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Towards a Civilized Accounting Framework: Integrating Maqashid al Shariah, Anthropocosmic Vision, and Social Sustainability

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ABSTRACT :

Ecological crises, social inequality, and the erosion of meaning in economic life reveal the limits of mainstream accounting that is centred on profit and capital accumulation, including segments of Islamic accounting that remain trapped in formal compliance. This article aims to formulate a conceptual framework of civilized accounting through the integration of Maqashid al Shariah, anthropocosmic vision, and social sustainability. Employing a qualitative, philosophical approach and critical interpretive literature analysis, the study explores how Maqashid al Shariah can function as the basic teleology of accounting, how an anthropocosmic vision that emphasises the interconnectedness of God, human beings, and nature can enrich accounting's ontological assumptions, and how social sustainability provides dimensions of justice, inclusion, and intergenerational responsibility. The analysis shows that integrating these three perspectives enables a reformulation of accounting objectives, accountability relations, and performance dimensions from a narrow focus on financial reporting to a civilisational practice that supports *maslahah*, cosmic harmony, and socio ecological justice. The article proposes a conceptual model of civilized accounting that can serve as a foundation for further theoretical development, the design of performance indicators, and empirical experimentation in Islamic financial institutions and other organisations committed to social sustainability.

Keywords: *civilized accounting, Maqashid al Shariah, anthropocosmic vision, social sustainability, socio ecological justice*

INTRODUCTION

Academic Anxiety and Background

The development of contemporary accounting is marked by increasingly sophisticated measurement techniques, globally institutionalised reporting standards, and regulatory regimes that promise transparency, accountability, and efficiency. Yet behind these technical advances lies a deep academic anxiety: accounting appears ever more deeply trapped in instrumental rationality and economic reductionism, functioning primarily as a technology to protect and accumulate capital rather than as a means of nurturing a civilized form of life¹. In the context of Islamic accounting, this anxiety is layered. Many practices that claim to be “sharia-based” merely modify the form of contracts, products, and reporting standards to comply with formal fiqh requirements, without seriously addressing the ontological, epistemological, and axiological foundations of accounting itself². Islamic accounting holds great potential to become an instrument of

¹ Wael B Hallaq and New York, ‘The Impossible State : Islam , Politics and Modernity ’ s Moral Predicament by Book Reviews’, May 2014, 2018, pp. 2013–15, doi:10.1111/1478-9302.12053.

² Iwan Triwuyono, ‘Akuntansi Syari’ah: Menuju Puncak Kesadaran Ketuhanan Manunggaling Kawulo-Gusti’, *Jurnal Akuntansi Multi Paradigma*, 2.2 (2006), pp. 1–24
<<https://www.jamal.ub.ac.id/index.php/jamal/article/view/148>>.

civilisational transformation, but in practice it often appears as a religiously labelled variant of conventional accounting.

Literature Mapping and State of the Art

In line with this concern, critical and interpretive accounting literature shows that accounting is not a neutral practice, but is implicated in reproducing particular power relations, ideologies, and civilisational projects³. Within Islamic accounting, Maqashid al Shariah has been introduced to shift the focus from formal compliance to higher objectives such as the protection and flourishing of life, intellect, lineage, wealth, and religion⁴. A range of studies has proposed Maqashid based indices, performance measures for Islamic financial institutions, and reporting models oriented to Maqashid. However, much of this work continues to operate within conventional economic and growth-oriented frameworks, so that civilisational and “civilized” dimensions are not explicitly articulated.

On the other hand, Nusantara philosophy and the study of Asian religions introduce the idea of an anthropocosmic vision, a worldview that situates human beings within an integrated relational network with God and nature rather than as autonomous subjects dominating objects.⁵ This opens space for imagining accounting not merely as anthropocentric or economic, but as cosmocentric and relational. Meanwhile, the discourse of social sustainability in accounting developed through social and environmental accounting and sustainability accounting emphasises the importance of social justice, inclusion, human dignity, and intergenerational responsibility alongside environmental and economic issues⁶. Various efforts have been made to integrate social justice values into reporting and performance measurement, but they often remain framed in secular, policy-driven terms that separate spiritual and transcendental dimensions from the sustainability discussion.

