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Implementing Maqasid Shariah and Islamic CSR for Business Sustainability through Community Engagement in Bireuen

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Abstract

Integrating *maqāṣid al-sharīʿah* into Islamic corporate social responsibility (CSR) requires empirical examination of how local communities participate in practices intended to support business sustainability. This study examined the implementation of *maqāṣid al-sharīʿah* in Islamic CSR, the role of community engagement, and the associated challenges and opportunities for Shariah business sustainability in Bireuen Regency, Aceh Province, Indonesia. A qualitative case study involved eight purposively selected participants. Data were collected through semi-structured interviews, participatory observation, and document analysis and analyzed thematically, with source triangulation, methodological triangulation, and member checking supporting analytical credibility. The findings indicate that CSR practices reflected five dimensions of *maqāṣid al-sharīʿah*—*hifẓ al-din*, *hifẓ al-nafs*, *hifẓ al-aql*, *hifẓ al-nasl*, and *hifẓ al-mal*—through religious activities, health programs, education, family support, and economic empowerment, respectively. Community participation from needs identification through evaluation helped align programs with local needs, although differing priorities, resource constraints, and varying participation levels presented implementation challenges. These findings suggest that community engagement provides a practical link between Islamic ethical objectives, CSR implementation, and efforts to sustain Shariah businesses. The study contributes a contextual understanding of community participation in Islamic CSR and highlights participatory processes, multi-stakeholder collaboration, and locally informed program evaluation as priorities for business actors.

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Keywords: Maqasid Shariah; Islamic CSR; Shariah Business Sustainability; Community Engagement; Bireuen Regency

INTRODUCTION

The development of Shariah-based business reflects a shift from a purely economic orientation toward business practices that also emphasize ethics, justice, social responsibility, and public welfare. From the perspective of Islamic economics, business activities are not only expected to comply with halal principles and avoid *riba*, *gharar*, and *maysir*, but also to maintain a balance among the interests of companies, consumers, employees, communities, and the environment. Technological development in Shariah business further reinforces this need, as innovation should continue to promote efficiency, inclusiveness, and fairness in transactions (Matondang et al., 2025). Principles of justice and social responsibility are also central to the transformation of business based on Islamic ethics because economic activities cannot be separated from the responsibility to safeguard stakeholder welfare (Maulena & Mariana, 2024). Therefore, Shariah business sustainability should be understood as the capacity of a company to maintain its economic activities while continuously generating social and spiritual benefits.

A relevant framework for understanding this orientation is Maqasid Shariah, which includes the protection of religion (*hifẓ al-din*), life (*hifẓ al-nafs*), intellect (*hifẓ al-aql*), lineage (*hifẓ al-nasl*), and wealth (*hifẓ al-mal*). These five dimensions provide a normative basis for ensuring that economic activities generate public benefit while preventing harm to individuals and society. In the context of contemporary production and business, Maqasid Shariah can guide economic activity toward a balance between productivity, welfare, and sustainability (Shintia et al., 2025). The Maqasid Shariah perspective also places balance and justice as important principles in responding to modern economic development (Lusiana, 2024). The use of Maqasid Shariah as a performance framework demonstrates that Shariah values can be translated into organizational measures and practices rather than being understood merely as normative concepts (Soediro & Meutia, 2018).

The implementation of these values can be realized through Islamic Corporate Social Responsibility (CSR). From an Islamic perspective, CSR is not merely philanthropy or temporary social assistance but represents part of a company's moral responsibility toward its stakeholders. CSR programs designed according to Shariah principles should provide both

economic and social benefits while maintaining justice, welfare, and public interest. A study on Bank Aceh Syariah showed that community development assistance programs can contribute to improving community welfare when their implementation is adjusted to local needs (Amalia et al., 2021). Another study demonstrated that the application of Maqasid Shariah within CSR practices in Islamic financial institutions can provide a stronger foundation for corporate social responsibility implementation (Finarti & Putra, 2015).

