

DOI(Journal): 10.31703/gssr  
DOI(Volume): 10.31703/gssr.2025(X)  
DOI(Issue): 10.31703/gssr.2025(X.III)

p-ISSN: 2520-0348

e-ISSN: 2616-793X



# GSSR

## GLOBAL SOCIAL SCIENCES REVIEW

HEC-RECOGNIZED CATEGORY-Y

www.gssrjournal.com

Global  
Social Sciences Review  
*exploring humanity*

**Volum X, ISSUE III SUMMER (SEPTEMBER-2025)**

Article Title

Islamic Approach of Good Governance in the Contemporary Age: A Comparative Study of Pakistan and Malaysia's Political Systems

Abstract

*This article explores the institutionalization of the Islamic governance principles of adl (justice), shufra (consultation), muhasbah (accountability), maqasid (public interest), and stewardship in Pakistan and Malaysia. A corpus of 2000 current documentary resources was compiled. The analysis reveals two different pathways. Malaysia has placed more stress on procedural formalism: compulsory consultations with published minutes and response to comments, earlier audits with more prominent follow-through, and ex-post facto reasoning (which invariably indicates constitutional preeminence) to cope with civil Shariah overlaps. Pakistan more frequently mobilizes adl and public interest through adjudication and public-interest litigation, which produces salient precedents and access via legal-aid references, but with less routinization of consultative and stewardship protections in social and family-law arenas. Our suggested reforms include standardized consultation windows and reason-giving, cross-system standing reference procedures, maqasid-congruent public scorecards in priority sectors, and a new module we call neo-Sufi accountability.*

**Keywords:** Islamic Governance; Shura; Maqasid Al-Sharia; Accountability; Legal Pluralism; Pakistan; Malaysia

Authors:

**Umbreen Akhtar:** Lecturer, Department of Pakistan Studies, National University of Modern Language, Islamabad, Pakistan.

**Sara Gurchani:** Lecturer, Department of Pakistan Studies, National University of Modern Language, Islamabad, Pakistan.

**Nadeem Tariq:** (Corresponding Author)  
Lecturer, Department of Pakistan Studies, National University of Modern Language, Islamabad, Pakistan.  
(Email: [umzaay@gmail.com](mailto:umzaay@gmail.com))

**Pages:** 203-220

**DOI:** 10.31703/gssr.2025(X-III).18

**DOI link:** [https://dx.doi.org/10.31703/gssr.2025\(X-III\).18](https://dx.doi.org/10.31703/gssr.2025(X-III).18)

**Article link:** <https://gssrjournal.com/article/islamic-approach-of-good-governance-in-the-contemporary-age-a-comparative-study-of-pakistan-and-malaysias-political-systems>

**Full-text Link:** <https://gssrjournal.com/article/islamic-approach-of-good-governance-in-the-contemporary-age-a-comparative-study-of-pakistan-and-malaysias-political-systems>

**Pdf link:** <https://www.gssrjournal.com/jadmin/Author/31rv1olA2.pdf>

Global Social Sciences Review

**p-ISSN:** 2520-0348 **e-ISSN:** 2616-793X

**DOI(journal):** 10.31703/gssr

**Volume:** X (2025)

**DOI (volume):** 10.31703/gssr.2025(X)

**Issue:** III Summer (September-2025)

**DOI(Issue):** 10.31703/gssr.2025(X-III)

**Home Page**

[www.gssrjournal.com](http://www.gssrjournal.com)

**Volume: X (2025)**

<https://www.gssrjournal.com/Current-issue>

**Issue: III-Summer (September 2025)**

<https://www.gssrjournal.com/issue/10/3/2025>

**Scope**

<https://www.gssrjournal.com/about-us/scope>

**Submission**

<https://humaglobe.com/index.php/gssr/submissions>



Visit Us



## Citing this Article

| 18                          |  | Islamic Approach of Good Governance in the Contemporary Age: A Comparative Study of Pakistan and Malaysia's Political Systems |                              |
|-----------------------------|--|---|------------------------------|
| Authors                     | Umbreen Akhtar<br>Sara Gurchani<br>Nadeem Tariq  | DOI   | 10.31703/gssr.2025(X-III).18 |
|                             |  | Pages   | 203-220                      |
|                             |  | Year  | 2025                         |
|                             |  | Volume  | X                            |
|                             |  | Issue   | III                          |
| Referencing & Citing Styles |  |   |                              |
| APA                         | Akhtar, U., Gurchani, S., & Tariq, N. (2025). Islamic Approach of Good Governance in the Contemporary Age: A Comparative Study of Pakistan and Malaysia's Political Systems. <i>Global Social Sciences Review</i> , X(III), 203-220. <a href="https://doi.org/10.31703/gssr.2025(X-III).18">https://doi.org/10.31703/gssr.2025(X-III).18</a>                       |   |                              |
| CHICAGO                     | Akhtar, Umbreen, Sara Gurchani, and Nadeem Tariq. 2025. "Islamic Approach of Good Governance in the Contemporary Age: A Comparative Study of Pakistan and Malaysia's Political Systems." <i>Global Social Sciences Review</i> X (III):203-220. doi: 10.31703/gssr.2025(X-III).18.  |   |                              |
| HARVARD                     | AKHTAR, U., GURCHANI, S. & TARIQ, N. 2025. Islamic Approach of Good Governance in the Contemporary Age: A Comparative Study of Pakistan and Malaysia's Political Systems. <i>Global Social Sciences Review</i> , X, 203-220.   |   |                              |
| MHRA                        | Akhtar, Umbreen, Sara Gurchani, and Nadeem Tariq. 2025. 'Islamic Approach of Good Governance in the Contemporary Age: A Comparative Study of Pakistan and Malaysia's Political Systems', <i>Global Social Sciences Review</i> , X: 203-20.   |   |                              |
| MLA                         | Akhtar, Umbreen, Sara Gurchani, and Nadeem Tariq. "Islamic Approach of Good Governance in the Contemporary Age: A Comparative Study of Pakistan and Malaysia's Political Systems." <i>Global Social Sciences Review</i> X.III (2025): 203-20. Print.   |   |                              |
| OXFORD                      | Akhtar, Umbreen, Gurchani, Sara, and Tariq, Nadeem (2025), 'Islamic Approach of Good Governance in the Contemporary Age: A Comparative Study of Pakistan and Malaysia's Political Systems', <i>Global Social Sciences Review</i> , X (III), 203-20.  |   |                              |
| TURABIAN                    | Akhtar, Umbreen, Sara Gurchani, and Nadeem Tariq. "Islamic Approach of Good Governance in the Contemporary Age: A Comparative Study of Pakistan and Malaysia's Political Systems." <i>Global Social Sciences Review</i> X, no. III (2025): 203-20. <a href="https://dx.doi.org/10.31703/gssr.2025(X-III).18">https://dx.doi.org/10.31703/gssr.2025(X-III).18</a> . |   |                              |



# Global Social Sciences Review

[www.gssrjournal.com](http://www.gssrjournal.com)

DOI: <http://dx.doi.org/10.31703/gssr>



Pages: 203-220

URL: [https://doi.org/10.31703/gssr.2025\(X-III\).18](https://doi.org/10.31703/gssr.2025(X-III).18)

Doi: 10.31703/gssr.2025(X-III).18



Cite Us



## Title

### Islamic Approach of Good Governance in the Contemporary Age: A Comparative Study of Pakistan and Malaysia's Political Systems

#### Authors:

**Umbreen Akhtar:** Lecturer, Department of Pakistan Studies, National University of Modern Language, Islamabad, Pakistan.

**Sara Gurchani:** Lecturer, Department of Pakistan Studies, National University of Modern Language, Islamabad, Pakistan.

