

## Integration of Maqashid Sharia in the Operations of Chemical Manufacturing Companies in Indonesia

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### Abstract

Manufacturing activities increasingly face demands for ethical governance, worker protection, and environmental responsibility, yet *maqāṣid al-sharī'ah* is still more frequently operationalized in Islamic finance than in the real sector. This study examines chemical manufacturing operations at PT JM Mutu Utama through a *maqāṣid al-sharī'ah* review to clarify how operational policies align with *maqāṣid* objectives and what welfare-related performance implications emerge. A qualitative descriptive–analytical design was employed using semi-structured interviews with five purposively selected informants (QHSE Manager, HR Manager, and three operational staff), field observations, and document analysis (ISO-related certificates, SOPs, and internal reports). Data credibility was strengthened through source and technique triangulation, and analysis followed the Miles–Huberman interactive model. Findings indicate alignment across six *maqāṣid* dimensions (*ḥifẓ al-dīn*, *al-naḥs*, *al-'aql*, *al-nasl*, *al-māl*, and *al-bi'ah*), reflected in OHS governance, structured welfare and compensation schemes, competency development, family-supportive policies, and environmental management practices. Welfare-related performance implications appear through enhanced economic security, improved workplace safety and comfort, and strengthened psychosocial well-being. Distributional gaps remain, particularly the limited institutionalization of religious programs for warehouse employees, indicating inclusivity challenges. The study proposes an operational linkage framework connecting manufacturing instruments to *maqāṣid* objectives to support employee welfare and corporate sustainability in the chemical manufacturing context.

**Keywords:** chemical manufacturing; corporate sustainability; employee welfare; *maqāṣid al-sharī'ah*; occupational health and safety

### Abstrak

Industri manufaktur menghadapi tuntutan yang semakin kuat terkait tata kelola etis, perlindungan pekerja, dan tanggung jawab lingkungan, sementara penerapan *maqāṣid al-sharī'ah* masih lebih dominan dikaji pada sektor keuangan syariah dibanding sektor riil. Penelitian ini meninjau operasional perusahaan manufaktur kimia PT JM Mutu Utama melalui kerangka *maqāṣid al-sharī'ah* untuk menjelaskan kesesuaian praktik operasional dengan tujuan-tujuan *maqāṣid* serta implikasi kinerjanya yang terkait kesejahteraan karyawan. Metode yang digunakan adalah kualitatif deskriptif–analitis melalui wawancara semi-terstruktur terhadap lima informan purposif (Manajer QHSE, Manajer HR, dan tiga staf operasional), observasi lapangan, serta telaah dokumen (sertifikat ISO, SOP, dan laporan internal). Keabsahan data diperkuat dengan triangulasi sumber dan teknik, sedangkan analisis mengikuti model interaktif Miles–Huberman. Hasil menunjukkan keterkaitan praktik perusahaan dengan enam dimensi *maqāṣid* (*ḥifẓ al-dīn*, *al-naḥs*, *al-'aql*, *al-nasl*, *al-māl*, dan *al-bi'ah*) melalui tata kelola K3, skema upah dan kesejahteraan, pengembangan kompetensi,

*kebijakan ramah keluarga, serta pengelolaan lingkungan. Implikasi kinerja yang terkait kesejahteraan tampak pada meningkatnya kepastian ekonomi, keamanan dan kenyamanan kerja, serta kesejahteraan psikososial. Kesenjangan distribusi masih ditemukan, terutama belum terlembaganya program keagamaan bagi pekerja gudang. Kerangka keterhubungan operasional–maqāṣid diusulkan untuk memperkuat kesejahteraan karyawan dan keberlanjutan perusahaan.*

**Kata kunci:** keberlanjutan perusahaan; keselamatan dan kesehatan kerja; kesejahteraan karyawan; manufaktur kimia; maqāṣid al-sharī‘ah

## Introduction

The manufacturing industry remains one of Indonesia’s main economic pillars. Data from the Central Statistics Agency indicate that the manufacturing sector consistently supports national economic performance, contributing around 0.90–0.95 percentage points to GDP growth and absorbing more than 15 million workers (BPS, 2024, 2025). Despite this strategic role, manufacturing also faces escalating sustainability pressures. Production chains—from raw material handling to processing—are frequently associated with rising carbon emissions, intensive energy use, and occupational health and safety risks (Sherly, 2025; Siregar & Sisdianto, 2024). At the same time, global expectations for ethical, inclusive, and environmentally responsible business practices increasingly push companies to rethink operational models beyond efficiency, toward moral and socio-ecological accountability.