The success of Islamic CSR, however, is not determined solely by corporate policies but also by the extent of local community engagement. Communities possess direct knowledge of the social, economic, cultural, and religious needs within their environment, making their involvement important for improving program relevance. Participation from the stages of needs identification, planning, implementation, and evaluation enables CSR to move beyond a one-way assistance model toward a partnership-based relationship. Sustainability policies that consider stakeholder relationships also contribute to building trust in Islamic institutions (Kombih et al., 2025). In the context of economic empowerment, the application of Maqasid Shariah through microfinance can expand financial inclusion and improve community access to economic resources (Nurlaili et al., 2026). In addition, the integration of zakat, waqf, and social finance based on Maqasid Shariah demonstrates the potential of Islamic social instruments to support sustainable community empowerment and welfare (Zaenudin, 2025).

The relationship among business, Shariah values, and local communities becomes increasingly relevant in the context of Bireuen Regency, Aceh Province. Aceh has strong social, cultural, and institutional characteristics associated with the implementation of Islamic values, providing a distinctive context for the development of Shariah business practices. Maqasid Shariah has also been used to understand various social issues in Aceh, demonstrating its relevance as a framework for assessing community welfare (Danial, 2023). In Bireuen, the main challenge is not merely how Shariah values are maintained normatively, but how those values are translated into social programs and business practices that genuinely respond to the needs of local communities.

Previous studies have provided an important foundation for understanding the implementation of Maqasid Shariah in organizational contexts. Bhinekawati and Suryono (2022) showed that a *maslahah*-based orientation grounded in Maqasid Shariah can be applied in business organization management. Shabri and Rodoni (2022) demonstrated that the

Maqasid Shariah Index can be used as a performance measurement framework in Islamic banking institutions. Meanwhile, studies on sustainability reporting indicate that the integration of Maqasid Shariah values into sustainability indicators in Islamic financial institutions has not yet been implemented consistently (Fahmi, 2025). These findings suggest that Maqasid Shariah has developed from a normative concept into an operational and evaluative framework.

Studies on Islamic CSR and sustainability have shown a similar development. The integration of Shariah-based management can support trust and sustainable business growth, although challenges remain regarding regulatory compliance and adaptation to sociocultural contexts (Sularno & Akbar, 2024). Productive *infaq* practices also demonstrate that Islamic value-based social instruments can strengthen welfare distribution and community economic capacity (Arifin & Herianingrum, 2024). Nevertheless, previous studies have generally treated Maqasid Shariah, Islamic CSR, business sustainability, and community participation as relatively separate areas of analysis.

Based on this literature, an important research gap remains. Previous studies have not sufficiently examined how Maqasid Shariah and Islamic CSR are jointly implemented through local community engagement as a mechanism for building Shariah business sustainability, particularly in the context of Bireuen Regency. Business sustainability does not depend only on normative compliance or internal corporate policies, but also on the ability of companies to establish socially relevant, participatory, and sustainable relationships with surrounding communities.

On this basis, this study argues that local community engagement should be positioned as a linking mechanism between Maqasid Shariah values and the implementation of Islamic CSR. Maqasid Shariah provides an ethical and normative foundation, while Islamic CSR translates these values into corporate social programs. Community engagement helps ensure that such programs correspond to local social and economic needs. Through this relationship, the protection of religion, life, intellect, lineage, and wealth can be realized through activities such as religious education, health services, educational support, economic empowerment, microfinance, skills development, and financial literacy.

The novelty of this study lies in positioning local community engagement as a mechanism that connects the implementation of Maqasid Shariah and Islamic CSR with Shariah business sustainability in Bireuen Regency, Aceh Province. Unlike previous studies

that have primarily examined Maqasid Shariah as a normative framework, an evaluative instrument, or a basis for CSR practices separately, this study integrates Maqasid Shariah and Islamic CSR to understand how Shariah values are translated through participatory relationships between businesses and local communities. This framework allows business sustainability to be understood not only in terms of economic performance and Shariah compliance, but also through the ability of companies to generate benefits, trust, social legitimacy, and long-term relationships with communities.

Accordingly, this study focuses on the implementation of Maqasid Shariah and Islamic CSR in building Shariah business sustainability through local community engagement in Bireuen Regency, Aceh Province. Specifically, this study aims to analyze the application of Maqasid Shariah principles in Islamic CSR practices, examine the contribution of local community engagement to business sustainability, and identify the challenges and opportunities associated with its implementation.