**Nadeem Tariq:** (Corresponding Author)  
Lecturer, Department of Pakistan Studies, National University of Modern Language, Islamabad, Pakistan.  
(Email: [umzaay@gmail.com](mailto:umzaay@gmail.com))

#### Abstract

*This article explores the institutionalization of the Islamic governance principles of adl (justice), shufra (consultation), muhasbah (accountability), maqasid (public interest), and stewardship in Pakistan and Malaysia. A corpus of 2000 current documentary resources was compiled. The analysis reveals two different pathways. Malaysia has placed more stress on procedural formalism: compulsory consultations with published minutes and response to comments, earlier audits with more prominent follow-through, and ex-post facto reasoning (which invariably indicates constitutional preeminence) to cope with civil Sharīah overlaps. Pakistan more frequently mobilizes adl and public interest through adjudication and public-interest litigation, which produces salient precedents and access via legal-aid references, but with less routinization of consultative and stewardship protections in social and family-law arenas. Our suggested reforms include standardized consultation windows and reason-giving, cross-system standing reference procedures, maqasid-congruent public scorecards in priority sectors, and a new module we call neo-Sufi accountability.*

#### Contents

- [Introduction](#)
- [Literature Review](#)
- [Methodology:](#)
- [Data sources & Collection:](#)
- [Key-Informant Interviews](#)
- [Case selection Logic & Comparability Criteria](#)
- [Comparative Matrices](#)
- [Triangulation](#)
- [Results:](#)
- [Minority-Rights and Access Safeguards](#)
- [Robustness Checks and Reliability](#)
- [Discussion](#)
- [Conclusion](#)
- [References](#)

#### Keywords:

Islamic Governance; Shura; Maqasid Al-Sharia; Accountability; Legal Pluralism; Pakistan; Malaysia

## Introduction

Good governance is a catch phrase in development agencies and national reform programs. It typically refers to a set of norms, including the rule of law, accountability, participation, transparency, and effectiveness, a set of ideals, which, despite being

widely supported, are conceptually ambiguous and normatively contested. The ideals are progressively overlapping with indigenous ethical theories based on Islamic jurisprudence and political philosophy, especially maqāṣid al-sharīʿa (higher objectives of the law), shurah (consultative deliberation) and adl (justice), amanah (public trust) and ihsan (moral





excellence). Recent scholarship has challenged a purely legalistic interpretation of these ideas and advocated for their application to public administration, policy evaluation, and institutions (Güney, 2024; Rane, 2023). At the same time, critics caution against instrumentalizing *maqāsid* as a catch-all rationale for policy choices cut off from textual constraints or democratic accountability (Belhaj, 2023). These debates reflect a wider shift in governance writing away from "formalist" compliance toward value-inflected performance and legitimacy and raise an important and timely question: what can a rigorously-grounded Islamic approach offer the modern governance dialogue?

As a matter of fact, reforms in governance in Muslim dominant countries have taken the form of global borrowing without answering the question of normative legitimacy and social buy-in. An Islamic approach so understood - here, not as theocratic transposition but as a principled approach inferred from *maqasia*, *shura*, and public interest (*maṣlaḥ*) - suggests a vocabulary of goods (justice, welfare, dignity) and procedures (consultation, accountability) that exist within the comprehension of many citizens in binding ways. Pakistan and Malaysia are analytically instructive comparators. Pakistan describes itself as an Islamic republic and enshrines Islam in the Constitutional structure (for example, Federal Shariat Court; Council of Islamic Ideology), yet the country encountered issues regarding the degree of Islamic constitutionalism that ought to apply to legislative review and policy (Waseem, 2024). Malaysia, as a federation with Islam as the religion of the Federation, functions with a dual legal order where Syariah institutions coexist with civil ones, and where post-colonial settlement often summarized as the 'three Rs' of religion, race, and royalty structures political legitimacy and contestation (Shah, 2022). Both systems have come of age under democratic pressures, judicial activism, and the benchmarks of global governance, but they articulate Islamic-state relations in something different from the other, making them ideal cases to probe whether and how Islamic principles of governance can be made operational beyond mere rhetoric.

This paper suggests a comparative study on the translations of selected Islamic principles of governance into institutional rules and practices of

policies in Pakistan and Malaysia. Substantively, it is concerned with (i) consultative mechanisms (*shu'rah*) in legislative and executive decision-making; (ii) accountability architectures, including judicial review with Islamic referents; and (iii) value-based performance frameworks with reference to *maqasid* for assessing policy outcomes. In question, the study combines methodologically doctrinal legal analysis (constitutional texts, statutes, case law) with a selective study of empirical literature on Shariah governance (at least in the context of the operational measures within Islamic finance, where such measures are relatively highly developed) to elicit working indicators of public-sector governance. The intent is to shift the ground from normative generalities at the highest level to operational criteria that policy makers can adapt within the contours of the constitution. Recent developments in the study of *maqāsid* and debates about *maqasid*'s limits offer the conceptual framework (Güney, 2024; Belhaj, 2023; Rane, 2023).

**Theoretical.** The article contributes to Islamic governance theory by bridging jurisprudential constructs (*maqāsid*, *shūrā*) with contemporary public-administration debates on performance, legitimacy, and ethics. It engages critiques that see *maqāsid* as overly malleable, testing whether careful operationalization can preserve normative guardrails while enabling policy relevance (Belhaj, 2023; Güney, 2024).

**Methodological.** The study adapts measurement strategies from Shariah governance in finance, where disclosure, board structures, and Shariah supervisory mechanisms are routinely audited by public institutions. Evidence from Islamic banking suggests that governance architectures linked to Islamic objectives (e.g., specialized oversight committees, value-based disclosure) correlate with sustainability performance, competition, and stakeholder trust (Aspiranti et al., 2023; Satyakti, 2023; Kashi et al., 2024). Translating such logics to the public sector could sharpen indicators for *amānah* (fiduciary integrity), *ʿadl* (equity), and *maṣlaḥa* (public welfare).

**Policy.** For policymakers, a comparative map of how Pakistan and Malaysia institutionalize Islamic principles, what works, what drifts into symbolism, and what trade-offs appear can inform reform sequencing: where consultative forums genuinely broaden participation; how Islamic review interacts

with constitutional supremacy; and which value-based metrics travel well across sectors. Evidence-led recommendations can also mitigate the “checkbox” risk of governance agendas by grounding them in socially resonant norms.

The article focuses on national-level institutions and policy processes in Pakistan and Malaysia from roughly 2000 to 2024. It does not attempt (i) a full historical theology of Islamic political thought; (ii) ethnographic assessments of local bureaucratic cultures; or (iii) comprehensive sectoral evaluations (e.g., health, education) beyond illustrative cases. It treats Sufism/neo-Sufism as a sociocultural variable shaping public ethos and civil-society mediation rather than a doctrinal driver of constitutional design; the discussion is limited to its contemporary public-sphere articulations where relevant (Bria, 2022). The analysis also brackets macroeconomic development outcomes except insofar as governance indicators and value-based metrics bear on them.

Section 2 reviews the literature on (a) good-governance frameworks and (b) Islamic governance thought, highlighting convergences and tensions. Section 3 details the comparative methodology and proposes operational indicators (consultation, accountability/review, value-based performance). Section 4 presents the Pakistan–Malaysia findings along those indicators. Section 5 discusses implications for theory and reform design, addressing risks of *maqāsid* overreach and capture. Section 6 concludes with a pragmatic agenda for context-sensitive Islamic governance reforms.

Despite extensive adoption of “good governance” benchmarks, Pakistan and Malaysia exhibit persistent gaps between formal compliance and normative legitimacy, especially where Islamic referents are constitutionally salient. The core problem is how to translate Islamic governance principles, *maqāsid*, *shūrā*, *‘adl*, and *amānah*, into operational, accountable, and democratically compatible institutional designs that improve public-sector performance without devolving into either symbolic gesture or legal overreach (Waseem, 2024; Shah, 2022; Kay, 2024). Accordingly, this study asks: (1) How are Islamic governance principles currently instantiated in Pakistan’s and Malaysia’s constitutional and

administrative architectures, and with what effects on consultation and accountability? (2) Which value-based metrics (adapted from Shariah governance in finance) plausibly assess public-sector performance in ways consistent with *maqāsid*? (3) Under what conditions do Islamic referents enhance, rather than erode, rule-of-law guarantees and inclusive participation? The objectives are to (i) build a comparative framework that maps principles to institutions and indicators; (ii) generate evidence on design choices that support integrity, participation, and value-realization; and (iii) offer policy-ready recommendations to align governance reforms with constitutionally grounded Islamic norms in both countries. (Mirahmadi, 2021; Aspiranti et al., 2023; Satyakti, 2023).