Within this context, Islamic economics—particularly maqāṣid al-sharī‘ah—offers a value framework oriented toward realizing benefit (maṣlaḥah) and preventing harm (mafsadah) (Al-Ghazali, 1993). Maqāṣid is not limited to regulating transactions; it also provides ethical direction for economic activities such as production, distribution, and consumption (Sari et al., 2025). Classical maqāṣid formulation emphasizes protection of religion (*ḥifẓ al-dīn*), life (*ḥifẓ al-naḥs*), intellect (*ḥifẓ al-‘aql*), lineage (*ḥifẓ al-nasl*), and wealth (*ḥifẓ al-māl*) (Al-Ghazali, 1993), while contemporary maqāṣid discourse expands its scope to include environmental protection (*ḥifẓ al-bi’ah*) (Auda, 2008). For manufacturing, these objectives provide a coherent ethical lens to evaluate workplace safety, fair compensation, human development, and environmental governance in an integrated manner.

Recent Indonesian scholarship increasingly supports an integrative approach that bridges Islamic normative frameworks with contemporary governance instruments in the real sector. Work on Islamic economic law development underscores the need to align conventional managerial logics—such as compliance standards, accountability mechanisms, and performance orientation—with Islamic ethical foundations so that sharia principles function as an applied framework rather than symbolic legitimacy (Hafizd, Janwari, et al., 2025). In the

same direction, studies on risk management and sharia compliance argue that risk governance can be positioned as a core mechanism for protecting life and wealth when guided by Islamic objectives, providing a relevant conceptual bridge for interpreting industrial standards and operational control systems in maqāṣid terms (Fitri et al., 2025).

From the welfare-protection angle, research on sharia health insurance—particularly the management of *tabarru'* funds and claim processes—illustrates how risk-sharing designs and transparent benefit mechanisms can strengthen protection and reduce vulnerability, offering a useful lens for understanding workplace protection schemes such as BPJS and company-funded medical support (Hafizd, Al-Hanif, et al., 2025). At the macro level, analyses of fiscal justice emphasize that sustainable development requires a justice-oriented legal–economic architecture, strengthening the ethical rationale for linking welfare policies to sustainability commitments within industrial operations (Hafizd, Janwari, et al., 2024). Complementing these perspectives, studies on labor protection in Indonesia's regulatory landscape reaffirm that safeguarding workers' rights and welfare is central to preventing harm and ensuring decent livelihoods, reinforcing the relevance of maqāṣid-based evaluation for occupational safety, benefits, and family-supportive policies in manufacturing contexts (Hafizd, Maulina, et al., 2024).

Existing empirical and conceptual studies on maqāṣid al-sharī'ah have been heavily concentrated in the Islamic finance domain. Research commonly discusses maqāṣid as an evaluative framework for sharia financing products (Aini, 2023), risk management and governance in Islamic financial institutions (Masruchin et al., 2023), and CSR practices framed by justice and *maṣlaḥah* values (Salimudin & Jubaedah, 2024). While this body of scholarship strengthens maqāṣid as a normative-ethical and analytical tool, attention to the real sector, particularly manufacturing operations, remains limited; empirical exploration of how sharia values are integrated into production processes and workplace practices is still relatively rare (Amalia et al., 2023). Consequently, operational indicators and practical models that translate maqāṣid into day-to-day industrial management—especially those linking workforce welfare and environmental responsibility—are not yet sufficiently developed.

The limited application of maqāṣid beyond finance is also reflected in research on other sectors. Studies on halal ecosystem development and tourism highlight implementation barriers such as limited halal-certified products, weak supporting health services, unclear local government operational guidelines, inadequate digital infrastructure, and minimal integration of Islamic philanthropic institutions (Nasik et al., 2024; Pradini, 2022). In extractive industries,

findings show that environmentally friendly technologies may be adopted, yet alignment with *maqāṣid*—particularly social justice and prevention of exploitation—can remain partial (Subli et al., 2025). These studies suggest that adoption of international standards (e.g., ISO 14001 for environmental management or ISO 45001 for occupational health and safety) is not automatically equivalent to *maqāṣid* realization; procedural compliance may occur without a holistic moral transformation rooted in justice, protection, and responsibility.

PT JM Mutu Utama provides a relevant case to address this gap. As a chemical manufacturing company serving the upstream oil and gas industry, the company holds ISO 9001, ISO 14001, and ISO 45001 certifications, reflecting commitments to quality assurance, environmental protection, and occupational safety management (PT.JM, 2025). Nevertheless, these operational practices have not been systematically reviewed through an Islamic value framework—particularly *maqāṣid al-sharī‘ah*—nor have their welfare-related implications been analyzed in an integrated manner. Accordingly, this study applies the *maqāṣid al-sharī‘ah* framework to map PT JM Mutu Utama’s manufacturing practices and examine their implications for employee welfare and sustainability-related performance.

