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BEYOND THE TRIPLE BOTTOM LINE: A QUR'ANIC QUADRUPLE FRAMEWORK FOR SUSTAINABLE BUSINESS

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BEYOND THE TRIPLE BOTTOM LINE: A QUR'ANIC QUADRUPLE FRAMEWORK FOR SUSTAINABLE BUSINESS

Fuad Hasyim

Abstract:
Corporate sustainability debates often rely on the Triple Bottom Line (TBL) framework, yet this model remains limited when ethical accountability is treated mainly as external compliance. In applied Qur'anic studies, there is still a need for a clearer framework that connects sustainability management with Qur'anic principles through a transparent exegetical method. This study develops a Qur'anic-Based Quadruple Bottom Line (Q-QBL) framework through a qualitative conceptual-systematic design. It combines a PRISMA-guided review of 112 Scopus-indexed articles with thematic exegesis (tafsir maudhu'i) of Qur'anic passages related to commerce, human dignity, environmental stewardship, and eschatological accountability. The findings show that profit (iqtisad), people (nas), and planet (ard) require a fourth axis, spiritual-prophetic accountability (ukhrawi/barakah), to function as an internal moral anchor. The proposed framework shifts corporate sustainability from profit-centered reporting to a theocentric orientation toward justice, stewardship, and holistic well-being (falah). The study contributes to applied Qur'anic studies and Islamic business ethics by offering a structured model for future empirical testing and sustainability auditing.

Keywords: Tafsir maudhu'i, Triple Bottom Line, Quadruple Bottom Line, Qur'anic Eco-Theology, Sustainable Business, Corporate Governance

A. INTRODUCTION

Global environmental pressures and socioeconomic inequalities associated with corporate activity have made sustainability governance an important research agenda. In Qur'anic terminology, environmental and social damage can be understood through the concept of fasad, namely disorder caused by irresponsible human action. Contemporary firms operate within market systems that often prioritize capital growth, resource efficiency, and

competitive expansion. These objectives may contribute to environmental depletion and social harm when they are separated from ethical limits and accountability.[1]

The Triple Bottom Line (TBL) model has been influential in encouraging firms to report economic, social, and environmental performance.[2] However, its implementation often remains concentrated at the level of disclosure and reputation management rather than substantive changes in business practice. Prior studies show that sustainability reports may coexist with greenwashing, weak assurance, and continuing environmental or labor problems.[3] This limitation is linked to an anthropocentric orientation in which social and ecological responsibilities are frequently evaluated by their usefulness for financial performance and market legitimacy.[4]

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[1] H. Deng et al., "Sustainable Marketing Performance and Responsive Market Orientation of Enterprises in the Context of Digital Transformation: A Case Study of the Green Consumer-Goods Industry," *Sustainability (Switzerland)* 17, no. 17 (2025), Scopus, https://doi.org/10.3390/su17177995; M. A. Hasnat et al., "Capitalism in Modern Ignorance (Jahilliyah): Exploring Islamic Alternatives to Reshape Human Behaviour and Provide Solutions for the 21st Century," *International Journal of Islamic and Middle Eastern Finance and Management* 18, no. 4 (2025): 975–91, Scopus, https://doi.org/10.1108/IMEFM-08-2024-0393; M. S. Islam et al., "Ethico-Religious Green Supply Chain Management (GSCM): Embedding Islamic Ethics' Codes for Improving Environmental Concerns," *Journal of Islamic Accounting and Business Research* 13, no. 1 (2021): 157–76, Scopus, https://doi.org/10.1108/JIABR-02-2021-0052; M. Shiravand, "The Hayeh Motaleh as a Paradigm for Sustainable Business Ethics: Integrating Transcendent Philosophy, Environmental Ethics, and Corporate Governance," *Asian Journal of Business Ethics* 15, no. 2 (2026): 209–28, Scopus, https://doi.org/10.1007/s13520-025-00251-x; U. Waqas et al., "Twin Transformation: The Role of Digitalization with Artificial Intelligence, Big Data and Circular Supply Chain in Circular Economy Performance for Sustainability," *Equilibrium. Quarterly Journal of Economics and Economic Policy* 20, no. 2 (2025): 613–45, Scopus, https://doi.org/10.24136/eq.3350.

[2] John Elkington, "The Triple Bottom Line," *Environmental Management: Readings and Cases* 2, no. 1997 (1997): 49–66.

[3] O. A. Ali Jarwan et al., "The Level of Corporate Philanthropy Disclosure in the Context of Jordan," *International Journal of Business Governance and Ethics* 19, nos. 3–4 (2025): 363–87, Scopus, https://doi.org/10.1504/IJBGE.2025.146338; H. M. M. Hikal et al., "Institutional Ownership and Climate-Related Disclosures in Malaysia: The Moderating Role of Sustainability Committees," *Sustainability (Switzerland)* 17, no. 14 (2025), Scopus, https://doi.org/10.3390/su17146528; A. H. Ramadan et al., "Sustainability Reporting and Assurance in Gulf Cooperation Council Countries: What Is Missing?," *International Journal of Business Governance and Ethics* 17, no. 4 (2023): 355–92, Scopus, https://doi.org/10.1504/IJBGE.2023.132077; G. L. Wang and Q. Zhang, "The Interplay Between Environmental Disclosure, Corporate Governance, and Green Innovation in Enhancing Corporate Value," *International Journal of eBusiness and eGovernment Studies* 16, no. 2 (2024): 252–69, Scopus, https://doi.org/10.34109/ijebeg.2024160213.

[4] M. L. Hamidi and A. C. Worthington, "Islamic Banking Sustainability: Theory and Evidence Using a Novel Quadruple Bottom Line Framework," *International Journal of Bank*

Recent scholarship has responded to this limitation by exploring the role of spirituality, Islamic ethics, and Qur'anic environmental responsibility in corporate sustainability. Triyuwono proposes taqwa as an epistemological lens for rethinking TBL reporting,[5] while Sulphey highlights the role of workplace spirituality in strengthening ethical organizational behavior[6]. Hamidi and Worthington develop a Quadruple Bottom Line configuration for Islamic banking[7], and Helfaya et al. demonstrate the relevance of Qur'anic ethics for environmental responsibility in business practice[8]. These studies indicate that religiously grounded accountability can strengthen sustainability governance.
A theoretical gap remains at the intersection of strategic management and applied Qur'anic studies. Existing studies either place the fourth dimension within general governance, restrict the model mainly to Islamic banking, or use Islamic values as normative support without explaining the exegetical procedure behind the proposed framework.[9] There is still limited discussion on how relevant Qur'anic verses are selected, categorized, interpreted through classical and contemporary tafsir, and translated into operational pillars for business sustainability.[10]

Marketing 39, no. 5 (2021): 751–67, Scopus, https://doi.org/10.1108/IJBM-06-2020-0345; I. Triyuwono, "Taqwa: Deconstructing Triple Bottom Line (TBL) to Awake Human's Divine Consciousness," *Pertanika Journal of Social Sciences and Humanities* 24, no. May (2016): 89–104, Scopus.

[5] Triyuwono, "Taqwa: Deconstructing Triple Bottom Line (TBL) to Awake Human's Divine Consciousness."

[6] M. M. Sulphey, "An Islamic Perspective of Workplace Rectitude," *Asian Journal of Business Ethics* 12, no. 2 (2023): 323–46, Scopus, https://doi.org/10.1007/s13520-023-00176-3.

[7] Hamidi and Worthington, "Islamic Banking Sustainability: Theory and Evidence Using a Novel Quadruple Bottom Line Framework."

[8] A. Helfaya et al., "Qur'anic Ethics for Environmental Responsibility: Implications for Business Practice," *Journal of Business Ethics* 150, no. 4 (2018): 1105–28, Scopus, https://doi.org/10.1007/s10551-016-3195-6.

[9] H. Alibašić, "Exploring the Influence of Islamic Governance and Religious Regimes on Sustainability and Resilience Planning: A Study of Public Administration in Muslim-Majority Countries," *Public Policy and Administration* 39, no. 4 (2024): 556–87, Scopus, https://doi.org/10.1177/09520767231223282; Hamidi and Worthington, "Islamic Banking Sustainability: Theory and Evidence Using a Novel Quadruple Bottom Line Framework"; L. D. Iryani et al., "Measuring the Managerial Performance of Islamic Banking Using the Concept of Pentuple Bottom Line," *International Journal of Innovation, Creativity and Change* 6, no. 9 (2019): 53–74, Scopus.