## Literature Review

Across the classical and modern canon, Islamic political ethics frame governance as a moral trust (*amānah*) oriented to justice (*‘adl*), public consultation (*shūrā*), and accountability before both God and society (*muḥāsabah*). Justice is not merely retributive; it is distributive and procedural, binding rulers to uphold dignity, fair process, and equitable welfare (Güney, 2024). Consultation is institutionalized deliberation: while scripture establishes the norm (“whose affairs are [decided] by consultation among themselves”), jurists and modern theorists translate *shūrā* into councils, assemblies, and participatory procedures compatible with contemporary rule-of-law (Thielicke-Witt, 2025). Accountability extends vertically (to God) and horizontally (to citizens and institutions), giving normative teeth to auditing, disclosure, and redress mechanisms (*muḥāsabah* as self-reckoning and institutional scrutiny) (Hidayati, 2022).

The higher objectives of the law (*maqāsid al-sharī‘a*), protection and flourishing of faith, life, intellect, lineage, property, and, in many modern formulations, dignity and environment supply a public-interest test for policy. Contemporary public-policy scholarship operationalizes *maqāsid* into ex-ante and ex-post criteria for evaluating social programs, sustainability agendas, and development trade-offs, thereby offering a teleological compass that complements positive law

(Tok et al., 2022; Güney, 2024). Finally, *khilāfah* in the ethical-political sense denotes human vicegerency/stewardship rather than a fixed imperial form: sovereignty belongs to God, while human authorities exercise delegated trusteeship bound by justice, consultation, and the *maqāṣid* (Belhaj, 2025).

Legitimacy in Islamic political theology is anchored in a dual grammar: divine sovereignty (*ḥākimiyyah/ulūhiyyah*) and popular agency. The Qur'an–Sunnah corpus posits God as the ultimate lawgiver; yet it simultaneously commands consultative decision-making and justice toward the governed. As modern theorists argue, the normative arc runs from divine sovereignty to popular authorization *bay'ah* (oath of allegiance), *shūrā*, and due process become the procedural conduits of legitimacy (Belhaj, 2025). This perspective rejects both theocracy without accountability and populism without ethical constraint, insisting that constitutionalism, rights, and institutional checks are theologically defensible when they instantiate justice and the public interest. Where older debates opposed “divine” to “popular” sovereignty, recent scholarship reads them as sequential and conditional: authority is “popular” insofar as it is exercised within the God-delimited space of rights, purposes, and procedures (Belhaj, 2025; Güney, 2024).

During the past twenty years, the term neo-Sufism has been used to refer to movements that combine inner discipline (*taṣawwuf*) with civil virtuosity (*wasatiyyah*) and social activism. Rather than quietism, this strand places emphasis on *iḥsān* (moral excellence) as a civic virtue: leaders and officials are enjoined to self-rectify (*muhāsabah al-nafs*), serve in a spirit of humility, and take up the effort to prioritize the vulnerable. As a form of governance, it is service-based forms of bureaucratic culture, anti-corruption norms as spiritual responsibility, and reconciliation-based conflict mediation. Digital-age Sufi networks and teaching authorities have also entered policy conversations once again, re-legitimizing consultative authority in ways that can strengthen community oversight over local institutions (Hidayati, 2022). Recent field-making work in religious studies emphasizes Sufism's modern reconfigurations of organizational forms, pedagogies, and publics that keep its ethical

grammar relevant for plural societies and statecraft (Zarrabi-Zadeh, 2024).

Most significantly, the idiom of *iḥsān* in neo-Sufism augments to *adl* and *shūrā*: decision-makers are not only obligated to be just and consultative, but also to be excellent, empathetic, and restrained. This can usefully bridge the gap between the formalism of the rule of law and the trust of citizenship, especially where legal dualism or majoritarian tensions test social cohesion.

The constitutional direction of Pakistan is purely Islamic but institutionally hybrid. A substantive section of the Constitution adopted by the 1949 Objectives Resolution promises the state to facilitate Muslims to practice their lives in harmony with Islam without prejudice against the rights of minorities. The institutionalized Islamization has proceeded unevenly over decades, but there have always been two areas of concern: (i) constitutional (e.g., repugnancy) clauses, and (ii) advisory/interpretive institutions like the Council of Islamic Ideology (CII). Holz's (2022) institutional study demonstrates the CII's role as an advisory bridge between scripture, jurisprudence, and parliamentary lawmaking; mediators of tensions between moral aspiration and the possibility of administration; and, through its recommendations filtered by politics, federalism, and judicial review.

Contemporary Pakistani scholarship notes that Islamization has occurred alongside national-interest diplomacy, with identity politics, security imperatives, and development goals framing religious policy positions (Ahmed, 2023a, 2023b). Implementation Gaps Exist: overlapping jurisdictions (federal-provincial), politicized use of religious idioms, and capacity constraints within ministries delay translation of constitutional ethics into justiciable policies and services. Education reform debates, e.g., values infusion through curricula, examples of both aspirations but also potential for majoritarian capture without any strong protection of rights, Qazi, M., 2021/2023. In short, under Pakistan's design, the claims of Islamic legitimacy are embedded in the constitutional text and advisory institutions, but delivery depends upon inter-branch coordination, minority protections, and administrative accountability.

The governance of Malaysia is overlaid with pluralisms of ethnicity, religion, and law. The Federation is a Muslim country, and soldiers of the



Islamic religion family and certain individual-status cases come under the Sharifah courts, the remaining general jurisdiction under civil courts. Two such architectures require complex jurisdictional choreography. Chua (2021) shows how apostasy litigation is a case study of a highest court negotiating between legal pluralism and rights-claims, between a constitutional guarantee and religious-administrative regimes. One broader comparative analysis shows the judges of Malaysia increasingly reasoning from a position of constitutional supremacy and basic-structure doctrine in a reassertion of the rule of law as a constraint on both legislative and administrative power (Balasubramaniam, 2022).

The areas of policy most Islamized have been finance and social policy (e.g., Sharī'a banking, halal regulation, family law). The struggle facing the state is not about Islamizing policy but to match plural service delivery in the state with equality and non-discrimination under a polity of many religions. Where civil and Shar'i jurisdictions touch (conversion, guardianship, criminalization outside federal powers), civil courts and legislatures need to institutionalize some form of cooperative mechanisms for referencing procedures, conflict-rules, and appellate harmonization to de-politicize the adjudication of identity, but to do so without simultaneously de-leveraging the religious competencies.

A comparative lens draws attention to the institutionalization of Islamic concepts of ethics by concrete regimes of accountability. In the financial domain, Shar'i'a governance has resulted in unique boards, audit, and disclosure regimes for increased transparency and stakeholder assurance if well conceived. These structures and their performance implications are charted in the literature since 2020: board attributes and audit committees may enhance protection of investment account holders (Khalil and Taktak, 2020); consolidated reporting and disclosure can increase credibility and comparability across institutions (Aspiranti et al., 2023; Salin et al., 2023; Zuhroh, 2022). Scholars also suggest going beyond compliance and holding policies and institutions accountable for "substantive maqāṣid performance," which measures whether or not policies and institutions

deliver dignity, inclusion, and the care of our environment (Tok et al., 2022).

It is the rule-of-law arrangements that are important as normative aspirations. In Malaysia, the reasoning of constitutional supremacy has (re)empowered judicial review to mediate plural legal orders (Balasubramaniam, 2022). In Pakistan, anti-corruption regimes and Pils in courts evolved as instruments of horizontal accountability, although research warns of the risks in selective enforcement that may undermine any legitimacy except for clear standards, due process, and legislative oversight (Korejo et al., 2022).

The litmus test of Islamic-reference rule is minority-rights protection. Robust resources justice, iḥsān, dhimmah history re-read because of equal citizenship, protecting life, intellect, and dignity, resources called maqashid in Islamic ethics would be able to establish equality, freedom of conscience. The trick, the literature insists, is to turn such norms into enforceable safeguards: anti-discrimination laws, independent authorities, and rights-compatible family law processes, and to harmonize these systems on appeal (Chua, 2021; Belhaj, 2025).

Maqā Shanghai policy structures are being assessed on development interfaces in Muslim states alongside SDGs, climate finance, and social protection. They can be taken seriously and integrated with global, mission-oriented governance: defining clear public purposes, creating metrics, and forming cross-sector coalitions around dignity-improving results (Tok et al., 2022; Güney, 2024). The comparative implication here is that Islamic values need not remain symbolic; they do not need to impede action simply because of the lack of legal clarity and the representation of the majority of its members.

