

Integrating Maqasid al-Shariah in the e-Procurement System: A Governance Framework for Shariah Compliance in Malaysia's Public Sector

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Abstract

The Malaysian government's development of an e-procurement system, a key component of its broader e-government initiative, aims to enhance the efficiency, transparency, and accountability of public sector supply chain management. While the technological aspects of this system are essential, the integration of Maqasid al-Shariah (the objectives of Sharia law) within the system is crucial for ensuring ethical governance. This paper explores the incorporation of Maqasid al-Shariah within Malaysia's e-procurement framework, positioning it as a central element of the Malaysia Shariah Index Model (ISM). The ISM serves both as a governance model and a tool for assessing Sharia compliance in government procurement processes. The study reveals that embedding Maqasid al-Shariah within the e-procurement system promotes ethical procurement practices, ensuring decisions align with Islamic principles of justice, equity, and fairness, thereby reducing corruption and inefficiencies. Through interviews with seven key informants, including policymakers, procurement specialists, and Sharia experts, the research highlights both the successes and challenges faced during the integration of Maqasid al-Shariah in public procurement. Key findings suggest that the Maqasid al-Shariah framework significantly enhances transparency, accountability, and fairness, fostering a reduction in procurement-related fraud and corruption. However, challenges such as the lack of consistent Sharia expertise, resistance to change within procurement culture, and technological inefficiencies remain prevalent. The study also proposes several policy recommendations to strengthen Sharia compliance, including capacity building for procurement officials, strengthening Sharia oversight, and ensuring regular system upgrades. This paper contributes to understanding how Islamic governance principles can be operationalized within modern public sector procurement systems, ensuring both operational efficiency and adherence to Sharia law. Ultimately, the integration of Maqasid al-Shariah within Malaysia's e-procurement system represents a transformative step towards ethical governance and the sustainable development of the public sector.

Keywords: e-Procurement, Maqasid al-Shariah, Shariah Compliance, Malaysia Shariah Index Model (ISM) and Islamic Governance.

Introduction

Recent global scholarship underscores public procurement as a critical instrument for advancing socio-economic development. Empirical studies from the United Kingdom (Tyler, 2025; Financial Times, 2025), South Africa (Laryea & Watermeyer, 2024), Tanzania (Mchopa et al., 2024), and the European Union (Schäfer et al., 2024) demonstrate its capacity to empower SMEs, promote equity, facilitate green innovation, and curb corruption, thereby reinforcing the imperative for ethical and sustainable procurement frameworks. Government procurement stands as a cornerstone of public sector administration, wielding considerable influence over a nation's socio-economic advancement (Kaliannan et al., 2007). The integration of digital communication technologies, encompassing eTrade and eBusiness platforms, necessitates the establishment of streamlined and meticulously structured systems within governmental management frameworks (Aman & Kasimin, 2011). The transition towards electronic government systems has accelerated, particularly in developed economies, as a mechanism to bolster the efficiency and effectiveness of public sector operations (Chepng'etich et al., 2020).

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Government procurement is a critical component of public sector management, playing a pivotal role in driving socio-economic development. As highlighted by Jehangir et al. (2024), the increasing utilization of digital communication technologies, such as eTrade and eBusiness, necessitates the creation of streamlined and well-organized platforms within government management systems. The shift toward electronic government systems, particularly in developed nations, has gained momentum to enhance the efficiency and effectiveness of public sector operations (Goloshchapova et al., 2023). In Malaysia, the implementation of an electronic procurement system, known as e-procurement, serves as a comprehensive platform enabling suppliers to engage in government procurement processes entirely online. This system facilitates key functions such as searching, processing, monitoring, control, and coordinating procurement activities, thereby streamlining the entire procurement lifecycle (Tsuma & Kanda, 2017).

E-procurement in Malaysia operates as the central medium for suppliers to conduct business activities related to the supply of goods, services, and procurement contracts with the government. It requires suppliers to present a Company Registration Declaration Certificate and a Bumiputera Company Registration Declaration Certificate, as mandated by the Ministry of Finance (MOF) through the Malaysia Treasury Circular (MOF, 2022). The adoption of electronic government systems is aimed at reducing costs, saving time, and improving operational efficiency, aligning with the "paperless" concept that optimizes resource management.

The Malaysian government's commitment to Islamic principles is enshrined in the Federal Constitution, specifically under Article 3(1), which declares Islam as the religion of the Federation. This constitutional provision underscores the state's dedication to embedding the principles and practices of *Maqasid al-Shariah* (the objectives of Sharia law) in governance and public administration. As Malaysia continues to embrace digital business practices, the government has a unique opportunity to advance public interests and meet the socio-economic needs of the people while fulfilling the overarching goals of *Maqasid al-Shariah*. Zehani (2022) notes that *Maqasid al-Shariah* is increasingly seen as a guiding business policy among Islamic entrepreneurs in Malaysia, ensuring that all economic activities align with Sharia principles. The core tenets of Islam rooted in the Quran, Sunnah, Ijma', and Qiyas serve as the foundation for *Maqasid al-Shariah*, which provides a framework for just and equitable governance.

According to Mohd Hisham (2022), the jurisprudential understanding of Sharia law encompasses a divine decree and noble order that must be adhered to, regardless of changing societal contexts. In this regard, *Maqasid al-Shariah* offers a dynamic method for interpreting and applying Sharia principles, ensuring that governance remains responsive to the needs of contemporary society. As the country advances in the digital realm, it is essential for the government to integrate these timeless principles with modern procurement practices to ensure that the public sector's operations contribute to societal well-being and justice.

This study focuses on exploring the concept and principles of *Maqasid al-Shariah* and their application within Malaysia's e-procurement system, developed under the supervision of the Ministry of Finance (MOF). Specifically, the paper examines the *Maqasid al-Shariah* Index (ISM), a platform created by the Malaysian government to assess Sharia compliance in public administration. The ISM serves as a governance framework to ensure that policies and programs introduced by the government deliver comprehensive benefits and align with Sharia principles, fostering a just, equitable, and effective public sector (JAKIM, 2015). Recent global studies have highlighted the growing emphasis on ethical procurement practices, aligning them with sustainability and governance principles. For instance, a 2024 study proposed a comprehensive framework integrating Environmental, Social, and Governance (ESG) principles with *Maqasid al-Shariah* in Takaful operations, aiming to establish a robust foundation for sustainable transformation aligned with Islamic values (Mohd Zain et al., 2024).

Similarly, a 2023 conference paper explored the integration of *Maqasid al-Shariah* principles with digital transformation in halal supply chains, emphasizing the enhancement of transparency and accountability to build consumer trust (Zulkifli et al., 2023).

These studies underscore the importance of aligning procurement practices with ethical and sustainable principles, providing valuable insights for enhancing governance frameworks in public

procurement systems. Through this lens, the study underscores the Malaysian government's commitment to ensuring that its e-procurement systems and policies not only meet operational goals but also uphold Islamic ethical standards in their implementation (Zainal Abidin et al., 2016).

The transition from theoretical discussions to the empirical analysis of *Maqasid al-Shariah* can be challenging, particularly when shifting from abstract concepts to practical applications. In the case of the Malaysian e-procurement system, this study underscores the government's commitment to aligning operational goals with Islamic ethical standards. Through a literature review of *Maqasid al-Shariah*, the study explores its foundational role in shaping governance and policy frameworks that support public welfare (*maslahah*) and avoid harm (*mudarraah*). By examining the objectives and goals outlined by Shariah, the review sets the stage for understanding how these principles are operationalized in real-world contexts, such as Malaysia's public procurement practices.