[10] U. Khakim et al., "Formulating an Islamic Corporate Social Responsibility (I-CSR) Model: Integrating Maqāṣid Sharīʻah and Iḥsān," *Journal of Islamic Thought and Civilization* 14, no. 2 (2024): 263–85, Scopus, https://doi.org/10.32350/jitc.142.16; Sanuri et al., "Epistemological Transformation of ʿUrf in the DSN-MUI Fatwa on E-Commerce: A Maqāṣid al-Sharīʿah Based Analysis," in *Al-Manahij: Jurnal Kajian Hukum Islam*, vol. 19, no. 2, Universitas

This study addresses that gap by formulating a Qur'anic-Based Quadruple Bottom Line (Q-QBL) framework for business sustainability. The model is developed through a systematic review of 112 Scopus-indexed articles and a thematic exegesis of Qur'anic passages related to economic justice, human dignity, environmental stewardship, and eschatological accountability. In this framework, spiritual-prophetic accountability is not treated as an additional ethical label, but as a governing axis that regulates the material dimensions of profit, people, and planet.[11]

Theoretically, this research contributes to applied Qur'anic studies, especially tafsir iqtisadi, by connecting Qur'anic interpretation with contemporary corporate sustainability discourse. Practically, the proposed framework offers a conceptual template for executives, regulators, and shariah supervisory boards to evaluate corporate performance beyond financial indicators and conventional disclosure practices.[12] The article therefore seeks to clarify how

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Islam Negeri Profesor Kiai Haji Saifuddin Zuhri Purwokerto, 2025, https://doi.org/10.24090/mnh.v19i2.13145; C. Shu et al., "How Do Islamic Values Influence CSR? A Systematic Literature Review of Studies from 1995–2020," *Journal of Business Ethics* 181, no. 2 (2022): 471–94, Scopus, https://doi.org/10.1007/s10551-021-04964-4; S. Sulaeman et al., "Islamic Business Ethics in the Framework of Higher Ethical Objective (Maqasid al-Shariah): A Comprehensive Analysis and Future Research Directions," *International Journal of Ethics and Systems*, 2025, 1–29, Scopus, https://doi.org/10.1108/IJOES-12-2024-0398; Y. Taufik Syamlan et al., "Exploring Sharia Compliance Parameters in Marketing to Foster Innovation and Collaboration within Islamic Finance," *Journal of Islamic Marketing* 17, no. 1 (2026): 96–136, Scopus, https://doi.org/10.1108/JIMA-04-2024-0172.

[11] S. Ameer et al., "Offence-Related Guilt in Islam Moderates Taqwa and Divine Forgiveness," *Pastoral Psychology*, ahead of print, 2025, Scopus, https://doi.org/10.1007/s11089-025-01251-1; M. L. Hamidi et al., "The Role of Spirituality Dimension in the Sustainability of Islamic Banking: A Combined Structural Equation Modeling and Artificial Neural Network Approach," *Environment, Development and Sustainability* 26, no. 8 (2024): 21567–93, Scopus, https://doi.org/10.1007/s10668-023-03545-x; F. Nazam et al., "Standardization of Taqwa (Piety) Scale for Muslims: An Exploratory Study," *Islamic Guidance and Counseling Journal* 5, no. 1 (2022): 29–39, Scopus, https://doi.org/10.25217/igcj.v5i1.1662; Sulphey, "An Islamic Perspective of Workplace Rectitude"; Triyuwono, "Taqwa: Deconstructing Triple Bottom Line (TBL) to Awake Human's Divine Consciousness"; U. Yousaf et al., "Spiritually Empowered Leadership and Workplace Spirituality at Akhuwat Foundation: A Qualitative Case Study," *Qualitative Research in Financial Markets* 17, no. 5 (2025): 952–74, Scopus, https://doi.org/10.1108/QRFM-04-2024-0103.

[12] H. Abdullah et al., "Spiritualizing Motivation in the Workplace: Exploratory Factor Analysis of the Maslow–Maqasid Shariah Scale," *Management Research Review* 49, no. 6 (2026): 649–65, Scopus, https://doi.org/10.1108/MRR-05-2025-0403; H. Mukhibad et al., "The Concept of Business Sustainability and Accountability Based on Performance Disclosure in Islamic Banks," *Management and Sustainability* 5, no. 1 (2026): 45–63, Scopus, https://doi.org/10.1108/MSAR-09-2024-0145.

Qur'anic principles can inform a sustainability model oriented toward falah, justice, and responsible stewardship.[13]

B. LITERATURE REVIEW AND THEORETICAL FRAMEWORK

The Epistemological Failure of the Secular Triple Bottom Line (TBL)

The Triple Bottom Line framework has long been used as a major paradigm for corporate sustainability reporting. However, from the standpoint of Qur'anic theology, the model has an important limitation because it usually defines value through human welfare, market utility, and organizational performance. Within this framework, nature and society may be treated as management variables that support long-term firm value. Social and environmental programs can therefore become instrumental actions designed to protect reputation, secure differentiation, or reduce regulatory risk.[14]

This limitation is reinforced when corporate compliance depends mainly on external regulation, market pressure, or reputational incentives. When oversight is weak or legal requirements are ambiguous, firms may still prioritize short-term financial returns over substantive ethical commitments. The TBL framework can encourage broader reporting, but it does not necessarily provide an internal moral anchor that binds economic activity to spiritual accountability and long-term ecological responsibility.[15]

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[13] A. Ibrahim et al., "Spiritual Leadership among Youth: Fostering Sustainable Development towards Islamic Values," *Multidisciplinary Reviews* 8, no. 10 (2025), Scopus, https://doi.org/10.31893/multirev.2025327; D. A. Kirby et al., "A New Harmonised Approach to Sustainability: Implications for Entrepreneurial Leadership in the Middle East and Globally," *Management and Sustainability:* 1, no. 2 (2022): 127–38, Scopus, https://doi.org/10.1108/MSAR-02-2022-0014; Y. A. Moneim, "The Green Islamic Approach on Environmental Sustainability: A Contemporary Perspective," *Manchester Journal of Transnational Islamic Law and Practice* 19, no. 2 (2023): 43–68, Scopus.

[14] Iryani et al., "Measuring the Managerial Performance of Islamic Banking Using the Concept of Pentuple Bottom Line"; Islam et al., "Ethico-Religious Green Supply Chain Management (GSCM): Embedding Islamic Ethics' Codes for Improving Environmental Concerns"; Ramadan et al., "Sustainability Reporting and Assurance in Gulf Cooperation Council Countries: What Is Missing?"; Sulphey, "An Islamic Perspective of Workplace Rectitude"; Triyuwono, "Taqwa: Deconstructing Triple Bottom Line (TBL) to Awake Human's Divine Consciousness."

[15] W. R. Adawiyah and B. A. Pramuka, "Scaling the Notion of Islamic Spirituality in the Workplace," *Journal of Management Development* 36, no. 7 (2017): 877–98, Scopus, https://doi.org/10.1108/JMD-11-2014-0153; Ali Jarwan et al., "The Level of Corporate Philanthropy Disclosure in the Context of Jordan"; Hamidi and Worthington, "Islamic Banking Sustainability: Theory and Evidence Using a Novel Quadruple Bottom Line Framework"; Hikal et al., "Institutional Ownership and Climate-Related Disclosures in Malaysia: The Moderating Role of Sustainability Committees"; Mukhibad et al., "The Concept of Business Sustainability and Accountability Based on Performance Disclosure in Islamic Banks"; Wang

The Qur'anic Theocentric Paradigm: Tawhid, Khilafah, and Amanah

A Qur'anic worldview frames economic and organizational activities through tawhid, khilafah, and amanah. Tawhid establishes that ultimate ownership and moral authority belong to Allah, while human beings hold resources through a delegated trust rather than unrestricted control. Khilafah emphasizes stewardship over the earth, and amanah requires responsible conduct in managing wealth, labor, and ecological resources. This worldview positions the firm as an accountable institution whose decisions should be evaluated through ethical and spiritual criteria, not only through financial efficiency.[16]