The concept of *khalīfah* is approached not as theological ornamentation, but as an ontological commitment that frames economic activity as trust (*amānah*); consequently, operational decisions—such as waste management, environmental controls, and OHS policies—reflect responsibility for preventing harm and sustaining welfare (Lubis et al., 2021). The study aims to analyze the operationalization of *maqāṣid al-sharī‘ah* at PT JM Mutu Utama, identify its implications for employee welfare and environmental responsibility, and propose an operational framework that can inform *maqāṣid*-based management in manufacturing contexts; this inquiry is ethically grounded in the Qur’anic principle of human stewardship (*khalīfah*) on earth, which frames economic and industrial activities as an entrusted responsibility to prevent harm and promote welfare (Qur’an, Al-Baqarah 2:30).

Practical and scholarly urgency underlines the importance of this research. Manufacturing faces intensified scrutiny over labor protection, environmental impact, and ethical governance, while *maqāṣid* discourse requires stronger operational evidence outside the financial sector. Evidence from a manufacturing case can clarify how *maqāṣid* objectives translate into concrete managerial instruments and welfare outcomes, offering a bridge between normative Islamic economic ethics and measurable industrial practice. In addition, findings can support companies seeking to align profitability with justice, employee protection, and environmental stewardship,

while enriching maqāṣid scholarship with a real-sector operational model that complements compliance standards and strengthens sustainability agendas.

## **Methods**

This study employed a qualitative approach with a descriptive–analytical design to examine how maqāṣid al-sharī‘ah is operationalized within the business practices of PT JM Mutu Utama. Data were drawn from both primary and secondary sources. Primary data were collected through semi-structured interviews and direct field observations at the company’s managerial and operational settings. Five purposively selected informants participated: the QHSE Manager, the HR Manager, and three operational staff members with at least five years of experience, enabling the study to capture both policy-level intentions and day-to-day implementation. In addition, a document review was conducted to corroborate interview and observation findings, including ISO-related certificates, standard operating procedures (SOPs), and relevant internal reports. Secondary data were obtained from scholarly literature on maqāṣid al-sharī‘ah, Islamic economic principles, and industrial sustainability to strengthen conceptual framing and interpretation.

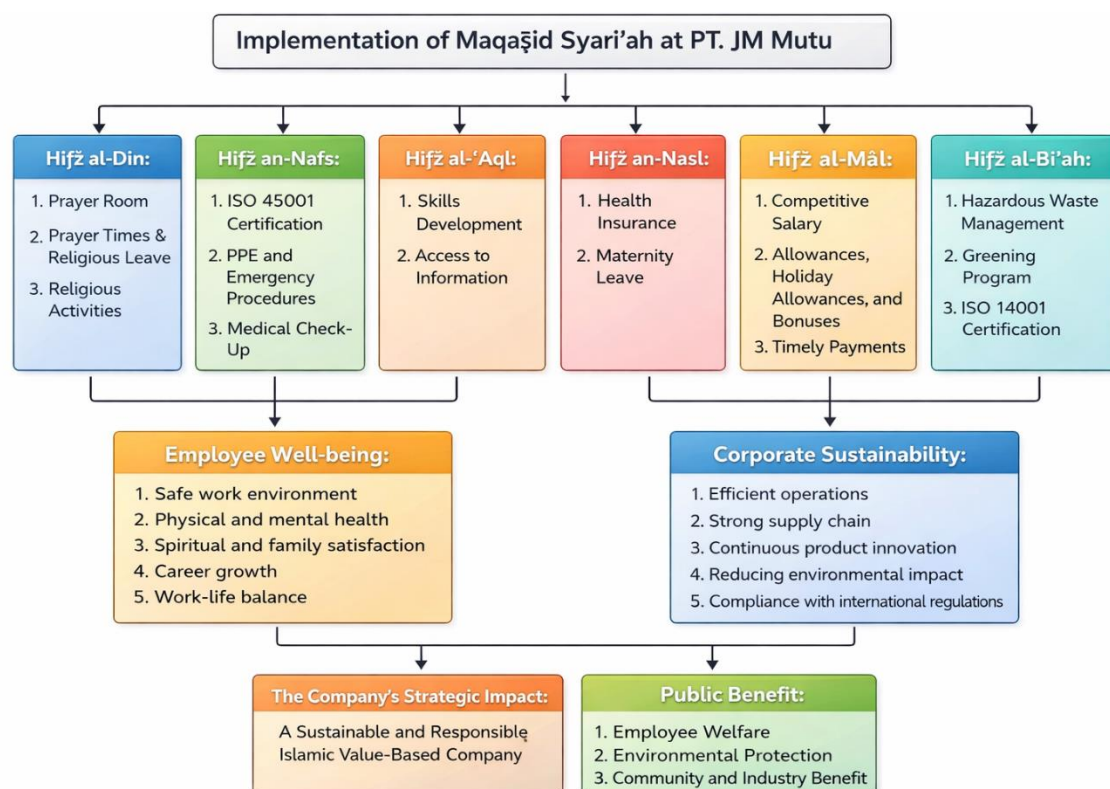
Informants were selected using purposive sampling based on role relevance and experience, where the QHSE function represents occupational safety, health, and environmental governance, while HR provides insight into recruitment, development, performance evaluation, compensation, and employee welfare policies (Asrulla et al., 2023). Research ethics were ensured through voluntary participation, informed consent, and confidentiality, while trustworthiness was strengthened through source and method triangulation across interviews, observations, and documents (Nurfajriani et al., 2024). Data were analyzed iteratively through collection, reduction, display, and conclusion drawing (Miles et al., 2014). Practically, the analysis began with organizing and coding meaning units from interviews, observations, and documents, then grouping them into thematic categories aligned with maqāṣid dimensions to identify patterns, gaps between normative policy and field practice, and implementation constraints, with the narrative finalized once thematic saturation was achieved.