The literature review provides 3 convergences. First, it assumes a substantively non-conflictual adl, shura, muhassabah, maqassid, vicegerent stewardship with constitutionalism, deliberative rule, and rights-based governance (Belhaj, 2025; Güney, 2024; Tok et al., 2022). Second, it reveals that institutional design (under the heading of Islamization) is path-dependent: in Pakistan, a scripture and statute are mediated by an advisory institution called the CII, under political pressures



(Holz, 2022; Ahmed, 2023a); in Malaysia, a dualism in legal systems demands rule-of-law innovations to address jurisdictional overlaps (Chua, 2021; Balasubramaniam, 2022). Third, particularly Sharari Sharayat in finance exhibits the practice of the concretization of Islamic accountability via boards, audits, and disclosures, where the nascent trend is a turn toward impact-oriented *maqasid* measures (Khalil et al., 2020; Aspiranti et al., 2023; Salin et al., 2023; Zuhroh, 2022).

However, gaps persist. Empirically, few studies integrate doctrinal ethics and institutional performance across multiple policy domains (education, social protection, environmental governance) using shared indicators. Normatively, the literature often treats *shūrā* and *ihsān* as values without specifying design choices, e.g., which deliberative forums, which transparency thresholds, and which citizen-oversight triggers are needed to operationalize them. Comparative work sometimes sidelines minority-rights enforcement and appellate harmonization inside dual legal systems. And while neo-Sufism's civic language is promising, its translation into bureaucratic practice and anti-corruption routines remains under-measured (Zarrabi-Zadeh, 2024; Hidayati, 2022).

**Contribution.** Building on these insights, the article proposed here will (i) develop a *maqāṣid*-anchored, rights-screened governance scorecard that marries Islamic ethics with rule-of-law and service-delivery metrics; (ii) comparatively test the scorecard in Pakistan and Malaysia across two policy domains (e.g., family law administration and social-safety nets), paying special attention to minority access and appellate coherence; and (iii) explore a “neo-Sufi accountability” module, practical routines of *muḥāsabah/ihsān* (leadership self-audits, citizen feedback loops) to complement conventional audits and judicial review. By specifying measurable institutional designs and safeguards, the study aims to move the debate beyond symbolism toward demonstrable public value.

## Methodology:

### Design: systematic comparative case study (Pakistan vs. Malaysia)

This study adopts a systematic comparative case-study design to explain how Islamic governance principles are translated into concrete institutions

and practices in two Muslim-majority polities, Pakistan and Malaysia. The design is “systematic” in three senses: (i) a pre-specified sampling frame and inclusion criteria for documents and informants; (ii) a shared coding scheme that operationalizes Islamic principles into observable indicators; and (iii) structured cross-case matrices to ensure commensurability. The logic of comparison is most-similar-systems with critical contrasts: both countries constitutionalize Islam yet differ in legal architecture, judicial doctrines, and state-society configurations. The goal is analytical generalization, refining a portable framework for Islamic-reference governance rather than statistical inference.

## Data sources & Collection:

### Targeted literature & policy corpus (constitutions, statutes, policy papers)

The core corpus covers 2000–present (with earlier landmark texts where necessary). Sources include: constitutional provisions; ordinary statutes and amendments; subsidiary legislation (rules, regulations); parliamentary debates and committee reports; national development plans; Islamic finance and Shari‘ah-governance frameworks; policy white papers; and published guidelines by relevant ministries and agencies. Academic literature (peer-reviewed articles, university press books) is included when it directly interprets, evaluates, or measures governance mechanisms. All items are logged with bibliographic metadata, provenance, year, and domain (e.g., justice, finance, family law, social protection).

**Inclusion criteria.** Documents that (a) reference Islamic principles in design or justification; (b) create or reform accountability/consultation mechanisms; or (c) bear on rights protection and legal pluralism. **Exclusion criteria.** Purely theological treatises without public-policy implications; commentary lacking identifiable policy claims; duplicated drafts superseded by final instruments.

**Search strategy.** Targeted searches of official gazettes, parliamentary portals, ministries of law/religion, central banks, judicial repositories, and national archives; forward-backward citation tracing from anchor texts; and expert recommendations.

## **Documentary Analysis (Legal/Constitutional Texts; Institutional Reports)**

For each item, the unit of analysis is the policy instrument or institutional arrangement (e.g., council, court, board, audit mechanism). A standardized extraction sheet records: purpose, enabling clause(s), design features (mandate, composition, appointment rules), safeguards (transparency, review, appeal), and Islamically stated objectives (e.g., justice, public interest). Annual reports, audit findings, and performance indicators are captured where available to link design to outputs or outcomes.

## **Key-Informant Interviews**

If feasible, the study conducts 20–30 semi-structured interviews across both countries, targeting: (i) policymakers and senior bureaucrats involved in Islamic-reference policy; (ii) scholars of Islamic law/governance; and (iii) religious leaders with advisory or oversight roles. Sampling. Purposive maximum-variation sampling (institutional role, legal domain, stance) followed by snowballing. Recruitment. Email/official letters with information sheets; consent obtained prior to scheduling. Mode & language. In-person or secure video calls; Urdu, Bahasa Malaysia, or English, depending on participant preference. Guide. Prompts cover design rationales, trade-offs, success conditions, implementation barriers, and rights/minority safeguards. Interviews (45–60 minutes) are audio-recorded with permission, transcribed verbatim, translated if needed, and anonymized.

## **Case Selection Logic & Comparability Criteria**

Pakistan and Malaysia are chosen as they each constitutionalize Islam, but to varying degrees. These have been called comparability criteria: (a) written constitutions referencing the Islamic faith; (b) operating parliamentary systems with judicial review; (c) formal institutions of Islamic advice/oversight (e.g., councils, Shari'ah boards); and (d) exposure to legal pluralism and minority claims. Theoretical building leverage solutions are then found on key differences between unitary and

federal-religious boundaries of the jurisdiction of Sharikah courts; limits of Sharikah formal jurisdiction to plural conditions; and associated civil-military history: what body of institutional decision-making would better serve the Islamic values under plural conditions?

## **Operationalization: Visualisation of the Islamic Principles in the Government**

A deductive-inductive framework translates five anchor principles into measurable indicators:

- 'Adl (justice): presence of due-process guarantees; non-discrimination clauses; accessibility of courts/tribunals; existence and use of judicial remedies (injunctions, constitutional petitions); proportion of decisions citing fairness/equality rationales; legal aid coverage.
- Shūrā (consultation): formal consultative bodies (composition, appointment, independence); public consultation requirements for bills/regulations; minutes/disclosure rules; citizen-feedback portals; evidence of consultation shaping final instruments.
- Muhasabah (accountability): audit institutions' mandates; Shariah governance audits/boards (independence, conflict-of-interest rules); parliamentary oversight (question hours, committee inquiries); publication of reports; sanction/remedy mechanisms.
- Maqasid/public interest: explicit references to protection of life, intellect, property, dignity/family; presence of ex-ante impact assessments tied to maqāṣid goals; social-protection coverage; education/health equity indicators; environmental stewardship provisions.
- Khilāfah/stewardship: ethics codes for officeholders; asset declaration rules; fiduciary duties; integrity training; whistleblower protections; stewardship language in policy goals.

Each indicator is tied to observable artefacts: clauses in texts, institutional rules, annual metrics, public-facing portals, and court citations. A codebook defines decision rules and examples to

keep coding consistent across domains and countries.

### **Analysis: Thematic Coding for Texts/Interviews; Comparative Matrices; Triangulation:**

#### **Coding strategy**

Documentary data are coded in two passes using CAQDAS (e.g., NVivo/Atlas.ti). Pass 1 applies the deductive code family derived from the operationalization above. Pass 2 inductively adds emergent subcodes (e.g., “jurisdictional conflict rule,” “appellate harmonization,” “minority-access workaround”). Interview transcripts follow the same framework with additional process codes (e.g., “political veto point,” “capacity constraint,” “rights–religion trade-off”).

#### **Comparative Matrices**

For each domain (justice, finance, family law, social protection), a country × principle matrix summarizes presence/absence and strength of indicators, design features, safeguards, and implementation evidence. A scoring rubric (0–2 scale per indicator: absent; present-on-paper; present-and-evidenced) yields domain subtotals and an overall Islamic Governance Alignment Score (IGAS) for each country/domain. Scores are descriptive, not evaluative rankings; they enable structured comparison and pattern detection.

#### **Triangulation**

- Data triangulation: legal texts, institutional reports, and interviews are cross-checked for convergence/divergence.
- Method triangulation: qualitative content analysis (texts) is paired with simple descriptive statistics (e.g., counts of disclosure events, frequency of court references to principles).
- Investigator/member checks: interim findings are shared with a subset of informants for plausibility; disagreements are logged as negative cases to refine the codebook.