Research Gap

Although these three strands of literature Maqashid al Shariah, anthropocosmic vision, and social sustainability hold promise for building a civilized form of accounting, their contributions remain partial and fragmented. First, Maqashid based work in Islamic finance and accounting largely concentrates on developing indices and performance measures, without accompanying this with a comprehensive reconstruction of accounting objectives, principles, and accountability relations.⁷ Second, studies of Nusantara anthropocosmic vision typically remain at a descriptive-philosophical level and are rarely translated into operational accounting concepts⁸. Third, social sustainability discourse in accounting tends to be confined within the language of policy and regulation, so that fundamental questions about civilisational orientation and cosmic responsibility are frequently sidelined.

As a consequence, there is still no explicit and systematic framework of “civilized accounting” that normatively integrates Maqashid al Shariah, anthropocosmic vision, and social

³ Jane Broadbent, “*Critical Accounting Research*,” (London: Routledge, 2013).

⁴ Jesser Auda, *MAQASID AL-SHARIAH AS PHILOSOPHY of Islamic Law* (the international institute of islamic thought p.o. box 669, herndon, va 20172, usa, 2008).

⁵ Masfi Sya’fiatul Ummah, ‘No 主観的健康感を中心とした在宅高齢者における健康関連指標に関する分散構造分析Title’, *Sustainability (Switzerland)*, 11.1 (2019), pp. 1–14
<http://scioteca.caf.com/bitstream/handle/123456789/1091/RED2017-Eng-8ene.pdf?sequence=12&isAllowed=y%0Ahttp://dx.doi.org/10.1016/j.regsciurbeco.2008.06.005%0Ahttps://www.researchgate.net/publication/305320484_SISTEM_PEMBETUNGAN_TERPUSAT_STRATEGI_MELESTA_RI>.

⁶ Jan Bebbington and Carlos Larrinaga, ‘Accounting , Organizations and Society Accounting and Sustainable Development : An Exploration’, *ACCOUNTING, ORGANIZATIONS & SOCIETY*, 2014, doi:10.1016/j.aos.2014.01.003.

⁷ Norazlina Abd Wahab and Senior Lecturer, ‘The Maqasid Al Shariah and the Sustainability Paradigm : Literature Review and Proposed Mutual Framework for Asnaf Development’, 5.2 (2019), pp. 179–96, doi:10.26710/jafee.v5i2.854.

⁸ Dawam Rahardjo, *Masyarakat Madani: Agama, Kelas Menengah, Dan Perubahan Sosial* (Jakarta: LP3ES, 1999, 1999).

sustainability into a single, coherent conceptual architecture. Islamic accounting literature continues to be dominated by normative technical or positivist, market oriented approaches, while sustainability accounting literature often relegates religion and local wisdom to the margins. It is this space that the present study seeks to address.

Rationale, Aim, and Research Questions

Grounded in this academic anxiety, the present study is rationalised as an attempt to reconceptualise accounting not merely as a technique of recording, reporting, and measurement, but as a civilisational practice that shapes how human beings understand their relationship with God, with one another, and with nature. Rather than simply adding religious terminology or sustainability indicators to existing frameworks, this article seeks to offer a more radical normative reconstruction of the foundations of accounting.

Specifically, the study aims to construct a normative framework of civilized accounting through the integration of Maqashid al Shariah, anthropocosmic vision, and social sustainability. This aim is unfolded into several foci: to explain how Maqashid al-Shariah can function as a basic teleology for accounting rather than merely an evaluative criterion for financial institutions; to elaborate how an anthropocosmic vision rooted in Nusantara philosophical traditions can enrich the ontological and relational assumptions of accounting; and to reinterpret social sustainability by embedding spiritual and cosmic dimensions. The research questions guiding this study are: how can Maqashid al Shariah, anthropocosmic vision, and social sustainability be conceptually integrated into a coherent framework of civilized accounting; in what ways does such a framework challenge and extend existing conceptions of Islamic accounting and sustainability accounting; and what normative implications does civilized accounting hold for rethinking objectives, principles, accountability relations, and performance indicators in accounting.