## **Maqāṣid al-Sharī‘ah Review of PT JM Mutu Utama’s Manufacturing Operations**

PT JM Mutu Utama is an Indonesian chemical manufacturing company that supports upstream oil and gas operations by providing industrial chemical products and related technical services. Operating within a sector characterized by strict quality, safety, and environmental

requirements, the company has adopted formal management systems reflected in its ISO 9001 (quality management), ISO 14001 (environmental management), and ISO 45001 (occupational health and safety management) certifications (PT.JM, 2025). These certifications reflect standardized procedures, risk control, and continuous improvement, making PT JM Mutu Utama a relevant case for aligning *maqāṣid al-sharīʿah* with industrial governance, employee welfare, and environmental responsibility.

Building on this institutional profile, the operational practices of PT JM Mutu Utama can be examined through the *maqāṣid al-sharīʿah* lens as an integrative ethical framework that guides decision-making and governance in manufacturing. The analysis adopts the classical *maqāṣid* objectives formulated by Imam Al-Ghazali—protection of religion (*ḥifẓ al-dīn*), life (*ḥifẓ al-nafs*), intellect (*ḥifẓ al-ʿaql*), lineage (*ḥifẓ al-nasl*), and wealth (*ḥifẓ al-māl*) (Al-Ghazali, 1993)—and incorporates the contemporary expansion emphasizing environmental protection (*ḥifẓ al-biʿah*) as articulated by Jasser Auda (Auda, 2008). Accordingly, the following sections present how the company’s operational arrangements and workplace practices align with each *maqāṣid* dimension.



**Figure 1.** Implementation of Maqasid Sharia by PT. JM Mutu Utama

Source: PT. JM Mutu Utama, data processed 2025

Figure 1 presents an analytical flowchart of how *maqāṣid al-sharīʿah* is operationalized within PT JM Mutu Utama’s manufacturing governance. The diagram maps the company’s key

operational instruments—such as quality management, occupational health and safety, human resource policies, welfare programs, and environmental controls—into six *maqāṣid* dimensions (*ḥifẓ al-dīn*, *ḥifẓ al-naḥs*, *ḥifẓ al-‘aql*, *ḥifẓ al-naṣl*, *ḥifẓ al-māl*, and *ḥifẓ al-bi’ah*). By visualizing these linkages, the figure clarifies the causal pathway from values and policies to practical outcomes, showing how *maqāṣid*-oriented practices are expected to strengthen employee well-being and support corporate sustainability within an industrial context.

#### Protection of Religion (*Hifẓ al-Din*)

In the *maqāṣid al-sharī‘ah* framework, *ḥifẓ al-dīn* requires safeguarding religious faith and enabling religious practice as part of preserving human dignity and moral integrity in social and economic life (Al-Ghazali, 1993). Empirically, PT JM Mutu Utama accommodates employees’ religious needs through workplace arrangements that integrate worship and spiritual development into the organizational environment. The company provides adequate worship facilities to support daily prayers without disrupting work routines; studies indicate that the availability of prayer spaces at the workplace can improve the efficiency of worship time and increase work comfort while maintaining productivity (Rizqi & Widiyanto, 2025). In addition, regular religious activities—such as group Qur’an reading and twice-weekly religious sermons—are conducted to nurture spiritual well-being and strengthen moral values, which aligns with evidence that religious programs can foster an inclusive climate and support positive work attitudes (Astana & Endah, 2025; Fajriyati et al., 2025). Analytically, these practices demonstrate that *ḥifẓ al-dīn* is not treated as a private matter detached from organizational governance, but is institutionalized as part of workplace culture, thereby supporting ethical behavior, enhancing motivation and discipline, and creating a more harmonious work environment.