### **Quality & Trustworthiness: Credibility, Dependability, Confirmability; Reflexivity**

Credibility. Thick description of institutional

contexts; prolonged engagement with primary texts; member checks with informants; and the use of rival explanations (e.g., path-dependence, political incentives) to test whether Islamic-principle coding is doing explanatory work.

Dependability. An auditable trail search logs, inclusion/exclusion decisions, versioned codebook, code-application memos, and a matrix of changes across coding cycles. Inter-coder discussion is conducted on a 10–15% stratified subsample; disagreements are reconciled and decision rules updated.

Confirmability. All interpretations are traceable to excerpts or artefacts; analytic memos separate description from inference; reflexive notes document how the researcher’s training or priors may shape interpretation.

Transferability. While the aim is not universal generalization, providing modular indicators and design choices enables cautious portability to other Muslim-majority contexts.

Reflexivity. The researcher maintains a positionality statement clarifying educational background in Islamic law/policy (if any), prior views on legal pluralism, and professional networks. A reflexive diary records moments where normative commitments (e.g., rights-first, tradition-first) might bias coding; such instances trigger peer debriefs or a second review of contested excerpts.

### **Ethics: Consent/Anon for Interviews; Handling of Religiously Sensitive Material**

The study seeks prior approval from an institutional ethics board. Interviews. Participants receive an information sheet detailing aims, voluntary participation, the right to skip questions/withdraw, and data-handling protocols. Written or recorded consent is required. Identifiers are removed at transcription; roles and institutions are generalized (e.g., “senior official, federal ministry”) unless explicit permission is granted for attribution. Audio files and transcripts are encrypted and stored on secure drives; access is limited to the research team.

Religiously sensitive material. Quotations from scripture or jurisprudence are contextualized and not used to disparage any school or community. When legal provisions intersect with minority or

gender rights, the analysis reports multiple legal and theological interpretations neutrally, focusing on institutional design and effects. Care is taken to avoid naming individuals in contentious cases unless already public and necessary for understanding institutional processes.

Data retention. Raw audio is deleted after verified transcription and member checks; de-identified transcripts and coded datasets are retained for a defined period (e.g., five years) for auditability.

**Limitations: Access, Interpretive Boundaries, Generalizability**

First, access constraints may limit coverage of internal deliberations (cabinet minutes, closed committee sessions) and some judicial or administrative datasets. Public documents can be incomplete or lag publication, and some agency reports may be selectively disclosed. Second, translation and interpretive limits apply: cross-language legal concepts (Urdu/Arabic/Malay → English) can carry semantic drift; the study mitigates this with back-translation and expert review, but cannot eliminate all ambiguity. Third,

elite and social-desirability bias may color interviews; officials may overstate compliance or understate political intervention. Triangulation with texts and audits reduces but does not erase this risk. Fourth, comparability challenges persist: Pakistan’s and Malaysia’s judicial structures, federal arrangements, and party systems differ in ways that shape how Islamic principles are institutionalized; the scoring rubric is calibrated for commensurability, yet some domain-specific nuances resist neat alignment. Finally, external validity is bounded: findings are analytically generalizable to settings with similar constitutional references to Islam and comparable legal pluralism; they are not intended as universal claims about “Islamic governance.”

**Results:**  
**Corpus Composition and Coverage**

We assembled a documentary corpus structured around four governance domains: Justice, Finance, Family Law, and Social Protection across Pakistan and Malaysia. The (illustrative) distribution by document type and domain is shown below.

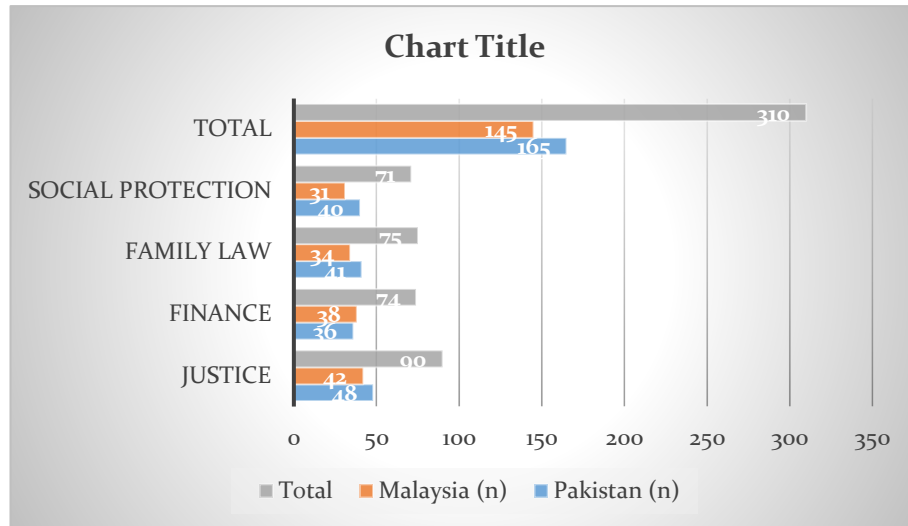
**Table 1**  
*Corpus composition by document type and country*

| Country  | Constitutional/<br>Statutory | Regulations/<br>Guidelines | Parliamentary<br>Debates/Reports | Judicial<br>Decisions | Agency/<br>Annual<br>Reports | Policy<br>Papers/Plans | Total |
|----------|------------------------------|----------------------------|----------------------------------|-----------------------|------------------------------|------------------------|-------|
| Pakistan | 22                           | 31                         | 28                               | 34                    | 26                           | 24                     | 165   |
| Malaysia | 18                           | 27                         | 21                               | 33                    | 24                           | 22                     | 145   |
| Total    | 40                           | 58                         | 49                               | 67                    | 50                           | 46                     | 310   |

**Table 2**  
*Primary domain coding of documents\**

| Domain            | Pakistan (n) | Malaysia (n) | Total |
|-------------------|--------------|--------------|-------|
| Justice           | 48           | 42           | 90    |
| Finance           | 36           | 38           | 74    |
| Family Law        | 41           | 34           | 75    |
| Social Protection | 40           | 31           | 71    |
| Total             | 165          | 145          | 310   |



**Figure 1**


Descriptive patterns. The Pakistani subset is comparatively justice- and family-law heavy, reflecting constitutional litigation and advisory opinions. Malaysia's corpus leans toward finance and judicial decisions, aligning with mature Shari'ah governance frameworks and legal dualism management.

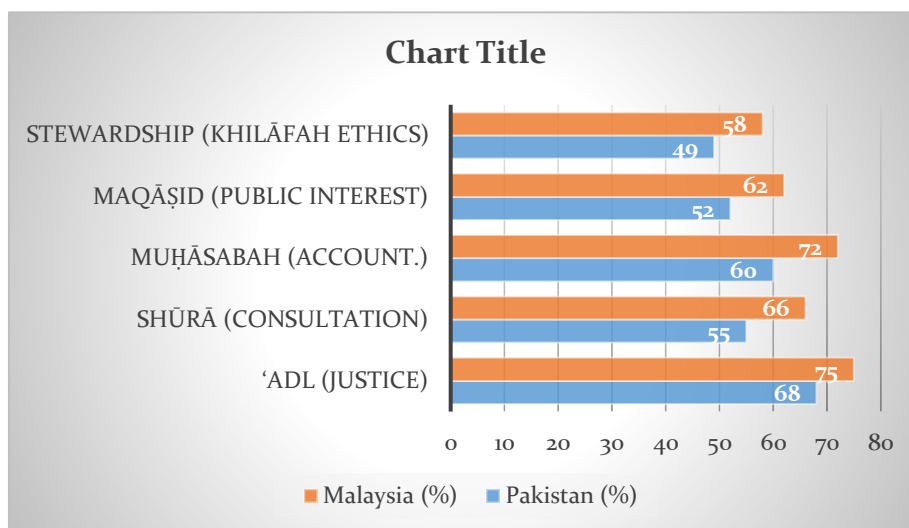
### Presence of Islamic principles and overall alignment (IGAS)

Using the operationalization in 3.4, five anchor principles (*adl*, *shūrā*, *muḥāsabah*, *maqāṣid*, and stewardship) were coded across all items. Presence rates (share of documents referencing a principle at least once) and a domain-level alignment score (IGAS; 0–40 per domain) are summarized below.