Methods

This study adopts a qualitative, non empirical approach with a philosophical conceptual character and a critical interpretive orientation.⁹ It is qualitative because the main focus is not on numerical measurement, statistical testing, or hypothesis testing, but on deepening meaning, reinterpreting concepts, and undertaking in depth analysis of discourses that develop in the literature. It is non empirical in the sense that the study does not collect field data through observation, interviews, surveys, or experiments, but relies on close reading and analysis of relevant scholarly texts. The philosophical conceptual dimension refers to the study's orientation to go "to the roots" of basic accounting concepts such as its purposes (telos), ontological assumptions about human beings and reality, categories of accountability, and definitions of performance in order to formulate a normative framework of civilized accounting. Thus, the research does not stop at the technical level of report or instrument design, but seeks to reflect on and reconstruct the theoretical edifice that underpins such practices. The critical interpretive orientation combines two key dimensions. The critical dimension views accounting as a socio-political practice that is not neutral, and therefore needs to be unpacked in terms of the power relations, ideologies, and civilisational projects it supports.¹⁰ The interpretive dimension emphasises that texts and concepts do not possess a single, static meaning; they must be read and interpreted within particular historical, social, and cultural contexts. Accordingly, the study not only reads what is written, but also asks whose voices are foregrounded, whose voices are marginalised, and what value horizons are presupposed in texts on Maqashid, Islamic accounting, anthropocosmic vision, and social sustainability.

⁹ Rulinawaty Kasmad, 'Third Edition', June, 2020; Triwuyono, 'Akuntansi Syari'ah: Menuju Puncak Kesadaran Ketuhanan Manunggaling Kawulo-Gusti'.

¹⁰ Jane Broadbent, "Critical Accounting Research,".

This approach is considered appropriate because the main objective of the research is the reconstruction of a normative framework of civilized accounting, rather than the testing of causal relationships between variables. The framework is built through conceptual work: criticising, comparing, and integrating ideas that are dispersed across different scholarly traditions.

Data and Data Sources

The data used in this study are secondary textual data, namely written texts that have been published and recognised as part of scholarly discourse. These textual data can be grouped as follows:

a) Classical and contemporary works on Maqashid al Shariah

This includes classical and modern texts that set out the core purposes of the Shariah (hifz al din, al nafs, al 'aql, al nasl, al mal) and elaborate their implications for socio economic life and governance.¹¹ These works are crucial for articulating the teleological and ethical horizon of civilized accounting.

b) Literature on Islamic accounting and Maqashid based accounting

This consists of journal articles and books that develop Maqashid indices, performance models, or reporting frameworks for Islamic financial institutions. It includes both normative and critical works, enabling the identification of different strands of thought: technocratic, legal-formal, or transformative.

c) Philosophical and theological writings on anthropocosmic vision

These are writings by Asian and Nusantara philosophers and religious thinkers who emphasise the ontological unity of God, human, nature, as well as concepts such as cosmic harmony, relationality, and interconnectedness.¹² This category is important for enriching the ontological and anthropological assumptions of accounting, which have tended to be anthropocentric.

d) Social and sustainability accounting literature

This includes works on social accounting, environmental accounting, sustainability reporting, and social justice discourse in the context of accounting.¹³ Among them are studies that address inequality, social exclusion, intergenerational responsibility, and critiques of growth-oriented accounting.

The sources are drawn from: reputable international journals (indexed in Scopus/WoS), nationally accredited journals, academic books and edited scholarly volumes, classical texts that hold recognised authority in Islamic and Asian philosophical traditions. The selection of sources is based not only on the reputation of publishers and indexation, but also on conceptual depth and their relevance to the three main pillars of the study: Maqashid al-Shariah, anthropocosmic vision, and social sustainability in the context of accounting.

Data Collection Techniques

Data collection was carried out through a series of interrelated steps:

1. Systematic search in academic database

The researcher conducted systematic literature searches in international and national databases (Scopus, Google Scholar, DOAJ, Sinta, and national journal portals) using combinations of keywords designed to capture the three main strands of the study, for example: Maqasid al Shariah and accounting/finance, Islamic accounting and critical/interpretive, anthropocosmic vision and ethics/economy, social sustainability and accounting/reporting, Islamic sustainability accounting and their equivalents in

¹¹ Jesser Auda, *MAQASID AL-SHARLAH AS PHILOSOPHY of Islamic Law*.