Furthermore, within the same *maqāṣid* objective, the company provides a Hajj facilitation program as an appreciation mechanism for employees who meet specific criteria. Empirically, this program functions as a structured spiritual incentive that encourages stronger worship motivation and supports the fulfillment of a central religious obligation for Muslim employees. Prior research suggests that spiritual incentives—such as opportunities to perform the Hajj—can contribute positively to psychological well-being, reinforce organizational loyalty, and strengthen employees’ religious commitment (Wiguna et al., 2024). Analytically, the program indicates an advanced operationalization of *ḥifẓ al-dīn* because it goes beyond providing facilities and routine activities; it positions religious fulfillment as part of the company’s welfare

architecture, potentially deepening employee attachment to the organization while reinforcing the moral-spiritual dimension of work.

#### Protection of The Soul (*Hifz al-Nafs*)

In the *maqāṣid al-sharīʿah* framework, *hifz al-naḥs* emphasizes the protection of human life, safety, and health by preventing harm and minimizing risks that may endanger individuals (Al-Ghazali, 1993). Empirically, PT JM Mutu Utama operationalizes this objective through an integrated and continuous occupational safety and health (K3) system. The company conducts mandatory K3 training for employees as a preventive mechanism to strengthen safety competence and awareness, which aligns with findings that OHS training significantly reduces accident risk and contributes to a safer work culture and improved employee performance (Farras et al., 2025; Ghofur et al., 2024). Analytically, systematic K3 training reflects a *maqāṣid*-consistent approach because it treats safety not merely as compliance, but as an institutional commitment to preventing harm (*ḍaḥḍ al-ḍarar*) and preserving life within daily operational routines.

Beyond training, the company provides complete personal protective equipment (PPE) from head to toe on a scheduled basis (four sets per year) to ensure physical protection against workplace hazards. Theoretical and empirical discussions on safety governance position PPE as a primary protective barrier and a core element of risk management required to meet workplace safety standards (Malinda & Soediantono, 2022). In addition, PT JM Mutu Utama collaborates with medical facilities to conduct regular health checks as an early-detection strategy for occupational health risks; medical check-ups are widely recognized as supporting optimal health conditions, reducing absenteeism, and sustaining productivity (Oktafia & Kurniawidjaja, 2025). Analytically, the combination of preventive controls (training and PPE) and health surveillance (medical check-ups) indicates a layered protection model that strengthens *hifz al-naḥs* by reducing exposure, detecting risks early, and maintaining employees' functional well-being.

PT JM Mutu Utama maintains an organized work accident recording and reporting system as a monitoring and evaluation basis to prevent recurrence. Empirically, incident documentation is accompanied by corporate responsibility measures, including coverage of medical expenses arising from workplace accidents, demonstrating a commitment to restoring employee health and minimizing post-incident burdens. Studies emphasize that accident recording and reporting are crucial to identifying causal patterns and designing targeted preventive interventions,



thereby improving workplace safety performance over time (Delta Hafisa, 2025; Samarasinghe & Heenatigala, 2024). Analytically, this practice strengthens *ḥifẓ al-nafs* not only at the preventive stage but also at the recovery stage, showing that protection of life in the company's governance includes both risk reduction and the restoration of welfare when harm occurs.

#### Protection of Reason (*Hifẓ al-‘aql*)

In the *maqāṣid al-sharī‘ah* framework, *ḥifẓ al-‘aql* requires the preservation and development of intellectual capacity and critical reasoning, including efforts to prevent ignorance, misinformation, and harmful influences that may impair judgment and ethical decision-making (Al-Ghazali, 1993). Empirically, PT JM Mutu Utama implements structured and continuous competency development through internal and external training programs designed to strengthen employees' knowledge, skills, and professional attitudes. Training is delivered internally by qualified personnel to transfer expertise among colleagues and externally through programs at specialized institutions, with costs covered by the company. This approach corresponds with evidence that effective training significantly improves employee competence—encompassing knowledge, skills, and work attitudes—which in turn supports organizational goal attainment and sustains productivity and performance quality through ongoing competency upgrades (Rahayu & Ismail, 2024). Analytically, consistent investment in training operationalizes *ḥifẓ al-‘aql* by positioning learning as a preventive and developmental mechanism that reduces cognitive gaps, strengthens professional judgment, and supports safer, more responsible operational behavior.

In addition to competency development, the company seeks to prevent misuse of authority, information, rights, or organizational resources by fostering transparency and clarity from the start of employment. Empirically, PT JM Mutu Utama provides systematic orientation for new employees, including detailed explanations of job descriptions and both normative and additional employment rights, ensuring that workers understand expectations and entitlements from the outset. Research indicates that transparent onboarding and early access to clear information strengthen fairness, accountability, and employee engagement, which can enhance retention (Salsabilah & Syafutri, 2025), while consistent communication of rights and responsibilities contributes to a healthier work culture and long-term loyalty and performance (Ramdhan et al., 2024). Analytically, this orientation practice reinforces *ḥifẓ al-‘aql* by reducing informational asymmetry and preventing misunderstanding-based conflict, while also

functioning as a governance instrument that supports ethical conduct, informed decision-making, and accountable workplace relations.