In this regard, the subsequent section delves into the specific objectives of *Maqasid al-Shariah* and their practical implications, showcasing the application of Islamic values in public administration and procurement. This transition effectively links theoretical concepts with the real-world challenges and outcomes discussed in the empirical findings section, offering a comprehensive view of how Islamic governance is operationalized within Malaysia's e-procurement system.

Literature Review

The section that follows explores the distinct objectives of *Maqasid al-Shariah*, emphasizing their role in influencing governance practices. The ethical frameworks based on Islamic principles are examined, particularly in relation to public administration and e-procurement systems, where they provide guidance on achieving both fairness and transparency.

Maqasid al-Shariah

Shariah, often translated as "Islamic law," is more accurately understood as a comprehensive ethical and legal framework derived from the foundational texts of Islam, primarily the Quran and the Sunnah, which encompasses the teachings and practices of Prophet Muhammad (Sabry & Vohra, 2013). It serves as a "straight path" guiding Muslims in all aspects of life, encompassing not only legal rules but also ethical standards that govern both private and public conduct (Rahim, 2013).

This framework often described as a continuous guidance, symbolizing a stream of water that never stops, signifying the continuous guidance of Islam through various legal and moral imperatives. In the broader sense, *Maqasid al-Shariah* refers to the objectives and goals outlined by Shariah, designed to benefit humanity by promoting *maslahah* (public welfare) while preventing *mudarraah* (harm) (Abdul Majid et al., 2017).

Islamic jurisprudence categorizes human needs into three levels: *al-Daruriyyat* (essential needs), *al-Hajjiyyat* (needs for support), and *al-Tahsiniyyat* (comforts or embellishments). These classifications, proposed by scholars such as Imam Al-Syatibi and Ibn 'Asyur, guide the application of *Maqasid al-Shariah* in various aspects of life (Naim, 2016; Toriquddin, 2014). At the heart of *al-Daruriyyat* lie five crucial aspects: the preservation of religion, life, progeny, wealth, and intellect, which must be safeguarded in all circumstances, with prioritization given to each based on the severity of their necessity (Zainal Abidin et al., 2016; Mohd Mustafa et al., 2017). Furthermore, *Maqasid al-Shariah* can be further categorized into *Maqasid Ammah* (general objectives), *Maqasid Khassah* (specific objectives), and *Maqasid Juz'iyah* (partial objectives), which contribute to a comprehensive understanding of Islamic governance (Alias et al., 2018). As such, the concept of *Maqasid al-Shariah* is pivotal in shaping policies and frameworks within Islamic societies (Zainal Abidin et al., 2016).

Paradigm *Maqasid al-Shariah* in Government Procurement

The integration of *Maqasid al-Shariah* into governmental policies necessitates a balance between *maṣlahah* (public interest) and *mafsadah* (harm), especially in the formulation of public administration policies. Wan Zulkifli, Nabilah, and Jamsari (2023) assert that the successful implementation of *Maqasid al-Shariah* requires meticulous consideration of both benefits and harms, with particular emphasis on national administration affairs. The *Imamate* institution, as elucidated by Al-Juwayni, serves as a framework to regulate human needs through established rules to prevent societal harm (Sutisna et al., 2016). Izz al-Din Ibn 'Abd al-Salam further stresses that governmental actions, particularly in matters of governance and justice, should be rooted in *maṣlahah*, ensuring fairness and the welfare of society (Abdul Rahman, 2015). This foundational principle influences the design of policies such as *Siyasah Shar'iyyah* (Islamic political governance), where the state plays an active role in ensuring that the public interest is protected in compliance with Sharia law.

In the context of government procurement, the expansion of *Maqasid al-Shariah* as articulated by Sheikhul Islam Ibn Taimiyah incorporates principles such as the fulfillment of contracts, justice, and equity. According to Paryadi and Haq (2020), Ibn Qayyim's contributions to *al-Kulliyat al-Khamsyah* further emphasize the importance of upholding justice in procurement, making it a critical element in forming fair, transparent, and corruption-free procurement processes. The integration of these principles is essential for creating an ethical e-procurement system that serves the public good.

The e-procurement system, as an integrated solution within Malaysia's public sector, represents a pivotal tool in ensuring that procurement processes align with modern demands for transparency, efficiency, and accountability. Kaliannan et al. (2009) highlights the increasing demand for transparency in public sector management, which directly relates to the success of e-procurement systems. The implementation of e-procurement in Malaysia, which was fully adopted by January 1, 2021, is a strategic initiative to enhance operational efficiency and reduce costs in the government procurement process (Pratik & Shiau, 2022).

Implementation of *Shariah* Objectives in the Government e-Procurement System Based on the Malaysia *Shariah* Index Model (ISM)

Maqasid al-Shariah, or the purposes of Sharia law, is an important concept in understanding and developing Islamic law. According to Alias et al. (2018), *Maqasid al-Shariah* is not a benefit that is only thought through the human mind, but it is based on a deep and comprehensive understanding of the *Shariah* texts. In general, *Shariah* objectives can be applied in the Government Procurement System based on ISM because the *Shariah* objectives themselves generally have a close relationship within the administration and management context. Therefore, it has an impact on most definitions of *Siyasah Shar'iyyah*. Shaykh Abd al-Rahman Taj (1415H) put *Siyasah Shar'iyyah* as a law or regulation that organizes the course of state administration in accordance with *Shariah* to achieve its objectives, even though some laws are not mentioned directly in the text of the Quran and Sunnah (Md Yazid et al., 2024). In addition, Al-Ghazali (2017) and Md Yazid Ahmad et al., (2024) also explained that *Siyasah Shar'iyyah* is a form of public administration to ensure good and avoid bad based on Sharia and general policy (Yusoff & Mokhtar, 2021). In general, it clearly shows that *Maqasid al-Shariah* is not focused on the benefit of individuals only, but it can be considered as an effective indicator in government administration.

Maqasid al-Shariah in Government e-Procurement Systems: The Role of the ISM Framework

A 2024 study explored the integration of *Maqasid al-Shariah* principles into the development of science and technology, emphasizing that fulfilling *al-Daruriyyat* is fundamental to sustaining human dignity and societal well-being (Alias et al., 2024). By prioritizing core necessities such as the preservation of religion, life, intellect, lineage, and wealth, the study reaffirmed the centrality of *Maqasid al-Shariah* in guiding ethical innovation and policy direction.

In a related context, another 2024 article examined the application of *Maqasid al-Shariah* in managing support systems for persons with disabilities. It demonstrated how the five essential objectives (*al-daruriyyat al-khams*) provide a holistic framework that promotes inclusivity, social justice, and equitable access to resources. This reinforces the framework's relevance in contemporary governance and public welfare systems (Hajimin et al., 2024).

These recent studies underscore the expanding relevance of *Maqasid al-Shariah* across various sectors, including technological innovation and social policy. They also strengthen its role as a foundational paradigm in Islamic jurisprudence. Building on this foundation, the present study focuses on public sector governance, particularly government procurement, where *Maqasid al-Shariah* principles are applied through structured frameworks such as the Malaysia Shariah Index Model (ISM).

The ISM serves as a comprehensive policy evaluation instrument designed to measure the effectiveness of government programs in fulfilling Shariah objectives across critical domains, including law, economy, health, and education (JAKIM, 2015). In the context of public procurement, the ISM plays a pivotal role in assessing the extent to which procurement activities align with *Maqasid al-Shariah* values such as transparency, fairness, and efficiency. This alignment helps ensure that procurement practices contribute not only to fiscal responsibility but also to ethical governance and public accountability.