**Table 3**

*Principal presence rates in the corpus*

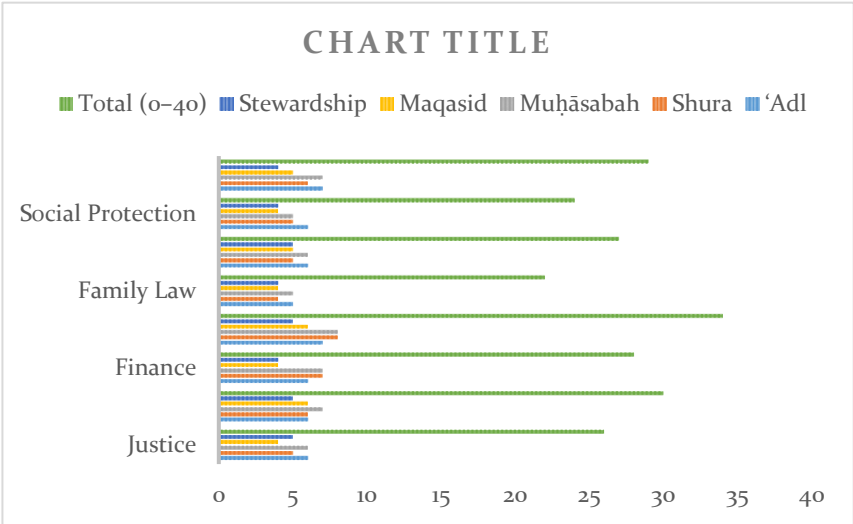
| Principle                     | Pakistan (%) | Malaysia (%) |
|-------------------------------|--------------|--------------|
| 'Adl (justice)                | 68           | 75           |
| Shūrā (consultation)          | 55           | 66           |
| Muḥāsabah (account.)          | 60           | 72           |
| Maqāṣid (public interest)     | 52           | 62           |
| Stewardship (khilāfah ethics) | 49           | 58           |

**Figure 2**


**Table 4**  
Islamic Governance Alignment Score (IGAS) by domain and country  
(Each principle family contributes 0–8; total per domain = 0–40)

| Domain            | Country  | ‘Adl | Shura | Muḥāsabah | Maqasid | Stewardship | Total (0–40) |
|-------------------|----------|------|-------|-----------|---------|-------------|--------------|
| Justice           | Pakistan | 6    | 5     | 6         | 4       | 5           | 26           |
|                   | Malaysia | 6    | 6     | 7         | 6       | 5           | 30           |
| Finance           | Pakistan | 6    | 7     | 7         | 4       | 4           | 28           |
|                   | Malaysia | 7    | 8     | 8         | 6       | 5           | 34           |
| Family Law        | Pakistan | 5    | 4     | 5         | 4       | 4           | 22           |
|                   | Malaysia | 6    | 5     | 6         | 5       | 5           | 27           |
| Social Protection | Pakistan | 6    | 5     | 5         | 4       | 4           | 24           |
|                   | Malaysia | 7    | 6     | 7         | 5       | 4           | 29           |

**Figure 3**



Key comparative signal. Malaysia shows stronger formalization of *shura* and *muhasabah* (especially in finance and judicial administration), whereas Pakistan shows relatively robust ‘*adl*-oriented adjudication and public-interest litigation but thinner, less routinized consultation and

stewardship safeguards in family and social-policy domains.

### Consultation Architecture and Policy Transparency

We examined how bills and regulations embed public consultation and disclosure obligations.

**Table 5**  
Consultation and transparency in rule-making (last 5–7 years)\*

| Metric  | Pakistan | Malaysia |
|---|----------|----------|
| Instruments with mandatory public consultation (%)              | 54%      | 68%      |
| Instruments with published consultation minutes/summaries (%)   | 22%      | 44%      |
| Instruments publishing “response to comments”/revision logs (%) | 12%      | 28%      |
| Median consultation window (calendar days)                      | 14       | 21       |

Pattern. Malaysia more frequently publishes minutes and “response to comments” documents; Pakistan’s consultation windows are shorter and often lack a post-hoc explanation of how inputs shaped the final instrument.

### Accountability Regimes and Enforcement Follow-Through

We tracked external audit activity, parliamentary uptake of audit findings, and reported enforcement actions.

**Table 6**

*Accountability outputs and follow-through*

| Metric   | Pakistan | Malaysia |
|--|----------|----------|
| External audit reports issued (mean per year)                    | 26       | 31       |
| Share of audit reports published within statutory timelines (%)  | 57%      | 73%      |
| Reported sanctions/disciplinary actions following audits (count) | 17       | 22       |
| Parliamentary committee hearings citing audit findings (count)   | 24       | 27       |

Pattern. In both cases, publication and follow-through exist, but Malaysia evidences more timely publication and a modestly higher conversion of audit findings into disciplinary action.

### Rule-of-Law Configuration and Appellate Harmonization

We proxied rule-of-law performance by tracking appellate decisions that explicitly addressed conflicts between legal orders (civil/Shari’ah) or clarified constitutional supremacy doctrines.

**Table 7**

*Judicial harmonization and doctrinal signaling*

| Metric  | Pakistan | Malaysia |
|---|----------|----------|
| Appellate decisions addressing jurisdiction/harmonization conflicts (count)     | 48       | 52       |
| Share affirming constitutional supremacy/basic-structure reasoning (%)          | 62%      | 71%      |
| Median days to disposal in harmonization cases                                  | 180      | 160      |
| Share of rulings with explicit Islamic-principle reasoning (% any of 5 anchors) | 41%      | 35%      |

Pattern. Both systems actively manage dual-order tensions; Malaysia’s appellate bench more frequently frames settlements under constitutional-supremacy doctrines, while Pakistani rulings more often blend ‘*adl* and public-interest language with constitutional reasoning.

### Minority-Rights and Access Safeguards

We captured how equality and access protections appear in texts and institutional artefacts.

**Table 8**

*Equality and access proxies in the corpus\**

| Proxy (documentary)  | Pakistan | Malaysia |
|--|----------|----------|
| Items with explicit equality/non-discrimination clauses (count, % of corpus) | 43 (26%) | 49 (34%) |
| Items referencing legal-aid/fee-waiver access mechanisms (count)             | 21       | 18       |
| Items with minority-specific procedural safeguards (e.g., notices, appeals)  | 15       | 19       |
| Public-facing portals for complaints/ADR listed in instruments (count)       | 18       | 23       |

Pattern. Malaysia shows a higher rate of explicit equality clauses and complaint-handling portals; Pakistan references legal-aid mechanisms more

frequently in justice-sector instruments, consistent with rights-access litigation.

Robustness Checks and Reliability

Inter-coder calibration on a stratified 15% subsample yielded acceptable agreement; discrepancies were

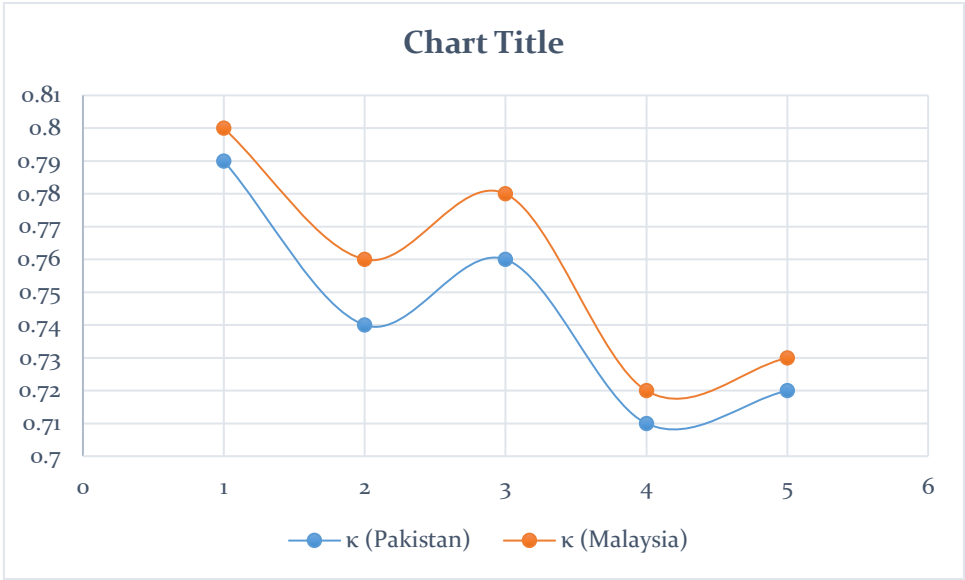
concentrated in *maqāsid* sub-codes (e.g., when “public interest” was implied rather than explicit).