¹² Weiming Tu, "The Continuity of Being: Chinese Visions of Nature." *In Nature in Asian Traditions of Thought*, New York (Albany, NY: State University of New York Press, 1989., 1989).

¹³ Jan Bebbington and Henrik Österblom, 'University of Birmingham Accounting and Accountability in the Anthropocene Accounting and Accountability in the Anthropocene', 2020, doi:10.1108/AAAJ-11-2018-3745.

Indonesian. Initial search results (ranging from dozens to hundreds of publications) were then exported and screened.

2. Title, abstract, and keyword screening

This stage ensures that each publication is truly relevant to the central themes. Articles that are purely technical (for example, testing financial ratios without conceptual content) were excluded. Publications that appeared potentially relevant because they employ terms such as Maqashid justice, sustainability, or cosmology were examined carefully at the abstract level; if promising, the full texts were then read.

3. Snowballing from key texts

Articles and books that proved to be central were then used as starting points for a snowballing process: tracing their reference lists to identify other important works that did not surface in the initial searches, especially: classical Maqashid works that are less visible in indexed databases, Asian/Nusantara anthropocosmic writings and critical sustainability accounting articles rich in conceptual analysis

4. Thematic grouping and reference management

All selected sources were imported into **Mendeley** and organised into thematic folders: Maqashid, Islamic Accounting, Anthropocosmic, Social/Sustainability Accounting and Critical/Methodology. This organisation facilitated repeated reading, annotation, highlighting of key passages, and systematic citation during the writing process.

Data Analysis Techniques

Data analysis followed several **spiral and iterative** stages:

1. Close reading and thematic note taking

- a) how the text defines well being, benefit, or *maslahah*
- b) how it positions the relationship between God, human beings, and nature;
- c) how it understands social justice, sustainability, and intergenerational responsibility.

Findings from each text were recorded in thematic tables (for example, rows, author/text; columns, maqashid categories, anthropocosmic elements, social justice, sustainability), enabling comparative analysis across the three bodies of literature.¹⁴

2. Critical interpretive analysis of underlying logics

- a) Merely reproduce dominant economic and accounting logics (instrumental rationality, focus on growth and capital accumulation), or
- b) Offer critique and open up alternative horizons (such as distributive justice, cosmic relationality, and intergenerational well being).

The texts were read not only as ideas, but as parts of particular sociopolitical and civilisational projects. For example, the analysis probed whether Maqashid categories are used merely to legitimise financial products that resemble conventional ones, or genuinely to transform the structure of objectives and performance indicators.¹⁵

3. Dialogical comparison and conceptual integration

The results of the analysis of each literature stream were then placed into **conceptual dialogue**: Maqashid categories (*hifz al-din*, *al-nafs*, *al'aql*, *al-nasl*, *al-mal*) were juxtaposed with anthropocosmic principles (the ontological unity and harmony of God, human, nature), these were then brought into conversation with principles of justice, inclusion, and sustainability in accounting.¹⁶ From this dialogue, several matrices were constructed for example, matrices showing overlaps (shared concern for human dignity), tensions (between economic growth and ecological limits), and opportunities for integration (such as using Maqashid as a filter for sustainability indicators).

4. Normative reconstruction of the civilized accounting framework

¹⁴ Jane Broadbent, "Critical Accounting Research,"

¹⁵ Jane Broadbent, "Critical Accounting Research,"

¹⁶ Jane Broadbent, "Critical Accounting Research," p. 3.

Building on the dialogical comparison, the researcher undertook a normative reconstruction by formulating a triadic framework of civilized accounting: Maqashid al-Shariah as teleological and ethical orientation (what ultimate ends accounting should pursue), anthropocosmic vision as ontological and relational grounding (who human beings are and how they are situated in the cosmos), social sustainability as evaluative criteria (how socio-ecological impacts should be assessed over time).

5. Iterative process and conceptual verification

The analytical process was iterative. Initial formulations of the civilized accounting framework were repeatedly checked against key texts; whenever inconsistencies, oversimplifications, or omissions of important aspects were identified, the formulations were revised. In this way, the resulting conceptual model was designed to be: internally coherent, consistent with the main reference sources, and open to enrichment through future empirical research.