METHODS

This study employed a qualitative approach with a case study design to examine the implementation of Maqasid Shariah and Islamic Corporate Social Responsibility (CSR) in promoting Shariah business sustainability through local community engagement in Bireuen Regency, Aceh Province. A qualitative approach was selected because the study focused on the experiences, practices, and interpretations of business actors and community members regarding the application of Shariah principles. The case study design was used to explore the phenomenon in depth and within its local social and institutional context. In this study, Maqasid Shariah was understood not only as a normative framework but also as a foundation for examining justice, balance, and public welfare in socio-economic practices (Al Layyinah, 2026; Sumarta & Budiyanto, 2024).

The study involved eight key participants who had direct experience with Shariah business activities, CSR programs, and local community initiatives in Bireuen Regency. The participants consisted of a CSR manager from an Islamic financial institution, a halal MSME manager, a community leader, a beneficiary community member, a Shariah business director, a community empowerment program coordinator, a Shariah-based business owner, and a local community member. Participants were selected using purposive sampling based on four

criteria: (1) direct involvement in Shariah business activities or CSR programs; (2) knowledge of or experience with the application of Maqasid Shariah principles; (3) involvement in empowerment activities or business–community relations; and (4) the ability to provide information relevant to the research objectives. The emphasis on direct experience was important because the implementation of Maqasid Shariah in Islamic economic activities is contextual and closely related to both institutional and social practices (Alwi et al., 2022). Data collection was discontinued when the information obtained began to show recurring patterns and no substantively new themes emerged.

The researcher served as the primary research instrument and was supported by a semi-structured interview guide, an observation guide, and a document review sheet. The interview guide was developed based on the five dimensions of Maqasid Shariah, namely *hifẓ al-din, hifẓ al-nafs, hifẓ al-aql, hifẓ al-nasl,* and *hifẓ al-mal*, as well as aspects of Islamic CSR, community engagement, business sustainability, implementation challenges, and opportunities. The use of Maqasid Shariah dimensions as the basis for instrument development was relevant because this framework has been applied to evaluate contemporary Islamic economic practices (Putri et al., 2024). The social responsibility component was also directed toward public welfare, empowerment, and the distribution of benefits to society, consistent with the use of Islamic social instruments for Maqasid Shariah-based empowerment (Sarjan et al., 2023).

Data were collected through semi-structured interviews, participatory observation, and document analysis. Interviews were conducted with the eight participants to obtain information regarding the implementation of Maqasid Shariah, Islamic CSR practices, forms of community engagement, and factors supporting or constraining Shariah business sustainability. Participatory observation was used to understand interaction patterns and forms of community participation directly. Document analysis included annual reports, CSR activity reports, and internal policies related to the implementation of Shariah principles and business–community relations. Institutional documents were also considered relevant for identifying the implementation of Maqasid Shariah in organizational practices (Anisa et al., 2020).

The trustworthiness of the data was ensured through source triangulation, methodological triangulation, and member checking. Source triangulation was conducted by comparing information obtained from business managers, CSR managers, community

leaders, and community members. Methodological triangulation involved comparing data derived from interviews, observations, and documents to identify similarities and differences across the findings. Member checking was then conducted by confirming selected information summaries and interpretations with participants to ensure that the researchers' interpretations remained consistent with the participants' experiences and accounts.

The data were analyzed using an iterative thematic analysis. The analysis consisted of seven stages: (1) verbatim transcription of interview data; (2) organization of observation notes and documents; (3) initial coding to identify meaningful units; (4) grouping codes into subthemes and major themes; (5) comparison of themes across participants; (6) verification of findings using observational and documentary data; and (7) interpretation of the final themes using the Maqasid Shariah and Islamic CSR frameworks. This interpretive approach is consistent with Maqasid Shariah studies that emphasize purpose, context, and public welfare in interpreting social practices (Gazali, 2020).