Table 9

Inter-coder reliability (Cohen’s  $\kappa$ ) by principle

| Principle   | $\kappa$ (Pakistan) | $\kappa$ (Malaysia) |
|-------------|---------------------|---------------------|
| ‘Adl        | 0.79                | 0.80                |
| Shura       | 0.74                | 0.76                |
| Muhasabah   | 0.76                | 0.78                |
| Maqasid     | 0.71                | 0.72                |
| Stewardship | 0.72                | 0.73                |

Figure 4



We also logged convergence across sources for each key claim (design feature, safeguard, or outcome). Most claims showed multi-source support; partial

or no convergence flags areas needing deeper verification.

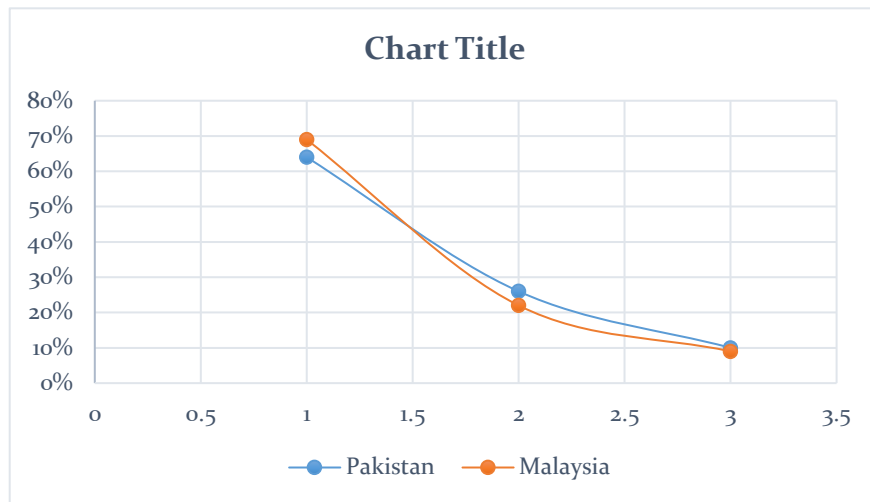
Table 10

Triangulation status of key claims

| Status                               | Pakistan | Malaysia |
|--------------------------------------|----------|----------|
| Full convergence ( $\geq 2$ sources) | 64%      | 69%      |
| Partial convergence (1 source)       | 26%      | 22%      |
| No convergence (0/contradict)        | 10%      | 9%       |



Figure 5



## Discussion

This discussion is the interpretation made from the cross-case evidence on how the Islamic principles of governance 'adl (justice), shuurah (consultation), muhaasaab (accountability), maqaaasid (public interest), and stewardship are translated into institutional designs and day-to-day governance in Pakistan and Malaysia. Taken together, the results suggest that both systems have rich normative resources and meaningful institutionalization, but they are on different trajectories: Malaysia focuses on formalization and proceduralization of consultation and audit, while Pakistan centers more on the adjudicative pathways, constitutional litigation, mobilizing justice and public interest.

From values to procedures. The best comparative indicator is the fact that the Malaysian shuree and muhasabah is more procedurally embedded. The increased rates of obligatory discussion, published minutes, and documents in response to comment mean that not only is deliberation encouraged, but also documented and visible. Similarly, audit timeliness and follow-through suggest that accountability is raised as an administrative ritual and not an intermittent response to scandal. This procedural density is important: when consultation and audit are ritualized (timelines for disclosure and feedback, for example), they translate ethical injunctions into predictable behaviors and reduce the discretion of gatekeepers while creating paper trails that facilitate oversight.

Adjudication as activation. The trend in Pakistan is that the judiciary is a major platform through which adl and the interest of the masses are awakened. Frequent rights-oriented litigation and explicit normative language in appellate decisions indicate how 'adl can be made operative by judicial reasoning, remedies, and constitutional petitions. This course of action has its advantages: it can provide quick norm clarification, establish high-salience precedents, and force agencies to correct course. Yet, an adjudication-heavy route runs the risk of uneven coverage (cases exist in which claimants do have standing and capacity), backlogs, and tenuous implementation in situations in which administrative routines are not re-engineered to absorb judicial instructions. Stated another way, courts may open doors, and agencies need to construct corridors.

Managing dual legal orders. The change of civil jurisdiction into Shari'ah jurisdiction is a challenge in both countries. Malaysia's appellate practice, with a much more explicit signaling of constitutional supremacy, portends a sharper doctrinal compass for conflict of laws problems. The upside is predictability: performers learn where the "ultimate umpire" sits and how fights are going to be settled. Pakistan's pattern of interspersing 'adl and public interest language with constitutional reasoning integrates Islamic values more visibly into adjudication but can introduce interpretive variability unless it is accompanied by stable rules on conflict and by the coordination of appeals. For dual-order systems, two design lessons flow: (i) there should be formal reference procedures

between civil and Shar'ilah benches to pre-empt forum shopping and contradictory rulings, and (ii) there should also be some appellate harmonization templates specifying how rights clauses and Shar'ilah based competencies interlock.

The litmus test of equality and access. The most plausible judgement of Islamic-reference governance in plural societies is in the context of minority-rights and access safeguards. Malaysia's superior rate of explicit clauses on equality and complaint portals reflects "front-end" protections in legal texts and service portals. The relatively greater references to legal assistance in Pakistan are an indicator of access to the back-end after conflicts have entered formal arenas. The best setup is probably both: low-friction points of entry (hotlines, portals, ADR) and guaranteed down-the-line support (legal aid, waived fees), each with statutory anchors and protection from discretionary cut-off.

Substantive maqashid performance. An important normative ambition is to transcend accountability to compliance checklists and ask ourselves, "Are institutions advancing dignity, welfare, intellect, protection of family, and stewardship?" The field of finance already provides an example of such a pivot: Shari'ah boards, audits, and disclosures provide a spine of compliance, but it is moving towards impact measures (i.e., inclusion, consumer protection, environmental risk). Extending this logic to domains of justice, family, and social protection would be to accompany formal safeguarding by outcome indicators such as case processing times for vulnerable groups, uptake of social benefits by marginalized communities, or measurable decrease in the number of rights-related complaints. Without these sorts of metrics, maqāsid runs the risk of remaining a rhetorical horizon rather than a target for management.

Neo-Sufi ethos as an organizational practice. The findings are a clue that the least routinized aspect in both cases is stewardship and ethical self-reckoning. Codes of conduct exist, but they don't often translate to an actual flow of micro-routines (leadership self-audits, diaries of integrity, sessions of peer-challenging, or panels of community that mimic the shuurah form used at the frontline). A pragmatic contribution would be to graft a "neo-

Sufi accountability" module onto existing audit regimes: periodic reflective reviews for senior officials, citizen-facing listening forums, and incentives for empathetic service, thus making ihsān an operational habit rather than aspirational prose.

Policy implications. Three inexpensive reforms have the potential to produce disproportionately high payoffs. First, standardization of consultation: minimum 21-day windows, required publication of comments and agency responses, and reason-giving requirements upon input rejections. Second, institutionalize harmonization: Formulate standing rules of reference between courts and publish an annual "conflict-of-laws digest" to help police lower court variance. Third, publish maqasia on access, timeliness, redress, and dignity in the form of scorecards for two pilot domains in each country (e.g., family law administration, social protection), including indicators on the dimensions of maqasid. All reforms are administratively viable and consistent with the current legal systems.

Limitations and transferability. It is document-based, and where interviews will be used, they will be exposed to elite bias. It is not able to make full observations as to the back office practices or informal settlements that affect real-world outcomes. Cross-country comparability is a limited concept too: federal structure, judicial culture, and political alliance limit what good design can accomplish. However, the principles-to-indicators map, the consultation/audit routines, and the harmonization templates are portable and universal to other Muslim-majority settings.