According to Zainal Abidin et al. (2016), the ISM framework categorizes the government's role in procurement into three primary groups: the Ministry of Finance (MOF) as the policymaker, the government agencies responsible for policy implementation, and the private sector firms that benefit from the e-procurement system. Each of these groups plays a crucial role in ensuring that the e-procurement system adheres to Sharia principles. In this regard, the ISM focuses on five key points of *al-Daruriyyat* (the essential needs of society), namely the preservation of religion, life, intellect, progeny, and wealth, as guiding principles in the procurement process (Alias et al., 2018).

Furthermore, the ISM framework incorporates a comprehensive set of parameters, including legal provisions, leadership, stakeholder involvement, and infrastructure development, that collectively influence the effectiveness of government procurement in fulfilling Sharia objectives (Zainal Abidin et al., 2016). These parameters highlight the interconnected nature of various sectors within the government and the need for an integrated approach to achieve the broader goals of *Maqasid al-Shariah*.

Theory of Change (ToC) in the Context of *Maqasid al-Shariah* in e-Procurement Systems

To evaluate the practical application of *Maqasid al-Shariah* in government procurement systems, the Theory of Change (ToC) framework is employed. ToC is a widely recognized approach for developing, implementing, and evaluating the impact of complex social programs (De Silva et al., 2024). In the context of procurement, ToC provides a strategic approach to assess how the principles of *Maqasid al-Shariah* can be integrated into procurement processes and measure the outcomes of such integration.

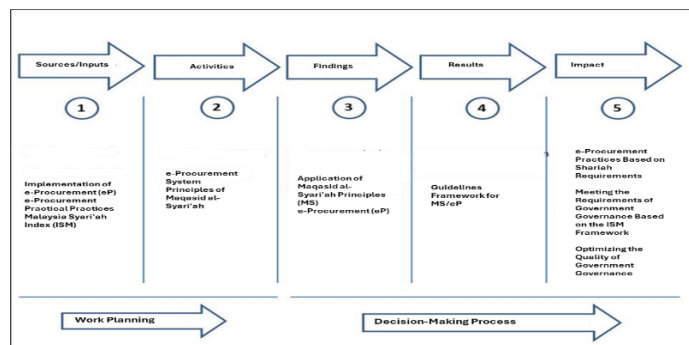


Figure 1: Theory of Change (ToC) Framework

As outlined by Paryadi and Haq (2020), ToC facilitates social change by helping organizations, whether governmental, non-profit, or otherwise, define long-term goals and outline the necessary steps to achieve them. In the case of the Malaysian government procurement system, ToC allows for a comprehensive evaluation of how well *Maqasid al-Shariah* principles are embedded in procurement practices and whether these practices lead to the desired social and economic outcomes. According to Ward et al. (2018), ToC emphasizes the relationships between activities, findings, and results, offering a framework to measure the success of procurement systems in achieving long-term Sharia objectives.

Challenges in Implementing *Maqasid al-Shariah* in the Malaysian Procurement System

The Malaysian government's efforts to integrate *Maqasid al-Shariah* into its public procurement system reflect a strong commitment to aligning governance with Islamic principles. However, despite these efforts, significant challenges remain in translating these principles into practical and effective outcomes. Several reports from the Auditor General's Office (LKAN) have drawn attention to critical shortcomings in the management of government projects, revealing inefficiencies, negligence, and non-compliance with established procedures (Halid, 2020). Between 2013 and 2018, the LKAN reported that numerous ministries and government agencies faced reprimands for poor project management, which contributed to cost overruns and delayed project completions (Noor & Zawawi, 2021). These inefficiencies highlight the difficulty in ensuring that procurement systems adhere not only to *Maqasid al-Shariah* but also to general best practices in public sector management.

A particularly concerning area is the e-procurement system, which was implemented with the goal of increasing transparency and efficiency in government procurement. However, this system has been marred by corruption and malpractice. Employees within the Ministry of Finance (MOF) have been implicated in fraudulent activities, such as the unauthorized approval of ePerolehan accounts and the issuance of Bumiputera Company Financial Certificates without adhering to established protocols (Aziz, 2021). These breaches undermine the credibility of the e-procurement system and further expose the vulnerability of procurement processes to manipulation. The system has also been criticized for providing opportunities for policy implementers to engage in express contract abuses, specifically, facilitating information manipulation during active tender processes, which undermine the integrity of the procurement framework (Wan Alias, 2015).

The persistent issues within the e-procurement system point to the broader challenges associated with aligning governmental practices with the ethical and governance standards outlined in *Maqasid al-Shariah*. These shortcomings call for stronger internal controls, better training for policy implementers, and the establishment of more rigorous monitoring mechanisms. Only through these improvements can the Malaysian procurement system ensure that it both meets the goals of *Maqasid al-Shariah* and adheres to the principles of fairness, transparency, and accountability required in public administration.

A critical issue identified in the Auditor General's report 2019 is the inefficiency in the development of the e-procurement system itself. The delays in the system's development, caused by contractors failing to meet agreed deadlines, have further exacerbated existing problems (Bernama, 2020). These delays have hindered the timely delivery of essential services and increased the risk of procurement malpractices. The slow pace of system upgrades underscores the need for more effective oversight in the development and implementation phases of e-procurement systems to prevent further inefficiencies and governance failures.

Moreover, the lack of stringent punitive measures for government employees found guilty of negligence, incompetence, or non-compliance with procurement procedures is a significant barrier to improving the system. The National Public Service Department (JPA) has been criticized for its lenient approach towards disciplinary actions, as evidenced by the Auditor General's reports (Halid, 2020). Between 2013 and 2018, 66 projects across 31 ministries, departments, and government agencies received warnings for failures in project management, resulting in increased costs for maintenance and remedial actions (Noor & Zawawi, 2021). These lenient punishments have contributed to a culture of complacency and lack of accountability, further complicating efforts to implement *Maqasid al-Shariah* in the procurement system.

Additionally, systemic issues in the application of the e-procurement system, including ineffective controls and violations of established rules, have enabled fraud and mismanagement to persist. A syndicate of employees within the Ministry of Finance, arrested by the Malaysian Anti-Corruption Commission (MACC), was found to have abused their positions to approve fraudulent registrations for ePerolehan accounts and Bumiputera company status certificates (Aziz, 2021). This type of malpractice not only undermines public trust but also directly contravenes the ethical principles of *Maqasid al-Shariah*, which emphasize justice, equity, and the proper stewardship of public resources.

In sum, the challenges facing the Malaysian procurement system are multifaceted, involving both structural weaknesses in the e-procurement system and a lack of enforcement of Sharia-compliant governance standards. Addressing these challenges requires a holistic approach, including strengthening legal and institutional frameworks, improving the efficiency and transparency of procurement processes, and ensuring stricter enforcement of disciplinary actions against negligent or corrupt practices. If the government aims to align procurement practices fully with the principles of *Maqasid al-Shariah*, it must address these gaps in implementation and work towards a more robust and accountable system that benefits the public and adheres to the moral imperatives of Islamic governance.

Integrating Economic Theories with *Maqasid al-Shariah* in Public Procurement

To foster a more profound interdisciplinary understanding of ethical governance within public procurement, the integration of established economic theories, such as Principal-Agent Theory and Institutional Economics, with the normative framework of *Maqasid al-Shariah* presents a powerful analytical approach (Duguri et al., 2021). Principal-agent theory, which elucidates the inherent challenges arising from information asymmetry and the potential for conflicting interests between policymakers (principals) and those responsible for implementation (agents), finds resonance with the core tenets of Shariah, particularly the emphasis on amanah (trustworthiness) and 'adl (justice) (Mutalib et al., 2023). Amanah, signifying trust and faithfulness, and 'adl, representing justice and equity, are fundamental principles that seek to mitigate the agency problem, where agents may prioritize self-interest over the broader public welfare (Mergaliyev et al., 2019).