The study was conducted in Bireuen Regency, Aceh Province, from May to June 2026. The location was selected because it has Shariah business activities and community empowerment programs relevant to the focus of the study. To protect confidentiality, participants were assigned codes P-01 to P-08, which were used consistently throughout the presentation of data and direct quotations. Prior to data collection, all participants were informed about the purpose of the study, data collection procedures, the academic use of information, confidentiality, and their right to withdraw from participation at any time. All participants subsequently provided verbal informed consent before the interviews were conducted.

RESULTS

The findings are organized according to the themes generated from the data analysis, namely participant profiles, the implementation of Maqasid Shariah in Islamic CSR practices, local community engagement in Shariah business sustainability, implementation challenges, opportunities, and divergent findings. Data were obtained through semi-structured interviews, participatory observation, and document analysis involving eight participants engaged in Shariah business activities and local community initiatives in Bireuen Regency.

1. Participant Profiles

The study involved eight participants with diverse roles and levels of experience. The participants included Shariah business managers, CSR program managers, MSME actors, empowerment coordinators, community leaders, and community beneficiaries.

Table 1. Participant Profiles

Code	Role in Business/Community	Age	Gender	Education	Length of Involvement
P-01	CSR Manager at an Islamic Bank	45	Male	Master's degree	>10 years
P-02	Halal MSME Manager	38	Female	Bachelor's degree	7 years
P-03	Gampong Community Leader	55	Male	Senior high school	>15 years
P-04	Beneficiary Community Member	32	Female	Senior high school	3 years
P-05	Shariah Business Director	50	Male	Doctoral degree	>15 years
P-06	Community Empowerment Program Coordinator	40	Female	Bachelor's degree	8 years
P-07	Shariah Coffee Shop Owner	30	Male	Diploma	5 years
P-08	Local Community Member	48	Female	Junior high school	6 years

As shown in Table 1, the participants had between three years and more than 15 years of involvement. This variation enabled the study to capture perspectives from both those responsible for designing and implementing programs and community members who received or participated in the programs.

2. Implementation of Maqasid Shariah in Islamic CSR Practices

The analysis showed that the CSR practices identified in the study reflected the five main dimensions of Maqasid Shariah: *hifz al-din, hifz al-nafs, hifz al-aql, hifz al-nasl,* and *hifz al-mal*. Each dimension was implemented through programs related to religious needs, health, education, family welfare, and community economic development.

Table 2. Implementation of Maqasid Shariah Dimensions in CSR Practices

Dimension	Forms of Implementation
Hifz al-din	Religious education, Islamic activities, and halal skills training
Hifz al-nafs	Health programs, sanitation, and safe products and services
Hifz al-aql	Education, scholarships, training, and skills development
Hifz al-nasl	Family support, children's education, and family-oriented social activities
Hifz al-mal	Shariah microfinance, business capital assistance, and financial literacy

Table 2 shows that CSR programs were not limited to economic assistance. Under *hifẓ al-din*, activities focused on religious education and strengthening skills consistent with halal principles. One participant from an Islamic financial institution stated:

"We ensure that every CSR program does not merely provide financial assistance, but also includes religious education and halal skills training so that the community can become independent while maintaining their faith." (P-01)

The findings also showed that *hifẓ al-nafs* was reflected in health and sanitation activities, while *hifẓ al-aql* was evident in educational support, scholarships, and skills training. *Hifẓ al-nasl* was implemented through programs related to family support and children's education, whereas *hifẓ al-mal* was mainly reflected in Shariah microfinance, business capital assistance, and financial literacy.

3. Local Community Engagement in Shariah Business Sustainability

Community engagement was identified at the stages of needs identification, planning, implementation, evaluation, and follow-up communication. Community members were not merely positioned as program beneficiaries but were also involved in expressing needs, providing input, and maintaining communication with business actors after program implementation.

One community leader explained:

"When we are involved from the beginning in planning the program, we feel appreciated and become more motivated to participate. This is not merely assistance; it is a partnership." (P-03)

This quotation indicates that the participant perceived early-stage involvement as a form of recognition and partnership in program implementation.

