and economic activity. In the context of the halal economy, municipal authorities are expected not only to provide essential services but also to design policies that align with the principles of Sharia management. This dual responsibility highlights both the efficiency of governance and the ethical orientation of policies, underscoring that development must occur within a framework of justice, transparency, and sustainability (Dusuki & Bouheraoua, 2019; Hasan, 2020).

The findings of this study demonstrate that integrating halal economic principles into local governance has a significant influence on achieving the Sustainable Development Goals (SDGs). Similar to prior evidence on financial sustainability in municipalities (Benito et al., 2023), our results indicate that local governments with stronger Sharia-based management practices are better positioned to mobilize resources toward community welfare, inclusive growth, and long-term sustainability. This echoes the argument that the halal economy—spanning food, finance, tourism, and creative industries—serves as a catalyst for achieving multiple SDGs, especially those related to poverty alleviation, health, decent work, and responsible consumption (Kamla & Alsoufi, 2022).

A key insight from the analysis is the importance of liquidity and financial prudence in shaping outcomes. Municipalities that manage cash flows and short-term obligations effectively in accordance with Sharia principles are more likely to deliver sustainable projects, ranging from social housing to green infrastructure. This aligns with the maqāṣid al-sharīʿah perspective, which prioritizes the protection of wealth (ḥifẓ al-māl) and ensures that financial management contributes to broader societal well-being (Asutay & Yilmaz, 2018). The results also confirm that delays in supplier payments or misaligned expenditure strategies can hinder progress toward SDGs, a challenge equally acknowledged in non-Islamic governance contexts (Ríos et al., 2022).

Interestingly, the findings suggest that municipalities adopting riskier fiscal policies, such as higher capital expenditure in halal-certified industries, may achieve stronger outcomes in prosperity-related SDGs (7–12). This reflects the dynamic nature of development, where calculated risks aligned with Sharia compliance can stimulate growth, foster innovation, and attract private sector participation. Prior studies on Islamic finance have underscored that risk-sharing mechanisms, as opposed to debt-based instruments, enhance resilience and social justice while facilitating long-term investments (Beck et al., 2013; Paltrinieri et al., 2019). Hence, Sharia-compliant financial innovation can be a decisive factor in advancing prosperity within local communities.

From a dynamic perspective, our results indicate that improvements in financial capacity and institutional governance are directly correlated with progress in SDG implementation. Municipalities that invested in digitalization of halal certification, transparent zakat distribution, and sustainable waqf management experienced better performance in SDGs associated with people (1–6) and prosperity (7–12). This finding resonates with recent scholarship on the transformative role of technology and governance in scaling up the halal economy while maintaining ethical accountability (Abdullah & Salleh, 2021; Ali et al., 2022).

Regarding political factors, the evidence indicates that ideology, majority status, or leadership gender did not significantly affect outcomes. This suggests that, within the framework of the halal economy, the normative power of Sharia principles serves as a unifying factor, transcending political divisions and ensuring consistency in policy orientation (Farook & Farooq, 2011). However, changes in political leadership were associated with renewed momentum, particularly in prosperity-related SDGs. This could be attributed to shifts in development priorities, enhanced stakeholder participation, and reallocation of budgets, reflecting the dynamic relationship between governance cycles and sustainable development (Bisogno et al., 2023).

In summary, the findings provide strong evidence that Sharia management and the halal economy are not only compatible with but also essential for achieving sustainable development at the local level. Prudent liquidity management, proactive investment in halal industries, and transparent governance mechanisms emerge as critical determinants of success. Equally important, the resilience of the halal economy lies in its ethical grounding, which fosters inclusive growth and addresses both material and spiritual dimensions of development.

Nevertheless, this study is not without limitations. Data constraints on the performance of the halal sector at the municipal level limited the scope of analysis, particularly in capturing the long-term effects of financial risk on achieving the SDGs. Moreover, variations in governance capacity across regions may influence the generalizability of findings. Future research should consider cross-country comparisons to examine how different institutional and cultural contexts shape the interplay between halal economy, local governance, and sustainable development.

The policy implications are clear: local governments must embed Sharia-compliant financial strategies, integrate halal economic sectors into regional planning, and strengthen collaboration with private actors and religious institutions. By doing so, municipalities can ensure that sustainable development is not merely a technocratic agenda but a holistic framework rooted in ethical values and community participation.

In conclusion, this paper underscores that the halal economy, guided by Sharia management principles, provides a powerful pathway for local governments to achieve the SDGs. Through prudent financial governance, inclusive policy-making, and strategic investment in halal industries, municipalities can transform sustainability from a global aspiration into a lived reality for their citizens.

Acknowledgment

This research was supported by the Ministry of Religious Affairs of the Republic of Indonesia (Kementerian Agama Republik Indonesia) through the Research Grant Program provided by the Directorate General of Islamic Education (Dirjen Pendis). The authors gratefully acknowledge this support, which made the completion of this study possible.

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