In the specific context of procurement practices in regions like Malaysia, instances of e-perolehan account misuse and manipulation of contract awards serve as tangible examples of classic agency problems, where the pursuit of personal gain by agents undermines the maṣlaḥah, the overall well-being and benefit of the community. *Maqasid al-Shariah*, by prioritizing integrity, accountability, and the ethical considerations inherent in governance, offers a robust normative mechanism to effectively mitigate agency risks by embedding ethical obligations directly within the frameworks that guide procurement processes (Sabiū & Bako, 2019).

Furthermore, institutional economics offers a complementary perspective, emphasizing the critical role of formal rules, informal norms, and robust enforcement mechanisms in shaping economic behavior and fostering efficient market operations. The *Maqasid* framework harmonizes closely with this perspective, offering a dual-layered structure that combines divine accountability with public oversight, thereby strengthening the foundations of ethical conduct (Al-Ayubi & Halawatuddu'a, 2021). In situations where institutional structures exhibit weaknesses, such as the insufficient enforcement of disciplinary measures within the Malaysian procurement system, *Maqasid al-Shariah* can provide a value-based foundation for meaningful institutional reform. Integrating ijtihad, which involves reasoned interpretation and intellectual effort to derive rulings on new issues, with established institutional checks and balances can effectively address enforcement gaps while ensuring contextual relevance and adaptability.

By incorporating *Maqasid al-Shariah* within established economic models, policymakers gain the capacity to address structural inefficiencies, reduce corruption, and better align incentives across diverse stakeholders within the procurement ecosystem. This comprehensive, interdisciplinary synthesis ensures that procurement systems are not only economically rational but also ethically grounded, fostering both efficiency and equity in governance, leading to more sustainable and socially responsible outcomes (Duguri et al., 2021). *Maqasid* becomes the guide for the Islamic jurists to establish the ruling (Mutalib et al., 2023). It is also about prosperity, well-being resulting from human

effort, and every human desire (Khumaini, 2019). In realizing the benefits for human beings, there are five elements that need to be taken care of, namely, religion, soul, lineage, property and intellect (Bakar & Rahim, 2021).

Integrating Global Ethical Procurement Frameworks with *Maqasid al-Shariah*

The integration of global ethical procurement frameworks with *Maqasid al-Shariah* presents a synergistic and interdisciplinary strategy to enhance procurement governance, particularly in Muslim-majority countries such as Malaysia. While *Maqasid al-Shariah* emphasizes the preservation of five fundamental values, namely religion (*din*), life (*nafs*), intellect (*'aql*), lineage (*nasl*), and wealth (*mal*), its ethical foundations resonate deeply with international public procurement frameworks designed to ensure fairness, transparency, accountability, and integrity in governance (Mergaliyev et al., 2019; Safitri & Maftukhatusolikah, 2021).

Global instruments such as the OECD Recommendation on Public Procurement, the UNCITRAL Model Law on Public Procurement, and the United Nations Sustainable Development Goals (SDGs) provide comprehensive guidelines that promote ethical standards in procurement. These include open and fair competition, risk mitigation, value for money, and the establishment of robust oversight mechanisms (OECD, 2015; UNCITRAL, 2011). Notably, SDG Goal 16, which promotes the development of accountable and transparent institutions, aligns directly with *Maqasid al-Shariah's* goal of safeguarding wealth and promoting justice (Hai et al., 2022). As Duguri et al. (2021) note, these frameworks offer practical tools for reducing corruption and strengthening ethical conduct in public financial management. These objectives are fundamental to both Islamic governance and globally recognized best practices.

This confluence of principles allows for the development of hybrid procurement systems that draw from both moral-spiritual foundations and institutional rigor. For example, OECD principles advocating anti-corruption measures support the *Maqasid* mandate to protect public resources, while UNCITRAL's provisions for bidder challenge mechanisms and independent oversight echo the Islamic legal principles of justice (*'adl*) and trust (*amanah*) (Duguri et al., 2021; Istrefi, 2020). These mechanisms can be contextually adapted through Islamic jurisprudence, especially via *ijtihad* (independent legal reasoning) and *maslahah* (public interest), to suit the ethical and legal fabric of Muslim societies (Al-Ayubi & Halawatuddu'a, 2021; Mutalib et al., 2023).

Operationalizing such integrative frameworks, however, is not without challenges. Differences in legal systems, administrative capacities, and enforcement cultures may complicate the alignment of global models with Shariah-based governance. While global standards are largely secular and procedural, *Maqasid al-Shariah* is rooted in divine accountability and moral intentionality. This divergence can either deepen ethical compliance or generate friction where religious sensibilities are underemphasized. Nonetheless, scholars assert that the flexible and evolving nature of *Maqasid al-Shariah* allows for compatibility with modern policy frameworks, offering a theological justification for adopting best practices from the global governance arena (Jamaludin et al., 2025).

The role of digital transformation, particularly the deployment of e-procurement systems, further underscores the importance of embedding ethical values into technological innovation. Aligning the principles of *Fiqh al-Muamalat* (Islamic commercial jurisprudence) with procurement technology ensures compliance with Islamic values such as contract transparency, avoidance of *gharar* (excessive uncertainty), and prohibition of *riba* (usury) (Muhammad, 2020; Astuti et al., 2022). Embedding these principles enhances trust, reduces manipulation, and strengthens fiduciary responsibility, which is becoming increasingly relevant in both Islamic finance and public procurement.

Additionally, the integration of Islamic ethics into financial technologies promotes not only operational effectiveness but also spiritual accountability. Islamic banking practices grounded in Shariah principles help prevent deceptive practices and promote corporate governance frameworks that align with *Maqasid al-Shariah* (Kumar, 2009). This alignment extends beyond religious observance and has broader implications in areas such as international relations, policy formulation, and wealth management. It demonstrates that the ethical constructs of Shariah can be strategically applied to contemporary global governance and economic development (Swadjaja et al., 2019; Bakar & Rahim,

2021). Ultimately, embedding global ethical procurement standards within the framework of *Maqasid al-Shariah* allows for the construction of systems that are both economically efficient and morally grounded. These considerations are particularly crucial in a post-COVID-19 world where governance failures have exposed systemic vulnerabilities (Mutalib et al., 2023). As Malaysia and other Islamic nations continue to modernize their public procurement systems, this hybridized model offers a forward-thinking blueprint that is rooted in Islamic moral philosophy while being informed by globally recognized standards of transparency, efficiency, and accountability. It reflects not only a normative framework but also a practical approach to integrating faith-based ethics into contemporary public sector practices.

Building upon the theoretical foundation, the subsequent findings examine the practical implementation of *Maqasid al-Shariah* within Malaysia's e-procurement system. This section explores how Islamic ethical principles are operationalized in real-world procurement processes, shedding light on both the tangible applications and the institutional challenges encountered. The analysis provides critical insights into the integration of *Maqasid al-Shariah* into contemporary procurement governance, illustrating the dynamic interplay between normative Islamic frameworks and modern administrative systems.

Findings

The integration of *Maqasid al-Shariah* within Malaysia's e-procurement system represents a crucial step in aligning modern governance structures with Islamic ethical principles. This research provides an in-depth analysis of how *Maqasid al-Shariah* is operationalized within Malaysia's e-procurement system, emphasizing the governance framework aimed at ensuring Shariah compliance. Based on interviews with seven key informants, including policymakers, procurement specialists, and Shariah scholars, the findings highlight both the achievements and the ongoing obstacles in embedding Islamic values into Malaysia's public procurement practices.

Integration of *Maqasid al-Shariah* into the e-Procurement System

The findings highlight that the primary objective of embedding *Maqasid al-Shariah* into the e-procurement system is to align procurement practices with the fundamental ethical principles of Islamic law. According to the interviewees, the *Maqasid al-Shariah* framework offers a structured approach to ensure that procurement decisions adhere to Islamic values, such as justice, equity, and the ethical distribution of resources.