Several Qur'anic passages provide the textual basis for this orientation. Qur'an 4:29 prohibits the unjust appropriation of wealth and requires commercial exchange based on mutual consent; Qur'an 2:275 distinguishes lawful trade from riba; Qur'an 17:70 affirms human dignity; Qur'an 49:13 links human diversity with mutual recognition; Qur'an 30:41 and 7:56 connect environmental damage with human conduct; and Qur'an 99:7-8 together with Qur'an 83:1-3 emphasize accountability for even small actions and the ethics of measurement. Read through al-Tabari, Ibn Kathir, al-Qurtubi, al-Razi, and Tafsir al-Mishbah, these verses support four analytical domains, such as just commerce, social dignity, ecological stewardship, and spiritual accountability.[17]

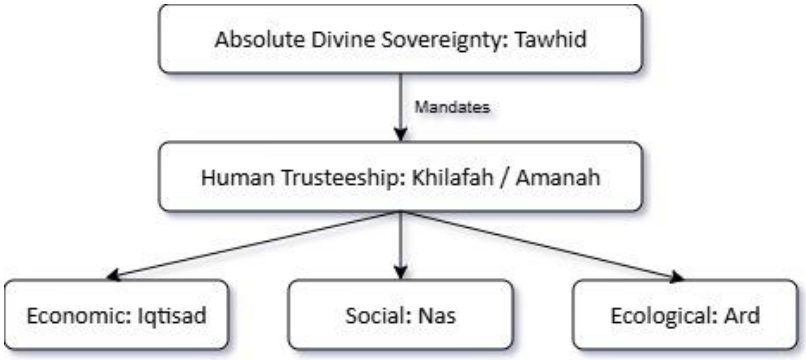
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and Zhang, "The Interplay Between Environmental Disclosure, Corporate Governance, and Green Innovation in Enhancing Corporate Value."

[16] N. B. N. Al-Shamari, "Popular Sovereignty in Islamic Law Perspective," *Al-Ahkam* 34, no. 2 (2024): 341–66, Scopus, https://doi.org/10.21580/ahkam.2024.34.2.22067; Hasnat et al., "Capitalism in Modern Ignorance (Jahilliyah): Exploring Islamic Alternatives to Reshape Human Behaviour and Provide Solutions for the 21st Century"; Moneim, "The Green Islamic Approach on Environmental Sustainability: A Contemporary Perspective"; N. Tabassum, "Rhetorical Devices in the Holy Qur'ān: Grammatical Shift and Communicated Subject Matters in Surah Al-Baqarah," *Hamdard Islamicus* 44, no. 2 (2021): 101–20, Scopus; W. M. K. F. Wan Khairuldin et al., "Sustainable Urban Development in Islamic Perspective: A Systematic Synthesis," *Planning Malaysia* 24, no. 2 (2026): 153–72, Scopus, https://doi.org/10.21837/PM.V24I41.1993.

[17] A. J. M. J. Ath-Thabari et al., *Tafsir Ath-Thabari* (Pustaka Azzam, 2007), https://books.google.co.id/books?id=q1TOjwEACAAJ; Ismacil Ibn Kathir, "Tafsîr Ibn Kathîr," *Riyadh: Dar-Us-Salam*, 2000; M. A. Qurṭubī, *Tafsir Al-Qurtubi: Al-Jami Li-Ahkam al-Quran* (Dar wa-Matabi al-Shab, 1999), https://books.google.co.id/books?id=cJoowAEACAAJ; F. D. M. U. Razi, *Al-Tafsir al-Kabir Aw Mafatih al-Ghaib* (Dar al-Kutub al-illmiah, 1990), https://books.google.co.id/books?id=qAdovgEACAAJ; M. Q. Shihab, *Tafsir Al-Mishbah: Pesan, Kesan Dan Keserasian Al-Qur'an*, Tafsir Al-Mishbah: Pesan, Kesan Dan Keserasian Al-Qur'an, no. v. 4 (Lentera Hati, 2000), https://books.google.co.id/books?id=i1SZNAAACAAJ.

Figure 1. The Theocentric Hierarchy of the Qur'anic Corporate Governance Model



Commercial transactions and corporate production are therefore understood as forms of trust that must operate within ethical limits. The Qur'an does not define success only through the volume of wealth accumulated, but through falah, a multidimensional well-being that connects material sufficiency with moral and spiritual accountability. The operational rationality of the firm is consequently redirected from narrow self-interest toward a prophetic organizational character marked by truthfulness (siddiq), trustworthiness (amanah), transparent communication (tabligh), and practical wisdom (fathanah).[18]

Constructing the Fourth Dimension: Spiritual-Prophetic Accountability

The limitations of the TBL framework have encouraged scholars to develop broader sustainability models. The Quadruple Framework proposed in this study extends that discussion by grounding organizational sustainability in Qur'anic ontology rather than in secular governance alone. Empirical literature also indicates that workplace spirituality can function as an internal control

[18] S. Jan and Z. Khan, "Institutionalising Justice in Islamic Finance," *Journal of Islamic Economics, Banking and Finance* 14, no. 1 (2018): 205–16, Scopus, https://doi.org/10.12816/0051175; W. M. K. F. W. Khairuldin et al., "Developing a Holistic Islam-Based Academic Integrity Model for Malaysian Higher Education Institutions," *Pakistan Journal of Life and Social Sciences* 22, no. 1 (2024): 677–86, Scopus, https://doi.org/10.57239/PJLSS-2024-22.1.0049; Khakim et al., "Formulating an Islamic Corporate Social Responsibility (I-CSR) Model: Integrating Maqāṣid Sharī'ah and Iḥsān"; Sanuri et al., "Epistemological Transformation of ʿUrf in the DSN-MUI Fatwa on E-Commerce: A Maqāṣid al-Sharīʿah Based Analysis"; Shu et al., "How Do Islamic Values Influence CSR? A Systematic Literature Review of Studies from 1995–2020"; Sulaeman et al., "Islamic Business Ethics in the Framework of Higher Ethical Objective (Maqasid al-Shariah): A Comprehensive Analysis and Future Research Directions"; Taufik Syamlan et al., "Exploring Sharia Compliance Parameters in Marketing to Foster Innovation and Collaboration within Islamic Finance."

mechanism that reduces opportunistic behavior and supports ethical organizational citizenship[19].

Within the conceptual architecture of the model, the fourth dimension is defined as spiritual-prophetic accountability. This dimension refers to the awareness of ultimate accountability before God (yaum al-hisab) and continuous divine observation (muraqabah) over corporate affairs. When it functions as the governing axis of the firm, this pillar regulates the economic, social, and environmental dimensions and transforms sustainability from external compliance into a moral and spiritual commitment.[20]

C. RESEARCH METHODS

Methodological Framework: Systematic Review and Thematic Exegesis

This study uses a qualitative conceptual-systematic methodology to integrate two forms of analysis: a Systematic Literature Review (SLR) and thematic exegesis (tafsir maudhu'i). The SLR was used to map contemporary scholarship on sustainability, Islamic ethics, and corporate governance. Tafsir maudhu'i was used to derive Qur'anic principles related to business sustainability. Combining these procedures allows the study to build a framework that is both responsive to current academic debates and anchored in primary Islamic textual sources.[21]

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[19] Adawiyah and Pramuka, "Scaling the Notion of Islamic Spirituality in the Workplace"; Hamidi et al., "The Role of Spirituality Dimension in the Sustainability of Islamic Banking: A Combined Structural Equation Modeling and Artificial Neural Network Approach"; P. Hari Adi and W. R. Adawiyah, "The Impact of Religiosity, Environmental Marketing Orientation and Practices on Performance: A Case of Muslim Entrepreneurs in Indonesia," *Journal of Islamic Marketing* 9, no. 4 (2018): 841–62, Scopus, https://doi.org/10.1108/JIMA-09-2016-0067; Triyuwono, "Taqwa: Deconstructing Triple Bottom Line (TBL) to Awake Human's Divine Consciousness."

[20] Ameer et al., "Offence-Related Guilt in Islam Moderates Taqwa and Divine Forgiveness"; M. J. Asha'ari et al., "Linking Sustainable Design and Social Sustainability Performance of Chemical Manufacturing Firms: Moderating Role of Islamic Work Ethics," *Sustainability (Switzerland)* 15, no. 7 (2023), Scopus, https://doi.org/10.3390/su15075991; F. Bagis et al., "Exploring Islamic Spiritual Well-Being: Conceptualization and Validation of a Measurement Scale," *Islamic Guidance and Counseling Journal* 7, no. 2 (2024), Scopus, https://doi.org/10.25217/0020247473500; Hamidi et al., "The Role of Spirituality Dimension in the Sustainability of Islamic Banking: A Combined Structural Equation Modeling and Artificial Neural Network Approach"; Nazam et al., "Standardization of Taqwa (Piety) Scale for Muslims: An Exploratory Study"; Sulphey, "An Islamic Perspective of Workplace Rectitude"; Yousaf et al., "Spiritually Empowered Leadership and Workplace Spirituality at Akhuwat Foundation: A Qualitative Case Study."