Table 3. Forms of Community Engagement in CSR Programs

Stage	Form of Engagement	Finding
Needs identification	Consultation with community members	Local needs were more easily identified
Planning	Input from community leaders and representatives	Programs became more responsive to community conditions
Implementation	Participation in program activities	Community members were directly involved
Evaluation	Feedback and joint evaluation	Findings were used to improve subsequent activities
Follow-up communication	Business–community forums and interaction	Helped maintain relationships and trust

As shown in Table 3, the level of engagement differed across stages. In some programs, community members were involved from the planning stage, whereas in others participation was more concentrated during implementation. The findings also showed that communication forums with community representatives were used to convey aspirations and evaluate program activities.

4. Challenges in Implementing Maqasid Shariah and Islamic CSR

The findings identified several major challenges. The first was a difference in priorities between business actors and local communities. Some business actors placed greater emphasis on economic empowerment programs, whereas several community members considered education and religious activities to be more urgent.

One MSME manager stated:

"Sometimes we want to focus on economic development, but the community gives greater priority to religious education. We have to find common ground." (P-02)

In addition to differences in priorities, the study found limitations in financial and human resources as well as coordination constraints among stakeholders. These conditions affected the ability of programs to be implemented consistently and sustainably.

5. Opportunities for Strengthening Shariah Business Sustainability

The findings revealed four main opportunities for strengthening Shariah business sustainability. First, strong Islamic values within community life supported the acceptance of programs that were consistent with Shariah principles. Second, collaboration among businesses, communities, educational institutions, and other stakeholders created opportunities for developing more integrated programs. Third, the use of technology could support communication, information dissemination, and more efficient program implementation. Fourth, economic empowerment programs through skills training and microfinance provided opportunities for communities to improve their capacity and economic independence.

6. Divergent Findings

Not all participants expressed the same views regarding CSR program priorities. The clearest difference emerged between an orientation toward economic development and the perceived need for educational or religious programs. This finding indicates that community needs were not uniform.

Differences were also identified in the degree of community engagement. In some programs, communities were involved from the planning stage through evaluation, while in others their involvement was limited to implementation or receiving benefits. These findings indicate that community participation had not been implemented uniformly across all activities.

DISCUSSION

1. Analysis and Interpretation of Findings

The findings indicate that the implementation of Maqasid Shariah in Islamic CSR practices in Bireuen Regency extends beyond the fulfillment of corporate social obligations. Instead, it is translated into programs addressing religious, health, educational, family, and economic needs within the community. The simultaneous implementation of *hifẓ al-din, hifẓ al-nafs, hifẓ al-aql, hifẓ al-nasl,* and *hifẓ al-mal* demonstrates that Shariah business sustainability is multidimensional. Sustainability is therefore not limited to the ability of a business to maintain its economic activities, but also includes its capacity to generate social welfare in accordance with the objectives of Shariah.

The interrelationship among these dimensions also suggests that a single program may contribute to more than one objective of Maqasid Shariah. Economic empowerment, for example, is not only associated with the protection of wealth but may also support family welfare, improve access to education, and help communities meet basic needs. This interpretation suggests that Maqasid Shariah is better understood as an interconnected framework rather than as five independent categories of programs.

Another important finding concerns the position of community engagement within the CSR process. Community participation from needs identification and planning to implementation and evaluation enables programs to become more responsive to local conditions. In this study, community engagement can be understood as a mechanism of contextualization that connects the normative principles of Maqasid Shariah with the actual needs of the community. From this perspective, local communities are not merely recipients of CSR programs but also actors who help determine how Shariah values are translated into business-related social practices.

However, the divergent findings show that business actors and community members do not always share the same priorities. Differences between an emphasis on economic empowerment and community preferences for education or religious activities indicate that the realization of *maslahah* still requires communication and negotiation. Thus, community participation does not eliminate differences in interests; rather, it provides a space for aligning community needs with the capacity and objectives of CSR programs.

2. Comparison with Previous Studies

The findings concerning the implementation of the five dimensions of Maqasid Shariah are consistent with Miswanto and Fatimah (2025), who showed that a halal lifestyle is associated with the protection of religion, life, intellect, lineage, and wealth. This study extends that perspective by demonstrating that these five dimensions can be implemented simultaneously through CSR programs rather than being limited to patterns of consumption or halal lifestyles.