Informant 1:

"The integration of Maqasid al-Shariah into the procurement system is vital to ensure that public funds are used justly and fairly. By following this framework, we aim to not only improve efficiency but also promote transparency in government procurement."

Informant 2:

"The Malaysia Shariah Index Model (ISM) serves as a comprehensive guide for procurement processes, providing us with the criteria to ensure that every decision meet Sharia-compliant standard."

The *Maqasid al-Shariah* framework is embedded in the ISM, which functions as both a governance model and an evaluative tool for Sharia compliance. The framework focuses on transparency, accountability, and fairness, which were repeatedly emphasized by the informants as essential for reducing corruption and inefficiencies in the procurement process.

Informant 3:

"Transparency is not just a legal requirement; it is a moral one. If procurement decisions are made transparently, we will foster trust and avoid corruption, which is counter to Sharia principles."

The integration of *Maqasid al-Shariah* into e-procurement systems represents a paradigm shift towards embedding ethical considerations within governmental operations, specifically in how public funds are managed and distributed through procurement processes (Sa'adah, 2020). This initiative

aims to ensure that procurement activities not only adhere to efficiency standards but also align with the overarching principles of Islamic law, thereby fostering a system rooted in justice, fairness, and equitable resource allocation (Neupane et al., 2014).

Maqasid al-Shariah provides a structured framework that guides procurement decisions, ensuring they are in harmony with Islamic values, which emphasize the importance of ethical conduct in all aspects of governance and economic activity (Anas et al., 2022). The deployment of the Malaysia Shariah Index Model further solidifies this commitment, offering a detailed roadmap for ensuring that every procurement decision is Sharia-compliant (Anas et al., 2022). This model acts as a dual-purpose instrument, functioning both as a governance framework and as an evaluative mechanism to ascertain adherence to Sharia principles, thereby ensuring a holistic integration of ethical and regulatory standards (Muhammad et al., 2019).

The core tenets of the *Maqasid al-Shariah* framework, such as transparency, accountability, and fairness, are critical components in mitigating corruption and enhancing efficiency within the procurement ecosystem, as highlighted by key informants. Transparency is viewed not merely as a procedural necessity but as a moral imperative, essential for cultivating trust and preventing corruption, aligning with fundamental Sharia principles (Hassan et al., 2020). Making procurement decisions transparent is paramount for fostering trust among stakeholders and ensuring that the use of public funds is beyond reproach.

The emphasis on transparency, accountability, and fairness reflects a broader commitment to ethical governance, aiming to create a procurement environment where decisions are made with integrity and in accordance with Islamic values (Hassan et al., 2020). Sharia principles encompass all facets of life, including worship, creed, and transactions, thus promoting enhanced interactions and relationships among individuals (Sahidon et al., 2019).

Key Components of the Governance Framework for Shariah Compliance

The research identifies several components of the governance framework crucial for Shariah compliance within the e-procurement system, beginning with transparency and accountability. These two principles, as foundational elements of *Maqasid al-Shariah*, are operationalized through the ISM framework to ensure that procurement activities are conducted ethically and openly, thus reducing corruption risks.

Informant 4:

"Accountability ensures that every step of the procurement process is documented and justifiable. If something goes wrong, those responsible should be held accountable according to both Sharia and administrative law."

Another key component is fairness in procurement decisions, where the integration of *Maqasid al-Shariah* guarantees that procurement decisions are made without bias or favoritism, promoting justice and social equity.

Informant 5:

"Our aim is to remove favoritism and ensure that tenders are awarded based on merit, not on relationships or politics. Maqasid al-Shariah guides us in making equitable decisions."

The principle of public benefit and social welfare is also emphasized, as the research indicates that the e-procurement system, under the ISM framework, emphasizes the importance of prioritizing the public good and fostering ethical business practices. Procurement decisions are not only aimed at fulfilling governmental needs but also at contributing to the social welfare and economic development of the community.

Informant 6:

"Maqasid al-Shariah pushes us to look beyond the immediate administrative needs. We must consider the long-term societal impact of our procurement decisions."

The establishment of a robust governance framework is indispensable for ensuring Shariah compliance within e-procurement systems, thereby aligning procurement practices with Islamic principles and values (Bacha & Abdullah, 2017). Several key components constitute this framework, each playing a vital role in upholding Shariah tenets throughout the procurement lifecycle (Rashid & Ghazi, 2021). Transparency and accountability emerge as foundational elements, rooted in the core principles of *Maqasid al-Shariah*, which emphasizes the ethical and open conduct of all activities, including procurement (Kumar, 2009). The operationalization of these principles through frameworks like the Islamic Supply Management aims to mitigate corruption risks by ensuring that every step of the procurement process is meticulously documented and justifiable (Laldin & Furqani, 2018). This documentation serves as an auditable trail, enabling scrutiny and facilitating the identification of any deviations from established procedures or Shariah guidelines (Muhammad et al., 2019; Maktoof et al., 2025). Accountability mechanisms further ensure that individuals responsible for procurement decisions are held liable for their actions, fostering a culture of responsibility and ethical conduct that resonates with both Shariah and administrative law. The integration of *Maqasid al-Shariah* serves as a guiding compass, ensuring that decisions are not only compliant with regulations but also ethically sound and socially responsible.

Fairness in procurement decisions constitutes another critical component, with the integration of *Maqasid al-Shariah* serving to eliminate bias and favoritism, thereby promoting justice and social equity within the procurement process. This entails establishing objective evaluation criteria, ensuring that all bidders are treated equitably, and awarding tenders based on merit rather than personal relationships or political influence (Anas et al., 2022). *Maqasid al-Shariah* provides a framework for making equitable decisions, ensuring that the procurement process aligns with the principles of justice and fairness. The stringent adherence to Shariah principles and rulings is an essential aspect, regarded as the backbone, of the Islamic finance industry (Sahidon et al., 2019).

The emphasis on public benefit and social welfare further underscores the ethical dimension of the governance framework, ensuring that the e-procurement system prioritizes the broader societal impact of procurement decisions, going beyond mere administrative needs. Procurement decisions are not solely aimed at fulfilling governmental requirements but also at contributing to the social welfare and economic development of the community (Abubakar, 2016). This entails considering the long-term societal impact of procurement decisions, ensuring that they align with the principles of *Maqasid al-Shariah* and contribute to the overall well-being of society (Anas et al., 2022). The goal in corporate governance within Islamic financial institutions is fulfilling the objectives of Shariah, which are tools designed to protect the interests of society (Naysary et al., 2020). Therefore, it is important to practice social responsibility, which refers to initiatives that benefit society (Abubakar, 2016).

Impact of ISM on Sharia Compliance in Public Procurement

The application of the Index Sharia Management (ISM) framework has demonstrably enhanced Sharia compliance in public procurement systems. Empirical evidence from informants and policy reviews indicates key improvements, including strengthened public sector integrity, greater procurement efficiency, and enhanced alignment with Islamic legal and ethical standards.

Table 1 summarizes the primary ISM components and their functional alignment with the five objectives of Maqasid al-Shariah, which underpin the ethical governance of Islamic public administration.