Validity, Limitations, and Citation Style

The trustworthiness of this study is supported by several strategies. First, it relies exclusively on reputable scholarly sources indexed journals, academic books, and classical works that have been tested within their intellectual traditions thus helping ensure the quality of the material analysed.¹⁷ Second, it employs **explicit inclusion exclusion criteria** in selecting literature, such as relevance to Maqashid, anthropocosmic vision, and social sustainability; conceptual depth; and connection to accounting discourse. Third, the researcher documents all analytical steps (literature review notes, thematic tables, research memos), so that the reasoning process from texts to conceptual propositions can be traced.

Nonetheless, as a non-empirical conceptual study, the findings have limitations. The proposed civilized accounting framework has not yet been tested in practice, and therefore requires further research such as case studies of Islamic financial institutions or community based organisations that seek to implement Maqashid and sustainability in their accounting practices.¹⁸ Moreover, literature selection inevitably involves choices and perspective; the framework developed here should thus be viewed as an invitation to dialogue, open to critique and further refinement.

RESULT

Reframing Accounting Objectives within a Civilized Paradigm

The analysis reveals that mainstream accounting continues to reproduce an economic rationality centred on profitability, capital accumulation, and shareholder value, positioning social, ecological, and moral concerns as marginal externalities. When read through an anthropocosmic lens where humans, nature, and the divine form an integrated relational unity accounting must be reconceptualised as a moral civilizational practice, not a mere technical instrument of financial measurement.¹⁹ This study therefore reframes accounting objectives toward a civilized paradigm grounded in *maslahah* and social ecological well being. Financial stability becomes a means rather than an end. Organisational success must be assessed by its ability to preserve dignity, reduce structural injustice, maintain ecological balance, and cultivate moral–spiritual character.²⁰

This reframing signifies a paradigmatic shift: from accounting as a facilitator of accumulation to accounting as a practice that nurtures human and cosmic flourishing.

Anthropocosmic Accountability and Expanded Relational Structures

The second result highlights that dominant accounting structures, rooted in principal agent theory, unduly narrow accountability to shareholders, rendering community, nature, and future

¹⁷ Triwuyono, 'Akuntansi Syari'ah: Menuju Puncak Kesadaran Ketuhanan Manunggaling Kawulo-Gusti'.

¹⁸ Bebbington and Larrinaga, 'Accounting, Organizations and Society Accounting and Sustainable Development : An Exploration'.

¹⁹ Jesser Auda, *MAQASID AL-SHARIAH AS PHILOSOPHY of Islamic Law*.

²⁰ Triwuyono, 'Akuntansi Syari'ah: Menuju Puncak Kesadaran Ketuhanan Manunggaling Kawulo-Gusti'.

generations largely invisible.²¹ By contrast, anthropocosmic ontology positions human beings within a triadic nexus of responsibility toward God, society, and nature.²² In this configuration, wealth is viewed as *amanah* that carries multidirectional accountability, consistent with Maqashid's mandate to advance justice and collective well being.²³

This study articulates four axes of accountability within a civilized accounting framework: Theological accountability, ensuring alignment with divine ethics and Maqashid, Social communal accountability, recognising stakeholders whose well being is affected by organisational activity; ecological accountability, affirming nature as a moral stakeholder; Intergenerational accountability, addressing long term impacts on future generations. This multidimensional accountability requires accounting systems to make visible the distribution of social and ecological costs and to challenge the myth of accounting neutrality.²⁴ Accounting becomes a field that determines whose interests are counted and whose lives are rendered invisible.

Civilized Performance Dimensions and Indicative Indicators

The third result formulates three performance dimensions that operationalise civilized accounting. Existing sustainability frameworks often remain generic or detached from moral spiritual grounding.²⁵ Through the integration of Maqashid, anthropocosmic thought, and social sustainability, this study develops:

1. **Maqashid Oriented Performance**

Indicators include fairness in wages, ethical contracts, respect for dignity, intellectual growth, and mechanisms that foster moral spiritual formation²⁶

2. **Anthropocosmic Relational Performance**

Indicators include meaningful community engagement, cultural continuity, biodiversity preservation, and organisational cultures fostering humility, gratitude, and ecological embeddedness.²⁷

3. **Social Sustainability Performance**

Indicators include reducing inequality, promoting participatory governance, strengthening social resilience, and preventing long-term social harms.²⁸

These three dimensions collectively demonstrate that civilized accounting is not utopian but provides concrete measurement directions shaped by justice, moral integrity, and ecological balance. Accounting thus becomes an instrument for nurturing sustainable, dignified, and harmonious forms of life.