#### Protection of Offspring (*Hifz al-Nasl*)

In the maqāṣid al-sharī'ah framework, *ḥifz al-nasl* emphasizes safeguarding family integrity and the welfare of future generations, including preventing conditions that may harm the family institution (Al-Ghazali, 1993). Empirically, PT JM Mutu Utama operationalizes this objective through family-oriented employment protections, particularly for parents and children. The company provides three months of maternity leave to support mothers' physical recovery and psychological well-being after childbirth and to ensure adequate early childcare, reflecting compliance with national legal protections for maternal and child welfare (Law, 2024; Leviana, 2024). Analytically, maternity leave functions as a maqāṣid-consistent policy because it reduces health risks for mother and infant, strengthens early nurturing conditions, and protects the continuity of family roles without forcing employees to choose between work stability and family care.

In addition, paternity leave is provided for male employees—two working days to accompany a spouse during childbirth—reflecting compliance with Indonesian employment regulations on paternal support during delivery (M. R. Nugraha, 2025). The company also extends health insurance coverage for family members through BPJS facilities (up to five family members), which supports household health protection and reduces family vulnerability that could disrupt employee stability at work; evidence suggests that safeguarding family health can strengthen psychological well-being and work motivation, which may positively affect productivity and loyalty (Bilad et al., 2024). Finally, PT JM Mutu Utama maintains workplace norms aimed at preventing harmful relational misconduct—such as harassment and other unprofessional relationships—that may threaten family integrity and undermine personal dignity; organizational policies against harassment are widely linked to psychological safety, institutional integrity, and the protection of rights in the workplace (Dalimunthe & Dermawan, 2024). These measures show that *ḥifz al-nasl* is supported not only by leave and benefits but also by workplace ethics that protect family stability and employees' well-being.

#### Protection of Wealth (*Hifz al-Māl*)

In the maqāṣid al-sharī'ah framework, *ḥifz al-māl* refers not only to protecting property from theft, fraud, and exploitation, but also to ensuring fair, transparent, and responsible

management of economic rights so that individuals obtain lawful and proper entitlements (Al-Ghazali, 1993). Empirically, PT JM Mutu Utama protects employees' financial rights through timely salary payments and the provision of benefits as part of its remuneration system. Such practices reflect a commitment to fairness and continuity in fulfilling employee entitlements, which is consistent with the view that secure and punctual compensation strengthens the sustainability of employees' economic rights (Farid, 2024). Evidence also suggests that protection of property rights—particularly fair and timely wages and benefits—contributes to employees' economic stability and morale (Riski et al., 2023). Analytically, the company's payroll reliability and benefits structure represent an operational mechanism of *ḥifẓ al-māl* because it reduces uncertainty, limits vulnerability to financial shocks, and reinforces trust in the employment relationship, thereby stabilizing the workforce and supporting long-term organizational resilience.

Beyond compensation, PT JM Mutu Utama provides an employee loan policy or emergency funding assistance mechanism. Empirically, this facility supports employees facing urgent financial needs while maintaining administrative clarity and accountability in both company and employee finances. Research indicates that transparently managed loan facilities can improve financial well-being and reduce work-related stress, which may positively influence productivity and job satisfaction (Riski et al., 2023). Analytically, the loan mechanism can be interpreted as an extension of *ḥifẓ al-māl* in a welfare-oriented form, because it functions as a financial safety net that prevents harmful coping strategies (e.g., predatory debt), strengthens employees' capacity to manage risks, and preserves financial dignity without undermining organizational governance.

#### Protection of The Environment (*Hifẓ Bi'ah*)

In contemporary *maqāṣid* discourse, *ḥifẓ al-bi'ah* emphasizes safeguarding environmental sustainability and ecological balance to prevent damage and ensure continuous benefit for humans and other creatures (Auda, 2008). Empirically, PT JM Mutu Utama operationalizes environmental protection through structured waste management that complies with regulations under the Ministry of Environment and Forestry (KLHK), including controlled storage procedures and the use of licensed third-party services for handling and disposal. Studies show that effective waste management improves the quality of processed waste and contributes to protecting surrounding ecosystems, including aquatic environments near industrial areas, thereby supporting sustainable industrial ecology (Haifa et al., 2024).

Analytically, regulatory-compliant waste governance reflects *ḥifẓ al-bi'ah* because it reduces ecological harm at the source and positions environmental protection as a measurable component of operational responsibility rather than a symbolic commitment.