ISM Component	Function in Procurement	Aligned Maqasid al-Shariah Objective
Ethical Governance Framework	Guides fair decision-making and vendor selection	<i>Hifz al-Mal</i> (Protection of Wealth)
Transparency Mechanism	Ensures traceability and disclosure of transactions	<i>Hifz al-Din</i> (Preservation of Religion/Ethics)
Audit and Monitoring System	Detects fraud and procedural violations	<i>Hifz al-Nafs</i> (Preservation of Life—via fairness)
Sharia Compliance Checklists	Ensures conformity with Islamic financial norms	<i>Hifz al-Aql</i> (Preservation of Intellect)

Risk Mitigation Protocols	Reduces financial mismanagement and bribery risks	Hifz al-Nasl (Preservation of Future Generations)
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ISM components: Index Sharia Management (ISM) Components and Corresponding Maqasid al-Shariah Objectives

These ISM components reflect an integrated ethical structure that supports compliance with Islamic financial principles, mitigates procurement risks, and upholds governance integrity. The linkage to Maqasid al-Shariah ensures that procurement practices are not only procedurally sound but also ethically grounded, fostering sustainable and accountable governance systems in the public sector.

As a result of this alignment, improved public sector integrity has been achieved through the adherence to *Maqasid al-Shariah*, which has led to a reduction in procurement-related fraud and corruption.

Period	Key Features of Budget Allocation	Implications for Public Sector Integrity
2007–2011	<ul style="list-style-type: none"> - Shariah principles fully integrated into budgeting - Significant allocations to dharuriyyat sectors: <ul style="list-style-type: none"> - Education: 10.6% in 2009 - Works and Housing: 25.3% 	<ul style="list-style-type: none"> - Improved welfare and service delivery - Alignment with ethical governance principles - Reduced mismanagement and fraud
2011–2015	<ul style="list-style-type: none"> - Continued high allocation to infrastructure (28.5% in 2014) - Sharp decline in allocations to Shariah-supportive institutions: <ul style="list-style-type: none"> - Hisbah Board: 0.06% - Shariah Commission: 0.36% 	<ul style="list-style-type: none"> - Diminished religious and ethical oversight - Weakening of institutional integrity - Increased vulnerability to corruption risks

Source: Adapted from Sabiu and Bako (2019)

This positive trend is further supported by previous empirical studies demonstrating the tangible benefits of embedding Shariah principles in public financial governance. For example, Sabiu and Bako (2019), who conducted a structured content analysis of Kano State’s budgetary allocations from 2007 to 2015, evaluated their alignment with *Maqasid al-Shariah* principles. Their study demonstrates that during the 2007 to 2011 period, when Shariah parameters were fully incorporated into budgetary planning and implementation, key sectors linked to the dharuriyyat (necessities of life), such as health, education, agriculture, and infrastructure, received significantly increased capital allocations. For instance, education received 10.6 percent in 2009, and work, and housing received 25.3 percent in the same period. These allocations contributed to enhanced public welfare and service delivery, indirectly reflecting a governance system that minimized mismanagement and improved institutional integrity.

Furthermore, the analysis reveals a measurable difference between administrations that adhered more closely to *Maqasid al-Shariah* and those that did not. In the 2011 to 2015 period, although allocations to infrastructure increased to 28.5 percent in 2014, capital allocations to key Shariah-supportive institutions such as the Hisbah Board and Shariah Commission declined significantly, falling to as low as 0.06 percent. This shift suggests a reduced emphasis on religious and ethical oversight mechanisms. The contrast supports the argument that consistent application of Islamic ethical governance enhances alignment with the public interest and strengthens institutional oversight, thereby reducing opportunities for corruption.

The findings indicate a significant improvement in the integrity of procurement processes, aligning with the ethical standards set by Islamic governance.

Informant 7:

"We've seen a noticeable decline in unethical practices like bribery and favoring certain vendors. The integration of Maqasid al-Shariah has reinforced the ethical framework that guides procurement."

Aligning procurement activities with *Maqasid al-Shariah* has streamlined processes, reduced administrative delays, and mitigated the risk of project mismanagement, which ultimately resulted in cost savings for the government. Informant 7 reported that procurement decisions became faster and more efficient due to ethical guidelines that streamlined decision-making. Budget data from 2007 to 2011, as reported by Sabiu and Bako (2019), showed significant allocations to priority sectors, including 10.6 percent for education and 25.3 percent for work and housing, leading to enhanced service delivery and reduced wastage. Operational costs declined due to minimized rework and clearer project specifications aligned with Shariah principles. These findings suggest that integrating *Maqasid al-Shariah* into e-procurement improves efficiency by reducing hidden costs related to poor planning, corruption, and political interference.

The study also underscores that the incorporation of *Maqasid al-Shariah* ensures procurement activities remain compliant with Islamic financial principles, such as the prohibition of *riba* (interest), *gharar* (excessive uncertainty), and *maysir* (gambling), all of which can undermine the integrity of the procurement process if left unchecked.

Challenges in the Implementation of *Maqasid al-Shariah*

The study identifies several challenges in fully operationalizing the *Maqasid al-Shariah* framework within the e-procurement system, despite the positive changes it has brought about.

One key challenge is the lack of consistent Sharia expertise. While efforts have been made to recruit Sharia experts, the integration remains sporadic, and expert Sharia oversight within procurement teams continues to be insufficient.

Informant 1:

"We are still in the early stages of fully embedding Sharia experts within our procurement teams. While there are some efforts, we need more structured and consistent Sharia oversight."

Resistance to change in procurement culture is another significant hurdle. Some sectors of the government prioritize speed and cost-efficiency over ethical considerations, leading to tension when aligning with the principles of *Maqasid al-Shariah*. This resistance has made it challenging to fully embrace the framework across all levels of the procurement process.

Technological challenges, such as inefficiencies in system development, also persist. Delays in system upgrades and the slow development of the e-procurement system have hindered the timely and effective implementation of *Maqasid al-Shariah* compliance measures. The integration of the integrated e-procurement system with these governance standards has faced obstacles that delay its full potential.

These challenges emphasize the need for further efforts in addressing gaps in Sharia expertise, shifting procurement culture, and overcoming technological inefficiencies to fully realize the benefits of *Maqasid al-Shariah* in public procurement.

The integration of the Index Sharia Management framework into public procurement systems has significantly enhanced compliance with Sharia principles, representing a pivotal advancement towards ethical and transparent governance (Cheong, 2020). A notable outcome is the reinforcement of public sector integrity, evidenced by a discernible reduction in procurement-related fraud and corruption (Omar, 2019). This improvement stems from the alignment of procurement processes with *Maqasid al-Shariah*, the objectives of Islamic law, which emphasize ethical conduct, fairness, and accountability (Sori et al., 2015). The incorporation of *Maqasid al-Shariah* principles serves as a robust ethical framework, guiding procurement practices and fostering a culture of integrity within public institutions (Anas et al., 2022). Supporting this, the Malaysian Anti-Corruption Commission (MACC) has highlighted the persistent challenges in procurement integrity. In 2020, MACC Chief Commissioner Datuk Seri Azam Baki reported that 50% of the commission's investigations were procurement-related, while in 2024, MACC Deputy Chief Commissioner Norazlan Mohd Razali revealed that 70% of complaints received were linked to procurement issues—signaling both the scale of the problem and the urgency of ethical reforms.

Within this context, the *Maqasid al-Shariah* framework contributes to curbing unethical practices such as bribery, cronyism, and preferential treatment in vendor selection—thereby promoting impartiality and equity. Additionally, the alignment of procurement activities with Islamic governance principles has led to greater process efficiency, reduced administrative bottlenecks, and mitigated risks of project mismanagement, resulting in notable cost savings for public sector entities. Moreover, adherence to ***Maqasid al-Shariah*** ensures that procurement remains aligned with Islamic financial norms, thereby safeguarding the legitimacy and transparency of public expenditure (Mukhlisin, 2020).