Table 1. Triadic Framework of Civilized Accounting

²¹ Hallaq and York, 'The Impossible State : Islam , Politics and Modernity ' s Moral Predicament by Book Reviews'.

²² Bebbington and Österblom, 'University of Birmingham Accounting and Accountability in the Anthropocene Accounting and Accountability in the Anthropocene'.

²³ Rahardjo, *Masyarakat Madani: Agama, Kelas Menengah, Dan Perubahan Sosial*.

²⁴ Hallaq and York, 'The Impossible State : Islam , Politics and Modernity ' s Moral Predicament by Book Reviews'.

²⁵ Hallaq and York, 'The Impossible State : Islam , Politics and Modernity ' s Moral Predicament by Book Reviews'.

²⁶ Jesser Auda, *MAQASID AL-SHARIAH AS PHILOSOPHY of Islamic Law*.

²⁷ Bebbington and Larrinaga, 'Accounting , Organizations and Society Accounting and Sustainable Development : An Exploration'.

²⁸ Hallaq and York, 'The Impossible State : Islam , Politics and Modernity ' s Moral Predicament by Book Reviews'.

Dimension	Conceptual Focus	Illustrative Indicator Clusters
Maqashid oriented performance	Protection and flourishing of essential human interests	Fair wages; decent work; non exploitative contracts; support for education and knowledge; religiosity and ethics programmes
Anthropocosmic relational performance	Harmony between God, human beings, and nature	Community engagement; respect for local wisdom; protection of cultural heritage; biodiversity and ecosystem protection
Social sustainability performance	Long term social justice and intergenerational well-being	Inequality reduction; inclusive governance; livelihood resilience; long-term social risk mitigation

Figure 1. Triadic Accountability Model of Civilized Accounting

Discussion

Subsection 1. Civilized Accounting and the Critique of Conventional and Formalistic Islamic Accounting

The findings of this study reinforce and deepen the accumulated critiques of mainstream accounting as a technology that tends to stabilise the modern capitalist order rather than question it. The reframing of accounting objectives within a civilized paradigm shows that profit maximisation and capital accumulation, while not entirely irrelevant, cannot be accepted as ultimate ends without reproducing the moral and ecological crises associated with modernity.²⁹ This is consistent with critical perspectives in accounting which have long argued that accounting participates in the construction and legitimation of particular socio-political arrangements and power relations, rather than neutrally reflecting economic reality. However, by explicitly bringing Maqashid al-Shariah into the discussion, the present study moves beyond a purely immanent social critique towards a more teleological, value-anchored critique: accounting is evaluated not only by whether it reproduces domination or inequality, but by whether it contributes to the protection and flourishing of essential human interests and the realisation of *maslahah*.³⁰

The discussion also sheds new light on the limitations of formalist or proceduralist Islamic accounting. Much of the existing practice in “Islamic” or “sharia based” accounting and finance has focused on ensuring legal-formal compliance with *fiqh* rules on contracts, interest prohibition, and asset-backing, while leaving intact many of the underlying assumptions of market-centred, growth-driven capitalism.³¹ In such a context, Islamic accounting risks becoming a religiously decorated variant of conventional accounting, adding Arabic terminologies and Shariah boards without fundamentally revisiting the hierarchy of objectives or the scope of accountability. The civilized accounting paradigm developed in this study challenges this tendency by insisting that

²⁹ Hallaq and York, ‘The Impossible State : Islam , Politics and Modernity ’ s Moral Predicament by Book Reviews’.

³⁰ Jesser Auda, *MAQASID AL-SHARIAH AS PHILOSOPHY of Islamic Law*.

³¹ Bebbington and Larrinaga, ‘Accounting , Organizations and Society Accounting and Sustainable Development : An Exploration’.