[21] M. M. A. Al-Hamedi et al., "Influences of Strategic Leadership, Organizational Innovativeness Capability on Effective Competitive Advantage," *International Journal of Accounting and Economics Studies* 12, no. 3 (2025): 304–13, Scopus,

PRISMA Protocol and Data Selection Workflow

To ensure transparency and reduce selection bias, the literature on corporate sustainability was collected from the Scopus database using a PRISMA-guided workflow. The search string was: ("Triple Bottom Line" OR "Quadruple Bottom Line" OR "Sustainable Business") AND ("Qur'an" OR "Tafsir" OR "Tawhid"). The initial search produced 174 records. The screening process excluded 8 records outside the 2016-2026 publication range, 52 records that were not peer-reviewed journal articles, and 2 non-English records. The final corpus consisted of 112 English-language peer-reviewed journal articles.

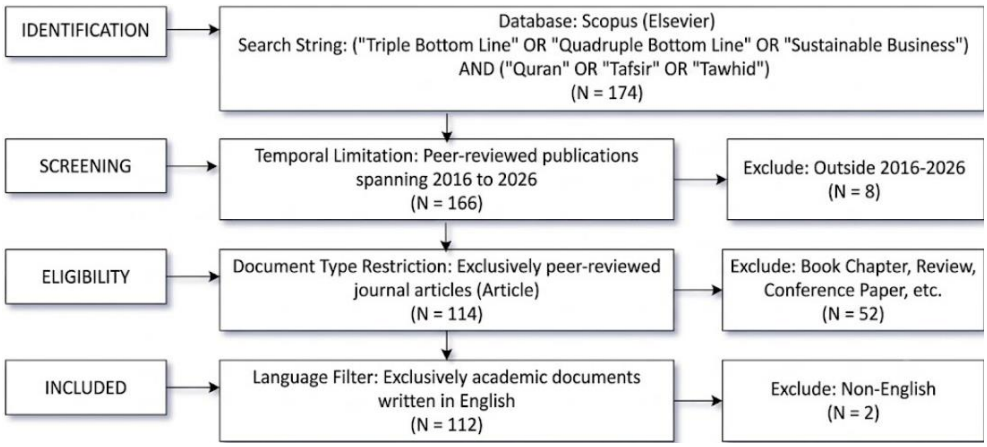
The inclusion criteria were peer-reviewed journal articles, written in English, published between 2016 and 2026, indexed in Scopus, and substantively related to corporate sustainability, TBL/QBL, Islamic ethics, Qur'anic values, or sustainability governance. The exclusion criteria were book chapters, review-only papers, conference papers, non-English documents, articles outside the selected period, and records whose abstracts did not address the intersection between sustainability and Islamic or Qur'anic ethical discourse.

The PRISMA workflow was used as a selection protocol rather than as a quantitative meta-analysis procedure. Its purpose was to document how the corpus was narrowed from the initial search result to the final set of 112 articles. This clarification is important because the study does not pool statistical effect sizes. Instead, it uses the selected literature as a structured empirical corpus for conceptual and thematic synthesis.[22]

Figure 2. PRISMA Protocol

https://doi.org/10.14419/7d7fpb74; Jan and Khan, "Institutionalising Justice in Islamic Finance"; Sanuri et al., "Epistemological Transformation of ʿUrf in the DSN-MUI Fatwa on E-Commerce: A Maqāṣid al-Sharīʿah Based Analysis."

[22] Vinaytosh Mishra and Monu Pandey Mishra, "PRISMA for Review of Management Literature – Method, Merits, and Limitations – An Academic Review," in *Review of Management Literature*, vol. 2, Emerald Publishing, 2023, https://doi.org/10.1108/S2754-586520230000002007; Clarence Wenfeng Wang, "Writing Systematic Reviews," in *English for Medical Communication: A Guide to Course Design*, Taylor and Francis, 2025, https://doi.org/10.4324/9781003375654-11.



The 112 articles were imported into NVivo for thematic coding. The coding process was conducted in three stages. First, open coding was applied to abstracts, findings, and discussion sections to identify recurring concepts. Second, axial coding grouped related codes into higher-order themes. Third, the resulting themes were compared with the Qur'anic categories derived through tafsir maudhu'i. The codebook included seven parent nodes, such as TBL limitations, sustainability disclosure and greenwashing, Islamic governance, economic ethics, human dignity, ecological stewardship, and spiritual accountability. Examples of child nodes included external compliance, riba, gharar, ihtikar, karamah insaniyyah, fasad, mizan, muraqabah, hisab, barakah, zakat, and waqf. Because this is a single-author conceptual study, coding consistency was maintained through iterative recoding, analytic memos, and an audit trail rather than through inter-coder reliability claims.[23]

Qur'anic Exegesis and Interdisciplinary Synthesis

The tafsir maudhu'i phase was conducted through five steps. First, Qur'anic passages related to business, wealth, justice, human dignity, environmental stewardship, and accountability were collected. Second, the verses were grouped into four domains: profit (iqtisad), people (nas), planet (ard), and spiritual-prophetic accountability (ukhrawi/barakah). Third, the verses were read through selected classical tafsir sources, namely al-Tabari, Ibn Kathir, al-Qurtubi, and al-Razi, and through the contemporary Indonesian commentary

[23] Adawiyah and Pramuka, "Scaling the Notion of Islamic Spirituality in the Workplace"; Alibašić, "Exploring the Influence of Islamic Governance and Religious Regimes on Sustainability and Resilience Planning: A Study of Public Administration in Muslim-Majority Countries"; Hamidi et al., "The Role of Spirituality Dimension in the Sustainability of Islamic Banking: A Combined Structural Equation Modeling and Artificial Neural Network Approach"; Sulphey, "An Islamic Perspective of Workplace Rectitude."

Tafsir al-Mishbah. Fourth, the exegetical insights were abstracted into normative principles such as just exchange, human dignity, ecological balance, and eschatological accountability. Fifth, these principles were translated into the operational pillars of the Q-QBL framework and compared with the thematic nodes generated from the SLR.[24]

D. RESULTS AND DISCUSSION

Results and Findings

The review of the 112 Scopus-indexed articles indicates a growing scholarly interest in integrating spirituality, Islamic ethics, and accountability into corporate sustainability frameworks. The NVivo-assisted thematic coding shows that conventional TBL reporting is often criticized for relying heavily on external compliance, disclosure quality, and reputational incentives. This pattern is consistent with prior studies that identify the limits of technocratic reporting, weak assurance, and market-driven sustainability practices.[25] By synthesizing these themes with tafsir maudhu'i, this study develops the architecture of the Qur'anic-Based Quadruple Bottom Line framework.

The Structural Matrix and Empirical Anchors

To provide a clear conceptual mapping, Table 1 presents the ontological, teleological, and operational boundaries of the conventional TBL model and compares them with the proposed Qur'anic-Based Quadruple Framework. The comparison is supported by empirical anchors from the 112-article Scopus dataset and relevant literature on Islamic sustainability, corporate accountability, and spiritual governance.

Table 1. Ontological and Operational Comparison of Sustainability Paradigms

Analytical Dimension	Conventional Triple Bottom Line (TBL)	Qur'anic-Based Quadruple Framework

[24] Helfaya et al., "Qur'anic Ethics for Environmental Responsibility: Implications for Business Practice"; Khakim et al., "Formulating an Islamic Corporate Social Responsibility (I-CSR) Model: Integrating Maqāṣid Sharīʻah and Iḥsān"; Sulaeman et al., "Islamic Business Ethics in the Framework of Higher Ethical Objective (Maqasid al-Shariah): A Comprehensive Analysis and Future Research Directions"; Tabassum, "Rhetorical Devices in the Holy Qur'ān: Grammatical Shift and Communicated Subject Matters in Surah Al-Baqarah."