This compliance includes adherence to prohibitions against *riba* (interest), *gharar* (excessive uncertainty), and *maysir* (gambling), elements that, if unchecked, could undermine the fairness and transparency of procurement practices (Duguri et al., 2021). The careful application of Sharia principles to procurement ensures the protection of public interests and promotes responsible stewardship of resources, reflecting the core tenets of Islamic finance and governance. The subjective interpretation of *Maqasid al-Shariah* necessitates standardized principles to preserve the original legislative intent of Islamic law (Güney, 2024). Furthermore, *Maqasid al-Shariah* is aligned with the most dominant Syafie sect in the Southeast Asian region, including Malaysia, which is also used in dealings between Muslims and non-Muslims in this country to create a peaceful and united society (Anas et al., 2022). The fundamental objective of *Maqasid al-Shariah* is primarily to ensure the well-being of all mankind in both worldly life and the Hereafter (Sahidon et al., 2019). The main goal of the Shari'ah is to attain mercy for mankind by ensuring their benefits and preventing harm (Abubakar, 2016).

The practical application of *Maqasid al-Shariah* in public procurement extends beyond mere adherence to regulatory requirements; it embodies a commitment to achieving the broader socio-economic objectives of Islamic law. The understanding of *Maqasid al-Shariah* is crucially important in all aspects of our life (Qoyum, 2018). It serves as a framework for ethical decision-making, ensuring that procurement processes not only deliver value for money but also contribute to the overall welfare of society. This holistic approach to procurement reflects a commitment to sustainability, social responsibility, and equitable distribution of resources, aligning with the values espoused by Islamic teachings. Moreover, it is important to consider the goals and the means in Islamic finance based on the *Maqasid al-Shariah* (Laldin & Furqani, 2013). Islamic finance solutions must be aligned with the goals of the *Maqasid al-Shari'ah*, in addition to adhering to the means, such as the avoidance of forbidden elements, including but not limited to *riba*, *gharar*, and *maysir* (Chowdhury, 2015). By prioritizing the well-being of society and promoting ethical conduct, the integration of *Maqasid al-Shariah* enhances the legitimacy and credibility of public procurement systems, fostering trust and confidence among stakeholders. *Maqasid al-Shariah* consists of three parts, namely necessities, complements, and embellishments (Safitri & Maftukhatulosikhah, 2021). Necessities are what humans need to survive in the world and the hereafter. Complements are needed to facilitate and ease human affairs, while embellishments are to add beauty to human life. Based on these levels, the more critical a certain matter is, the higher the level will be.

While the integration of *Maqasid al-Shariah* within the e-procurement system has catalyzed positive transformations, the path to fully operationalizing the framework is not without its obstacles. The challenge of ensuring consistent and expert Sharia oversight within procurement teams remains a key area of concern. Despite efforts to recruit Sharia experts, their integration into procurement processes remains inconsistent, hindering the effective application of Islamic principles. The need to ensure that there is consistent and expert Sharia oversight within procurement teams is a significant challenge. The comprehensive insights are critical for policymakers, Islamic financial institutions, halal entrepreneurs, environmentalists, and investors to understand the potential of Islamic social finance to support sustainable practices, projects, and portfolios (Raimi et al., 2024). Islamic financial institutions must also guarantee that every transaction is halal and free from unethical practices (Muhammad, 2020).

Policy Recommendations for Enhancing Shariah Compliance

To fortify the integration of *Maqasid al-Shariah* within Malaysia's e-procurement framework, several strategic policy recommendations are essential, addressing existing lacunae and ensuring a more robust alignment with Islamic ethical governance (Anas et al., 2022). A pivotal aspect involves augmenting capacity building and training programs tailored for procurement officials, which would empower them with a comprehensive understanding of Sharia-compliant procurement practices,

fostering effective implementation and adherence to Islamic principles in their daily operations (Muhammad et al., 2019).

Strengthening Sharia oversight mechanisms is equally critical, potentially through the establishment of a dedicated Sharia oversight body meticulously integrated within the e-procurement system (Bacha & Abdullah, 2017). This specialized entity would be entrusted with the responsibility of conducting consistent evaluations and diligent monitoring of all procurement activities, guaranteeing their unwavering compliance with the overarching tenets of *Maqasid al-Shariah*, thereby instilling greater confidence and accountability in the system (Anas et al., 2022). Moreover, the implementation of regular system upgrades and proactive monitoring protocols is of paramount importance, ensuring that the e-procurement system remains technologically current, resilient against emerging threats, and capable of adapting to evolving Sharia compliance standards (Aman & Kasimin, 2011). This entails the introduction of robust mechanisms for continuous monitoring, designed to proactively detect and effectively prevent instances of fraud, manipulation, and any deviations from established Sharia principles, thereby safeguarding the integrity of the procurement process (Rashid et al., 2017). These multifaceted recommendations collectively strive to address the extant challenges encountered during the integration of *Maqasid al-Shariah*, paving the way for the seamless and successful incorporation of Islamic ethical considerations into every facet of the procurement lifecycle (Sa'adah, 2020).

The successful integration of *Maqasid al-Shariah* into Malaysia's e-procurement system represents a transformative endeavor, fundamentally aimed at embedding the core principles of Islamic governance into the very fabric of public administration, which seeks to ensure transparency, fairness, and accountability in all procurement practices (Hassan et al., 2020). Despite the notable contributions of the ISM framework in promoting these values, persistent challenges remain, most notably in the realms of specialized Sharia expertise, inherent resistance to change among stakeholders, and operational inefficiencies within the existing system. Addressing these challenges necessitates a multi-pronged approach that encompasses strategic investments in education and training, the cultivation of a culture of acceptance and adaptation, and the optimization of the e-procurement system to enhance its overall effectiveness.

The need for sustained policy action is underscored by the imperative to fully realize the objectives of *Maqasid al-Shariah* within Malaysia's public procurement system, fostering a harmonious convergence of Islamic values and efficient governance practices. By strategically enhancing Sharia oversight through the establishment of specialized monitoring bodies, proactively investing in comprehensive capacity-building initiatives, and consistently upgrading the technological infrastructure of the e-procurement system, Malaysia can substantially fortify the alignment between its public procurement processes and the overarching principles of Islamic ethical governance (Rashid et al., 2017). This alignment not only promotes ethical conduct and accountability but also enhances the overall credibility and trustworthiness of the government's procurement activities (Sahidon et al., 2019). Embracing e-procurement systems that automate processes can further mitigate manual errors and improve efficiency (Maepa et al., 2023).

Furthermore, addressing the challenges in Malaysia's e-procurement requires a multifaceted approach that encompasses not only technological enhancements and Sharia compliance but also broader considerations of public procurement principles, such as public accountability, transparency, open and fair competition, fair dealing, and value for money (Hassan et al., 2020).

Considering that e-procurement implementation in the government sector faces challenges related to software integration, data management, legal and administrative procedures, a dedicated Sharia oversight body can help bridge the gap between technical implementation and Sharia compliance (Aman & Kasimin, 2011). Therefore, public institutions should prioritize the development and implementation of policies and strategic planning to ensure the successful adoption of e-procurement systems (Maepa et al., 2023).

This section of the study transitions into a broader reflection on the implications of integrating *Maqasid al-Shariah* into government procurement frameworks. As advancements in integrating *Maqasid al-Shariah* into procurement systems unfold, continuous evaluation is essential to assess the relevance and effectiveness of models such as the Malaysia Shariah Index Model (ISM) in addressing contemporary challenges. This ongoing process of refinement helps ensure the alignment of e-

procurement systems with Islamic principles, thereby contributing to a more just, efficient, and ethical governance framework.