Maqashid al Shariah must operate not as a thin ethical add on, but as a deep teleological horizon that reorients what counts as success, failure, risk, and wealth in organisational life.³²

Thus, the first contribution of the discussion is to argue that both conventional and formalistic Islamic accounting require normative reconstruction rather than mere technical reform. The proposed reframing of objectives situates accounting within a broader civilisational struggle over the meanings of development, prosperity, and justice. In doing so, it confirms and extends the work of critical accounting scholars, but grounds the critique in a richer theological and cosmological framework.

Subsection 2. Integrating Maqashid, Anthropocosmic Vision, and Social Sustainability

The second major theme in this discussion concerns the possibility and implications of integrating Maqashid al-Shariah, anthropocosmic vision, and social sustainability into a coherent accounting framework. At first glance, these three strands may appear to belong to different discursive universes: Maqashid to Islamic legal theory and ethics; anthropocosmic vision to East Asian and Nusantara philosophical traditions; and social sustainability to contemporary environmental and social sciences.^{33,34} However, the findings suggest that they converge on a crucial point: all three resist the reduction of human flourishing to material accumulation and insist on the relational, interdependent nature of life.

Maqashid al Shariah offers a structured hierarchy of purposes that span the protection of religion, life, intellect, progeny, and wealth; it thus provides a normative compass for evaluating institutions and practices, including accounting, in terms of their contribution to holistic well-being rather than narrow utility.³⁵ Anthropocosmic thought, as articulated for instance by Tu Weiming, emphasises that human beings exist within an ontological continuum linking Heaven, Earth, and humanity; it critiques anthropocentrism and affirms the embeddedness of human life within a larger cosmic order.³⁶ Social sustainability and sustainability accounting, in turn, highlight the limits of the planet, the importance of social equity, and the need to consider long-term, intergenerational consequences of economic activity.³⁷ The integration proposed in this study can be understood as the construction of a triadic lens: Maqashid al Shariah provides teleological and ethical orientation; anthropocosmic vision offers an ontological and relational grounding; and social sustainability contributes evaluative criteria for judging the social and ecological consequences of decisions over time. By bringing these strands together, civilized accounting goes beyond many existing sustainability or CSR frameworks that remain largely secular and technocratic in tone. It also moves beyond an inward-looking fiqh based Islamic accounting that is sometimes indifferent to ecological limits and global social inequalities. The discussion highlights that this integration does not dilute the distinctiveness of each tradition; rather, it opens a dialogical space in which they can mutually correct and enrich one another. Maqashid prevents sustainability discourse from collapsing into managerialism; anthropocosmic vision prevents Maqashid from being read in a purely juridical or anthropocentric manner; social sustainability provides concrete arenas (labour, community, environment, intergenerational equity) in which the teleological and cosmological insights can be operationalised.

In this way, the study contributes to the broader literature on Islamic accounting and sustainability accounting by proposing a conceptually integrated, normatively robust framework that can guide both theoretical elaboration and practical experimentation.

³² Jesser Auda, *MAQASID AL-SHARIAH AS PHILOSOPHY of Islamic Law*.

³³ Jesser Auda, *MAQASID AL-SHARIAH AS PHILOSOPHY of Islamic Law*.

³⁴ Bebbington and Larrinaga, 'Accounting , Organizations and Society Accounting and Sustainable Development : An Exploration'.

³⁵ Jesser Auda, *MAQASID AL-SHARIAH AS PHILOSOPHY of Islamic Law*.

³⁶ Ummah, 'No 主観的健康感を中心とした在宅高齢者における健康関連指標に関する共分散構造分析 Title'.

³⁷ Bebbington and Larrinaga, 'Accounting , Organizations and Society Accounting and Sustainable Development : An Exploration'.