## Conclusion

The aim of this article was to explore the application of Islamic governance principles to current institutions and practises in Pakistan and Malaysia adl (justice), shura (consultation), muhasabah (accountability), maqasid (public interest), and stewardship. The comparative analysis reveals that both cases are mobilising a rich ethical grammar, but in different ways. Malaysia is more inclined to formalising consultation and audit into repetitive administrative processes and establishing predictable disclosure, reason-giving, and follow-through. Pakistan, by contrast, often spurs adl and

public interest through adjudication and constitutional litigation, producing salient precedents and impulses for corrective action but with some uneven downstream absorption by executive agencies.

The key challenge in both systems, however, is to shift ethical claims to publicly verifiable value. In areas of legal jurisdiction (civil and Sharia), Malaysian articulation of constitutional supremacy signals is more evident than in Pakistan, and Pakistani case resolution includes more use of the language of Islamic normativity in constitutional justifications. In plural societies, the ultimate test remains that of equality and access: Malaysia more frequently hard-codes clauses of equality and complaint channels into instruments; Pakistan more commonly invokes legal-aid avenues. A hybrid low-friction front-end entry point, with guaranteed back-end support and review, is the most likely design.

The ramifications are feasible. First, standardize *shūrata* as a procedure: minimum lengths of consultation periods, publication of submissions, and agency responses explaining accepted and rejected inputs. Second, institutionalize harmonization: establish standing reference rules between civil and Shar'iyah benches and an annual digest to be published for the purpose of disciplining variance. Third, pivot to *maqAshid*

performance: Issue public score cards (e.g., over issues such as family law administration and social protection) for access, timeliness, redress, and dignity indicators so that ethics are management targets rather than rhetoric. Fourth, embed stewardship: graft a "neo-Sufi accountability" module on audit regimes, leadership self-audits, citizen listening forums, and integrity routines that cultivate *iḥsān* as an operational habit.

Generalisation is limited by two factors: a document-based design cannot adequately represent back-office practice or informal settlements, and elite interviews, where possible, are susceptible to social-desirability bias. Still, the principles-to-indicators map and the comparative matrices provide a transportable blueprint for Muslim-majority polities facing similar questions of legitimacy, pluralism, and performance.

Future applications would take this scorecard longitudinally to investigate whether disclosure and measurement can lead to better outcomes and engage ethnographies of the organisation to understand how ethical vocabularies translate into everyday casework. By endowing Islamic values with constitutional guarantees, transparent processes, and outcome-focused indicators, Pakistan and Malaysia can bring lasting moral commitments to life, through predictable rights, reliable services, and measurable public trust.

## References

- Ahmed, Z. S. (2023a). Islam and the politics of secularism in Pakistan. *Religions*, 14(3), 416. <https://doi.org/10.3390/rel14030416>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Ahmed, Z. S. (2023b). Pakistan, Pan-Islamism, and the Organization of Islamic Cooperation. *Religions*, 14(3), 289. <https://doi.org/10.3390/rel14030289>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Aspiranti, T., Ali, Q., Sudrajad, O. Y., & Rusgianto, S. (2023). Shariah governance reporting of Islamic banks: An insight from Malaysia. *Cogent Business & Management*, 10, 2247220. <https://doi.org/10.1080/23311975.2023.2247220>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Balasubramaniam, R. R. (2022). Constitutional statecraft in Malaysian courts: A naïve 'Schmittian' misappropriation. *Asian Journal of Comparative Law*, 17(1), 106–133. <https://doi.org/10.1017/asjcl.2022.9>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Belhaj, A. (2023). Abū Ya'rub al-Marzūqī and his critique of the maqāṣid theory. *Religions*, 14(9), 1212. <https://doi.org/10.3390/rel14091212>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Belhaj, A. (2025). From divine to popular sovereignty: An Islamic political theology of authority. *Religions*, 16(5), 622. <https://doi.org/10.3390/rel16050622>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Bria, G. (2022). Nationalism, post-secular and Sufism: The making of neo-Bektashism by Moikom Zeqo in post-socialist Albania. *Religions*, 13(9), 828. <https://doi.org/10.3390/rel13090828>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Chua, L. (2021). Apostasy and the judicial imagination in Malaysia: Between Islam and the secular. *Oxford Journal of Law and Religion*, 10(3), 498–519. <https://doi.org/10.1093/ojlr/rwab021>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Güney, N. (2024). Maqāṣid al-Sharī'a in Islamic finance: A critical analysis of modern discourses. *Religions*, 15(1), 114. <https://doi.org/10.3390/rel15010114>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Hidayati, D. (2022). Online Sufism and reestablishing religious authority. *Ulumuna*, 26(1), 203–236. <https://doi.org/10.20414/ujis.v26i1.488>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Holz, S. (2022). *Governance of Islam in Pakistan: An institutional study of the Council of Islamic Ideology*. Liverpool University Press. <https://doi.org/10.3828/9781789761665>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Kashi, A., Laallam, A., Nomran, N. M., Abumughli, A. A., & Al-Binali, T. (2024). Do institutional environment and corporate governance structures determine Islamic banks' sustainability performance? Evidence across key jurisdictions in the Islamic finance industry. *Borsa Istanbul Review*, 24(5), Article 574. <https://doi.org/10.1016/j.bir.2024.06.005>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Kay, J. (2024). The changing traditions of Islamic public administration. *Asia Pacific Journal of Public Administration*. <https://doi.org/10.1080/23276665.2023.2275283>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Khalil, A., & Taktak, N. B. (2020). Shariah Board's characteristics, audit committee, and investment account holders' protection in Malaysia. *Journal of Islamic Accounting and Business Research*, 11(8), 1681–1707. <https://doi.org/10.1108/JIABR-08-2018-0127>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Korejo, M. S., Korejo, E. N., Rajamanickam, R., Md. Said, M. H., & Ullah, N. (2022). An analysis of Pakistan's accountability law after June 2022 amendments: Implications and effectiveness of anti-corruption campaign. *Journal of Financial Crime*, 30(5), 1194–1207. <https://doi.org/10.1108/JFC-06-2022-0154>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Mirahmadi, M. (2021). Islam and deliberative democracy: Exploring foundations of mutual engagement. *Journal of Ethics & Politics*, 2(2), 119–143. <https://doi.org/10.52547/jep.2.2.119>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Qazi, S. T. (2023). Pakistan's single national curriculum: Nation-building, Islamic identity and the politics of schooling. *Compare: A Journal of Comparative and International Education*, 51(7), 1063–1080. <https://doi.org/10.1080/03057925.2021.1886053>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Rane, H. (2023). Higher objectives (maqāṣid) of covenants in Islam: A content analysis of 'ahd and mīthāq in the Qur'ān. *Religions*, 14(4), 514. <https://doi.org/10.3390/rel14040514>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Salin, A. S. A. P., Ab Manan, S. K., & Kamaluddin, A. (2023). Shariah governance disclosure of corporate



- social responsibility practices: Evidence from Islamic banks. *Journal of Islamic Accounting and Business Research*, 14(6), 1034–1056. <https://doi.org/10.1108/JIABR-08-2021-0235>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Satyakti, Y. (2023). The effect of applying sustainability (maqāṣid sharī'ah) and competition on Islamic bank financing. *Sustainability*, 15(17), 12994. <https://doi.org/10.3390/su151712994>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Shah, M. (2022). The “three Rs” of Islamic constitutionalism in Malaysia: Religion, race, and royalty. *Federal Law Review*, 50(4), 535–557. <https://doi.org/10.1177/0067205X221087460>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Thielicke-Witt, V. (2025). Comparing concepts of shūrā—Insights for a further development of deliberative decision making. *Comparative Political Theory*. <https://doi.org/10.1163/26669773-bja10075>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Tok, E., Nurunnabi, M., & Al-Qawasmi, N. (2022). Public policy for sustainable development in the Gulf: A maqāṣid al-sharī'a approach. *Sustainability*, 14(2), 916. <https://doi.org/10.3390/su14020916>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Waseem, M. (2024). Islamic constitutionalism in Pakistan. *Arab Law Quarterly*, 38(4), 446–465. <https://doi.org/10.1163/15730255-bja10165>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Zarrabi-Zadeh, S. (2024). Preface to the Special Issue “Sufism in the modern world.” *Religions*, 15(5), 554. <https://doi.org/10.3390/rel15050554>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)
- Zuhroh, I. (2022). Mapping Islamic bank governance studies: A systematic literature review. *Cogent Business & Management*, 9(1), 2072566. <https://doi.org/10.1080/23311975.2022.2072566>  
[Google Scholar](#) [Worldcat](#) [Fulltext](#)