Conclusion

Advancements in integrating *Maqasid al-Shariah* into government procurement necessitate a continuous evaluation and refinement of existing frameworks, such as the ISM, to ensure their effectiveness and relevance in addressing contemporary challenges (Alhudaithy, 2011). The integration of *Maqasid al-Shariah* into government procurement systems, particularly through e-procurement frameworks, remains a subject of contention and requires a more nuanced understanding of its implementation. A flawed comprehension of *Maqasid al-Shariah* strategic application within public administration has been evident in several procurement cases. The integration of *Maqasid al-Shariah* principles into government procurement, particularly through the implementation of e-procurement systems, presents both opportunities and challenges in aligning Islamic ethical standards with modern administrative practices. These challenges reveal that core *Maqasid al-Shariah* principles, such as transparency, fairness, and prioritization of public welfare, are designed to address inefficiencies and unethical practices in procurement. These principles aim to establish a governance framework that is both ethical and effective, promoting public welfare (*maslahah*) and minimizing harm (*mudarrah*). However, the practical application of these principles remains complex, as evidenced by the divergent views surrounding the Automatic Enforcement System (AES) procurement.

A key point of contention is the differing interpretations of whether the AES aligns with *Maqasid al-Shariah*. Hasanuddin Mohd Yunus, Vice President of Parti Amanah, asserted that the AES procurement adhered to Shariah principles, particularly emphasizing transparency and fairness in the procurement process. However, this interpretation was countered by Mujahid Yusof Rawa, then Minister in the Prime Minister's Department, who argued that the AES system did not align with *Maqasid al-Shariah* due to concerns over its prioritization. Specifically, Rawa highlighted issues relating to the safeguarding of life, a fundamental *Maqasid al-Shariah* concern, and questioned whether the system truly served public welfare. This divergence underscores a more profound challenge in applying *Maqasid al-Shariah* principles in modern governance: balancing competing priorities within complex procurement systems.

This disagreement illustrates the broader challenges in operationalizing *Maqasid al-Shariah* in public procurement. While the theoretical application of Shariah-based frameworks offers an ideal governance model rooted in ethical imperatives, the practical challenges of implementation expose tensions between ethical principles and operational needs. The AES example reveals the need for more consistent and clearer guidelines on interpreting *Maqasid al-Shariah* in procurement decisions. Additionally, it highlights the potential for differing political, administrative, and moral perspectives to create friction in the integration of Islamic ethical principles into government systems. Thus, a critical synthesis of these viewpoints suggests that while *Maqasid al-Shariah* provides a valuable ethical foundation for public procurement, its effective application necessitates continuous negotiation, contextualization, and adaptation to the complexities of modern governance.

Given the complexities surrounding the implementation of *Maqasid al-Shariah* in the public sector, the ISM (Islamic Shariah Governance Model), developed by the Department of Islamic Development Malaysia (JAKIM), serves as a crucial governance framework for assessing Shariah compliance in procurement processes. According to Malaysiadateline (2017), Malaysia's ISM assessment in 2017 revealed an improvement in the performance score, rising from 75.42% in 2015 to 76.06% in 2017. The prime minister at the time, Najib Tun Razak, announced that the second-phase improvements were particularly notable in the areas of health, infrastructure, environment, economy, and social welfare, which align with the broader goals of *Maqasid al-Shariah*. Encouragingly, other areas, including education, politics, law, and culture, also showed positive movement, signaling that the ISM framework is having a broad and impactful influence across various sectors.

Further advancements in the *Maqasid al-Shariah* framework have been made by scholars such as Widiastuti et al. (2019), who developed models to assess stakeholder perceptions regarding procurement practices based on transparency and ethical fund management. Their findings suggest that the *Maqasid al-Shariah* framework provides a valuable lens for improving transparency and accountability in government procurement activities, with a specific focus on ethical fund management and stakeholder trust.

The integration of ISM in the procurement system holds significant value for Malaysia's public sector, offering a dual benefit. First, it acts as a tool to ensure that every procurement process is conducted in a legally compliant and ethically sound manner, mitigating the risks of legal violations. Second, it enhances the transparency and integrity of government procurement, fostering greater public trust in the government's decision-making process. According to Abdul Rashid et al. (2017), the ISM model serves as an essential tool for assessing Shariah compliance, and its use ensures that procurement processes reflect both legal and ethical standards, thereby strengthening public sector governance.

The role of ISM extends beyond compliance. It is instrumental in supporting the government's broader objectives of sustainable economic development and promoting ethical procurement principles. By adhering to the principles outlined in the *Maqasid al-Shariah* framework, the government can not only improve the efficiency and integrity of its procurement processes but also contribute to the development of a more just and transparent public sector. This alignment with Sharia principles also helps build public trust, a critical factor for enhancing the legitimacy of government actions and policies.

The integration of *Maqasid al-Shariah* into Malaysia's e-procurement system transcends the boundaries of Islamic governance, presenting a comprehensive model for ethical procurement and financial governance that holds significant implications for international financial systems and non-Islamic procurement frameworks (Muhammad, 2020). The core values inherent in *Maqasid al-Shariah*, such as transparency, accountability, fairness, and social welfare, represent universal governance ideals. When these values are successfully operationalized within a public procurement system, they demonstrate the harmonious coexistence of ethical and moral principles with efficiency and fiscal prudence (Duguri et al., 2021). This is particularly relevant for international financial institutions operating in emerging markets, where corruption and inefficiency often pose significant challenges; the Malaysian model offers a compelling case for embedding ethical frameworks rooted in religious or cultural values as a complementary mechanism to modern procurement tools such as e-tendering and digital audits (Al-Ayubi & Halawatuddu'a, 2021).

Institutions such as the World Bank, the IMF, and regional development banks can leverage the ISM's evaluative framework to introduce ethical scoring matrices for procurement activities, where projects are assessed not only on cost and efficiency but also on moral impact, equity, and societal contribution. This paradigm shift could steer global procurement governance toward values-based spending, particularly in social sectors like healthcare and education.

Complementing this ethical turn is the transformative potential of blockchain technology in enhancing procurement systems globally. Alves (2024) highlights blockchain's role in mitigating record-related fraud in public procurement, emphasizing its capacity to secure documentation and ensure transparency. Wen (2024) discusses how blockchain boosts transparency in sustainable corporate procurement by addressing information asymmetry and improving trust between buyers and suppliers. Siddiqui et al. (2023) propose a blockchain-based framework to bolster cybersecurity and privacy in procurement processes, utilizing digital identities and smart contracts to maintain data integrity. Additionally, a 2023 study by Adjorlolo et al. (2025) published in *MDPI Systems* evaluates corruption-prone stages in Ghana's public procurement and advocates for blockchain integration to enhance accountability and real-time contract monitoring. Collectively, these studies illustrate blockchain's capacity to foster transparency, reduce fraud, and strengthen governance in procurement systems.

In parallel with these technological innovations, the integration of *Maqasid al-Shariah* through the ISM framework is pivotal for ensuring that Malaysia's public procurement system operates with the highest standards of integrity, accountability, and transparency. The continued development of ISM will further facilitate Shariah compliance in government operations, contributing to both the ethical and sustainable governance of public resources. As Malaysia moves forward, it is essential that the government further strengthen the application of *Maqasid al-Shariah* in its procurement processes, ensuring that public welfare remains at the heart of all administrative actions.

This study highlights the integration of *Maqasid al-Shariah* through the ISM as a framework for aligning ethical governance with procurement efficiency. While principles like transparency and public

welfare offer strong foundations, practical challenges such as differing interpretations and institutional inconsistencies remain. The AES case illustrates these complexities. Future research should explore stakeholder perceptions at various administrative levels and examine cross-country applications to assess adaptability across contexts. Refining ISM and incorporating digital innovations like blockchain will enhance procurement transparency and integrity. Together, these efforts can support ethical, effective governance and increase public trust in procurement systems.

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