In addition, PT JM Mutu Utama runs a reforestation/greening program by allocating at least 10% of the factory area as green space. Empirically, this initiative aligns with sustainability arguments that industrial reforestation can improve air quality, reduce carbon emissions, and help maintain ecological balance around production sites (Ramadhan et al., 2025), while corporate greening is also associated with social responsibility commitments that go beyond minimum compliance (Rivaldo et al., 2025). Analytically, the combination of waste governance and greening programs indicates an operational internalization of *ḥifẓ al-bi'ah*, where environmental protection is treated as an integrated responsibility within manufacturing management, strengthening the ethical legitimacy of operations while supporting ecological sustainability in the surrounding environment.

#### Welfare-Related Performance Implications in a Maqāṣid al-Sharī'ah Review

Employee welfare is treated in this section as an outcome variable and a performance-related pathway that emerges from maqāṣid-consistent operational practices, rather than a repetition of the maqāṣid mapping presented earlier. Prior studies suggest that workplace arrangements aligned with maqāṣid principles tend to strengthen employee well-being, which subsequently improves motivation, loyalty, and productivity (Muzakir, 2023). In this context, welfare-related performance implications at PT JM Mutu Utama can be observed through two main outcome indicators—economic welfare and facility/infrastructure welfare—both of which are frequently used in assessing employee well-being in organizational settings (Norawati & Maulana, 2025; Sebayang & Nurhaida, 2022). The relevance of these indicators lies not only in the availability of benefits and facilities, but in how they reduce uncertainty, enhance perceived organizational support, and create working conditions that sustain performance over time.

First, economic welfare functions as a performance-enabling outcome because income security and social protection reduce employees' financial vulnerability and strengthen work focus. Empirically, PT JM Mutu Utama provides a basic salary above the Regional Minimum Wage (UMR), complemented by routine allowances (meal and transportation), annual bonuses (linked to company performance and attendance), leave pay, periodic salary increases, and structured overtime compensation. The company also provides social protection through BPJS

Employment and Health, covers medical expenses and full salaries during work-related illness/accidents via a reimbursement mechanism, and offers an interest-free employee loan facility with installment deductions through payroll. A comprehensive welfare package is widely associated with stronger perceived security and appreciation, which can reduce stress and encourage sustained commitment (Wokoma, 2023). Analytically, the main performance implication of this welfare architecture is the creation of economic certainty and risk buffering: employees are less likely to experience disruptive financial shocks, tend to show higher retention intentions, and can allocate more cognitive and emotional resources to work tasks—mechanisms that plausibly support productivity and organizational sustainability (Marsenda & Wicaksari, 2025; Syah et al., 2025). The Hajj facilitation program can also be read as a recognition-based incentive that complements economic welfare by strengthening long-term attachment and morale, especially for eligible employees.

Second, facility and infrastructure welfare supports performance through improvements in work efficiency, safety readiness, and psychosocial comfort across different work settings. Empirically, PT JM Mutu Utama provides operational tools and workplace facilities that differ between office and warehouse contexts, including work equipment, operational support, worship spaces, rest facilities, and safety-related infrastructure; the arrangement is reinforced by wellness-oriented programs such as regular medical check-ups, BPJS family coverage, reimbursements, religious study activities, sports facilities, and flexible leave procedures. Facility well-being is frequently linked to more efficient work processes, lower accident risks, and better employee safety outcomes (Ullah et al., 2021), while adequate facilities can reduce workplace stress and strengthen overall productivity (Maneen et al., 2025). Analytically, the performance implication is not merely “more facilities,” but better working conditions that reduce absenteeism and burnout and sustain work engagement, especially when health monitoring, psychosocial support, and work–life balance mechanisms operate together (Ilzar Daud et al., 2024; A. Nugraha, 2024; Yunivan, 2024). At the same time, facility distribution patterns indicate an inclusivity issue: warehouse employees receive stronger safety–health protection due to higher operational risk exposure, while office employees receive more flexibility and comfort supports; the most visible gap is the limited availability of structured religious activities for warehouse employees. This suggests that welfare outcomes are context-sensitive and not yet fully equal across work locations, which becomes an important managerial implication for strengthening maqāṣid-oriented inclusivity in future operational planning.

To operationalize the facility and infrastructure welfare indicator and to make the evidence traceable, Table 1 summarizes the main welfare-related facilities provided by PT JM Mutu Utama across two work settings—office and warehouse—along with their intended benefits. The table is not presented merely as an inventory of amenities, but as an analytical basis for comparing how welfare support is distributed across operational contexts and how such distribution relates to performance-enabling conditions such as efficiency, safety readiness, health protection, psychosocial comfort, and work–life balance. Accordingly, the comparison helps identify both areas of adequacy and potential gaps in inclusivity that may influence the consistency of welfare outcomes for different groups of employees.