[25] Hamidi et al., "The Role of Spirituality Dimension in the Sustainability of Islamic Banking: A Combined Structural Equation Modeling and Artificial Neural Network Approach"; Ramadan et al., "Sustainability Reporting and Assurance in Gulf Cooperation Council Countries: What Is Missing?"; Triyuwono, "Taqwa: Deconstructing Triple Bottom Line (TBL) to Awake Human's Divine Consciousness"; Wang and Zhang, "The Interplay Between Environmental Disclosure, Corporate Governance, and Green Innovation in Enhancing Corporate Value."

Philosophical Bedrock	Secularism, Anthropocentrism, Utilitarianism	Theocentric Integralism (Tawhid, Khilafah, Amanah)
Strategic Teleology	Capital Accumulation & Shareholder Maximization	Realization of Ultimate Holistic Welfare (Falah)
Sovereign Fourth Axis	Absent (or minimized to secular Governance)	Spiritual-Prophetic Accountability (Ukhrawi)
Compliance Locus	External, Coercive (Market forces, State laws)	Internalized Theological Imperative (Muraqabah)
Core Success Metrics	Linear Financial Growth, Surface Green Disclosures	Transcendent Blessing (Barakah), Distributive Equity
Temporal Horizon	Myopic / Bounded by Earthly Time	Infinite Transcendental (Earthly to Eschatological)

Note. The comparison is synthesized from literature on Islamic governance, TBL critique, spiritual accountability, Islamic finance sustainability, and Qur'anic ethical orientation.[26]

The core limitation of the conventional Triple Bottom Line paradigm lies in the tendency to let economic performance become the dominant axis of corporate decision-making. Within this secular-anthropocentric configuration, the social and ecological dimensions may be treated as secondary variables that support shareholder value and market legitimacy. This imbalance creates a moral hazard because ethical and ecological responsibilities can be reduced to

[26] Adawiyah and Pramuka, "Scaling the Notion of Islamic Spirituality in the Workplace"; M. M. Alam et al., "Sustainable Development Status of Zakat Recipients: Empirical Investigation Based on Malaysia's Kedah State," *Journal for Global Business Advancement* 14, no. 5 (2021): 612–39, Scopus, https://doi.org/10.1504/JGBA.2021.123544; Alibašić, "Exploring the Influence of Islamic Governance and Religious Regimes on Sustainability and Resilience Planning: A Study of Public Administration in Muslim-Majority Countries"; Hamidi and Worthington, "Islamic Banking Sustainability: Theory and Evidence Using a Novel Quadruple Bottom Line Framework"; Hamidi et al., "The Role of Spirituality Dimension in the Sustainability of Islamic Banking: A Combined Structural Equation Modeling and Artificial Neural Network Approach"; Hasnat et al., "Capitalism in Modern Ignorance (Jahilliyah): Exploring Islamic Alternatives to Reshape Human Behaviour and Provide Solutions for the 21st Century"; Ibrahim et al., "Spiritual Leadership among Youth: Fostering Sustainable Development towards Islamic Values"; Jan and Khan, "Institutionalising Justice in Islamic Finance"; Khairuldin et al., "Developing a Holistic Islam-Based Academic Integrity Model for Malaysian Higher Education Institutions"; Mukhibad et al., "The Concept of Business Sustainability and Accountability Based on Performance Disclosure in Islamic Banks"; Nazam et al., "Standardization of Taqwa (Piety) Scale for Muslims: An Exploratory Study"; Sulaeman et al., "Islamic Business Ethics in the Framework of Higher Ethical Objective (Maqasid al-Shariah): A Comprehensive Analysis and Future Research Directions"; Sulphey, "An Islamic Perspective of Workplace Rectitude"; Triyuwono, "Taqwa: Deconstructing Triple Bottom Line (TBL) to Awake Human's Divine Consciousness."

disclosure, compliance, or reputation management rather than becoming substantive commitments.[27]

In contrast, the Qur'anic-Based Quadruple Framework positions spiritual-prophetic accountability as the governing axis that regulates economic, social, and ecological responsibilities. The framework does not reject profit, but it places profit within a broader moral structure shaped by tawhid, khilafah, amanah, muraqabah, and falah. This structure allows corporate sustainability to be understood not only as external reporting, but also as a theocentric commitment to justice, stewardship, and accountability before God.[28]

Qur'anic Scriptural Scaffolding and Exegetical Mapping

To anchor the empirical focus areas extracted from the 112 Scopus-indexed articles into scriptural foundations, Table 2 presents the selected Qur'anic verses, relevant classical and contemporary tafsir sources, and their analytical translation into strategic management categories. The mapping links each sustainability domain with a specific Qur'anic principle so that the proposed framework is not only derived from corporate sustainability literature, but also grounded in systematic exegetical reasoning.

Table 2. Qur'anic Structural Foundations and Analytical Mapping for the Quadruple Framework

Research Focus	Qur'an Verses	Tafsir Sources	Analytical Notes
Profit (Iqtisad)	Q. 4:29; Q. 2:275	Ibn Kathir; al-Tabari	Mutual consent (an taradin), elimination of exploitative financial arbitrage (Riba), and market equilibrium.
People (Nas)	Q. 17:70; Q. 49:13	al-Qurtubi; Tafsir al-Mishbah	Human dignity (karamah insaniyyah), fair living wage, labor emancipation, and stakeholder fraternity.

[27] Hamidi and Worthington, "Islamic Banking Sustainability: Theory and Evidence Using a Novel Quadruple Bottom Line Framework"; Ramadan et al., "Sustainability Reporting and Assurance in Gulf Cooperation Council Countries: What Is Missing?"; Sulphey, "An Islamic Perspective of Workplace Rectitude"; Triyuwono, "Taqwa: Deconstructing Triple Bottom Line (TBL) to Awake Human's Divine Consciousness."

[28] Hamidi et al., "The Role of Spirituality Dimension in the Sustainability of Islamic Banking: A Combined Structural Equation Modeling and Artificial Neural Network Approach"; Jan and Khan, "Institutionalising Justice in Islamic Finance"; Nazam et al., "Standardization of Taqwa (Piety) Scale for Muslims: An Exploratory Study"; Sulaeman et al., "Islamic Business Ethics in the Framework of Higher Ethical Objective (Maqasid al-Shariah): A Comprehensive Analysis and Future Research Directions."

Planet (Ard)	Q. 30:41; Q. 7:56	al-Razi; al-Qurtubi	Cosmic equilibrium (mizan), prohibition of industrial degradation (fasad), and ecological trusteeship.
Spiritual Axis (Ukhrawi/Barakah)	Q. 99:7-8; Q. 83:1-3	Ibn Kathir; al-Tabari	Divine observation (muraqabah), metaphysical audit (hisab), and blessing-oriented value creation (barakah).

Note. The exegetical mapping is synthesized from selected classical and contemporary tafsir sources and relevant literature on Islamic business ethics, sustainability governance, Qur'anic environmental responsibility, and Islamic social responsibility.[29]

The theocentric hierarchy of the Qur'anic corporate governance model operates through vertical integration. Tawhid provides the ontological foundation, while khilafah and amanah define the human mandate to manage resources responsibly. Authority is therefore not located solely in autonomous market actors, but is understood as a delegated responsibility that must be exercised within moral limits.[30] This vertical alignment connects the material sub-dimensions of iqtisad, nas, and ard with transcendental accountability. As a result, commercial activity is evaluated not only by efficiency and growth, but

[29] Helfaya et al., "Qur'anic Ethics for Environmental Responsibility: Implications for Business Practice"; Islam et al., "Ethico-Religious Green Supply Chain Management (GSCM): Embedding Islamic Ethics' Codes for Improving Environmental Concerns"; Jan and Khan, "Institutionalising Justice in Islamic Finance"; Khakim et al., "Formulating an Islamic Corporate Social Responsibility (I-CSR) Model: Integrating Maqāṣid Sharī'ah and Iḥsān"; S. Mohd Nor et al., "Corporate Social Responsibility Practiced by the Malaysian Islamic Banks: A Study on the Islamic Moral Economy," *International Journal of Business and Management Science* 8, no. 2 (2018): 277–99, Scopus; Moneim, "The Green Islamic Approach on Environmental Sustainability: A Contemporary Perspective"; Nazam et al., "Standardization of Taqwa (Piety) Scale for Muslims: An Exploratory Study"; Sulaeman et al., "Islamic Business Ethics in the Framework of Higher Ethical Objective (Maqasid al-Shariah): A Comprehensive Analysis and Future Research Directions"; Tabassum, "Rhetorical Devices in the Holy Qur'ān: Grammatical Shift and Communicated Subject Matters in Surah Al-Baqarah"; Taufik Syamlan et al., "Exploring Sharia Compliance Parameters in Marketing to Foster Innovation and Collaboration within Islamic Finance"; Ibn Kathir, "Tafsîr Ibn Kathîr"; Qurṭubī, *Tafsir Al-Qurtubi: Al-Jami Li-Ahkam al-Quran*; Shihab, *Tafsir Al-Mishbah: Pesan, Kesan Dan Keserasian Al-Qur'an*; Ath-Thabari et al., *Tafsir Ath-Thabari*; Razi, *Al-Tafsir al-Kabir Aw Mafatih al-Ghaib*.