The economic empowerment findings are also supported by Sari et al. (2026), who showed that economic empowerment activities can contribute to the protection of wealth and family welfare. In the context of the present study, Shariah microfinance, business capital assistance, and financial literacy demonstrate that *hifẓ al-mal* is not merely concerned with protecting existing assets but also with strengthening the capacity of communities to achieve economic independence.

The multidimensional nature of sustainability identified in this study is consistent with Utama (2021), who identified economic, social, environmental, and spiritual aspects in sustainable Shariah business practices. This study adds to that perspective by showing that the relationship among these dimensions can be strengthened through local community engagement. Accordingly, business–community relationships become part of the sustainability process rather than merely an external consequence of business activities.

From the perspective of business ethics, Yuliani et al. (2025) demonstrated that honesty, justice, and social responsibility can direct business activities toward more ethical and sustainable practices. The findings of this study complement that perspective by showing that social responsibility also needs to be operationalized through mechanisms that provide communities with opportunities to express their needs and participate in program evaluation.

The variation in the level of community participation found in this study is also relevant to Amirulkamar and Hartina (2025), who identified continuing challenges in

community participation within programs analyzed from a Maqasid Shariah perspective. These findings suggest that the existence of programs oriented toward public welfare does not automatically guarantee optimal participation. Structures for community engagement therefore need to be intentionally designed from the planning stage onward.

The integration of Islamic economics with sustainability is also discussed by Ilyas et al. (2025), who emphasize the importance of maintaining a balance between economic growth and sustainability. In this study, such a balance is reflected in the combination of economic empowerment, social activities, and the fulfillment of non-economic community needs. This indicates that sustainability in Shariah business should not be assessed solely in terms of business continuity but also in terms of its capacity to generate social benefits.

The differences in priorities between business actors and local communities also reveal a gap between normative values and implementation conditions. This finding is comparable to Saifuddin and Maryam (2026), who identified a dilemma between compliance with formal requirements and the need to maintain operational sustainability in practices analyzed through the Maqasid Shariah perspective. In the context of Bireuen, these differences do not represent rejection of Shariah values, but rather variations in determining which forms of *maslahah* are considered most urgent.

Opportunities for strengthening CSR through policy and institutional support can also be understood in relation to Ummatin (2020), who showed that Maqasid Shariah principles can be integrated into social policies to support welfare. This suggests that strengthening Shariah-based CSR is not solely the internal responsibility of companies but can also be developed through collaboration among businesses, communities, educational institutions, and public institutions.

Based on these comparisons, the specific contribution of this study lies in positioning community engagement as a mechanism linking Maqasid Shariah and Islamic CSR with Shariah business sustainability. Previous studies have more commonly addressed Maqasid Shariah, Islamic CSR, or sustainability as relatively separate areas of analysis, whereas this study emphasizes their operational relationship within a local community context. In this way, the study broadens understanding of how Shariah values can be translated through participatory mechanisms to support sustainable business practices.

3. Research Implications

Theoretically, the findings lead to a conceptual relationship that can be summarized as follows:

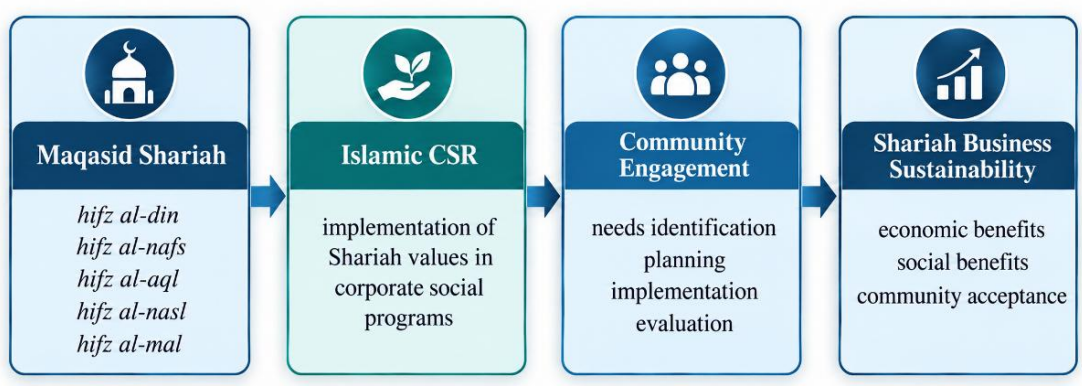


Figure 1. Conceptual Framework for Shariah Business Sustainability

This framework is not intended to represent a statistically tested causal relationship, but rather a conceptual pattern emerging from the qualitative findings. Maqasid Shariah provides the value orientation and objectives of *maslahah*, Islamic CSR functions as the mechanism through which these values are implemented, and community engagement helps adapt the implementation to local conditions and needs. Shariah business sustainability then emerges through a combination of economic benefits, social benefits, and community acceptance.

In practical terms, Shariah business actors in Bireuen Regency need to develop CSR programs that are not limited to the distribution of assistance but are based on participatory mechanisms from the stage of needs identification. Community consultation forums, needs mapping, the involvement of community leaders, and joint evaluation can help reduce mismatches between corporate priorities and beneficiary needs.

The findings also indicate the importance of maintaining a balance among the five dimensions of Maqasid Shariah. CSR programs should not focus exclusively on business capital or economic empowerment but should also integrate education, health, family strengthening, and religious development according to community needs. At the institutional level, collaboration with local government, educational institutions, community organizations, and local communities can help address corporate resource limitations. Digital technology may also support needs mapping, program communication, documentation, and the collection of community feedback.

4. Research Limitations and Directions for Future Research

This study has several limitations. First, it used a case study design involving eight participants and focused specifically on Bireuen Regency. Therefore, the findings are contextual and are not intended to be statistically generalized to all areas of Aceh or to all Shariah businesses in Indonesia. Second, the research period from May to June 2026 provides a picture of the phenomenon within a limited time frame and does not allow observation of long-term changes in program outcomes.

Third, most of the data were derived from interviews, observations, and documents available during the study. Although triangulation and member checking were used, participant perceptions remained an important component in constructing the qualitative findings. Fourth, the study did not quantitatively measure the level of community engagement or its effects on indicators of business sustainability. Therefore, the study does not make claims regarding the magnitude or strength of relationships among variables.

Future research may employ a multiple-case study design by comparing Bireuen Regency with other regencies or cities in Aceh to examine whether similar patterns emerge across different contexts. Longitudinal studies are also needed to assess program sustainability and changes in business–community relationships over time. In addition, mixed-methods approaches may be used to develop and test indicators of community engagement, the implementation of Maqasid Shariah dimensions, and Shariah business sustainability based on the qualitative findings of this study.

CONCLUSION

This study demonstrates that the implementation of Maqasid Shariah in Islamic CSR practices in Bireuen Regency is reflected through programs encompassing *hifẓ al-din, hifẓ al-nafs, hifẓ al-aql, hifẓ al-nasl,* and *hifẓ al-mal.* These dimensions are implemented through religious activities, health and sanitation programs, education and training, family support, and economic empowerment. Community engagement from the stage of needs identification through evaluation helps make CSR programs more responsive to local conditions, although differences in priorities, limited resources, and variations in levels of participation remain important challenges.

The main contribution of this study is the identification of local community engagement as a mechanism linking Maqasid Shariah, Islamic CSR practices, and Shariah business sustainability. Maqasid Shariah provides the value orientation, Islamic CSR serves as the form of implementation, and community participation helps adapt programs to local needs. Therefore, Shariah business sustainability should be understood not only in terms of economic continuity but also in terms of the creation of social welfare and the development of sustainable relationships with local communities.

From a practical perspective, Shariah business actors should strengthen needs assessment, communication forums, the involvement of community leaders, and joint evaluation mechanisms. Collaboration with local government, educational institutions, community organizations, and local communities should also be further developed. Future research is recommended to employ comparative studies across regions, longitudinal designs, or mixed-methods approaches to further examine the relationship among the implementation of Maqasid Shariah, community engagement, and Shariah business sustainability.

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