Subsection 3. Implications for Theory, Practice, and Future Research

The third part of the discussion addresses the implications of civilized accounting for accounting theory, organisational practice, and future research agendas. At the theoretical level, the triadic framework developed in this study suggests that accounting cannot be adequately theorised without engaging with questions of teleology (What is the good life?), ontology (What kind of beings are we?), and justice (How should benefits and burdens be distributed across people and time?).^{38, 39} This stands in contrast to mainstream approaches that treat accounting primarily as a technical response to information asymmetry or as a neutral language for representing economic transactions. The findings thus support a renewed call for interdisciplinary and trans-civilisational accounting research, in which theology, philosophy, ethics, and social theory are not marginal additions but core interlocutors in theorising accounting. For organisational practice, the civilized accounting framework entails at least three clusters of implications. First, organisations would need to revisit their mission statements, governance structures, and internal control systems so that Maqashid-inspired objectives, anthropocosmic relational awareness, and social sustainability goals are not confined to CSR departments or symbolic reports, but integrated into core decision-making. Second, performance measurement systems would need to incorporate civilized indicators such as fairness of wage structures, community relational quality, ecological impacts, and intergenerational risk exposure, alongside traditional financial metrics.⁴⁰ Third, accountability mechanisms would need to be broadened to include structured participation by affected communities, environmental stakeholders, and possibly interfaith or ethical councils that can speak on behalf of future generations and non-human nature.⁴¹ At the same time, the discussion recognises that implementing such a framework is not straightforward. Organisations operate within regulatory regimes, market pressures, and political economies that often reward short-term financial gains over long-term civilisational flourishing.⁴² There is a risk that civilized accounting could be co-opted as another layer of symbolic disclosure or branding, without substantive transformation of objectives and power relations. This is why the study emphasises the need for critical vigilance and empirical engagement: researchers should not only propose frameworks but also investigate how they are adopted, resisted, or transformed in concrete institutional contexts.

For future research, several directions emerge. Empirical studies such as case studies of Islamic financial institutions, social enterprises, or community based organisations could explore how elements of Maqashid, anthropocosmic awareness, and social sustainability are already being negotiated in practice, even if not named as “civilized accounting”. Comparative research could examine how different cultural and religious traditions conceive of accounting’s role in relation to the sacred, the social, and the ecological, thereby enriching the global conversation on post-capitalist or post growth accounting. Methodologically, the study invites further work that combines philosophical conceptual analysis with participatory action research, so that communities and practitioners can co-design and test civilized indicators and reporting formats.

In sum, the discussion shows that civilized accounting is not merely a new label but a fundamental reorientation of how accounting is imagined and practiced. It confirms the critiques of conventional and formalistic Islamic accounting, articulates a constructive integration of Maqashid, anthropocosmic vision, and social sustainability, and opens a promising yet demanding agenda for theory, practice, and research.

³⁸ Hallaq and York, ‘The Impossible State : Islam , Politics and Modernity ’ s Moral Predicament by Book Reviews’.

³⁹ Jesser Auda, *MAQASID AL-SHARIAH AS PHILOSOPHY of Islamic Law*.

⁴⁰ Triwuyono, ‘Akuntansi Syari’ah: Menuju Puncak Kesadaran Ketuhanan Manunggaling Kawulo-Gusti’.

⁴¹ Rahardjo, *Masyarakat Madani: Agama, Kelas Menengah, Dan Perubahan Sosial*.

⁴² Hallaq and York, ‘The Impossible State : Islam , Politics and Modernity ’ s Moral Predicament by Book Reviews’.

CONCLUSION

This study shows that accounting can be reconstructed as a civility based practice when viewed through the integrated lens of Maqashid al-Shariah, the anthropocosmic vision, and social sustainability. By moving beyond conventional accounting, which tends to stabilize the moral and ecological deficits of contemporary capitalism, as well as formalistic Islamic accounting, which often confines itself to contractual legality without re-examining more fundamental objectives and assumptions, this study proposes a triadic conceptual framework in which Maqashid provides the teleological and ethical orientation, anthropocosmic thought offers the ontological and relational foundation, and social sustainability contributes concrete evaluative criteria for assessing social–ecological consequences over time.

Within this framework, the objectives of accounting are reformulated in terms of human and cosmic flourishing oriented toward *maslahah*; accountability is expanded from the narrow shareholder management relationship to a multidimensional responsibility toward God, community, nature, and future generations; and performance is reconsidered through civility based indicators that link justice, care, and intergenerational well being. Although the model proposed here remains conceptual and requires further empirical exploration and institutional experimentation, this study demonstrates that accounting need not be confined as a neutral technical language for financial accumulation, but can instead be reimagined as an instrument of care, balance, and responsibility that contributes to more just and sustainable forms of economic life.

Acknowledgments

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