[30] Al-Shamari, "Popular Sovereignty in Islamic Law Perspective"; Alibašić, "Exploring the Influence of Islamic Governance and Religious Regimes on Sustainability and Resilience Planning: A Study of Public Administration in Muslim-Majority Countries"; Hasnat et al., "Capitalism in Modern Ignorance (Jahilliyah): Exploring Islamic Alternatives to Reshape Human Behaviour and Provide Solutions for the 21st Century."

also by justice, dignity, ecological balance, and accountability before God. The framework therefore prevents the separation of business performance from ethical and spiritual responsibility.[31]

Operational Specifications of the Qur'anic-Based Quadruple Bottom Line Framework

1. Profit (Iqtisad): Recalibrating Economic Value through Just Commerce

Within the Qur'anic-Based Quadruple Bottom Line framework, the traditional financial dimension of profit is transformed into iqtisad, which emphasizes moderation, lawful exchange, and economic justice. Qur'an 4:29 prohibits the wrongful appropriation of wealth and requires exchange based on mutual consent, while Qur'an 2:275 distinguishes lawful trade from riba. Classical exegetical insights from Ibn Kathir and al-Tabari support the view that profit is legitimate when the process of acquisition is transparent, consensual, and free from exploitation.[32]

Under this financial ethic, corporate earnings growth cannot be separated from the quality of the process that generates it. Practices such as supply hoarding (ihtikar), price manipulation (ghaban), and informational ambiguity (gharar) contradict the ethical basis of iqtisad. Corporate financial metrics should therefore be interpreted not only as indicators of shareholder return, but also as resources that can support distributive justice, micro-enterprise empowerment, and ecological restoration.[33]

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[31] Khakim et al., "Formulating an Islamic Corporate Social Responsibility (I-CSR) Model: Integrating Maqāṣid Sharī'ah and Iḥsān"; Shu et al., "How Do Islamic Values Influence CSR? A Systematic Literature Review of Studies from 1995–2020"; Taufik Syamlan et al., "Exploring Sharia Compliance Parameters in Marketing to Foster Innovation and Collaboration within Islamic Finance."

[32] Ibn Kathir, "Tafsîr Ibn Kathîr"; Ath-Thabari et al., *Tafsir Ath-Thabari*; Jan and Khan, "Institutionalising Justice in Islamic Finance"; Sulaeman et al., "Islamic Business Ethics in the Framework of Higher Ethical Objective (Maqasid al-Shariah): A Comprehensive Analysis and Future Research Directions."

[33] I. Ahmad et al., "The Mediating Role of Green Accounting Management on Financial Performance: Integrated Stakeholder Theory and Natural Resource-Based View," *International Journal of Energy Economics and Policy* 15, no. 3 (2025): 245–61, Scopus, https://doi.org/10.32479/ijeep.18135; Mukhibad et al., "The Concept of Business Sustainability and Accountability Based on Performance Disclosure in Islamic Banks"; A. Nurasyiah et al., "Islamic Wealth Management: Ensuring the Prosperity of Muslim Households of MSMEs during Covid-19," *International Journal of Ethics and Systems* 40, no. 1 (2024): 189–211, Scopus, https://doi.org/10.1108/IJOES-09-2021-0165; Sulaeman et al., "Islamic Business Ethics in the Framework of Higher Ethical Objective (Maqasid al-Shariah): A Comprehensive Analysis and Future Research Directions"; Taufik Syamlan et al., "Exploring Sharia Compliance Parameters in Marketing to Foster Innovation and Collaboration within Islamic Finance."

2. People (Nas): Humanizing Organizational Ecosystems via Prophetic Fraternity

The social dimension of the Q-QBL framework is reconstructed through the concept of nas, which treats stakeholders as bearers of divinely endowed dignity (karamah insaniyyah). In relation to Qur'an 17:70, al-Qurtubi emphasizes the honor granted to the children of Adam. This principle implies that labor exploitation, unsafe working conditions, and unfair wages are not only managerial problems, but also ethical violations. The nas pillar therefore supports fair living wages, mental health protection, and the elimination of forced or exploitative labor within supply networks.[34]

Qur'an 49:13 further strengthens this pillar by linking human diversity with mutual recognition (lita'arafu). Tafsir al-Mishbah explains this verse as a basis for social interaction grounded in recognition, equality, and moral excellence rather than domination. In corporate practice, this principle supports stakeholder fraternity (ukhuwah), inclusive supply-chain relations, and policies that prevent dominant firms from marginalizing local micro-suppliers.[35]

3. Planet (Ard): Regenerative Stewardship Over the Sacred Biosphere

The environmental dimension becomes the pillar of ard, which frames the biosphere as a trust rather than a mere economic externality. Qur'an 30:41 links corruption on land and sea with human action, while Qur'an 7:56

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[34] Qurṭubī, *Tafsir Al-Qurtubi: Al-Jami Li-Ahkam al-Quran*; R. Fitriana et al., "Corporate Social Responsibility (CSR) towards Employees, Risk Management Quality and Corporate Sustainability Performance: Mediation of Corporate Performance," *Ikenga* 25, no. 1 (2024), Scopus, https://doi.org/10.53836/ijia/2024/25/1/001; M. S. Mannan et al., "The Impact of Authentic Leadership on Quiet Quitting: Mediating Role of Organizational Citizenship Behavior," *Contemporary Management Research* 22, no. 1 (2026): 27–59, Scopus, https://doi.org/10.7903/cmr.24119; B. Tutu-Boahene et al., "The Influence of Employee Mental Health on Sustainable Corporate Practices among Starred Hotels: The Roles of Marketing Performance and Stress Management," *Discover Mental Health* 6, no. 1 (2026), Scopus, https://doi.org/10.1007/s44192-026-00429-0.

[35] Shihab, *Tafsir Al-Mishbah: Pesan, Kesan Dan Keserasian Al-Qur'an*; D. Chalil et al., "Fostering Women's Engagement in Good Agricultural Practices within Oil Palm Smallholdings: Evaluating the Role of Partnerships," *Open Agriculture* 10, no. 1 (2025), Scopus, https://doi.org/10.1515/opag-2025-0428; N. Panakaje et al., "Islamic Principles for Jamaat Collaboration and Sustainable Business: How Organizational Learning and Financial Capacity Shape Environmental Outcomes," *Journal of Islamic Accounting and Business Research*, ahead of print, 2025, Scopus, https://doi.org/10.1108/JIABR-02-2025-0111; Shu et al., "How Do Islamic Values Influence CSR? A Systematic Literature Review of Studies from 1995–2020."

prohibits creating disorder after the earth has been set in balance. Through this exegetical lens, environmental damage is not only a technical risk, but also an ethical failure in fulfilling the mandate of stewardship.[36]

Operationally, the ard pillar requires firms to reduce ecological harm through circular production, green logistics, hazardous-waste control, and supplier screening related to deforestation or biodiversity loss. These practices should not be limited to public relations initiatives. They are part of responsible stewardship and are intended to align corporate production with ecological balance.[37]

4. Spiritual-Prophetic Accountability (Ukhrawi/Barakah): The Sovereign Paradigm Axis

The fourth pillar, spiritual-prophetic accountability, functions as the governing axis that regulates the three material dimensions. Qur'an 99:7-8 emphasizes accountability for every small action, while Qur'an 83:1-3 condemns dishonest measurement. These verses ground the concepts of muraqabah and hisab, which require corporate actors to consider both visible performance and accountability before God. Without this axis, economic, social, and environmental programs risk becoming merely instrumental compliance.[38]

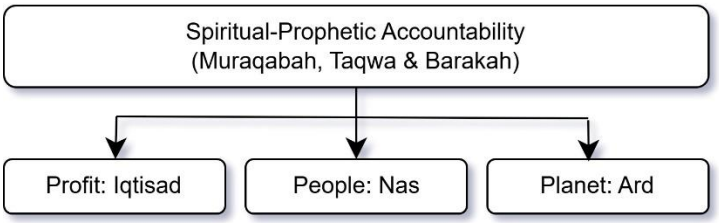
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[36] Qurṭubī, *Tafsir Al-Qurtubi: Al-Jami Li-Ahkam al-Quran*; Razi, *Al-Tafsir al-Kabir Aw Mafatih al-Ghaib*; Alibašić, "Exploring the Influence of Islamic Governance and Religious Regimes on Sustainability and Resilience Planning: A Study of Public Administration in Muslim-Majority Countries"; Islam et al., "Ethico-Religious Green Supply Chain Management (GSCM): Embedding Islamic Ethics' Codes for Improving Environmental Concerns."