**Table 1.** Facility Welfare

<b>Welfare Category</b>	<b>Office Facilities</b>	<b>Warehouse Facilities</b>	<b>Performance/Welfare Benefit</b>
Work facilities & convenience	Operational vehicles (manager cars; field staff motorbikes); computers/laptops for remote work; monthly phone credit (Rp200,000–Rp500,000); prayer room; pantry; toilets on each floor; meeting room	Forklift; strapping band tool; machines/equipment for handling; computers; prayer room; kitchen; rest room; complete PPE (head-to-toe)	Improves work efficiency and task completion; supports comfort and operational readiness; reduces work disruption; strengthens safety protection (especially in high-risk areas).
Regular health program	Annual medical check-up (June); BPJS for employees and family (up to spouse + children per company policy); reimbursement scheme (claims after payment)	Medical check-up 2×/year (May and August); BPJS for employees and family; reimbursement scheme	Early detection of health risks; strengthens health security; reduces absenteeism; supports sustained productivity.
Religious facilities/programs	Group Qur'an reading and religious sermons 2×/week (Tuesday & Friday)	Not yet available as a regular program	Strengthens moral–spiritual well-being, social cohesion, and stress management; supports a positive work climate.
Sports facilities	Badminton & futsal (men); badminton & fitness (women)	Badminton & futsal	Supports physical fitness, mental health, and team cohesion; helps reduce work stress.
Leave procedures	Flexible and easy procedures	Flexible and easy procedures	Supports work–life balance; increases job satisfaction and retention; helps prevent burnout.

Source: Observation Data, processed 2025

Table 1 indicates that PT JM Mutu Utama provides a broad range of welfare-related facilities for both office and warehouse employees, showing that employee well-being is

supported not only through compensation but also through work-enabling infrastructure, health protection, and work–life balance arrangements that contribute to efficiency, safety, and comfort. At the same time, the table reveals a contextual distribution pattern across work locations: welfare provision in the warehouse is more safety–health intensive—such as complete PPE and more frequent medical check-ups—reflecting the company’s emphasis on protecting life (*ḥifẓ al-nafs*) in a higher-risk environment, whereas welfare provision in the office places greater emphasis on flexibility and comfort, including remote-work devices and operational allowances. The most visible inequality appears in religious facilities and programs, which are available in the office but have not yet been institutionalized for warehouse employees, indicating that religious protection (*ḥifẓ al-dīn*) has not been implemented evenly. Thus, although maqāṣid-oriented welfare has been established, the evidence suggests that implementation remains location-specific and not yet fully inclusive for all employees.

Overall, the maqāṣid al-sharī‘ah review of PT JM Mutu Utama’s manufacturing operations demonstrates that key operational policies and workplace arrangements can be interpreted as maqāṣid-consistent practices that support employee welfare and strengthen conditions for sustainable performance. The mapping across *ḥifẓ al-dīn*, *ḥifẓ al-nafs*, *ḥifẓ al-‘aql*, *ḥifẓ al-nasl*, *ḥifẓ al-māl*, and *ḥifẓ al-bi’ah* highlights that welfare outcomes are produced through layered mechanisms—economic security, safety–health governance, capability development, family support, and environmental responsibility—rather than through isolated programs. At the same time, the distributional evidence indicates that welfare implementation remains context-dependent across work locations, with the most apparent gap in the institutionalization of religious programs for warehouse employees. Accordingly, the findings suggest that strengthening inclusivity and standardizing welfare access across operational units are critical steps for deepening maqāṣid realization, improving perceived organizational justice, and consolidating welfare-related performance benefits within a manufacturing setting.

## Conclusion

The operations of PT JM Mutu Utama, as reviewed through the maqāṣid al-sharī‘ah framework, indicate that maqāṣid-consistent practices have been embedded in key areas of manufacturing governance, including occupational safety and health management, wage and welfare arrangements, human resource development, and institutional support for employees’ spiritual and social needs. The review suggests that maqāṣid al-sharī‘ah serves not only as a normative-ethical reference but also as an operational lens for assessing managerial practices

in the real sector. Welfare-related implications are evident in strengthened employee well-being across economic, physical, and psychological dimensions—reflected in improved workplace security, greater economic certainty, and increased work comfort—which together support conditions conducive to sustainable organizational performance.

Several limitations should be noted. The analysis is based on a single case and draws primarily on internal accounts and documentation, limiting transferability to other manufacturing settings and reducing the visibility of external stakeholder assessments. In addition, the association between maqāsid-consistent practices and organizational outcomes (e.g., productivity, turnover, incident rates, financial indicators, or ESG performance) is not examined quantitatively. Further research is recommended to extend the inquiry to multiple chemical manufacturing firms and to employ mixed-method or comparative designs that incorporate external stakeholder perspectives (employees' families, regulators, surrounding communities, and supply-chain partners). Future work should also develop and validate an indicator set to measure the degree of maqāsid operationalization and to test its relationship with employee welfare and corporate sustainability outcomes.

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