[37] H. S. A. Aljohani, "Institutional Context and the Adoption of Green Entrepreneurship in Religious Cities: Insights from Makkah and Madinah," *Journal of Cleaner Production* 557 (2026), Scopus, https://doi.org/10.1016/j.jclepro.2026.148230; E. Firdaus et al., "Legal Aspects and Development of Bandar Bakau Dumai, Indonesia as a Mangrove Conservation and Ecotourism Area," *AACL Bioflux* 16, no. 3 (2023): 1448–58, Scopus; Moneim, "The Green Islamic Approach on Environmental Sustainability: A Contemporary Perspective"; S. Pujiningsih and H. Utami, "Accounting for Biodiversity and Extinction: Virtue Rhetoric to Change the World for the Better," *Meditari Accountancy Research* 32, no. 5 (2024): 1867–93, Scopus, https://doi.org/10.1108/MEDAR-06-2023-2036.

[38] Ameer et al., "Offence-Related Guilt in Islam Moderates Taqwa and Divine Forgiveness"; Hamidi and Worthington, "Islamic Banking Sustainability: Theory and Evidence Using a Novel Quadruple Bottom Line Framework"; Hamidi et al., "The Role of Spirituality Dimension in the Sustainability of Islamic Banking: A Combined Structural Equation Modeling and Artificial Neural Network Approach"; Nazam et al., "Standardization of Taqwa (Piety) Scale for Muslims: An Exploratory Study."

Figure 3. The Structural Operational Flow of the Qur'anic Quadruple Framework



This axis translates into performance concerns associated with barakah, process integrity, and ethical continuity. Its practical implications include strengthening halal-thayyib assurance, embedding ethical reflection in organizational routines, and deploying redistributive instruments such as zakat and corporate waqf to address structural poverty. In this sense, spiritual accountability provides the normative foundation for the material pillars rather than standing apart from them.[39]

Paradigm Ideology and Resource Contexts

The strategic difference between conventional sustainability and the Q-QBL framework lies in how each model understands resource use and corporate purpose. A growth-oriented model may treat resources primarily as inputs for expansion, while the Q-QBL framework emphasizes moderation, sufficiency (kafaf), and accountability. This orientation encourages firms to avoid wasteful consumption, predatory extraction, and business practices that create social or ecological imbalance.[40]

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[39] M. S. Ab Talib and M. H. Zulfakar, "Sustainable Halal Food Supply Chain Management in a Small Rentier Halal Market," *Arab Gulf Journal of Scientific Research* 42, no. 3 (2024): 449–63, Scopus, https://doi.org/10.1108/AGJSR-11-2022-0251; Adawiyah and Pramuka, "Scaling the Notion of Islamic Spirituality in the Workplace"; M. A. Al Haq et al., "Understanding the Impact of Institutional Factors on Asnaf Sustainability: A PLS-SEM Approach," *Journal of Islamic Monetary Economics and Finance* 7, no. 4 (2021): 759–90, Scopus, https://doi.org/10.21098/jimf.v7i4.1289; A. Ascarya et al., "Developing Cash Waqf Models for Baitul Maal Wat Tamwil as Integrated Islamic Social and Commercial Microfinance," *Journal of Islamic Accounting and Business Research* 14, no. 5 (2023): 699–717, Scopus, https://doi.org/10.1108/JIABR-09-2020-0267; C. M. Doktoralina et al., "Hashtags as a Way to Expedite the Zakat Supply Chain," *Uncertain Supply Chain Management* 8, no. 1 (2020): 197–206, Scopus, https://doi.org/10.5267/j.uscm.2019.7.004.

[40] Hasnat et al., "Capitalism in Modern Ignorance (Jahilliyah): Exploring Islamic Alternatives to Reshape Human Behaviour and Provide Solutions for the 21st Century"; Helfaya et al., "Qur'anic Ethics for Environmental Responsibility: Implications for Business Practice"; H. Khandakar et al., "Reforming Islamic Financial Standards for Inclusive and Sustainable Development: A Maturidi Creed Perspective on Behaviour, Equity and Justice," *International Journal of Ethics and Systems*, ahead of print, 2025, Scopus, https://doi.org/10.1108/IJOES-04-2025-0186.

This vertical alignment reframes the corporation as an institution that can generate economic value while supporting justice, ecological care, and long-term social trust. Corporate growth remains legitimate, but it is bounded by ethical process, distributive responsibility, and stewardship. Management is therefore understood as a form of accountable governance oriented toward falah.[41]

Discussion

The conceptualization of the Qur'anic-Based Quadruple Bottom Line framework contributes to corporate sustainability discourse by adding a theocentric account of internal accountability. The review of the 112 Scopus-indexed articles shows that many sustainability mechanisms remain dependent on technocratic reporting, regulatory oversight, and external assurance. By positioning spiritual-prophetic accountability as the governing axis, the Q-QBL framework offers a way to connect ecological survival and socio-economic equity with an internalized moral commitment.[42]

Theoretically, the Q-QBL model can support a spiritually grounded view of sustained competitive advantage. Rather than locating durability only in rare and inimitable tangible resources, the framework suggests that prophetic integrity, transparency, stakeholder trust, and process purity can become organizational resources that are difficult to imitate. These resources may strengthen resilience by reducing reputational risk and deepening stakeholder commitment.[43]

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[41] Helfaya et al., "Qur'anic Ethics for Environmental Responsibility: Implications for Business Practice"; Mukhibad et al., "The Concept of Business Sustainability and Accountability Based on Performance Disclosure in Islamic Banks"; Shiravand, "The Hayeh Motaleh as a Paradigm for Sustainable Business Ethics: Integrating Transcendent Philosophy, Environmental Ethics, and Corporate Governance."

[42] Hamidi and Worthington, "Islamic Banking Sustainability: Theory and Evidence Using a Novel Quadruple Bottom Line Framework"; Hamidi et al., "The Role of Spirituality Dimension in the Sustainability of Islamic Banking: A Combined Structural Equation Modeling and Artificial Neural Network Approach"; Ramadan et al., "Sustainability Reporting and Assurance in Gulf Cooperation Council Countries: What Is Missing?"; Shiravand, "The Hayeh Motaleh as a Paradigm for Sustainable Business Ethics: Integrating Transcendent Philosophy, Environmental Ethics, and Corporate Governance"; Triyuwono, "Taqwa: Deconstructing Triple Bottom Line (TBL) to Awake Human's Divine Consciousness"; Wang and Zhang, "The Interplay Between Environmental Disclosure, Corporate Governance, and Green Innovation in Enhancing Corporate Value."

[43] Ahmad et al., "The Mediating Role of Green Accounting Management on Financial Performance: Integrated Stakeholder Theory and Natural Resource-Based View"; Al-Hamedi et al., "Influences of Strategic Leadership, Organizational Innovativeness Capability on Effective Competitive Advantage"; Jan and Khan, "Institutionalising Justice in Islamic Finance"; Mannan et al., "The Impact of Authentic Leadership on Quiet Quitting: Mediating Role of Organizational

Within the Q-QBL model, the iqtisad pillar also revisits the conventional growth paradigm. Qur'anic ethics does not reject profit, but it places profit within the boundaries of lawful exchange, moderation, and social responsibility. This perspective encourages firms to reduce waste, avoid predatory marketing, educate consumers responsibly, and extend product life cycles where possible.[44] At the social level, integrating zakat and corporate waqf into the nas pillar repositions the firm as a vehicle for wealth circulation and social support. Corporate surplus can be directed toward marginalized groups, micro-suppliers, and environmental restoration. This reflects the Qur'anic objective that wealth should not circulate only among affluent groups.[45]

Implementing the Q-QBL model also faces practical challenges. Contemporary accounting systems and corporate KPIs are still largely shaped by short-term financial reporting and measurable material outcomes. Further work is needed to design shariah sustainability audit tools that can evaluate process integrity,

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Citizenship Behavior"; Mohd Nor et al., "Corporate Social Responsibility Practiced by the Malaysian Islamic Banks: A Study on the Islamic Moral Economy"; R. Yusfiarto et al., "Does Islamic Social Capital Enhance SMEs' Sustainable Performance," *Journal of Islamic Monetary Economics and Finance* 8, no. 1 (2022): 113–32, Scopus, https://doi.org/10.21098/jimf.v8i1.1398.

[44] Ab Talib and Zulfakar, "Sustainable Halal Food Supply Chain Management in a Small Rentier Halal Market"; Hasnat et al., "Capitalism in Modern Ignorance (Jahilliyah): Exploring Islamic Alternatives to Reshape Human Behaviour and Provide Solutions for the 21st Century"; Helfaya et al., "Qur'anic Ethics for Environmental Responsibility: Implications for Business Practice"; Islam et al., "Ethico-Religious Green Supply Chain Management (GSCM): Embedding Islamic Ethics' Codes for Improving Environmental Concerns"; Khandakar et al., "Reforming Islamic Financial Standards for Inclusive and Sustainable Development: A Maturidi Creed Perspective on Behaviour, Equity and Justice"; M. Kolodenko et al., "Bridging Consumer Behavior and Green Marketing in Czech Retail Chains: Applying Insights from Davari & Strutton Research," *Journal of Infrastructure, Policy and Development* 8, no. 12 (2024), Scopus, https://doi.org/10.24294/jipd.v8i12.9045.

[45] Al Haq et al., "Understanding the Impact of Institutional Factors on Asnaf Sustainability: A PLS-SEM Approach"; Ascarya et al., "Developing Cash Waqf Models for Baitul Maal Wat Tamwil as Integrated Islamic Social and Commercial Microfinance"; K. Ben Jedidia and K. Guerbouj, "Effects of Zakat on the Economic Growth in Selected Islamic Countries: Empirical Evidence," *International Journal of Development Issues* 20, no. 1 (2021): 126–42, Scopus, https://doi.org/10.1108/IJDI-05-2020-0100; A. H. M. Iman and M. T. S. H. Mohammad, "Waqf as a Framework for Entrepreneurship," *Humanomics* 33, no. 4 (2017): 419–40, Scopus, https://doi.org/10.1108/H-01-2017-0015; A. Yumna and M. Clarke, "Examining the Outreach of Islamic Charity-Based Microfinance Programmes: Empirical Evidence from Indonesia," *Journal of Islamic Monetary Economics and Finance* 5, no. 4 (2019): 849–72, Scopus, https://doi.org/10.21098/jimf.v5i4.1111.

supply-chain dignity, ethical wealth distribution, ecological care, and spiritual accountability without reducing these concepts to symbolic indicators.[46]

Limitations and Future Research Directions

While this study constructs a conceptual and theological architecture for the Q-QBL framework, several limitations should be noted. First, the framework is developed primarily through a conceptual-systematic synthesis of existing literature and hermeneutic text analysis. Therefore, the proposed operational indicators require empirical field testing within active corporate environments to evaluate their adaptability, validity, and managerial usefulness.[47] Second, the 112 Scopus-indexed articles analyzed in this study are concentrated in particular geographical hubs, especially Southeast Asia and parts of the Middle East. This regional concentration indicates the need for further research across different regulatory, cultural, and institutional contexts.[48]

To address these limitations, future research should pursue three directions. First, scholars should design and validate quantitative measurement scales, such as Corporate Taqwa and Barakah Indexes, using methods such as structural equation modeling to examine how spiritual accountability affects long-term financial, social, and sustainability outcomes.[49] Second, future

[46] Mukhibad et al., "The Concept of Business Sustainability and Accountability Based on Performance Disclosure in Islamic Banks"; S. Nurindrasari et al., "The Performance Measurement Construction for Developing Prosperity and Sustainability of Social Enterprises," *Revista de Gestao Social e Ambiental* 18, no. 9 (2024), Scopus, https://doi.org/10.24857/rgsa.v18n9-028; Pujiningsih and Utami, "Accounting for Biodiversity and Extinction: Virtue Rhetoric to Change the World for the Better"; W. Zayat et al., "Application of MADM Methods in Industry 4.0: A Literature Review," *Computers and Industrial Engineering* 177 (2023), Scopus, https://doi.org/10.1016/j.cie.2023.109075.

[47] Jan and Khan, "Institutionalising Justice in Islamic Finance"; Wan Khairuldin et al., "Sustainable Urban Development in Islamic Perspective: A Systematic Synthesis."

[48] A. K. Alhawamdeh et al., "Fostering Customer Satisfaction and Loyalty in Jordanian Banks: A Digital Approach Through Philanthropic and Environmental Responsibility," *International Journal of Sustainable Development and Planning* 19, no. 1 (2024): 109–21, Scopus, https://doi.org/10.18280/ijsdp.190109; Alibašić, "Exploring the Influence of Islamic Governance and Religious Regimes on Sustainability and Resilience Planning: A Study of Public Administration in Muslim-Majority Countries"; K. O. Mintah et al., "Exploring Climate Change Investment Initiatives and Funding Challenges among Faith-Based Organizations in Ghana," *Development Policy Review* 43, no. 2 (2025), Scopus, https://doi.org/10.1111/dpr.12826; Ramadan et al., "Sustainability Reporting and Assurance in Gulf Cooperation Council Countries: What Is Missing?"

[49] Bagis et al., "Exploring Islamic Spiritual Well-Being: Conceptualization and Validation of a Measurement Scale"; Hamidi et al., "The Role of Spirituality Dimension in the Sustainability of Islamic Banking: A Combined Structural Equation Modeling and Artificial Neural Network Approach"; Nazam et al., "Standardization of Taqwa (Piety) Scale for Muslims: An Exploratory Study."

studies should conduct longitudinal case studies in pioneer shariah-compliant organizations to document how transcendental KPIs can be integrated into standard accounting and sustainability governance practices.[50] Third, researchers should apply the Q-QBL framework to digital economies by examining how theocentric ethics operate within e-commerce networks, Islamic fintech platforms, digital supply chains, and AI-driven corporate decision models.[51]

E. CONCLUSION

This study develops a Qur'anic-Based Quadruple Bottom Line framework by integrating a PRISMA-guided review of 112 Scopus-indexed articles with thematic exegesis (tafsir maudhu'i). The analysis shows that the conventional TBL model is useful for widening sustainability reporting, but it remains limited when accountability is treated mainly as external compliance. The proposed Q-QBL model addresses this limitation by positioning spiritual-prophetic accountability (ukhrawi/barakah) as the governing axis for the material pillars of profit (iqtisad), people (nas), and planet (ard). Through this structure, corporate sustainability is redirected from profit-centered reporting toward holistic well-being (falah), justice, and stewardship.

Theoretically, the study contributes to applied Qur'anic studies and tafsir iqtisadi by showing how Qur'anic principles can be translated into a corporate sustainability framework. Practically, it offers a conceptual guide for executives, shariah boards, and policymakers who seek to strengthen sustainability governance beyond conventional disclosure. Future research should test the proposed indicators empirically, refine measurement tools for barakah and spiritual accountability, and examine the model across different sectors and regulatory contexts.

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[51] A. Roychoudhury et al., "Identification of Crucial Barriers against Adoption and Transformation towards Digital Supply Chain 5.0 for Sustainable Development," *OPSEARCH*, ahead of print, 2026, Scopus, https://doi.org/10.1007/s12597-026-01090-5; Sanuri et al., "Epistemological Transformation of ʿUrf in the DSN-MUI Fatwa on E-Commerce: A Maqāṣid al-Sharīʿah Based Analysis"; Taufik Syamlan et al., "Exploring Sharia Compliance Parameters in Marketing to Foster Innovation and Collaboration within Islamic Finance"; Waqas et al., "Twin Transformation: The Role of Digitalization with Artificial Intelligence, Big Data and Circular Supply Chain in Circular Economy Performance for Sustainability."

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